

**FINAL REVENUE BUDGET
2025/2026
&
PROVISIONAL REVENUE BUDGET
2026 - 2028**

**REVIEW OF CHARGES
2025/2026**

DUNDEE CITY COUNCIL
FINAL REVENUE BUDGET 2025/2026,
PROVISIONAL REVENUE BUDGET 2026 - 2028
& REVIEW OF CHARGES 2025/2026

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DUNDEE CITY COUNCIL

FOREWORD BY EXECUTIVE DIRECTOR OF CORPORATE SERVICES

INTRODUCTION

This budget volume contains the 2025/26 Final Revenue Budget and the Provisional 2026/27 and 2027/28 Revenue Budget as approved at the Special City Governance Committee meeting on 27 February 2025. Also included is the 2025/26 detailed Review of Charges Volume that was approved at the same meeting.

Revenue Budget Preparation

In summer / autumn 2024, the Chief Executive and Executive Director of Corporate Services, in conjunction with other Chief Officers, commenced the preparation of the Provisional Revenue Budget for 2025-2028. This involved rolling forward the Final 2024/25 Revenue Budget and adding provision for specific inflationary pressures together with reflecting any savings or costs pressures that were identified through the 2024/25 revenue monitoring process or other known pressures that are anticipated to emerge during 2025-2028.

On 4th December 2024, the Cabinet Secretary for Finance announced the Local Government Finance Settlement for 2025/26. The First Minister also wrote to COSLA on 9th December 2024 confirming the package of measures that made up the settlement to be provided to local government in return for the provisional funding amounts for 2025/26. For 2025/26, the Scottish Government will work in partnership with local government to implement the budget and joint priorities in return for the full funding package which the Cabinet Secretary has stated includes:

- a further £524.9 million of funding has now been baselined as General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding;
- Additional General Revenue Grant of £289 million to support local priorities;
- An additional £15 million to support the expansion of Free School Meals;
- £125 million for adult social care workers in commissioned services;
- £10 million to support provision of Free Personal and Nursing care;
- An additional £25.7 million to improve pay for early learning and childcare workers;
- An additional £41 million investment to maintain or restore teacher numbers to 2023 levels;
- An additional £28 million for additional support for learning;
- £33 million to support development of people working in children's social work;
- £40 million to tackle the climate emergency
- An additional £10 million to improve play parks for children; and
- An additional £8.6 million resource and £20 million capital to improve inter-island connectivity.

The 2025/26 financial settlement for Dundee City Council is detailed on the next page. In view of this settlement, together with the various other emerging cost pressures, savings were required to be identified, in order to achieve a balanced budget in 2025/26. The Special City Governance Committee on 27 February 2025 considered the Provisional Revenue Budget Volume and approved budget savings totalling £4,943,000 with a review of charges resulting in additional income of £652,000. At this same meeting, the Council Tax was increased by 8% with Band D £1,605.34 at after agreeing a provision of 3.2% for Council Tax non-collection.

On 27 February 2025, the Scottish Government debated and approved the Local Government Finance (Scotland) Order 2025, which provides the authority to pay the General Revenue Grant for 2025/26. Local Government Finance Circular 1/2025 (SGFC 1-2025), dated 27 February 2025, sets out the basis of the 2025/26 settlement. This Final Budget Volume includes the provisions of SGFC 1/2025.

Contingency Provision

The 2025/26 Revenue Budget includes the following contingency provisions (see page 13).

General Contingency (£500,000)

The purpose of this contingency provision is to cover any unforeseen items of expenditure that may occur during the course of the financial year.

Cost Pressures (£8,300,000)

This contingency provides for pay and other cost pressures.

Revenue Funding Allocation

The City Council's total revenue funding allocation from the Scottish Government assumed within the 2025/26 Revenue Budget is as follows:

	£m
General Revenue Funding	331.264
Non-Domestic Rates Income	71.406
Ring-fenced Grants	5.107
Total Funding SGFC 1-2025	<u>407.777</u>
Employer's National Insurance (Undistributed)	4.075
Total Funding contained within Final Budget Volume	<u>411.852</u>

General Revenue Funding

General revenue funding is a general grant paid to local authorities to support revenue expenditure. It is not hypothecated against individual services.

Non-Domestic Rates Income

All Non-Domestic Rates Income collected by local authorities is paid into a central pool and thereafter redistributed to Councils on the basis of the amount each Council estimates it will collect (based on 2023/24 mid-year estimates). Any surplus or shortfall in the overall 'pool' is reflected in future years' rate poundages or grant settlements. The Scottish Government has advised that the 2025/26 Non-Domestic Rate poundage for Scotland will be:

	2025/2026 Poundage
For Properties with a rateable value of:	
Less than £51,000	49.8p
Between £51,000 and £100,000	55.4p
Greater than £100,000	56.8p

Ring-fenced Grants

Ring-fenced grants are paid in respect of specific services and initiatives. The grant income is netted-off against service expenditure in the budget volume.

Provisional Revenue Budgets (2026/27 and 2027/28)

The range of projected savings and efficiencies that may be required in order to deliver a balanced budget for the financial years 2026/27 and 2027/28 were also presented at the meeting in February 2025.

CALCULATION OF 2025/2026 COUNCIL TAX

	£000
Provisional Revenue Budget	495,630
<u>Less</u> Budget Savings	(4,943)
<u>Add</u> Employers NI Costs for DHSCP & LACD and Community Mental Health	1,087
<u>Less</u> Review of Charges (per Report 57-2025)	(652)
<u>Add</u> Council Tax Reduction	969
<u>Add</u> Budget Growth	1,010
<u>Add</u> New monies and other budget adjustments after setting the CT on 27.2.25	3,010
 Final Revenue Budget	 496,111
<u>Less</u> General Revenue Funding per SG FC 1/2025	(335,339)
<u>Less</u> Non-Domestic Rates Income per SG FC 1/2025	(71,406)
<u>Less</u> Use of Balances	0
<u>Less</u> Service concessions	<u>(4,376)</u>
AMOUNT TO BE MET FROM COUNCIL TAX	<u>84,990</u>
 Council Tax Base (Band D Equivalent)	 54,692
<u>Less</u> Provision for Non-Collection (3.2%)	<u>(1,750)</u>
ADJUSTED COUNCIL TAX BASE	<u>52,942</u>
 Council Tax (Band D) 2025/2026	 <u>£1,605.34</u>
Council Tax (Band D) 2024/2025	<u>£1,486.43</u>
Increase in Council Tax	£118.91
% Increase in Council Tax	<u>8%</u>

2025/2026 COUNCIL TAX CHARGES PER BAND

Property Valuation Band	Upper Limit of Band £	Fraction of Band D *	2025/2026 Council Tax £
A	27,000	240/360	1,070.23
B	35,000	280/360	1,248.60
C	45,000	320/360	1,426.97
D	58,000	360/360	1,605.34
E	80,000	473/360	2,109.24
F	106,000	585/360	2,608.68
G	212,000	705/360	3,143.79
H	Over 212,000	882/360	3,933.08

* Multipliers for Bands E to H, per the Council Tax (Substitution of Proportions) (Scotland) Order 2016

SUMMARY OF BUDGETED PERSONNEL REQUIREMENTS

	Budget 2025/2026
	Full-Time Equivalent
Total – All Services	<u>6,416</u>
2024/2025 Comparison	<u>6,428</u>
Year-on-Year Movement (FTE) - Decrease	<u>12</u>

ANALYSIS OF MOVEMENTS BETWEEN PROVISIONAL REVENUE BUDGET 2025/2026 AND FINAL REVENUE BUDGET 2025/2026

	Provisional Revenue Budget 2025/26 £000	Allocation of Approved Savings £000	Additional Cost Pressures £000	Allocation of New Monies £000	Virements/ Other Adjustments £000	Allocation of Staff Savings £000	Final Revenue Budget 2025/26 £000
Service / Budget Head							
Contingencies							
- General	500						500
Cost Pressures:							
- Pay Pressures (Pay Awards, NI increase, Social Care Levy)	9,820			(39)	(1,460)		8,321
- Savings initiatives	(492)	(2,457)				2,005	(944)
New Monies	1,600			(195)	(483)		922
Children & Families Services	233,466	(1,954)	400		1,553	155	233,620
Dundee Health & Social Care Partnership	114,308			534			114,842
City Development	20,972	(287)	80		2,206	(713)	22,258
Neighbourhood Services	26,389	(124)	300		(2,451)	(536)	23,578
Chief Executive	13,864	(108)	525	196		(157)	14,320
Corporate Services:	32,885	(13)	105	3,112	(17)	(754)	35,318
DCS Construction	0						0
Miscellaneous Items	(7,860)						(7,860)
Tayside Valuation Joint Board	1,060			89			1,149
Capital Financing Costs / IORB	30,863						30,863
Council Tax Reduction Scheme	13,772		969				14,741
Discretionary Non Domestic Rate Relief	392						392
Supplementary Superannuation Costs	3,041						3,041
Empty Property Relief - Devolution	1,048						1,048
Total Revenue Budget Expenditure	495,630	(4,943)	2,379	3,697	(652)	0	496,111

ANALYSIS OF MOVEMENTS BETWEEN PROVISIONAL REVENUE BUDGET 2026/2027 AND REVISED PROVISIONAL REVENUE BUDGET 2026/2027

	Provisional Revenue Budget 2026/27 £000	Allocation of Approved Savings £000	Additional Cost Pressures £000	Allocation of New Monies £000	Virements/ Other Adjustments £000	Allocation of Staff Savings £000	Provisional Revenue Budget 2026/27 £000
Service / Budget Head							
Contingencies							
- General	500						500
Cost Pressures:							
Budget Growth / Cost Pressures	17,445	(4,391)		(39)	(1,460)	2,005	13,560
New Monies	1,600			(195)	(483)		922
Children & Families Services	233,863	(1,954)	400		1,553	155	234,017
Dundee Health & Social Care Partnership	114,308			534			114,842
City Development	21,111	(287)			2,206	(713)	22,317
Neighbourhood Services	26,624	(152)			(2,451)	(536)	23,485
Chief Executive	13,864	(159)		196		(157)	13,744
Corporate Services:	32,878	(13)		3,112	(17)	(754)	35,206
DCS Construction	0						0
Miscellaneous Items	(5,559)						(5,559)
Tayside Valuation Joint Board	1,060			89			1,149
Capital Financing Costs / IORB	30,797						30,797
Council Tax Reduction Scheme	13,772		969				14,741
Discretionary Non Domestic Rate Relief	392						392
Supplementary Superannuation Costs	3,132						3,132
Empty Property Relief - Devolution	1,048						1,048
Total Revenue Budget Expenditure	506,837	(6,956)	1,369	3,697	(652)	0	504,295

ANALYSIS OF MOVEMENTS BETWEEN PROVISIONAL REVENUE BUDGET 2027/2028 AND REVISED PROVISIONAL REVENUE BUDGET 2027/2028

	Provisional Revenue Budget 2027/28 £000	Allocation of Approved Savings £000	Additional Cost Pressures £000	Allocation of New Monies £000	Virements/ Other Adjustments £000	Allocation of Staff Savings £000	Provisional Revenue Budget 2027/28 £000
Service / Budget Head							
Contingencies							
- General	500						500
Cost Pressures:							
Budget Growth / Cost Pressures	28,039	(4,391)		(39)	(1,460)	2,005	24,153
New Monies	1,600			(195)	(483)		922
Children & Families Services	234,313	(1,954)	400		1,553	155	234,467
Dundee Health & Social Care Partnership	114,308			534			114,842
City Development	21,111	(287)			2,206	(713)	22,317
Neighbourhood Services	26,760	(152)			(2,451)	(536)	23,621
Chief Executive	13,864	(159)		196		(157)	13,744
Corporate Services:	32,878	(13)		3,112	(17)	(754)	35,206
DCS Construction	0						0
Miscellaneous Items	(5,094)						(5,094)
Tayside Valuation Joint Board	1,060			89			1,149
Capital Financing Costs / IORB	31,069						31,069
Council Tax Reduction Scheme	13,772		969				14,741
Discretionary Non Domestic Rate Relief	392						392
Supplementary Superannuation Costs	3,210						3,210
Empty Property Relief - Devolution	1,048						1,048
Total Revenue Budget Expenditure	518,832	(6,956)	1,369	3,697	(652)	0	516,290

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

Page No	Service	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
13	CONTINGENCIES:				
	GENERAL	500	500	500	500
	BUDGET GROWTH/COST PRESSURES	13,876	8,300	14,481	25,075
15	CHILDREN & FAMILIES SERVICES	213,996	233,620	234,017	234,467
-	DUNDEE HEALTH & SOCIAL CARE PARTNERSHIP	110,180	114,842	114,842	114,842
25	CITY DEVELOPMENT	15,258	22,232	22,291	22,291
39	NEIGHBOURHOOD SERVICES	28,439	23,603	23,510	23,646
51	CHIEF EXECUTIVE	13,835	14,320	13,744	13,744
53	CORPORATE SERVICES	33,568	35,318	35,206	35,206
61	CONSTRUCTION	-	-	-	-
63	MISCELLANEOUS ITEMS	(2,387)	(7,860)	(5,559)	(5,094)
-	TAYSIDE VALUATION JOINT BOARD	945	1,149	1,149	1,149
-	CAPITAL FINANCING COSTS/IORB	22,429	30,863	30,797	31,069
-	COUNCIL TAX REDUCTION SCHEME	13,772	14,741	14,741	14,741
-	DISCRETIONARY NDR RELIEF	392	392	392	392
-	SUPPLEMENTARY SUPN COSTS	2,938	3,041	3,132	3,210
-	EMPTY PROPERTY RELIEF	<u>1,048</u>	<u>1,048</u>	<u>1,048</u>	<u>1,048</u>
-	DEVOLUTION				
	TOTAL NET REVENUE BUDGET	<u>468,790</u>	<u>496,111</u>	<u>504,295</u>	<u>516,290</u>

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUMMARY BY SUBJECTIVE HEADING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS	284,571	311,434	311,937	312,600
PROPERTY COSTS	37,521	38,911	38,911	38,911
SUPPLIES & SERVICES	46,963	46,581	45,846	45,846
TRANSPORT COSTS	10,458	6,551	6,551	6,551
TRANSFER PAYMENTS	78,951	79,118	79,118	79,118
THIRD PARTY PAYMENTS	203,322	212,182	211,717	212,390
SUPPORT SERVICES	1,438	1,336	1,376	1,416
CAPITAL FINANCING COSTS	22,429	30,863	30,797	31,069
CONTINGENCIES	<u>14,376</u>	<u>8,800</u>	<u>14,981</u>	<u>25,575</u>
GROSS EXPENDITURE	700,029	735,777	741,236	753,477
INCOME	<u>231,239</u>	<u>239,667</u>	<u>236,941</u>	<u>237,187</u>
TOTAL NET REVENUE BUDGET	<u>468,790</u>	<u>496,111</u>	<u>504,295</u>	<u>516,290</u>

CONTINGENCIES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
General Contingency	500	500	500	500
Unallocated Corporate Savings:				
Salary sacrifice white goods	-	(56)	(56)	(56)
Leave purchase scheme (starting 1/10/25)	-	(148)	(296)	(296)
Procurement savings	(288)	(288)	(288)	(288)
Reduction to posts		(452)	(2,388)	(2,388)
Corporate employability review	(146)	-	-	-
Budget Growth / Cost Pressures:				
Pay Pressures	10,831	8,322	16,587	25,081
Children's Services pressures	2,000	-	-	-
Cost of Living crisis budget growth	100	-	-	-
LACD	620	-	-	-
Creating economic opportunities budget growth	160	-	-	-
Western Gateway Primary School	-	-	-	2,100
Various New Monies included in Finance Circulars (still to be allocated)	<u>599</u>	<u>922</u>	<u>922</u>	<u>922</u>
	<u>14,376</u>	<u>8,800</u>	<u>14,981</u>	<u>25,575</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Page No	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SERVICE SUMMARY</u>					
DAY SCHOOLS					
NURSERY	17	27,026	28,632	28,632	28,632
PRIMARY	18	60,930	67,700	67,980	68,221
SECONDARY	19	64,777	74,537	74,654	74,863
SPECIAL	20	19,199	21,044	21,044	21,044
EDUCATION MGMT & SUPPORT SERVICES (INC SERVICE STRATEGY & REGULATION)	21	3,465	4,911	4,911	4,911
CHILDRENS SERVICES	22	38,312	36,426	36,426	36,426
COMMUNITY JUSTICE SERVICE	23	<u>287</u>	<u>370</u>	<u>370</u>	<u>370</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY		<u>213,996</u>	<u>233,620</u>	<u>234,017</u>	<u>234,467</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUMMARY BY SUBJECTIVE HEADING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS	147,200	168,143	168,015	168,015
PROPERTY COSTS	14,863	15,995	15,995	15,995
SUPPLIES & SERVICES	17,253	15,806	15,806	15,806
TRANSPORT COSTS	1,616	1,072	1,072	1,072
TRANSFER PAYMENTS	333	333	333	333
THIRD PARTY PAYMENTS	<u>52,001</u>	<u>53,170</u>	<u>53,695</u>	<u>54,145</u>
GROSS EXPENDITURE	233,266	254,519	254,916	255,366
INCOME	<u>19,270</u>	<u>20,899</u>	<u>20,899</u>	<u>20,899</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY	<u>213,996</u>	<u>233,620</u>	<u>234,017</u>	<u>234,467</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>NURSERY DAY SCHOOLS</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Teachers	2,637	2,923	2,923	2,923
Local Government Employees	16,908	17,803	17,803	17,803
Staff Training	84	30	30	30
Other Staff Costs	<u>74</u>	<u>74</u>	<u>74</u>	<u>74</u>
TOTAL STAFF COSTS	<u>19,703</u>	<u>20,830</u>	<u>20,830</u>	<u>20,830</u>
PROPERTY COSTS				
Non-Domestic Rates	165	184	184	184
Repairs and Maintenance	246	50	50	50
Upkeep of Grounds	11	11	11	11
Energy Costs	189	223	223	223
Cleaning Costs	<u>170</u>	<u>208</u>	<u>208</u>	<u>208</u>
TOTAL PROPERTY COSTS	<u>781</u>	<u>676</u>	<u>676</u>	<u>676</u>
SUPPLIES & SERVICES				
Equipment and Furniture	136	136	136	136
Books and Materials	209	209	209	209
Clothing, Uniforms & Laundry	1	1	1	1
Catering	1,864	1,112	1,112	1,112
Printing and Stationery	29	29	29	29
Postages	2	2	2	2
Telephones	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL SUPPLIES & SERVICES	<u>2,244</u>	<u>1,492</u>	<u>1,492</u>	<u>1,492</u>
TRANSPORT COSTS				
Travel and Subsistence	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL TRANSPORT COSTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
THIRD PARTY PAYMENTS				
Child Care Monies	4,331	5,729	5,729	5,729
Facilities Services	<u>196</u>	<u>149</u>	<u>149</u>	<u>149</u>
TOTAL THIRD PARTY PAYMENTS	<u>4,527</u>	<u>5,878</u>	<u>5,878</u>	<u>5,878</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>27,256</u>	<u>28,877</u>	<u>28,877</u>	<u>28,877</u>
<u>INCOME</u>				
ELC Grant (Previously RFF)	7	-	-	-
Other Grants/Recoveries	-	125	125	125
Retained Teachers Grant	113	-	-	-
Fees & Charges - Pre School Income	<u>110</u>	<u>120</u>	<u>120</u>	<u>120</u>
<u>TOTAL INCOME</u>	<u>230</u>	<u>245</u>	<u>245</u>	<u>245</u>
<u>TOTAL NET EXPENDITURE</u>	<u>27,026</u>	<u>28,632</u>	<u>28,632</u>	<u>28,632</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>PRIMARY DAY SCHOOLS</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Teachers	36,928	41,380	41,380	41,380
Local Government Employees	2,883	4,895	4,895	4,895
Other Staff Costs	130	130	130	130
TOTAL STAFF COSTS	39,941	46,405	46,405	46,405
PROPERTY COSTS				
Non-Domestic Rates	2,769	3,041	3,041	3,041
Repairs and Maintenance	76	76	76	76
Upkeep of Grounds	120	120	120	120
Energy Costs	2,489	2,195	2,195	2,195
Cleaning Costs	1,537	1,879	1,879	1,879
TOTAL PROPERTY COSTS	6,991	7,311	7,311	7,311
SUPPLIES & SERVICES				
Equipment and Furniture	280	280	280	280
Books and Materials	489	363	363	363
PEF grant	3,603	1,705	1,705	1,705
Clothing, Uniforms & Laundry	3	3	3	3
Liabilities Insurance	290	331	331	331
Catering	4,170	5,230	5,230	5,230
Computing Costs	30	156	156	156
Postages	30	30	30	30
Telephones	4	4	4	4
TOTAL SUPPLIES & SERVICES	8,899	8,102	8,102	8,102
TRANSPORT COSTS				
Car Allowances	3	3	3	3
Pupil Transport	25	25	25	25
TOTAL TRANSPORT COSTS	28	28	28	28
THIRD PARTY PAYMENTS				
Other Organisations	529	529	529	529
Facilities Services	1,269	1,405	1,405	1,405
PPP Unitary Charge	9,026	9,343	9,623	9,864
TOTAL THIRD PARTY PAYMENTS	10,824	11,277	11,557	11,798
<u>TOTAL GROSS EXPENDITURE</u>	<u>66,683</u>	<u>73,123</u>	<u>73,403</u>	<u>73,644</u>
<u>INCOME</u>				
Grants, Reimbursements and Contributions	466	466	466	466
PEF grant	3,603	3,603	3,603	3,603
Other Grants/Recoveries	-	950	950	950
Retained Teachers Grant	1,582	-	-	-
Fees & Charges - School Meals Income	85	386	386	386
Fees & Charges - Other	2	3	3	3
Other Income	15	15	15	15
<u>TOTAL INCOME</u>	<u>5,753</u>	<u>5,423</u>	<u>5,423</u>	<u>5,423</u>
<u>TOTAL NET EXPENDITURE</u>	<u>60,930</u>	<u>67,700</u>	<u>67,980</u>	<u>68,221</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SECONDARY DAY SCHOOLS</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Teachers	43,616	50,572	50,572	50,572
Local Government Employees	3,505	4,333	4,205	4,205
Other Staff Costs	160	160	160	160
TOTAL STAFF COSTS	<u>47,281</u>	<u>55,065</u>	<u>54,937</u>	<u>54,937</u>
PROPERTY COSTS				
Non-Domestic Rates	2,209	2,554	2,554	2,554
Repairs and Maintenance	72	72	72	72
Upkeep of Grounds	71	71	71	71
Energy Costs	2,750	2,951	2,951	2,951
Cleaning Costs	1,303	1,594	1,594	1,594
TOTAL PROPERTY COSTS	<u>6,405</u>	<u>7,242</u>	<u>7,242</u>	<u>7,242</u>
SUPPLIES & SERVICES				
Equipment and Furniture	320	320	320	320
Books and Materials	505	239	239	239
PEF grant	1,396	650	650	650
Liabilities Insurance	290	331	331	331
Catering School Meals	1,626	2,426	2,426	2,426
Postages	19	19	19	19
Telephones	33	33	33	33
Computing Costs	101	300	300	300
Use of Sports Facilities	265	330	330	330
School Library Service	111	143	143	143
TOTAL SUPPLIES & SERVICES	<u>4,666</u>	<u>4,791</u>	<u>4,791</u>	<u>4,791</u>
TRANSPORT COSTS				
Repairs and Maintenance	10	10	10	10
Transport Insurance	7	7	7	7
Car Allowance	12	12	12	12
Pupil Transport	299	299	299	299
TOTAL TRANSPORT COSTS	<u>328</u>	<u>328</u>	<u>328</u>	<u>328</u>
TRANSFER PAYMENTS				
Bursaries Schools	20	20	20	20
TOTAL TRANSFER PAYMENTS	<u>20</u>	<u>20</u>	<u>20</u>	<u>20</u>
THIRD PARTY PAYMENTS				
Payments to Other Organisations	283	283	283	283
Facilities Services	926	1,024	1,024	1,024
Scottish Qualifications Authority	613	613	613	613
SSER Ltd	3	3	3	3
PPP Unitary Charge	7,305	7,561	7,789	7,984
Unitary Service Payment - Baldragon	2,787	2,807	2,824	2,838
TOTAL THIRD PARTY PAYMENTS	<u>11,917</u>	<u>12,291</u>	<u>12,536</u>	<u>12,745</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>70,617</u>	<u>79,737</u>	<u>79,854</u>	<u>80,063</u>
<u>INCOME</u>				
Govt Grants - Unitary Service Payment	2,220	2,220	2,220	2,220
Grants, Reimbursements and Contributions	76	76	76	76
Other Grants/Recoveries	-	184	184	184
DSM Savings	-	542	542	542
PEF grant	1,396	1,396	1,396	1,396
Retained Teachers Grant	1,867	-	-	-
Fees & Charges - School Meals Income	279	779	779	779
Fees & Charges - Other	2	3	3	3
TOTAL INCOME	<u>5,840</u>	<u>5,200</u>	<u>5,200</u>	<u>5,200</u>
<u>TOTAL NET EXPENDITURE</u>	<u>64,777</u>	<u>74,537</u>	<u>74,654</u>	<u>74,863</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provision Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SPECIAL SCHOOLS</u>				
<u>EXPENDITURE</u>				
<u>STAFF COSTS</u>				
Salaries and Wages (including NI and Supn):				
Teachers	9,667	10,332	10,332	10,332
Local Government Employees	8,491	10,743	10,743	10,743
Other Staff Costs	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
TOTAL STAFF COSTS	<u>18,207</u>	<u>21,124</u>	<u>21,124</u>	<u>21,124</u>
<u>PROPERTY COSTS</u>				
Repairs and Maintenance	4	4	4	4
Upkeep of Grounds	54	54	54	54
Energy Costs	170	229	229	229
Cleaning Costs	<u>92</u>	<u>113</u>	<u>113</u>	<u>113</u>
TOTAL PROPERTY COSTS	<u>320</u>	<u>400</u>	<u>400</u>	<u>400</u>
<u>SUPPLIES & SERVICES</u>				
Equipment and Furniture	143	143	143	143
Books and Materials	74	71	71	71
PEF grant	108	85	85	85
Clothing, Uniforms & Laundry	8	8	8	8
Catering	99	99	99	99
Computing Costs	-	3	3	3
Printing, Stationery and General Office Expenses	10	10	10	10
Postages	1	1	1	1
Telephones	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL SUPPLIES & SERVICES	<u>444</u>	<u>421</u>	<u>421</u>	<u>421</u>
<u>TRANSPORT COSTS</u>				
Repairs and Maintenance	14	14	14	14
Transport Insurance	2	2	2	2
Car Allowances	8	8	8	8
Pupil Transport	1,018	474	474	474
Corporate Fleet Recharge	12	12	12	12
Contract Car Hire Subsidy	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL TRANSPORT COSTS	<u>1,061</u>	<u>517</u>	<u>517</u>	<u>517</u>
<u>THIRD PARTY PAYMENTS</u>				
Scottish Qualifications Authority	5	5	5	5
Facilities Services	23	26	26	26
Payments to Other Organisations	<u>274</u>	<u>274</u>	<u>274</u>	<u>274</u>
TOTAL THIRD PARTY PAYMENTS	<u>302</u>	<u>305</u>	<u>305</u>	<u>305</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>20,334</u>	<u>22,767</u>	<u>22,767</u>	<u>22,767</u>
<u>INCOME</u>				
Other Grants, Reimbursements and Contributions	603	1,020	1,020	1,020
Other Grants/Recoveries	-	585	585	585
PEF grant	108	108	108	108
Retained Teachers Grant	414	-	-	-
Fees & Charges - School Meals Income	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>TOTAL INCOME</u>	<u>1,135</u>	<u>1,723</u>	<u>1,723</u>	<u>1,723</u>
<u>TOTAL NET EXPENDITURE</u>	<u>19,199</u>	<u>21,044</u>	<u>21,044</u>	<u>21,044</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>EDUCATION MANAGEMENT AND SUPPORT SERVICES (INCLUDING SERVICE STRATEGY AND REGULATION)</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Teachers	1,309	2,370	2,370	2,370
Local Government Employees	1,597	1,746	1,746	1,746
Other Staff Costs	<u>29</u>	<u>29</u>	<u>29</u>	<u>29</u>
TOTAL STAFF COSTS	<u>2,935</u>	<u>4,145</u>	<u>4,145</u>	<u>4,145</u>
PROPERTY COSTS				
Upkeep of Grounds	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL PROPERTY COSTS	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
SUPPLIES & SERVICES				
Equipment and Furniture	28	28	28	28
Books and Materials	1	1	1	1
Liabilities Insurance	64	64	64	64
Printing, Stationery and General Office Expenses	19	19	19	19
Professional Fees	2	2	2	2
Postages	12	12	12	12
Telephones	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL SUPPLIES & SERVICES	<u>127</u>	<u>127</u>	<u>127</u>	<u>127</u>
TRANSPORT COSTS				
Travel and Subsistence	1	1	1	1
Car Allowances	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL TRANSPORT COSTS	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
THIRD PARTY PAYMENTS				
Payments to Other Organisations	394	794	794	794
Third Party Payments	<u>81</u>	<u>81</u>	<u>81</u>	<u>81</u>
TOTAL THIRD PARTY PAYMENTS	<u>475</u>	<u>875</u>	<u>875</u>	<u>875</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>3,545</u>	<u>5,155</u>	<u>5,155</u>	<u>5,155</u>
<u>INCOME</u>				
Other Grant Contributions	24	24	24	24
Other Grants /Recoveries	-	220	220	220
Retained Teachers Grant	<u>56</u>	-	-	-
<u>TOTAL INCOME</u>	<u>80</u>	<u>244</u>	<u>244</u>	<u>244</u>
<u>TOTAL NET EXPENDITURE</u>	<u>3,465</u>	<u>4,911</u>	<u>4,911</u>	<u>4,911</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>CHILDREN SERVICES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	14,879	15,863	15,863	15,863
Other Staff Costs	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
TOTAL STAFF COSTS	<u>14,931</u>	<u>15,915</u>	<u>15,915</u>	<u>15,915</u>
SUPPLIES & SERVICES				
Equipment and Furniture	22	22	22	22
Books & Educational Materials	1	1	1	1
Materials and Consumables	27	27	27	27
Catering - Client Meals	76	76	76	76
Clothing, Uniforms and Laundry	3	3	3	3
Printing and Stationery	18	18	18	18
Professional Consultancy Fees	4	4	4	4
Postages	11	11	11	11
Telephony and Communications	13	13	13	13
Computing Costs	2	2	2	2
Services	27	27	27	27
Recreational Facilities	103	103	103	103
Subscriptions, Fees & Licences	8	8	8	8
Other Supplies & Services	33	33	33	33
Registration & Application Fees	12	12	12	12
Insurance	1	1	1	1
Other Outlays	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL SUPPLIES & SERVICES	<u>369</u>	<u>369</u>	<u>369</u>	<u>369</u>
TRANSPORT COSTS				
Repairs and Maintenance	1	1	1	1
Hires	42	42	42	42
Contract Car Hire Subsidy	32	32	32	32
Car Allowance	37	37	37	37
Travel and Subsistence	24	24	24	24
Corporate Fleet Recharge	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL TRANSPORT COSTS	<u>142</u>	<u>142</u>	<u>142</u>	<u>142</u>
TRANSFER PAYMENTS				
Direct Assistance	<u>313</u>	<u>313</u>	<u>313</u>	<u>313</u>
TOTAL TRANSFER PAYMENTS	<u>313</u>	<u>313</u>	<u>313</u>	<u>313</u>
THIRD PARTY PAYMENTS				
Payments to Organisations	1,079	1,186	1,186	1,186
Fostering and Adoption	12,226	12,226	12,226	12,226
Residential Schools and Secure Care	7,211	5,088	5,088	5,088
Nursing & Residential Placements/Supported Accom	1,165	838	838	838
Respite Care	57	57	57	57
Domiciliary Care - Self Directed Support	51	982	982	982
Whole Family Wellbeing	893	893	893	893
Other Third Party Payments	<u>507</u>	<u>507</u>	<u>507</u>	<u>507</u>
TOTAL THIRD PARTY PAYMENTS	<u>23,189</u>	<u>21,777</u>	<u>21,777</u>	<u>21,777</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>38,944</u>	<u>38,516</u>	<u>38,516</u>	<u>38,516</u>
<u>INCOME</u>				
Other Grants, Reimbursements and Contributions	191	191	191	191
Other Grants/Recoveries	-	379	379	379
Fees & Charges	13	13	13	13
Other Income	411	1,490	1,490	1,490
Resource Transfer	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
<u>TOTAL INCOME</u>	<u>632</u>	<u>2,090</u>	<u>2,090</u>	<u>2,090</u>
<u>TOTAL NET EXPENDITURE</u>	<u>38,312</u>	<u>36,426</u>	<u>36,426</u>	<u>36,426</u>

CHILDREN & FAMILIES SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>COMMUNITY JUSTICE SERVICE</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	4,170	4,627	4,627	4,627
Agency Staff	-	-	-	-
Staff Training	15	15	15	15
Other Staff Costs	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
TOTAL STAFF COSTS	<u>4,202</u>	<u>4,659</u>	<u>4,659</u>	<u>4,659</u>
PROPERTY COSTS				
Rents	132	132	132	132
Rates	82	82	82	82
Water Costs	8	8	8	8
Repairs & Maintenance	25	25	25	25
Health & Safety	15	15	15	15
Energy Costs	48	48	48	48
Cleaning Costs	35	35	35	35
Property Security	4	4	4	4
Property Insurance	<u>14</u>	<u>14</u>	<u>14</u>	<u>14</u>
TOTAL PROPERTY COSTS	<u>363</u>	<u>363</u>	<u>363</u>	<u>363</u>
SUPPLIES & SERVICES				
Equipment and Furniture	7	7	7	7
Materials and Consumables	15	15	15	15
Catering and Hospitality	1	1	1	1
Clothing, Uniforms and Laundry	4	4	4	4
Printing and Stationery	6	6	6	6
Professional Consultancy Fees	2	2	2	2
Postages	3	3	3	3
Telephony and Communications	11	11	11	11
Computing Costs	1	1	1	1
Services	20	20	20	20
Subs & Fees	1	1	1	1
Other Recharges	424	424	424	424
Insurance	4	4	4	4
Other Outlays	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL SUPPLIES & SERVICES	<u>504</u>	<u>504</u>	<u>504</u>	<u>504</u>
TRANSPORT COSTS				
Repairs and Maintenance	2	2	2	2
Hires	3	3	3	3
Contract Car Hire Subsidy	-	-	-	-
Car Allowance	5	5	5	5
Travel and Subsistence	2	2	2	2
Corporate Fleet Recharge	<u>39</u>	<u>39</u>	<u>39</u>	<u>39</u>
TOTAL TRANSPORT COSTS	<u>51</u>	<u>51</u>	<u>51</u>	<u>51</u>
THIRD PARTY PAYMENTS				
Payments to Organisations	376	376	376	376
Third Party Payments	<u>391</u>	<u>391</u>	<u>391</u>	<u>391</u>
TOTAL THIRD PARTY PAYMENTS	<u>767</u>	<u>767</u>	<u>767</u>	<u>767</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>5,887</u>	<u>6,344</u>	<u>6,344</u>	<u>6,344</u>
<u>INCOME</u>				
Specific Grant - Section 27 - Main (incl Top Up & VAWG)	4,790	5,697	5,697	5,697
Specific Grant - Section 27 - Pandemic	437	-	-	-
Specific Grant - Section 27 - Bail	78	-	-	-
Other Grants, Reimbursements and Contributions	<u>295</u>	<u>277</u>	<u>277</u>	<u>277</u>
<u>TOTAL INCOME</u>	<u>5,600</u>	<u>5,974</u>	<u>5,974</u>	<u>5,974</u>
<u>TOTAL NET EXPENDITURE</u>	<u>287</u>	<u>370</u>	<u>370</u>	<u>370</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Page No	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>DEPARTMENTAL SUMMARY</u>					
Sustainability and Climate Change	27	374	345	345	345
Planning & Building Standards	28	310	489	489	489
Economic Development	29	3,809	3,473	3,413	3,413
Transportation	30	(1,110)	(1,334)	(1,195)	(1,195)
Corporate Fleet	31	(1,658)	3,982	3,982	3,982
Roads	32	4,116	4,573	4,573	4,573
Engineering/Architectural Services	33	(1,493)	(1,465)	(1,465)	(1,465)
Corporate Property	34	14,163	13,811	13,791	13,791
Support Services	35	(3,253)	(3,792)	(3,792)	(3,792)
Regulatory Services	36	-	<u>2,150</u>	<u>2,150</u>	<u>2,150</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY		<u>15,258</u>	<u>22,232</u>	<u>22,291</u>	<u>22,291</u>
EV CHARGING	37	=	=	=	=
ON STREET CAR PARKING	38	=	=	=	=

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUMMARY BY SUBJECTIVE HEADING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS	15,502	19,545	19,545	19,545
PROPERTY COSTS	21,335	21,606	21,606	21,606
SUPPLIES & SERVICES	3,494	4,275	4,215	4,215
TRANSPORT COSTS	2,593	3,589	3,589	3,589
THIRD PARTY PAYMENTS	<u>5,675</u>	<u>5,573</u>	<u>5,573</u>	<u>5,573</u>
GROSS EXPENDITURE	48,599	54,588	54,528	54,528
INCOME	<u>33,341</u>	<u>32,356</u>	<u>32,237</u>	<u>32,237</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY	<u>15,258</u>	<u>22,232</u>	<u>22,291</u>	<u>22,291</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Sustainability and Climate Change</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	275	362	362	362
Other Staff Costs	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL STAFF COSTS	<u>276</u>	<u>363</u>	<u>363</u>	<u>363</u>
SUPPLIES & SERVICES				
Consultancy Fees	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>
TOTAL SUPPLIES & SERVICES	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>
THIRD PARTY PAYMENTS				
Support climate change activities	<u>75</u>	-	-	-
TOTAL THIRD PARTY PAYMENTS	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>374</u>	<u>386</u>	<u>386</u>	<u>386</u>
<u>INCOME</u>				
	-	<u>41</u>	<u>41</u>	<u>41</u>
<u>TOTAL INCOME</u>	-	<u>41</u>	<u>41</u>	<u>41</u>
<u>TOTAL NET EXPENDITURE</u>	<u>374</u>	<u>345</u>	<u>345</u>	<u>345</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Planning & Building Standards</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	1,921	2,143	2,143	2,143
Other Staff Costs	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL STAFF COSTS	<u>1,928</u>	<u>2,150</u>	<u>2,150</u>	<u>2,150</u>
SUPPLIES & SERVICES				
Development Management	48	48	48	48
Computer Costs	7	7	7	7
Development Plan	13	13	13	13
Office expenses - stationery, postages, phones etc	7	7	7	7
Wayfinding Signs	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL SUPPLIES & SERVICES	<u>85</u>	<u>85</u>	<u>85</u>	<u>85</u>
TRANSPORT COSTS				
Staff Travel - Car Allowance/Travel & Sub	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL TRANSPORT COSTS	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
THIRD PARTY PAYMENTS				
Arboricultural advice	10	10	10	10
Public Safety cost	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
	<u>32</u>	<u>32</u>	<u>32</u>	<u>32</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>2,048</u>	<u>2,270</u>	<u>2,270</u>	<u>2,270</u>
<u>INCOME</u>				
Building Warrants Fees	944	982	982	982
Other Income	15	15	15	15
Planning Applications Fees	710	715	715	715
Public Safety	20	20	20	20
Staff costs recovery	<u>49</u>	<u>49</u>	<u>49</u>	<u>49</u>
<u>TOTAL INCOME</u>	<u>1,738</u>	<u>1,781</u>	<u>1,781</u>	<u>1,781</u>
<u>TOTAL NET EXPENDITURE</u>	<u>310</u>	<u>489</u>	<u>489</u>	<u>489</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Economic Development</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	2,238	2,490	2,490	2,490
Other Staff Costs	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL STAFF COSTS	<u>2,246</u>	<u>2,498</u>	<u>2,498</u>	<u>2,498</u>
SUPPLIES & SERVICES				
Business Growth	7	7	7	7
City Centre	147	147	147	147
Convention Bureau	40	-	-	-
Employability	26	26	26	26
European / International Initiatives	8	8	8	8
Job Creation - Inward Investment	15	15	15	15
Major Events	49	109	49	49
Priority Industry Sectors	59	59	59	59
Tourism	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>
TOTAL SUPPLIES & SERVICES	<u>388</u>	<u>408</u>	<u>348</u>	<u>348</u>
TRANSPORT COSTS				
Staff Travel - Car Allowance/Travel & Sub	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL TRANSPORT COSTS	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
THIRD PARTY PAYMENTS				
Business Gateway	1,164	1,164	1,164	1,164
Christmas Lights	110	110	110	110
Employability Payments	678	678	678	678
Subscription To Bodies	28	28	28	28
Tay Cities Deal - PMO costs	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
TOTAL THIRD PARTY PAYMENTS	<u>2,030</u>	<u>2,030</u>	<u>2,030</u>	<u>2,030</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>4,669</u>	<u>4,941</u>	<u>4,881</u>	<u>4,881</u>
<u>INCOME</u>				
UKSPF Grants	785	785	785	785
Other Grants & Contributions	<u>75</u>	<u>683</u>	<u>683</u>	<u>683</u>
<u>TOTAL INCOME</u>	<u>860</u>	<u>1,468</u>	<u>1,468</u>	<u>1,468</u>
<u>TOTAL NET EXPENDITURE</u>	<u>3,809</u>	<u>3,473</u>	<u>3,413</u>	<u>3,413</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Transportation (incl Off Street Car Parks)</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	1,265	1,352	1,352	1,352
Other Staff Costs	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL STAFF COSTS	<u>1,270</u>	<u>1,357</u>	<u>1,357</u>	<u>1,357</u>
PROPERTY COSTS				
Non Domestic Rates	731	731	731	731
Repairs and Maintenance	104	104	104	104
Health and Safety Work	5	5	5	5
Energy Costs	100	100	100	100
Water Charges	47	47	47	47
Cleaning Costs	61	61	61	61
Corporate Ground Maintenance Recharge	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL PROPERTY COSTS	<u>1,058</u>	<u>1,058</u>	<u>1,058</u>	<u>1,058</u>
SUPPLIES & SERVICES				
CCTV Maintenance	11	11	11	11
Computer Costs	10	10	10	10
Engineering Admin	60	60	60	60
Equipment and Furniture	14	14	14	14
Information Systems/Consumables	64	64	64	64
Legal Fees	21	21	21	21
Liabilities Insurance	1	1	1	1
Office expenses - stationery, postages, phones etc	17	17	17	17
Security Services	38	38	38	38
Subscription-Professional	4	4	4	4
TACTRAN	<u>28</u>	<u>28</u>	<u>28</u>	<u>28</u>
TOTAL SUPPLIES & SERVICES	<u>268</u>	<u>268</u>	<u>268</u>	<u>268</u>
TRANSPORT COSTS				
Corporate Fleet Recharge	12	12	12	12
Staff Travel - Car Allowance/Travel & Sub	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL TRANSPORT COSTS	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
THIRD PARTY PAYMENTS				
Accident In Prevention	15	15	15	15
Air Travel Subsidy	320	320	320	320
Dundee Science Centre	82	82	82	82
Supported Services - Non-Registered	-	-	-	-
Supported Services - Registered	134	134	134	134
Sustainable Transport Fund	37	-	-	-
Traffic Model	9	9	9	9
Urban Traffic Control Network	<u>131</u>	<u>131</u>	<u>131</u>	<u>131</u>
TOTAL THIRD PARTY PAYMENTS	<u>728</u>	<u>691</u>	<u>691</u>	<u>691</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>3,339</u>	<u>3,389</u>	<u>3,389</u>	<u>3,389</u>
<u>INCOME</u>				
Bus Shelter Advertising fees	250	250	250	250
Fees and Charges	55	55	55	55
Other Income	11	123	123	123
Off Street Parking Fees, Charges and Fines	4,071	4,233	4,094	4,094
Support & Management Recharge	<u>62</u>	<u>62</u>	<u>62</u>	<u>62</u>
<u>TOTAL INCOME</u>	<u>4,449</u>	<u>4,723</u>	<u>4,584</u>	<u>4,584</u>
<u>TOTAL NET EXPENDITURE</u>	<u>(1,110)</u>	<u>(1,334)</u>	<u>(1,195)</u>	<u>(1,195)</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Corporate Fleet</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	1,124	1,750	1,750	1,750
Other Staff Costs	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL STAFF COSTS	<u>1,127</u>	<u>1,753</u>	<u>1,753</u>	<u>1,753</u>
SUPPLIES & SERVICES				
Computer Costs	15	15	15	15
Vehicles & Equipment(Repairs & Maintenance)	1,364	1,364	1,364	1,364
Other Supplies & Services	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL SUPPLIES & SERVICES	<u>1,385</u>	<u>1,385</u>	<u>1,385</u>	<u>1,385</u>
TRANSPORT COSTS				
Fleet Leasing & Hires	934	1,934	1,934	1,934
Fuel	1,146	1,146	1,146	1,146
Vehicle Licences	87	87	87	87
Other Transport Costs(Vehicle Telematics)	49	49	49	49
Transport Insurance	<u>279</u>	<u>279</u>	<u>279</u>	<u>279</u>
TOTAL TRANSPORT COSTS	<u>2,495</u>	<u>3,495</u>	<u>3,495</u>	<u>3,495</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>5,007</u>	<u>6,633</u>	<u>6,633</u>	<u>6,633</u>
<u>INCOME</u>				
Fleet Income	6,563	2,549	2,549	2,549
Taxi Tests	<u>102</u>	<u>102</u>	<u>102</u>	<u>102</u>
<u>TOTAL INCOME</u>	<u>6,665</u>	<u>2,651</u>	<u>2,651</u>	<u>2,651</u>
<u>TOTAL NET EXPENDITURE</u>	<u>(1,658)</u>	<u>3,982</u>	<u>3,982</u>	<u>3,982</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Roads</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	1,159	1,257	1,257	1,257
Other Staff Costs	4	4	4	4
TOTAL STAFF COSTS	<u>1,163</u>	<u>1,261</u>	<u>1,261</u>	<u>1,261</u>
PROPERTY COSTS				
Corporate Ground Maintenance Recharge	248	248	248	248
TOTAL PROPERTY COSTS	<u>248</u>	<u>248</u>	<u>248</u>	<u>248</u>
SUPPLIES & SERVICES				
Adverts, Publicity & Marketing	14	14	14	14
Computer Costs	4	4	4	4
Life Saving and Technical Equipment	4	4	4	4
Office expenses - stationery, postages, phones etc	3	3	3	3
Protective Clothing	1	1	1	1
Street Lighting - Energy costs	756	1,115	1,115	1,115
Street Name Plates	14	14	14	14
TOTAL SUPPLIES & SERVICES	<u>796</u>	<u>1,155</u>	<u>1,155</u>	<u>1,155</u>
TRANSPORT COSTS				
Corporate Fleet Recharge	17	17	17	17
Diesel	4	4	4	4
Staff Travel - Car Allowance/Travel & Sub	7	7	7	7
TOTAL TRANSPORT COSTS	<u>28</u>	<u>28</u>	<u>28</u>	<u>28</u>
THIRD PARTY PAYMENTS				
Minor Traffic	35	35	35	35
Payment to Angus Council (for A92 maintenance)	160	160	160	160
Street Lighting - Maintenance Programme	398	398	398	398
Structural and Cyclic Maintenance	690	690	690	690
Winter Maintenance	1,297	1,297	1,297	1,297
TOTAL THIRD PARTY PAYMENTS	<u>2,580</u>	<u>2,580</u>	<u>2,580</u>	<u>2,580</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>4,815</u>	<u>5,272</u>	<u>5,272</u>	<u>5,272</u>
<u>INCOME</u>				
Fees and Charges(Street Lighting Partnership consultancy, Temporary Traffic Orders, Permits - Skips/Scaffolding)	213	213	213	213
Other Grants & Contributions(Street Lighting Partnership recharges of salaries and Regional contribution)	80	80	80	80
Other Income(Roundabout sponsorship)	30	30	30	30
Recharge to Capital	281	281	281	281
Support & Management Recharge(Recharge to Capital)	95	95	95	95
<u>TOTAL INCOME</u>	<u>699</u>	<u>699</u>	<u>699</u>	<u>699</u>
<u>TOTAL NET EXPENDITURE</u>	<u>4,116</u>	<u>4,573</u>	<u>4,573</u>	<u>4,573</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Engineering/Architectural Services</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	4,761	4,852	4,852	4,852
Agency Staff	290	290	290	290
Other Staff Costs	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
TOTAL STAFF COSTS	<u>5,073</u>	<u>5,164</u>	<u>5,164</u>	<u>5,164</u>
SUPPLIES & SERVICES				
Audit Fees	4	4	4	4
Clothing, Uniforms and Laundry	2	2	2	2
Computer Costs	26	26	26	26
Consultancy Fees	150	150	150	150
Equipment and Furniture	5	5	5	5
Information Systems/Consumables	3	3	3	3
Liabilities Insurance	18	18	18	18
Office expenses - stationery, postages, phones etc	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>
TOTAL SUPPLIES & SERVICES	<u>224</u>	<u>224</u>	<u>224</u>	<u>224</u>
TRANSPORT COSTS				
Staff Travel - Car Allowance/Travel & Sub	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
TOTAL TRANSPORT COSTS	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>
THIRD PARTY PAYMENTS				
Coastal Protection	5	5	5	5
Flood Prevention	175	175	175	175
Highway Structures Inspections	30	30	30	30
Reservoir Inspections	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL THIRD PARTY PAYMENTS	<u>213</u>	<u>213</u>	<u>213</u>	<u>213</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>5,532</u>	<u>5,623</u>	<u>5,623</u>	<u>5,623</u>
<u>INCOME</u>				
Architectural Fees recovery	4,864	4,927	4,927	4,927
Engineering Fees recovery	<u>2,161</u>	<u>2,161</u>	<u>2,161</u>	<u>2,161</u>
<u>TOTAL INCOME</u>	<u>7,025</u>	<u>7,088</u>	<u>7,088</u>	<u>7,088</u>
<u>TOTAL NET EXPENDITURE</u>	<u>(1,493)</u>	<u>(1,465)</u>	<u>(1,465)</u>	<u>(1,465)</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

Includes operational property, property management, investment, the Crescent and leased in properties.

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Corporate Property</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	1,966	2,168	2,168	2,168
Other Staff Costs	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
TOTAL STAFF COSTS	<u>1,975</u>	<u>2,177</u>	<u>2,177</u>	<u>2,177</u>
PROPERTY COSTS				
Rents and Service Charges	1,421	1,421	1,421	1,421
Non Domestic Rates	2,943	3,151	3,151	3,151
Repairs and Maintenance	3,293	3,293	3,293	3,293
Health and Safety Work	2,071	2,071	2,071	2,071
Energy Costs	6,812	6,378	6,378	6,378
Water Charges	1,451	1,451	1,451	1,451
Property Security	243	243	243	243
Cleaning Costs	947	1,313	1,313	1,313
Property Insurance	686	817	817	817
Other Maintenance	45	45	45	45
Corporate Ground Maintenance Recharge	<u>117</u>	<u>117</u>	<u>117</u>	<u>117</u>
TOTAL PROPERTY COSTS	<u>20,029</u>	<u>20,300</u>	<u>20,300</u>	<u>20,300</u>
SUPPLIES & SERVICES				
Clothing, Uniforms and Laundry	2	2	2	2
Computer Costs	31	31	31	31
Equipment and Furniture	10	10	10	10
Legal Fees	7	7	7	7
Liabilities Insurance	1	1	1	1
Office expenses - stationery, postages, phones etc	25	25	25	25
Promotion & Marketing - Waterfront/Strategic Projects	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
TOTAL SUPPLIES & SERVICES	<u>176</u>	<u>176</u>	<u>176</u>	<u>176</u>
TRANSPORT COSTS				
Staff Travel - Car Allowance/Travel & Sub	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL TRANSPORT COSTS	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
THIRD PARTY PAYMENTS				
Energy Management	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
TOTAL THIRD PARTY PAYMENTS	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>22,205</u>	<u>22,678</u>	<u>22,678</u>	<u>22,678</u>
<u>INCOME</u>				
Rents	7,286	8,055	8,075	8,075
Other Grants & Contributions	138	138	138	138
Central Building Recharges	135	135	135	135
Fees & Charges - Property Enquiries	90	90	90	90
Other Income	<u>393</u>	<u>449</u>	<u>449</u>	<u>449</u>
<u>TOTAL INCOME</u>	<u>8,042</u>	<u>8,867</u>	<u>8,887</u>	<u>8,887</u>
<u>TOTAL NET EXPENDITURE</u>	<u>14,163</u>	<u>13,811</u>	<u>13,791</u>	<u>13,791</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>Support Services</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	433	409	409	409
Other Staff Costs	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL STAFF COSTS	<u>444</u>	<u>420</u>	<u>420</u>	<u>420</u>
SUPPLIES & SERVICES				
Computer Costs	8	8	8	8
Liabilities Insurance	83	83	83	83
Office expenses - stationery, postages, phones etc - Centralised	46	46	46	46
Other Supplies & Services	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
TOTAL SUPPLIES & SERVICES	<u>149</u>	<u>149</u>	<u>149</u>	<u>149</u>
TRANSPORT COSTS				
Corporate Fleet Recharge	15	-	-	-
Staff Travel - Car Allowance/Travel & Sub	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL TRANSPORT COSTS	<u>17</u>	<u>2</u>	<u>2</u>	<u>2</u>
	<u>610</u>	<u>571</u>	<u>571</u>	<u>571</u>
<u>INCOME</u>				
GAM SG Funding	3,756	4,256	4,256	4,256
Other Income	15	15	15	15
Support & Management Recharge	<u>92</u>	<u>92</u>	<u>92</u>	<u>92</u>
TOTAL INCOME	<u>3,863</u>	<u>4,363</u>	<u>4,363</u>	<u>4,363</u>
<u>TOTAL NET EXPENDITURE</u>	<u>(3,253)</u>	<u>(3,792)</u>	<u>(3,792)</u>	<u>(3,792)</u>

CITY DEVELOPMENT

PROVISIONAL REVENUE BUDGET 2025-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>CITY DEVELOPMENT (EHTS)</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	-	<u>2,402</u>	<u>2,402</u>	<u>2,402</u>
TOTAL STAFF COSTS	-	<u>2,402</u>	<u>2,402</u>	<u>2,402</u>
SUPPLIES & SERVICES				
Equipment and Furniture	-	10	10	10
Materials and Consumables	-	34	34	34
Professional Consultancy Fees	-	272	272	272
Services	-	61	61	61
Rechargeable Expenditure	-	11	11	11
Other Supplies & Services	-	<u>14</u>	<u>14</u>	<u>14</u>
TOTAL SUPPLIES & SERVICES	-	<u>402</u>	<u>402</u>	<u>402</u>
TRANSPORT COSTS				
Hires	-	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL TRANSPORT COSTS	-	<u>11</u>	<u>11</u>	<u>11</u>
THIRD PARTY PAYMENTS				
Various Grants - Repairs/Security/Disabled	-	-	-	-
Council House Buy-Backs	-	-	-	-
Payments to Other Bodies	-	-	-	-
Trusted Trader	-	<u>10</u>	<u>10</u>	<u>10</u>
TOTAL THIRD PARTY PAYMENTS	-	<u>10</u>	<u>10</u>	<u>10</u>
<u>TOTAL GROSS EXPENDITURE</u>	=	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>
<u>INCOME</u>				
Other Government Grants	-	-	-	-
Other Grants, Reimbursements and Contributions	-	58	58	58
Fees & Charges	-	287	287	287
HMO & STL Licensing Fees	-	-	-	-
Landlord Registration Fees	-	-	-	-
Departmental Recharges	-	215	215	215
Other Income	-	114	114	114
Sales	-	<u>1</u>	<u>1</u>	<u>1</u>
<u>TOTAL INCOME</u>	=	<u>675</u>	<u>675</u>	<u>675</u>
<u>TOTAL NET EXPENDITURE</u>	=	<u>2,150</u>	<u>2,150</u>	<u>2,150</u>

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25	Final Revenue Budget 2025/26	Provisional Revenue Budget 2026/27	Provisional Revenue Budget 2027/28
<u>EV CHARGING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>
TOTAL STAFF COSTS	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>
PROPERTY COSTS				
Energy Costs	<u>1,081</u>	<u>1,081</u>	<u>1,081</u>	<u>1,081</u>
TOTAL PROPERTY COSTS	<u>1,081</u>	<u>1,081</u>	<u>1,081</u>	<u>1,081</u>
SUPPLIES & SERVICES				
Maintenance - Equipment	<u>331</u>	<u>331</u>	<u>331</u>	<u>331</u>
TOTAL SUPPLIES & SERVICES	<u>331</u>	<u>331</u>	<u>331</u>	<u>331</u>
 <u>TOTAL GROSS EXPENDITURE</u>	 <u>1,456</u>	 <u>1,456</u>	 <u>1,456</u>	 <u>1,456</u>
<u>INCOME</u>				
Fees and Charges	<u>1,456</u>	<u>1,456</u>	<u>1,456</u>	<u>1,456</u>
<u>TOTAL INCOME</u>	<u>1,456</u>	<u>1,456</u>	<u>1,456</u>	<u>1,456</u>
 <u>TOTAL NET EXPENDITURE / (INCOME)</u>	 =	 =	 =	 =

CITY DEVELOPMENT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25	Final Revenue Budget 2025/26	Provisional Revenue Budget 2026/27	Provisional Revenue Budget 2027/28
<u>ON STREET PARKING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>1,066</u>	<u>1,066</u>	<u>1,066</u>	<u>1,066</u>
TOTAL STAFF COSTS	<u>1,066</u>	<u>1,066</u>	<u>1,066</u>	<u>1,066</u>
SUPPLIES & SERVICES				
Equipment and Furniture	5	5	5	5
Liabilities Insurance	5	5	5	5
Clothing, Uniforms and Laundry	5	5	5	5
Security Services	30	33	33	33
Printing, Stationery and General Office Expenses	3	3	3	3
Postages and Telephones	20	20	20	20
LEZ Operating Costs	130	130	130	130
Engineering Admin	92	92	92	92
Other Supplies and Services	<u>23</u>	<u>23</u>	<u>23</u>	<u>23</u>
TOTAL SUPPLIES & SERVICES	<u>313</u>	<u>316</u>	<u>316</u>	<u>316</u>
TRANSPORT COSTS				
Fuel	2	2	2	2
Hires	1	1	1	1
Car Allowance	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL TRANSPORT COSTS	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
THIRD PARTY PAYMENTS				
Roads Maintenance	150	150	150	150
Shopmobility	<u>3</u>	-	-	-
TOTAL THIRD PARTY PAYMENTS	<u>153</u>	<u>150</u>	<u>150</u>	<u>150</u>
SUPPORT SERVICES				
Support Services	<u>98</u>	<u>98</u>	<u>98</u>	<u>98</u>
TOTAL SUPPORT SERVICES	<u>98</u>	<u>98</u>	<u>98</u>	<u>98</u>
CAPITAL FINANCED FROM CURRENT REVENUE				
Car Park CFCR	<u>175</u>	<u>175</u>	<u>175</u>	<u>175</u>
TOTAL CFCR	<u>175</u>	<u>175</u>	<u>175</u>	<u>175</u>
CAPITAL FINANCING COSTS	<u>270</u>	<u>270</u>	<u>270</u>	<u>270</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>
<u>INCOME</u>				
Fees and Charges	865	865	865	865
LEZ Income	230	230	230	230
On Street Fines	<u>984</u>	<u>984</u>	<u>984</u>	<u>984</u>
<u>TOTAL INCOME</u>	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>
<u>TOTAL NET EXPENDITURE / (INCOME)</u>	-	-	-	-

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Page No	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>DEPARTMENTAL SUMMARY</u>					
COMMUNITIES	41	4,453	4,307	4,279	4,279
REGULATORY SERVICES	43	2,083	-	-	-
COMMUNITY SAFETY AND RESILIENCE	44	1,348	1,483	1,483	1,483
STREETSCENE AND LAND MANAGEMENT	45	6,436	4,587	4,287	4,287
WASTE PARTNERSHIP	46	-	-	-	-
WASTE MANAGEMENT	47	12,969	12,560	12,795	12,931
OTHER HOUSING	48	774	78	78	78
SUPPORT SERVICES	50	376	588	588	588
NET EXPENDITURE CARRIED TO MAIN SUMMARY		<u>28,439</u>	<u>23,603</u>	<u>23,510</u>	<u>23,646</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUMMARY BY SUBJECTIVE HEADING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS	26,900	25,501	25,473	25,473
PROPERTY COSTS	613	614	614	614
SUPPLIES & SERVICES	2,847	2,631	2,331	2,331
TRANSPORT COSTS	4,038	67	67	67
THIRD PARTY PAYMENTS	26,751	30,023	29,338	29,561
	_____	_____	_____	_____
GROSS EXPENDITURE	61,149	58,836	57,823	58,046
INCOME	32,710	35,233	34,313	34,400
	_____	_____	_____	_____
NET EXPENDITURE CARRIED TO MAIN SUMMARY	<u>28,439</u>	<u>23,603</u>	<u>23,510</u>	<u>23,646</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>COMMUNITIES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	4,165	3,968	3,940	3,940
Other Staff Costs	8	8	8	8
TOTAL STAFF COSTS	<u>4,173</u>	<u>3,976</u>	<u>3,948</u>	<u>3,948</u>
PROPERTY COSTS				
Corporate Grnd Maint Recharge	4	4	4	4
TOTAL PROPERTY COSTS	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
SUPPLIES & SERVICES				
Equipment and Furniture	20	20	20	20
Books and Educational Materials	12	12	12	12
Materials and Consumables	7	7	7	7
Catering and Hospitality	5	5	5	5
Catering - Client Meals	18	18	18	18
Clothing, Uniforms and Laundry	3	3	3	3
Printing and Stationery	20	20	20	20
Postages	1	1	1	1
Telephony & Communications	18	18	18	18
Computing Costs	7	7	7	7
Services	53	53	53	53
Adverts Publicity Marketing	7	7	7	7
Exhibits, Events and Projects	39	39	39	39
Subscriptions Fees Licences	30	30	30	30
Agreements	6	6	6	6
Other Supplies and Services	8	8	8	8
Insurance	<u>78</u>	<u>88</u>	<u>88</u>	<u>88</u>
TOTAL SUPPLIES & SERVICES	<u>332</u>	<u>342</u>	<u>342</u>	<u>342</u>
TRANSPORT COSTS				
Fuel	1	1	1	1
Hires	3	3	3	3
Transport Insurance	3	3	3	3
Car Allowance	3	3	3	3
Travel and Subsistence	3	3	3	3
Corporate Fleet Recharge	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL TRANSPORT COSTS	<u>28</u>	<u>28</u>	<u>28</u>	<u>28</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
THIRD PARTY PAYMENTS				
Dudhope Centre - Bharatiya Ashram	14	14	14	14
Inclusion & Accessibility Fund	2	2	2	2
Dundee International Women's Centre	49	49	49	49
Adult Education Support Fund	9	9	9	9
Community Development Fund	4	4	4	4
Youth Investment Fund	-	-	-	-
Lead Scotland	31	31	31	31
Under 12's Project	43	43	43	43
Boomerang	53	53	53	53
Other 3rd Party Payments	26	26	26	26
Facilities Management	-	24	24	24
TOTAL THIRD PARTY PAYMENTS	<u>231</u>	<u>255</u>	<u>255</u>	<u>255</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>4,768</u>	<u>4,605</u>	<u>4,577</u>	<u>4,577</u>
<u>INCOME</u>				
Other Govt Grants	33	33	33	33
Other Grants Reimbursements & Contributions	23	23	23	23
Fees and Charges	77	60	60	60
Rents	95	95	95	95
Other Income	4	4	4	4
Sales	43	43	43	43
Internal Recharge	<u>40</u>	<u>40</u>	<u>40</u>	<u>40</u>
<u>TOTAL INCOME</u>	<u>315</u>	<u>298</u>	<u>298</u>	<u>298</u>
<u>TOTAL NET EXPENDITURE</u>	<u>4,453</u>	<u>4,307</u>	<u>4,279</u>	<u>4,279</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>REGULATORY SERVICES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	3,375	1,140	1,140	1,140
TOTAL STAFF COSTS	<u>3,375</u>	<u>1,140</u>	<u>1,140</u>	<u>1,140</u>
SUPPLIES & SERVICES				
Equipment and Furniture	10	-	-	-
Materials and Consumables	34	-	-	-
Professional Consultancy Fees	272	-	-	-
Services	116	55	55	55
Rechargeable Expenditure	11	-	-	-
Other Supplies & Services	<u>21</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL SUPPLIES & SERVICES	<u>464</u>	<u>62</u>	<u>62</u>	<u>62</u>
TRANSPORT COSTS				
Hires	<u>67</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>67</u>	-	-	-
THIRD PARTY PAYMENTS				
Various Grants - Repairs/Security/Disabled	771	771	771	771
Council House Buy-Backs	50	50	50	50
Payments to Other Bodies	30	30	30	30
Trusted Trader	<u>10</u>	-	-	-
TOTAL THIRD PARTY PAYMENTS	<u>861</u>	<u>851</u>	<u>851</u>	<u>851</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>4,767</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>
<u>INCOME</u>				
Other Government Grants	913	913	913	913
Other Grants, Reimbursements and Contributions	58	-	-	-
Fees & Charges	262	-	-	-
HMO Licensing Fees	807	807	807	807
Landlord Registration Fees	326	326	326	326
Departmental Recharges	196	-	-	-
Other Income	121	7	7	7
Sales	<u>1</u>	-	-	-
<u>TOTAL INCOME</u>	<u>2,684</u>	<u>2,053</u>	<u>2,053</u>	<u>2,053</u>
<u>TOTAL NET EXPENDITURE</u>	<u>2,083</u>	-	-	-

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>COMMUNITY SAFETY</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>2,907</u>	<u>3,080</u>	<u>3,080</u>	<u>3,080</u>
TOTAL STAFF COSTS	<u>2,907</u>	<u>3,080</u>	<u>3,080</u>	<u>3,080</u>
SUPPLIES & SERVICES				
Equipment and Furniture	15	15	15	15
Clothing, Uniforms and Laundry	6	6	6	6
Printing and Stationery	6	6	6	6
Publicity, Marketing & Advertising	5	5	5	5
Telephony & Communications	30	30	30	30
Other Supplies and Services	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL SUPPLIES & SERVICES	<u>77</u>	<u>77</u>	<u>77</u>	<u>77</u>
TRANSPORT COSTS				
Contract Car Hire Subsidy	2	2	2	2
Car Allowances	5	5	5	5
Corporate Fleet Recharge	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSPORT COSTS	<u>33</u>	<u>7</u>	<u>7</u>	<u>7</u>
THIRD PARTY PAYMENTS				
Community Safety Grants	22	22	22	22
Action For Children	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
TOTAL THIRD PARTY PAYMENTS	<u>72</u>	<u>72</u>	<u>72</u>	<u>72</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>3,089</u>	<u>3,236</u>	<u>3,236</u>	<u>3,236</u>
<u>INCOME</u>				
Internal Recharge	<u>1,741</u>	<u>1,753</u>	<u>1,753</u>	<u>1,753</u>
<u>TOTAL INCOME</u>	<u>1,741</u>	<u>1,753</u>	<u>1,753</u>	<u>1,753</u>
<u>TOTAL NET EXPENDITURE</u>	<u>1,348</u>	<u>1,483</u>	<u>1,483</u>	<u>1,483</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>STREETSCENE AND LAND MANAGEMENT</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>8,937</u>	<u>8,788</u>	<u>8,788</u>	<u>8,788</u>
TOTAL STAFF COSTS	<u>8,937</u>	<u>8,788</u>	<u>8,788</u>	<u>8,788</u>
PROPERTY COSTS				
Cleaning Costs	46	46	46	46
Heat & Light	2	2	2	2
Repairs and Maintenance	<u>95</u>	<u>95</u>	<u>95</u>	<u>95</u>
TOTAL PROPERTY COSTS	<u>143</u>	<u>143</u>	<u>143</u>	<u>143</u>
SUPPLIES & SERVICES				
Clothing, Uniforms and Laundry	39	39	39	39
Equipment and Furniture	92	92	92	92
Hires	59	59	59	59
Materials and Consumables	462	536	236	236
Services	113	113	113	113
Publicity, Marketing and Advertising	1	1	1	1
Events	18	18	18	18
Subscriptions, Fees & Licences	9	9	9	9
Subcontractors	49	49	49	49
Registration & Application Fees	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL SUPPLIES & SERVICES	<u>847</u>	<u>921</u>	<u>621</u>	<u>621</u>
TRANSPORT COSTS				
Contract Car Hire	8	8	8	8
Car Allowances	6	6	6	6
Corporate Fleet Recharge	<u>1,788</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>1,802</u>	<u>14</u>	<u>14</u>	<u>14</u>
THIRD PARTY PAYMENTS				
Headstone Repairs	5	5	5	5
Lifeguard Provision	<u>32</u>	<u>32</u>	<u>32</u>	<u>32</u>
TOTAL THIRD PARTY PAYMENTS	<u>37</u>	<u>37</u>	<u>37</u>	<u>37</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>11,766</u>	<u>9,903</u>	<u>9,603</u>	<u>9,603</u>
<u>INCOME</u>				
Fees and Charges	871	878	878	878
Rent Income	111	111	111	111
Other Income	147	54	54	54
Interest Receivable	5	5	5	5
Other Chargeable Work	369	369	369	369
Departmental Recharges	<u>3,827</u>	<u>3,899</u>	<u>3,899</u>	<u>3,899</u>
<u>TOTAL INCOME</u>	<u>5,330</u>	<u>5,316</u>	<u>5,316</u>	<u>5,316</u>
<u>TOTAL NET EXPENDITURE</u>	<u>6,436</u>	<u>4,587</u>	<u>4,287</u>	<u>4,287</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>WASTE PARTNERSHIP</u>				
<u>EXPENDITURE</u>				
THIRD PARTY PAYMENTS				
MVV Environment Baldovie Ltd	<u>15,642</u>	<u>17,663</u>	<u>16,818</u>	<u>16,905</u>
TOTAL THIRD PARTY PAYMENTS	<u>15,642</u>	<u>17,663</u>	<u>16,818</u>	<u>16,905</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>15,642</u>	<u>17,663</u>	<u>16,818</u>	<u>16,905</u>
<u>INCOME</u>				
Income from DCC Waste Management	9,574	10,811	9,865	9,865
Income from AC Waste Management	<u>6,068</u>	<u>6,852</u>	<u>6,953</u>	<u>7,040</u>
<u>TOTAL INCOME</u>	<u>15,642</u>	<u>17,663</u>	<u>16,818</u>	<u>16,905</u>
<u>TOTAL NET EXPENDITURE</u>	=	=	=	=

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>WASTE MANAGEMENT</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	5,820	6,286	6,286	6,286
TOTAL STAFF COSTS	<u>5,820</u>	<u>6,286</u>	<u>6,286</u>	<u>6,286</u>
PROPERTY COSTS				
Infrastructure	23	23	23	23
SEPA Licences	43	43	43	43
TOTAL PROPERTY COSTS	<u>66</u>	<u>66</u>	<u>66</u>	<u>66</u>
SUPPLIES & SERVICES				
Equipment and Furniture	3	3	3	3
Materials and Consumables	194	194	194	194
Services	5	5	5	5
Publicity, Marketing & Advertising	68	68	68	68
TOTAL SUPPLIES & SERVICES	<u>270</u>	<u>270</u>	<u>270</u>	<u>270</u>
TRANSPORT COSTS				
Hires	8	8	8	8
Contract Car Hire	2	2	2	2
Car Allowances	1	1	1	1
Corporate Fleet Recharge	2,090	-	-	-
TOTAL TRANSPORT COSTS	<u>2,101</u>	<u>11</u>	<u>11</u>	<u>11</u>
THIRD PARTY PAYMENTS				
MPT Disposal	17	17	17	17
Abandoned Vehicles	2	2	2	2
MVV Environment Baldovie Ltd	9,574	10,811	10,971	11,107
Landfill & HM Revenue & Customs	29	29	29	29
TOTAL THIRD PARTY PAYMENTS	<u>9,622</u>	<u>10,859</u>	<u>11,019</u>	<u>11,155</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>17,879</u>	<u>17,492</u>	<u>17,652</u>	<u>17,788</u>
<u>INCOME</u>				
Fees & Charges	2,939	3,033	3,033	3,033
Departmental Recharges	274	302	302	302
MEB Lines 1 & 2	750	650	650	650
Other Income	74	74	74	74
Sales	873	873	798	798
<u>TOTAL INCOME</u>	<u>4,910</u>	<u>4,932</u>	<u>4,857</u>	<u>4,857</u>
<u>TOTAL NET EXPENDITURE</u>	<u>12,969</u>	<u>12,560</u>	<u>12,795</u>	<u>12,931</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>OTHER HOUSING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>1,170</u>	<u>1,653</u>	<u>1,653</u>	<u>1,653</u>
TOTAL STAFF COSTS	<u>1,170</u>	<u>1,653</u>	<u>1,653</u>	<u>1,653</u>
PROPERTY COSTS				
Council Tax	121	121	121	121
Property Insurance	10	11	11	11
Cleaning Costs	4	4	4	4
Non-Domestic Rates	3	3	3	3
Scottish Water Charges	3	3	3	3
Repairs & Maintenance	82	82	82	82
Energy Costs	23	23	23	23
Fixtures & Fittings	54	54	54	54
Lost Rents	<u>99</u>	<u>99</u>	<u>99</u>	<u>99</u>
TOTAL PROPERTY COSTS	<u>399</u>	<u>400</u>	<u>400</u>	<u>400</u>
SUPPLIES & SERVICES				
Equipment and Furniture	3	3	3	3
Clothing, Uniforms and Laundry	1	1	1	1
Printing and Stationery	1	1	1	1
Consultancy Fees	14	14	14	14
Storage	34	34	34	34
Telephony & Communications	5	5	5	5
TaskForce	176	126	126	126
Other Supplies & Services	1	1	1	1
Furnished Tenancies	58	58	58	58
Payments to Internal Providers	315	315	315	315
Internal Recharges	<u>24</u>	<u>24</u>	<u>24</u>	<u>24</u>
TOTAL SUPPLIES & SERVICES	<u>632</u>	<u>582</u>	<u>582</u>	<u>582</u>
TRANSPORT COSTS				
Car Allowances	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL TRANSPORT COSTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
THIRD PARTY PAYMENTS				
Rapid Rehousing	<u>286</u>	<u>286</u>	<u>286</u>	<u>286</u>
TOTAL THIRD PARTY PAYMENTS	<u>286</u>	<u>286</u>	<u>286</u>	<u>286</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>2,488</u>	<u>2,922</u>	<u>2,922</u>	<u>2,922</u>
<u>INCOME</u>				
Rents	1,664	2,794	2,794	2,794
Sales	40	40	40	40
Other Income	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<u>TOTAL INCOME</u>	<u>1,714</u>	<u>2,844</u>	<u>2,844</u>	<u>2,844</u>
<u>TOTAL NET EXPENDITURE</u>	<u>774</u>	<u>78</u>	<u>78</u>	<u>78</u>

NEIGHBOURHOOD SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUPPORT SERVICES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	492	552	552	552
Other Staff Costs	<u>26</u>	<u>26</u>	<u>26</u>	<u>26</u>
TOTAL STAFF COSTS	<u>518</u>	<u>578</u>	<u>578</u>	<u>578</u>
PROPERTY COSTS				
Cleaning Costs	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL PROPERTY COSTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
SUPPLIES & SERVICES				
Equipment and Furniture	3	3	3	3
Books & Educational Materials	1	1	1	1
Printing and Stationery	13	13	13	13
Professional Consultancy Fees	3	3	3	3
Postages	9	9	9	9
Telephony and Communications	29	29	29	29
Computing Costs	6	6	6	6
Bank Charges	3	3	3	3
Adverts, Publicity & Marketing	2	2	2	2
Subscriptions, Fees and Licences	17	17	17	17
Other Supplies & Services	3	138	138	138
Liabilities Insurance	<u>136</u>	<u>153</u>	<u>153</u>	<u>153</u>
TOTAL SUPPLIES & SERVICES	<u>225</u>	<u>377</u>	<u>377</u>	<u>377</u>
TRANSPORT COSTS				
Travel and Subsistence	3	3	3	3
Corporate Fleet Recharge	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL TRANSPORT COSTS	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>750</u>	<u>962</u>	<u>962</u>	<u>962</u>
<u>INCOME</u>				
Other Income	2	2	2	2
Internal Recharge	<u>372</u>	<u>372</u>	<u>372</u>	<u>372</u>
<u>TOTAL INCOME</u>	<u>374</u>	<u>374</u>	<u>374</u>	<u>374</u>
<u>TOTAL NET EXPENDITURE</u>	<u>376</u>	<u>588</u>	<u>588</u>	<u>588</u>

CHIEF EXECUTIVE

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	2,613	2,614	2,614	2,614
Other Staff Costs	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>
TOTAL STAFF COSTS	<u>2,625</u>	<u>2,626</u>	<u>2,626</u>	<u>2,626</u>
PROPERTY COSTS				
Corporate Ground Maintenance Recharge	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL PROPERTY COSTS	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
SUPPLIES & SERVICES				
Equipment & Furniture	135	135	135	135
Books and Educational Materials	2	2	2	2
Catering & Hospitality	403	378	3	3
Printing and Stationery	9	9	9	9
Professional Fees	3	3	3	3
Postages	1	1	1	1
Telephony & Communications	6	6	6	6
Computing Costs	17	17	17	17
Subscriptions Fees Licences	2	2	2	2
Projects	113	113	113	113
NEC/SCA Non-Staff Costs	1,706	1,706	1,706	1,706
Adverts Publicity Marketing	41	1	1	1
Other Supplies & Services	14	9	9	9
Insurance	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL SUPPLIES & SERVICES	<u>2,456</u>	<u>2,386</u>	<u>2,011</u>	<u>2,011</u>
TRANSPORT COSTS				
Other Transport Costs	1	1	1	1
Corporate Fleet Recharge	<u>3</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>4</u>	<u>1</u>	<u>1</u>	<u>1</u>

CHIEF EXECUTIVE

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
THIRD PARTY PAYMENTS				
Dundee Science Centre	28	15	15	15
Dundee Rep	318	286	286	286
Dundee Contemporary Arts	232	209	209	209
V&A at Dundee	350	350	350	350
Dundee Industrial Heritage	27	127	27	27
Curling Officer	-	-	-	-
Leisure & Culture Dundee	9,176	9,633	9,633	9,633
Broughty Castle		50		
National Organisations Central Grants	2	-	-	-
Dundee Equalities Partnership	17	17	17	17
Dundee Partnership	935	955	904	904
UNESCO City of Design	60	60	60	60
Misc Memberships	1	1	1	1
TOTAL THIRD PARTY PAYMENTS	<u>11,146</u>	<u>11,703</u>	<u>11,502</u>	<u>11,502</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>16,239</u>	<u>16,724</u>	<u>16,148</u>	<u>16,148</u>
<u>INCOME</u>				
Other Grants Reimbursements & Contributions	237	237	237	237
Other Govt Grants	2,162	2,162	2,162	2,162
Other Income	5	5	5	5
<u>TOTAL INCOME</u>	<u>2,404</u>	<u>2,404</u>	<u>2,404</u>	<u>2,404</u>
<u>TOTAL NET EXPENDITURE</u>	<u>13,835</u>	<u>14,320</u>	<u>13,744</u>	<u>13,744</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Page No	Final Revenue Budget 2024/25 £000	Provisional Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>DEPARTMENTAL SUMMARY</u>					
HUMAN RESOURCES & BUSINESS SUPPORT SERVICES	55	10,207	10,372	10,372	10,372
DEMOCRATIC & LEGAL SERVICES	56	1,938	2,383	2,383	2,383
CUSTOMER SERVICES & INFORMATION TECHNOLOGY	57	17,616	18,220	18,115	18,115
CORPORATE FINANCE	59	<u>3,807</u>	<u>4,343</u>	<u>4,336</u>	<u>4,336</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY		<u>33,568</u>	<u>35,318</u>	<u>35,206</u>	<u>35,206</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>SUMMARY BY SUBJECTIVE HEADING</u>				
<u>EXPENDITURE</u>				
STAFF COSTS	30,312	31,252	31,252	31,252
PROPERTY COSTS	137	137	137	137
SUPPLIES & SERVICES	4,546	4,926	4,926	4,926
TRANSPORT COSTS	50	14	14	14
TRANSFER PAYMENTS	77,348	77,515	77,515	77,515
THIRD PARTY PAYMENTS	1,307	1,412	1,307	1,307
SUPPORT SERVICES	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
GROSS EXPENDITURE	113,730	115,286	115,181	115,181
INCOME	<u>80,162</u>	<u>79,968</u>	<u>79,975</u>	<u>79,975</u>
NET EXPENDITURE CARRIED TO MAIN SUMMARY	<u>33,568</u>	<u>35,318</u>	<u>35,206</u>	<u>35,206</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>HUMAN RESOURCES & BUSINESS SUPPORT SERVICES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	9,784	9,949	9,949	9,949
Staff Training	671	671	671	671
Other Staff Costs	<u>92</u>	<u>92</u>	<u>92</u>	<u>92</u>
TOTAL STAFF COSTS	<u>10,547</u>	<u>10,712</u>	<u>10,712</u>	<u>10,712</u>
SUPPLIES & SERVICES				
Equipment and Furniture	4	4	4	4
Books and Educational Materials	3	3	3	3
Catering and Hospitality	5	5	5	5
Printing and Stationery	8	8	8	8
Professional Consultancy Fees	3	3	3	3
Postages	1	1	1	1
Telephony and Communications	7	7	7	7
Computing Costs	5	5	5	5
Services	6	6	6	6
Subscription Fees Licences	3	3	3	3
Other Supplies & Services	48	48	48	48
Insurance	<u>12</u>	<u>14</u>	<u>14</u>	<u>14</u>
TOTAL SUPPLIES & SERVICES	<u>105</u>	<u>107</u>	<u>107</u>	<u>107</u>
TRANSPORT COSTS				
Car Allowances	2	2	2	2
Travel and Subsistence	1	1	1	1
Fleet Charges	<u>2</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>5</u>	<u>3</u>	<u>3</u>	<u>3</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>10,657</u>	<u>10,822</u>	<u>10,822</u>	<u>10,822</u>
<u>INCOME</u>				
Contributions from Other Bodies	88	88	88	88
Dividends & Commission	21	21	21	21
Departmental Recharges	11	11	11	11
Internal Recharges -DCS	<u>330</u>	<u>330</u>	<u>330</u>	<u>330</u>
TOTAL INCOME	<u>450</u>	<u>450</u>	<u>450</u>	<u>450</u>
<u>TOTAL NET EXPENDITURE</u>	<u>10,207</u>	<u>10,372</u>	<u>10,372</u>	<u>10,372</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>DEMOCRATIC & LEGAL SERVICES</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	3,284	3,678	3,678	3,678
Other Staff Costs	<u>15</u>	<u>40</u>	<u>40</u>	<u>40</u>
TOTAL STAFF COSTS	<u>3,299</u>	<u>3,718</u>	<u>3,718</u>	<u>3,718</u>
PROPERTY COSTS				
Corporate Property Recharge	<u>136</u>	<u>136</u>	<u>136</u>	<u>136</u>
TOTAL PROPERTY COSTS	<u>136</u>	<u>136</u>	<u>136</u>	<u>136</u>
SUPPLIES & SERVICES				
Equipment and Furniture	29	29	29	29
Maintenance of Equipment	24	24	24	24
Book and Educational Material	9	9	9	9
Materials and Consumables	142	140	140	140
Catering and Hospitality	41	30	30	30
Clothing, Uniforms and Laundry	2	2	2	2
Printing and Stationery	54	114	114	114
Professional Consultancy Fees	75	75	75	75
Postages	29	29	29	29
Telephony and Communications	13	13	13	13
Computing Costs	8	8	8	8
Services	16	16	16	16
Bank Charges	2	2	2	2
Adverts Publicity Marketing	9	9	9	9
Exhibits Events and Projects	10	10	10	10
Subscriptions Fees Licences	2	2	2	2
Resaleable Stock	1	1	1	1
Council Elections	-	-	-	-
Other Supplies & Services	1	1	1	1
Insurance	<u>16</u>	<u>18</u>	<u>18</u>	<u>18</u>
TOTAL SUPPLIES & SERVICES	<u>483</u>	<u>532</u>	<u>532</u>	<u>532</u>
TRANSPORT COSTS				
Fuel	1	-	-	-
Car Allowances	4	3	3	3
Travel and Subsistence	4	4	4	4
Fleet Charges	<u>21</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>30</u>	<u>7</u>	<u>7</u>	<u>7</u>
THIRD PARTY PAYMENTS				
Safeguarders Expenses	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
TOTAL THIRD PARTY PAYMENTS	<u>15</u>	<u>15</u>	<u>15</u>	<u>15</u>
SUPPORT SERVICES				
Support Services	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
TOTAL SUPPORT SERVICES	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>3,993</u>	<u>4,438</u>	<u>4,438</u>	<u>4,438</u>
<u>INCOME</u>				
Other Grants, Reimbursements & Contributions	726	726	726	726
Fees and Charges	945	945	945	945
Other Income	279	279	279	279
Sales	2	2	2	2
Departmental Recharges	<u>103</u>	<u>103</u>	<u>103</u>	<u>103</u>
<u>TOTAL INCOME</u>	<u>2,055</u>	<u>2,055</u>	<u>2,055</u>	<u>2,055</u>
<u>TOTAL NET EXPENDITURE</u>	<u>1,938</u>	<u>2,383</u>	<u>2,383</u>	<u>2,383</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>CUSTOMER SERVICES & INFORMATION TECHNOLOGY</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	11,388	11,261	11,261	11,261
Other Staff Costs	<u>55</u>	<u>55</u>	<u>55</u>	<u>55</u>
TOTAL STAFF COSTS	<u>11,443</u>	<u>11,316</u>	<u>11,316</u>	<u>11,316</u>
PROPERTY COSTS				
Upkeep of Ground	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL PROPERTY COSTS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
SUPPLIES & SERVICES				
Equipment and Furniture	75	75	75	75
Books and Educational Material	8	8	8	8
Materials and Consumables	29	29	29	29
Catering and Hospitality	1	1	1	1
Clothing Uniforms and Laundry	5	5	5	5
Printing and Stationery	68	68	68	68
Professional Consultancy Fees	18	18	18	18
Postages	200	200	200	200
Telephony and Communications	15	15	15	15
Computing Costs	2,020	2,283	2,283	2,283
Services	184	184	184	184
Bank Charges	21	21	21	21
Adverts Publicity Marketing	6	6	6	6
Subscriptions Fees Licences	167	167	167	167
Other Supplies and Services	7	7	7	7
Insurance	<u>33</u>	<u>37</u>	<u>37</u>	<u>37</u>
TOTAL SUPPLIES & SERVICES	<u>2,857</u>	<u>3,124</u>	<u>3,124</u>	<u>3,124</u>
TRANSPORT COSTS				
Travel and Subsistence	3	2	2	2
Fleet Charges	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRANSPORT COSTS	<u>10</u>	<u>2</u>	<u>2</u>	<u>2</u>
TRANSFER PAYMENTS				
School Clothing Grants	846	888	888	888
Education Maintenance Allowance	450	450	450	450
Direct Assistance - Crisis / Community Care	1,638	1,638	1,638	1,638
Scottish Disability Assistance	84	104	104	104
Rent Allowances	40,535	41,942	41,942	41,942
Rent Rebate	<u>33,795</u>	<u>32,493</u>	<u>32,493</u>	<u>32,493</u>
TOTAL TRANSFER PAYMENTS	<u>77,348</u>	<u>77,515</u>	<u>77,515</u>	<u>77,515</u>
THIRD PARTY PAYMENTS				
Various	<u>511</u>	<u>616</u>	<u>511</u>	<u>511</u>
TOTAL THIRD PARTY PAYMENTS	<u>511</u>	<u>616</u>	<u>511</u>	<u>511</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>92,170</u>	<u>92,574</u>	<u>92,469</u>	<u>92,469</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>INCOME</u>				
DWP - Administration Grant	717	717	717	717
DWP - Local Authority Error Subsidy Grant	238	38	38	38
Other Grants, Reimbursements & Contributions	72,348	72,348	72,348	72,348
Other Income	697	697	697	697
Fees and Charges	23	23	23	23
Interest	12	12	12	12
Departmental Recharges	519	519	519	519
<u>TOTAL INCOME</u>	<u>74,554</u>	<u>74,354</u>	<u>74,354</u>	<u>74,354</u>
<u>TOTAL NET EXPENDITURE</u>	<u>17,616</u>	<u>18,220</u>	<u>18,115</u>	<u>18,115</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>CORPORATE FINANCE</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	5,000	5,483	5,483	5,483
Apprenticeship Levy	21	21	21	21
Other Staff Costs	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL STAFF COSTS	<u>5,023</u>	<u>5,506</u>	<u>5,506</u>	<u>5,506</u>
SUPPLIES & SERVICES				
Equipment and Furniture	3	3	3	3
Books and Educational Materials	4	4	4	4
Materials and Consumables	1	1	1	1
Catering and Hospitality	1	1	1	1
Printing and Stationery	7	7	7	7
Postages	10	10	10	10
Telephony and Communications	8	8	8	8
Computing Costs	31	31	31	31
Services	8	8	8	8
Bank Charges	113	113	113	113
Adverts Publicity Marketing	2	2	2	2
Subscriptions, Fees & Licences	30	91	91	91
Members Allowances & Expenses	787	787	787	787
Audit Fees	83	83	83	83
Other Supplies & Services	5	5	5	5
Internal Recharge	1	1	1	1
Insurance	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>
TOTAL SUPPLIES & SERVICES	<u>1,101</u>	<u>1,163</u>	<u>1,163</u>	<u>1,163</u>
TRANSPORT COSTS				
Car Allowance	3	2	2	2
Corporate Fleet Recharge	<u>2</u>	-	-	-
TOTAL TRANSPORT COSTS	<u>5</u>	<u>2</u>	<u>2</u>	<u>2</u>
THIRD PARTY PAYMENTS				
Payments to Organisations	146	146	146	146
Third Party Payments	<u>635</u>	<u>635</u>	<u>635</u>	<u>635</u>
TOTAL THIRD PARTY PAYMENTS	<u>781</u>	<u>781</u>	<u>781</u>	<u>781</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>6,910</u>	<u>7,452</u>	<u>7,452</u>	<u>7,452</u>

CORPORATE SERVICES

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>INCOME</u>				
Other Grants, Reimbursements & Contributions	156	156	156	156
Fees and Charges	91	91	91	91
Other Income	102	102	102	102
Other Chargeable Work	1,600	1,606	1,613	1,613
Internal Recharges - DCS	995	995	995	995
Recharge to Capital	141	141	141	141
Departmental Recharges	18	18	18	18
<u>TOTAL INCOME</u>	<u>3,103</u>	<u>3,109</u>	<u>3,116</u>	<u>3,116</u>
<u>TOTAL NET EXPENDITURE</u>	<u>3,807</u>	<u>4,343</u>	<u>4,336</u>	<u>4,336</u>

CONSTRUCTION

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>CONSTRUCTION</u>				
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):				
Local Government Employees	<u>17,692</u>	<u>18,917</u>	<u>19,485</u>	<u>20,069</u>
TOTAL STAFF COSTS	<u>17,692</u>	<u>18,917</u>	<u>19,485</u>	<u>20,069</u>
PROPERTY COSTS				
Infrastructure	-	68	68	68
Corporate Property Recharge	<u>511</u>	<u>430</u>	<u>430</u>	<u>430</u>
TOTAL PROPERTY COSTS	<u>511</u>	<u>497</u>	<u>497</u>	<u>497</u>
SUPPLIES AND SERVICES				
Plant and Equipment	125	163	163	163
Materials and Consumables	7,432	8,260	8,260	8,260
Sub-Contractors	4,689	4,008	4,008	4,008
Other Supplies and Services	384	368	368	368
Insurance	<u>406</u>	<u>426</u>	<u>426</u>	<u>426</u>
TOTAL SUPPLIES AND SERVICES	<u>13,036</u>	<u>13,226</u>	<u>13,226</u>	<u>13,226</u>
TRANSPORT COSTS				
Contract Car Hire - Subsidy	5	5	5	5
Car Allow/Mileage	2	15	15	15
Corporate Fleet Recharge	<u>1,518</u>	<u>1,156</u>	<u>1,156</u>	<u>1,156</u>
TOTAL TRANSPORT COSTS	<u>1,525</u>	<u>1,176</u>	<u>1,176</u>	<u>1,176</u>
Central Recharge	<u>1,408</u>	<u>1,306</u>	<u>1,346</u>	<u>1,386</u>
TOTAL CENTRAL RECHARGES	<u>1,408</u>	<u>1,306</u>	<u>1,346</u>	<u>1,386</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>34,172</u>	<u>35,123</u>	<u>35,729</u>	<u>36,354</u>
 <u>TOTAL INCOME</u>	 <u>34,172</u>	 <u>35,123</u>	 <u>35,729</u>	 <u>36,354</u>
 <u>TOTAL NET INCOME</u>	 =	 =	 =	 =

MISCELLANEOUS ITEMS

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/25 £000	Final Revenue Budget 2025/26 £000	Provisional Revenue Budget 2026/27 £000	Provisional Revenue Budget 2027/28 £000
<u>MISCELLANEOUS ITEMS</u>				
RECHARGE OF CORPORATE AND DEMOCRATIC CORE COSTS TO:				
HOUSING REVENUE ACCOUNT	(289)	(289)	(289)	(289)
SUPERANNUATION FUND	(113)	(113)	(113)	(113)
SHARE OF TAYSIDE CONTRACTS SURPLUS	(343)	(232)	(232)	(232)
BUSINESS GATEWAY MARKETING FUNDING	2,254	2,254	2,254	2,254
SFT FUNDING EAST END CAMPUS	-	(2,189)	(3,283)	(2,818)
CONTINGENCY - HEALTH & SOCIAL CARE PARTNERSHIP	(344)	(344)	(344)	(344)
EXTENDED PRODUCER RESPONSIBILITY FUNDING	-	(3,395)	-	-
REGIONAL PERFORMANCE CENTRE - CONTRIBUTION TO ASSET REPLACEMENT FUND	64	64	64	64
SCIENTIFIC SERVICES - CORPORATE PROPERTY RECHARGE	(136)	(136)	(136)	(136)
HRA - CENTRAL SUPPORT RECHARGE	(3,191)	(3,191)	(3,191)	(3,191)
HRA - CORPORATE BUSINESS SUPPORT	<u>(289)</u>	<u>(289)</u>	<u>(289)</u>	<u>(289)</u>
	<u>(2,387)</u>	<u>(7,860)</u>	<u>(5,559)</u>	<u>(5,094)</u>

HOUSING REVENUE ACCOUNT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/2025 £000	Final Revenue Budget 2025/2026 £000	Provisional Revenue Budget 2026/2027 £000	Provisional Revenue Budget 2027/2028 £000
<u>EXPENDITURE</u>				
STAFF COSTS				
Salaries and Wages (including NI and Supn):	6,766	6,985	7,125	7,267
Supplementary Superannuation Charges	<u>200</u>	<u>200</u>	<u>204</u>	<u>208</u>
TOTAL STAFF COSTS	<u>6,966</u>	<u>7,185</u>	<u>7,329</u>	<u>7,475</u>
PROPERTY COSTS				
Rents	8	8	8	8
Non-Domestic Rates	160	159	162	166
Property Insurance	560	588	588	588
Repairs and Maintenance	13,681	15,634	15,946	16,264
Health and Safety Contracts	150	150	150	150
Energy Costs	817	862	879	895
Fixtures and Fittings	15	15	15	15
Cleaning Costs	24	24	24	24
Lost Rents and Bad Debts	2,489	2,307	2,353	2,400
Open Space and Garden Maintenance	<u>2,557</u>	<u>2,608</u>	<u>2,660</u>	<u>2,713</u>
TOTAL PROPERTY COSTS	<u>20,461</u>	<u>22,355</u>	<u>22,785</u>	<u>23,223</u>
SUPPLIES & SERVICES				
Liabilities Insurance	558	586	586	586
Clothing, Uniforms and Laundry	4	4	4	4
Printing, Stationery and General Office Expenses	99	98	98	98
Professional Fees	95	100	100	100
Postages	40	42	42	42
Telephones	49	54	54	54
IT Software Maintenance	185	185	185	185
Hardship Fund	500	500	500	500
Internal Recharges	2,704	2,762	2,817	2,874
Services	504	554	565	565
Other Supplies and Services	<u>585</u>	<u>634</u>	<u>634</u>	<u>633</u>
TOTAL SUPPLIES & SERVICES	<u>5,323</u>	<u>5,519</u>	<u>5,585</u>	<u>5,641</u>
TRANSPORT COSTS				
Repairs and Maintenance and Other Running Costs	6	6	6	6
Transport Insurance	2	2	2	2
Car Allowances	<u>36</u>	<u>36</u>	<u>36</u>	<u>36</u>
TOTAL TRANSPORT COSTS	<u>44</u>	<u>44</u>	<u>44</u>	<u>44</u>
THIRD PARTY PAYMENTS				
Voluntary Organisations	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>
TOTAL THIRD PARTY PAYMENTS	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>
SUPPORT SERVICES				
Recharge from Central Support Departments	<u>3,768</u>	<u>3,843</u>	<u>3,920</u>	<u>3,999</u>
TOTAL SUPPORT SERVICES	<u>3,768</u>	<u>3,843</u>	<u>3,920</u>	<u>3,999</u>

HOUSING REVENUE ACCOUNT

FINAL REVENUE BUDGET 2025/26 & PROVISIONAL REVENUE BUDGET 2026-2028

	Final Revenue Budget 2024/2025 £000	Final Revenue Budget 2025/2026 £000	Provisional Revenue Budget 2026/2027 £000	Provisional Revenue Budget 2027/2028 £000
CAPITAL FINANCING COSTS	<u>19,658</u>	<u>20,684</u>	<u>22,513</u>	<u>24,339</u>
PLANNED MAINTENANCE	<u>4,438</u>	<u>4,438</u>	<u>4,438</u>	<u>4,438</u>
<u>TOTAL GROSS EXPENDITURE</u>	<u>60,692</u>	<u>64,102</u>	<u>66,648</u>	<u>69,193</u>
<u>INCOME</u>				
Internal Recharge to Other Housing (Non-HRA)	24	24	24	24
Rents, Other Fees & Charges	57,265	57,913	57,913	57,913
Sheltered Housing Service Charge	2,967	3,172	3,172	3,172
Other Income	436	447	447	447
Contribution from Renewal & Repair Fund	-	-	-	-
<u>TOTAL INCOME</u>	<u>60,692</u>	<u>61,556</u>	<u>61,556</u>	<u>61,556</u>
<u>TOTAL NET EXPENDITURE</u>	<u>-</u>	<u>2,546</u>	<u>5,092</u>	<u>7,637</u>

DUNDEE CITY COUNCIL**FINAL REVENUE BUDGET 2025/2026****REVIEW OF CHARGES****Summary**

Service	Page Number	Additional Income 2025/2026
		£000
Children & Families	2	136
Dundee Health & Social Care Partnership	4	374
City Development	7	383
Neighbourhood Services	15	279
Corporate Services	18	26
Sub-Total		1,198
<u>Less</u> On Street Car Parking (City Development)		(60)
<u>Less</u> Dundee Health & Social Care Partnership		(374)
Total Additional Income		764

HIRING OF FACILITIES AND COST OF ACTIVITIES

Dundee City Council

This policy sets out the terms of charges for hiring DCC facilities. The charges are reviewed annually and applied from 1st of April. The charges and application of the pricing structure are applicable across all premises and there is no facility to create local arrangements or flex from the agreed scale of charges.

1.0 STANDARD RATES

All charges will be at standard rate unless they meet the criteria for concessionary rates or operate as a commercial enterprise are deemed to be commercial.

2.0 CONCESSION RATES

Concession rates will be given to groups, not for profit community groups and registered charitable organisations who are covered by the criteria below. Over 75% of the participants must meet the concession criteria to be given the concession rate.

Criteria

- 2.1 People in receipt of Council Tax Reduction
- 2.2 People who have reached State Pension Age
- 2.3 People in receipt of Housing Benefit/Universal Credit
- 2.4 People under 18

3.0 COMMERCIAL RATES

- 3.1 Any individual or company that gains private benefit for themselves or their company, from the let.

4.0 FREE LETS

- 4.1 All Dundee City Council Services to communities - Council staff must make advanced booking following standard procedure for the facility and any programme of use must be agreed with the relevant department before the booking is confirmed.
- 4.2 All Community Councils, Neighbourhood Representative Structures, RTO's linked to DCC Estates, Out of School Care who Partner with DCC, Community Planning Partnership Meetings.
- 4.3 Free lets can be allowed in exceptional circumstances and for a stated period of time at the discretion of the Executive Director of Children and Families Service, Executive Director of Neighbourhood Services.

Policy of use lets 10.12.30

- 4.4 Leisure & Culture Dundee, can use certain schools' facility for free, if it is to undertake part of their work with groups, subject to the use not displacing a paid let and being available, they must make the booking following standard procedure for the facility and any programme of use must be agreed with the relevant department before the booking is confirmed.
- 4.5 All Councillors' Surgeries as well as local MSPs and MPs with any associated costs being absorbed by the relevant departments or Leisure & Culture Dundee.

5.0 SURCHARGES

- 5.1 Surcharges will be applied on a full cost recovery for lets out with normal operating hours and for any additional cleaning costs.

6.0 LENGTH OF LET

- 6.1 All let's will be charged by the hour e.g. 1 hour 30 minutes would be rounded up to 2 hours.
- 6.2 Annual lets can be submitted

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service:

Children and Families Service

Services for which charges are / could be levied	Present Charge			Proposed Charge			Additional Income
	Comm £	Std £	Conc £	Comm £	Std £	Conc £	2025/2026 £
Brought Forward							
Lets of School Buildings							
<u>Peak Hours - Monday to Friday (6.00pm to 9.30pm)</u>							
Small Room (10 people or less)	14.74	8.80	7.04	16.20	9.68	7.05	
Medium Room (50 people or less)	28.33	14.19	11.33	31.20	15.61	11.35	
Large Room / Small Hall (50 - 100 people)	41.97	21.01	14.19	46.20	23.11	14.20	
Large Community Hall (100 people or more)	53.30	26.68	21.29	58.70	29.35	21.30	
<u>Off Peak Hours - Monday to Friday (9.00am to 6.00pm)</u>							
<u>(School holidays)</u>							
Small Room (10 people or less)	8.80	7.04	5.61	9.70	7.74	5.61	
Medium Room (50 people or less)	14.19	14.19	9.68	15.60	15.61	9.70	
Large Room / Small Hall (50 - 100 people)	21.01	14.19	11.33	23.10	15.61	11.35	
Large Community Hall (100 people or more)	26.68	21.29	17.00	29.40	23.42	17.00	
<u>Saturday & Sundays</u>							
Surcharges will be applied on a full opening cost recovery for off-peak lets, these will be determined by costs from Tayside Contracts for opening and cleaning. Any additional costs will be advised on application.							
<u>Swimming pool</u>							
Kingspark	106.50	53.50	35.50	117.15	58.85	39.05	
<u>Football Pitches</u>							
Baldragon Academy		99.00	71.50		108.90	78.65	
St Paul's RC Academy		99.00	71.50		108.90	78.65	
Rowantree Primary School		37.00	21.00		40.70	23.10	
North East Campus		37.00	21.00		40.70	23.10	
All Other School Pitches		37.00	21.00		40.70	23.10	
Additional Income from Lets of Schools Buildings							2,000
Carried Forward							2,000

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Children & Families

	Present Charge	Proposed Charge	Additional Income
Services for which charges are / could be levied	2024/25 £	2025/2026 £	2025/2026 £
<i>Brought Forward</i>			2,000
<u>School Meal Charges</u> Increases in the following charges from August 2025 would result in the following additional income:			
Primary (charges apply to selected P6 / P7 pupils only)	2.15	2.40	
Secondary	2.25	2.50	
Adults	3.75	4.15	
<i>Additional Income from School Meal Charges</i>			110,000
<u>Pre-School Education</u> Increases in the following charges from August 2025 would result in the following additional income:			
Hourly charge - will apply to hours over 1,140 hours entitlement	5.80	6.40	
<i>Additional Income from Pre-School Education Charges</i>			10,000
Young Persons Per day	277.50	305.25	
<i>Additional Income from Young Persons Unit & Children's Unit</i>			14,000
<i>Total Additional Income</i>			<i>136,000</i>

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service:

Dundee Health & Social Care Partnership

Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
The following charges may be subject to change as the IJB reviews its services as part of its budget setting process – any proposed amendments will be submitted to Committee for approval			
<u>Residential Care Charges</u>			
Current legislation requires local authorities to set a standard charge for residential care provision, based on the full economic cost of that provision. Accordingly, the standard charge cannot be set until the overall revenue budget has been approved.			
	939.00	1,079.85	
Additional Income from Residential Care Charges			181,454
<u>Respite Accommodation Charges</u>			
Nursing, Residential and Rehabilitation Unit Care (Charge per night, calculated in accordance with ability to pay)			
	105.20	115.72	
White Top Centre Respite per night for Other Local Authorities	671.55	738.71	
Mackinnon centre Respite per night for Other Local Authorities	176.80	194.48	
Additional Income from Respite Accommodation Charges			5,845
<u>Meal Charges</u>			
	4.60	5.29	
Additional Income from Meal Charges			82,072
<u>Dispersed Community Alarm Charges to Service Users</u>			
Weekly charge for dispersed alarms with exceptions for people over 70 and in receipt of council tax benefit.			
	4.40	4.84	
Additional Income from Community Alarm Service (Service Users)			41,150
<u>Badges for Motor Vehicles</u>			
Charging for the issue of "blue badges" in accordance with the Disabled Persons (Badges for Motor Vehicles) (Scotland) Amendment Regs 2007.			
	20.00 per badge	20.00 per badge	
Additional Income from Badges for Motor Vehicles			0
All of the following charges are means tested:			
<u>Non-Residential Care Charges</u>			
Housing with Care	Per hour	20.10	22.11
Social care, housing support and respite at home	Per hour	20.90	22.99
Day care (older people)	Per day	49.80	54.78
Shopping	Per shop	11.20	12.32
Laundry	Per load	9.90	10.89
Adult Day Centre	Per half day	29.40	32.34
Profound and Multiple Learning Disabilities Adult Day Centre - Whitetop Centre, Hillview (Sense)	Per half day	78.50	86.35
<u>Enabler Services</u>			
Adult	Per hour	24.30	26.73
In-college Support (Gowrie Care)	Per hour	19.90	21.89
Additional Income from Non Residential Care Charges			60,808
<u>Dundee Community Living Units</u>			
This charge relates to service users contributions towards the care element of their overall care package. The following amount reflects the gross charge payable although the actual contribution payable by each service user is 'means tested' and based on their individual financial circumstances.			
Service user contribution	Per week	518.20	570.02
Additional Income from Dundee Community Living Units			2,752
Carried Forward			374,081

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Dundee Health & Social Care Partnership

	Present Charge	Proposed Charge	Additional Income
Services for which charges are / could be levied	2024/25 £	2025/2026 £	2025/2026 £
Brought Forward			374,081
<p>Non-Residential Charging Policy</p> <p>Service users do not contribute towards the cost of their care if their weekly assessed income falls below certain thresholds. It is proposed to increase these thresholds as follows :</p> <p>Single person under 65 Single person 65 or over Couple under 65 Couple over 65 Dependent child disregard</p> <p>The above thresholds are set by DWP and not available until February / March, These will therefore be advised in due course.</p> <p>Within the non-residential charging policy, once a service user's eligible income is assessed a taper of 65% is applied to determine the amount the service user can contribute to the cost of their service.</p> <p>The maximum weekly charge for those with capital below the threshold prescribed by the Scottish Government(currently £28,750 due to be increased in April).</p> <p>Maximum charge per week for respite care</p>	<p>167.00 273.00 254.00 417.00 58.00</p> <p>161.70</p> <p>736.40</p>	<p>tbc tbc tbc tbc tbc</p> <p>177.90</p> <p>810.04</p>	
Total Additional Income			374,081

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:	City Development		
Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
Off Street Car Parking Charges			
<u>Variable Stay Car Parks: Queen Street, Hilltown West, East Whale Lane, East Port, South Tay Street, Hunter Street North and South, Arts Centre, Science Centre East and West</u>			
0 - 2 hours	2.70	3.00	
2 - 3 hours	4.70	5.20	
3 - 4 hours	5.70	6.30	60,000
4 - 5 hours	7.00	7.70	
5 - 6 hours	8.20	9.00	
6 - 10 hours	10.70	11.80	
<u>Olympia and Bell Street Multi-Storey Car Parks (Monday to Friday, 8am to 8pm)</u>			
0 - 2 hours	2.30	-	
2 - 3 hours	4.00	-	
0 - 3 hours (new banding)	-	4.00	
3 - 4 hours	5.10	5.70	
4 - 5 hours	6.20	7.00	
5 - 6 hours	6.50	8.20	
6 - 12 hours	7.00	10.70	
<u>Gellatly Street, Greenmarket Multi-Storey Car Parks</u>			159,000
0 - 2 hours	2.70	-	
2 - 3 hours	4.70	-	
0 - 3 hours (new banding)	-	4.00	
3 - 4 hours	5.70	5.70	
4 - 5 hours	7.00	7.00	
5 - 6 hours	8.20	8.20	
6 - 12 hours	10.70	10.70	
<u>Dudhope Castle Car Park - All Day</u>	3.00	3.50	9,000
<u>Shore Terrace, Yeaman Shore and Discovery</u>			
0 - 2 hours	3.70	4.00	
Per hour thereafter	2.20	2.20	50,000
<u>Queen Street (Broughty Ferry)</u>			
0 - 1 hour	2.00	2.20	
1 - 2 hours	2.50	2.80	
2 - 4 hours	3.20	3.50	8,000
4 - 10 hours	5.50	6.00	
<u>Brook Street and Fort Street (Broughty Ferry)</u>			
0 - 1 hour	2.00	2.20	
1 - 2 hours	2.50	2.80	6,000
<u>Multi-Storey Car-Parks - MSCPs</u>			
The Executive Director has delegated powers to implement self-financing concessions in MSCPs at key periods eg Christmas/New Year to help stimulate the economy.			
Monthly Tickets - Gellatly Street, Greenmarket, Olympia and Bell Street MSCPs, Hunter Street, East Whale Lane, Queen Street (Broughty Ferry)	110.00	120.00	
Restricted Monthly Tickets - Olympia and Bell Street MSCPs Only	100.00	110.00	2,000
Weekend Charges (Per Day): Olympia and Bell Street MSCPs Only	3.00	4.00	
Corporate MSCP monthly ticket (minimum 50 space purchase)	80.00	80.00	
20 entry multi-buy to MSCP	100.00	100.00	
<u>Roseangle, Pennycook Lane, Millers Wynd, Mid Wynd, Bellfield Street (North), Ryehill Lane and Union Place (North)</u>			
Overnight : 5 pm to 9 am	Free	Free	
Weekend	Free	Free	
0 - 2 hours	Free	Free	2,000
2 - 4 hours	1.00	1.10	
all day	2.00	2.20	
Carried Forward			296,000

DUNDEE CITY COUNCIL**FINAL REVENUE BUDGET 2025/2026****REVIEW OF CHARGES**

NB: All charges detailed below include VAT
(where this is applicable).

Service:**City Development**

	Present Charge	Proposed Charge	Additional Income
Services for which charges are / could be levied	2024/25 £	2025/2026 £	2025/2026 £
<i>Brought Forward</i>			296,000
On Street Car Parking Charges			
<u>City Centre central area (within LEZ boundary)</u>			
0 - 30 mins	2.70	3.00	
30 - 60 mins	3.50	4.00	
<u>City Centre outer area</u>			
0 - 30 mins	2.50	2.80	
30 - 60 mins	3.30	3.70	
<u>Perth Road, Nethergate (West) and Hilltown</u>			
0 - 2 hours	3.30	3.70	
2 - 4 hours	5.00	5.50	
<u>Dudhope Street, Dudhope Crescent Road, Parker Street and Barrack Road</u>			
0 - 4 hours	3.50	4.00	
4 - 10 hours	5.00	5.50	
<u>South Victoria Dock Road</u>			
0 - 2 hours	3.30	4.00	60,000
<u>Rail Station Greenmarket</u>			
0 - 30 mins	2.50	3.00	
30 - 60 mins	3.30	4.00	
Overnight : 3 pm to 10 am	10.00	10.00	
<u>South Crichton Street parking area</u>			
0 - 4 hours	8.00	9.00	
Parking bay suspension	35.00	40.00	
City Centre	130.00	150.00	
Broughty Ferry	90.00	100.00	
Menzieshill	22.00	25.00	
<i>Carried Forward</i>			356,000

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service:

City Development

Services for which charges are / could be levied		Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
Brought Forward				356,000
Other Fees & Charges				
Concessionary Travel Pass Renewal Charge		Free	Free	
Skip Permits	Per day	61.00	67.00	
	Up to one month	176.00	194.00	
Scaffolding Permits	Per day	121.00	133.00	
	Up to one month	286.00	315.00	
	Per month (over 12 months)	440.00	484.00	
Crane Permit	Per day	150.00	165.00	
Tower Crane Permit (overhanging public road)	Per visit	572.00	572.00	
Footway Crossover	Per unit	352.00	380.00	
Road Opening Permit	Major works - New Roads & Street Works Act (S109), lump sum	748.00	823.00	
	Minor works - Vehicle Access	165.00	182.00	
Temporary Traffic Orders - Short Duration	Up to 5 working days	400.00	440.00	8,000
	- Long Duration	925.00	1000.00	
Subsequent Notice Charge		285.00	315.00	
Revocation of Temporary Traffic Order Charge		860.00	950.00	
3 way temporary traffic lights permit		121.00	135.00	
Switch off permanent traffic lights		121.00	135.00	
Vehicle Access H Bar Marking to TSRGD Dia No. 1026.1		385.00	425.00	
Building Standards - letters of comfort		260.00	286.00	
Building Standards - letters of comfort (without a building warrant)		400.00	440.00	
Building Standards - additional information items		Various	Various	
Discretionary Planning Fee: Discharge of Condition		100.00	115.00	5,000
Discretionary Planning Fee: Pre Application enquiry		Various	Various	
Discretionary Planning Fee: Non-material variation		200.00	230.00	5,000
Discretionary Planning Fee: Additional fee for retrospective planning applications		Various	Various	
Planning - Sports Ground Safety Certificates		0.00	2,500.00	5,000
Property Enquiries		Various	Various	
[NB: It is proposed that the Executive Director of City Development and Executive Director of Corporate Services continue to be given delegated authority to set charges for Property Enquiries in 2025/2026, in light of competitors' prices.]				
<u>Road Construction Consent charges</u>				
Estimated Road Bond Value	Fee Percentage	Minimum Fee Value	Minimum Fee Value	
	up to £100,000	2.50% 1,000.00	1,000.00	0
	from £100,001 to £400,000	2.00% 2,500.00	2,500.00	0
from £400,001 to £800,000		1.50% 8,000.00	8,000.00	0
<u>Outdoor Hospitality Space Permit</u>				
Licensed Premise upto 24 chairs	Annual	500.00	550.00	3,000
Unlicensed Premise upto 8 chairs	Annual	100.00	110.00	
Unlicensed Premise upto 24 chairs	Annual	200.00	220.00	
Licensed or Unlicensed each additional chair above 24 (maximum of 50)	Annual	25.00	27.50	
Total Additional Income				383,000

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service: Neighbourhood Services

Services for which charges are / could be levied	Present Charge		Proposed Charge		Additional Income
	Std £	Conc £	Std £	Conc £	2025/2026 £
Streetscene & Land Management:					
Equipment Hire					
Star Tent	174.00		192.00		
Maltbury Stage Commercial Rate	2,249.50		2,475.00		
Maltbury Stage DCC/Non Commercial Rate	927.50	665.50	1,020.00	732.00	
Tables	4.60		5.10		
Chairs	4.60		5.10		
Above costs per day, additional days charged at 50% per day					
Additional Income from Equipment Hire					664
Castle Green, Broughty Ferry					
Crazy Golf	3.50	2.50	3.85	2.75	
Additional Income from Castle Green charges					0
Other					
Garden Allotments Per annum (per m ²)	0.23	0.19	0.25	0.21	
The charging period for allotments is 1 October to 30 September each year.					
Fishing Permits - Tay Shore Per annum	24.75		27.25		
Additional Income from Other Charges					414
Carried Forward					1,078

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service: Neighbourhood Services

Services for which charges are / could be levied	Present Charge		Proposed Charge	Additional Income
	2024/25 £		2025/2026 £	2025/2026 £
Brought Forward				1,078
Burial Ground Charges (including Woodland Burials)				
Following the introduction of Scottish Government policy, burial charges only apply for burials underaken for those aged 18 and over.				
<u>Interment Fees</u>				
Semi-Private Ground	Usual hours	450.00	495.00	
	Saturday / Statutory holidays	659.00	725.00	
Purchased Ground	Usual hours	687.50	756.00	
	Saturday / Statutory holidays	1,044.00	1,148.00	
Additional fee for extra depth		84.00	92.50	
Interment of cremated remains	Usual hours	220.00	242.00	
	Saturday / Statutory holidays	328.00	361.00	
<u>Purchase of Half Lair</u> (for cremated remains only)	Sale of lair	291.50	321.00	
	Compulsory Maintenance Fee	527.00	580.00	
Fees for sale of new lairs		678.00	746.00	
Headstone concrete foundation		119.00	131.00	
Placement of Memorial Plaques		Various	Various	
<u>Compulsory Maintenance Fee</u>				
Fee for maintenance on purchase and re-opening		766.00	843.00	
Permission to scatter cremated remains		59.00	65.00	
Supplying certs of rights of burial and duplicate certs - purchased ground		82.50	91.00	
Erection of monuments	Permission, Inspection and Registration Fee	238.00	262.00	
	Foundation Excavation Fee (under 1.2m)	87.00	96.00	
	Foundation Excavation Fee (over 1.2m)	179.00	197.00	
Other Charges				
Genealogy Research	Charge per hour	43.00	47.00	
Additional Income from Burial Ground Charges				66,071
Carried Forward				67,149

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service:

Neighbourhood Services

	Present Charge	Proposed Charge	Additional Income
Services for which charges are / could be levied	2024/25 £	2025/2026 £	2025/2026 £
Brought Forward			67,149
Weddings & Civil Ceremonies etc.			
<u>Weddings & Civil Ceremonies</u>			
Baxter Park Sandstone Pavilion / Other venues as suitable:			
Monday - Friday (2hrs)	244.00	269.00	
Saturday (2hrs)	280.50	309.00	
Sunday/Public Holidays (2hrs)	306.00	337.00	
Additional hourly rate will be 50% of proposed charge			
Ceremonies followed by a small reception thereafter (max 4 hours):			
Monday - Friday	470.00	517.00	
Saturday	518.00	570.00	
Sunday/Public Holidays	595.00	654.50	
Outwith Park Buildings (max 2 hours)	88.00	97.00	
Please note that all above charges relating to Weddings and Ceremonies exclude statutory and any other additional fees payable to Registrars, for further details of these charges please refer to Corporate Services (pages 18 and 19).			
Additional Income from Weddings & Civil Ceremonies etc.			547
Events			
The following charges are per operational day and include lease charges for use of Parks and Open Spaces.			
<u>Non-Commercial Events</u>			
Small Events			
- e.g. small participant numbers and no infrastructure such as park runs, sponsored walks and picnics in the park.	Free of Charge	Free of Charge	
Other Events			
- e.g. galas organised by local community groups, outdoor weddings etc.	88.00	97.00	
Any additional set up and take down hours for Non-Commercial Events will be charged at £35 per hour			
<u>Commercial Events</u>			
Small Events			
- e.g. Race for life, Santa Dash, DRAM, Half DRAM etc.	529.00	582.00	
Large Events			
- e.g. circuses, fun fairs, marquee events, small / medium concerts, 2+ days, overnight land use, 500+ participants/visitors	759.00	910.00	
Set up and take down days for small and large commercial events will be charged at 50% of operational charge per day			
Major Events			
- e.g. Music festivals, Carnival 56 etc, daily rate	various	1000.00	
Additional requirement for grass cutting (cut and lift) and litterpicking outwith event site	0.00	200.00	
Additional Income from Events			6,516
Utility Checks			
Commercial	66.00	72.50	
Non Commercial	33.00	36.25	
Additional Income from Utility Checks			0
Carried Forward			74,212

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Neighbourhood Services

Services for which charges are / could be levied	Present Charge	Proposed Charge	Additional Income
	2024/25 £	2025/2026 £	2025/2026 £
Brought Forward			74,212
Lets of Other Facilities			
<u>Baxter Park Glass Pavilion</u> (per session plus staff charges at cost)			
Normal opening hours	Commercial 82.50	91.00	
	Standard 59.50	65.50	
	Concession 49.50	54.50	
Outwith normal opening hours	Commercial 108.00	119.00	
	Standard 80.00	88.00	
	Concession 54.00	59.00	
<u>Lochee Park Pavilion, Castle Green Leisure Centre, Baxter Park Centre, Duntrune</u>			
<u>Community Garden Conservatory</u> (charges per hour)			
Full Room Hire (anytime)	Standard 29.00	32.00	
	Concession 13.75	15.00	
<u>Dawson Park</u> (per booking)			
Artificial Pitches - '11-a-side with floodlighting	Standard 99.00	109.00	
	Concession 71.50	79.00	
Tennis - With floodlighting (per court / hour)	Standard 7.00	7.70	
Tennis - Coaching Sessions (per court / hour)	Standard 7.50	8.25	
<u>Other Parks and Pitches</u> (per booking)			
Football 11-a-side, Gaelic Football, Rugby & Shinty	Standard 37.00	41.00	
	Concession 21.00	23.00	
Football 7-a-side	Standard 17.00	19.00	
Changing Rooms - Adults	Standard 31.00	34.00	
Changing Rooms - Juveniles	Concession 18.00	20.00	
Cricket	Standard 80.00	88.00	
Additional Income from Lets of Other Facilities			5,222
Countryside Rangers Service			
<u>Environmental Education - Site Visits</u>			
Schools:			
Full day	63.00	69.00	
Half day	32.00	35.00	
Annual charge	279.00	307.00	
<u>Events Programme</u>			
Guided Walks	Standard 5.25	5.75	
	Concession 3.50	3.75	
	Family Ticket 16.00	17.50	
Children's Events	Concession (per event) 3.50	4.00	
Additional Income from Countryside Rangers Service			223
Carried Forward			79,657

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT (where this is applicable).

Service:

Neighbourhood Services

Services for which charges are / could be levied	Present Charge	Proposed Charge	Additional Income
	2024/25 £	2025/2026 £	2025/2026 £
Brought Forward			79,657
Waste Management:			
<u>Special Collections</u>			
Domestic Special Collections (up to 6 items)	32.00	36.00	
Domestic Special Collections - Mini uplift (7 to 12 items)	55.00	61.00	
Half hourly charge	75.00	83.00	
Additional Income from Special Collections			30,717
Skips and Other Waste Management Charges			
<u>Domestic Garden Waste</u>			
Annual collection permit (per bin) *	47.50	50.00	
Composting bin (one-off purchase per bin including delivery)	22.50	25.00	4,121
Green Waste disposal per tonne (Riverside weighbridge charges)	48.00	53.00	
Green Waste sales of compost per bag (Riverside weighbridge)	1.00	2.00	
Green Waste sales of compost per tonne (Riverside weighbridge)	9.50	10.50	
Additional Income from Domestic Garden Waste			8,000
* Above increase would apply from March 2025. The £2.50 proposed permit rise would result in additional income of £49k for 12 months assuming the number of permits stay the same.			
<u>Skip Charges</u>			
Various charges for rental and uplift of skips for both commercial and domestic use.			
<u>Other Waste Management Charges</u>			
Various			
Additional Income from Skips and Other Waste Management Charges			3,000
Trade Waste			
Includes various charges for collection and disposal of different types of trade waste. In addition, separate charges are levied for the sale of various sacks and bags for trade waste.			
Additional Income from Trade Waste Charges			125,000
Carried Forward			250,495

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Neighbourhood Services

Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
Brought Forward			250,495
Regulatory Services:			
Animal Services			
<u>Brown Street Kennels</u>			
Sale of dogs	161.00	250.00	
<u>Dogs returned to owners</u>			
Up to 1 day	69.00	76.00	
Up to 2 days	82.00	90.00	
Up to 3 days	92.00	101.00	
Up to 4 days	105.00	115.00	
Up to 5 days	117.00	128.00	
Up to 6 days	129.00	142.00	
Up to 7 days	143.00	157.00	
Additional Income from Kennels charges			7,500
Pest Control			
<u>Call out charges</u>			
During normal working hours	108.00	119.00	
Outwith normal working hours (call outs)	170.00	187.00	
Pest Control Hourly Rate	99.00	109.00	
Uplift of deceased animals	48.00	52.00	
Additional Income from Pest Control charges			18,000
Carried Forward			275,995

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Neighbourhood Services

Services for which charges are / could be levied	Present Charge			Proposed Charge			Additional Income
	Comm £	Std £	Conc £	Comm £	Std £	Conc £	2025/2026 £
Brought Forward							275,995
Lets of Community Centres							
<u>Peak Hours - Monday to Friday (6.00pm to 9.30pm)</u>							
Small Room (10 people or less)	14.74	8.80	7.04	16.20	9.68	7.05	
Medium Room (50 people or less)	28.33	14.19	11.33	31.20	15.61	11.35	
Large Room / Small Hall (50 - 100 people)	41.97	21.01	14.19	46.20	23.11	14.20	
Large Community Hall (100 people or more)	53.30	26.68	21.29	58.70	29.35	21.30	
<u>Off Peak Hours - Monday to Friday (9.00am to 6.00pm)</u>							
Small Room (10 people or less)	8.80	7.04	5.61	9.70	7.74	5.61	
Medium Room (50 people or less)	14.19	14.19	9.68	15.60	15.61	9.70	
Large Room / Small Hall (50 - 100 people)	21.01	14.19	11.33	23.10	15.61	11.35	
Large Community Hall (100 people or more)	26.68	21.29	17.00	29.40	23.42	17.00	
<u>Saturday & Sundays</u>							
Surcharges will be applied on a full opening cost recovery for off-peak lets, these will be determined by costs from Tayside contracts for opening and cleaning. Any additional costs will be advised on application.							
Additional Income from Lets of Community Centres							3,296
Carried Forward							279,291

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Service:

Neighbourhood Services

Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
Brought Forward			279,291
Other Housing:			
Travelling People's Site			
Weekly Rent Charges (52 week basis) (The number of Pitches has reduced from 20 to 14 resulting in no additional income)	74.50	77.85	
NB: The above charges were already approved by the City Governance Committee on 20 January 2025 (report 12-2025 refers). Additional Income from Travelling People's Site			0
Temporary Accommodation Properties			
NB: the following charges were approved by the City Governance Committee on 20 January 2025, as part of the Housing HRA Budget and Rents report (report 12-2025 refers).			
Lily Walker Centre	187.90	208.77	0
Supported Complex - Honeygreen Road *	217.90	242.11	0
<u>Network Flats *</u>			
1 Apartment	82.45	108.04	0
2 Apartment	207.50	271.93	0
3 Apartment	308.20	403.74	0
4 Apartment	417.85	547.68	0
5 Apartment	526.00	689.06	0
<u>Low Management Furnished Apartment</u>			
1 Apartment	25.40	50.00	0
2 Apartment	25.40	50.00	0
3 Apartment	25.40	50.00	0
4 Apartment	25.40	50.00	0
NB: The above figures (*) exclude rental charges that are agreed separately as			
Additional Income from Temporary Accommodation Properties			0
Note: the proposed charges for the Travelling People's Site and Temporary Accommodation Properties will apply from 7 April 2025. The additional income generated from the above charges was £1,130K and this is already included in the budget model.			
Total Additional Income			279,291

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Corporate Services - Democratic & Legal Services

Department :

Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
<u>REGISTRARS</u>			
Civil Ceremonies			
<u>Hollins Room</u>			
Monday to Friday (Normal Hours - 9.00am to 5.00pm)			
- Basic ceremony fee (couple and 2 witnesses present only)	155.00	155.00	
- Enhanced ceremony fee (includes up to 30 guests)	305.00	320.00	
- Enhanced ceremony fee (includes 31 to 60 guests)	305.00	320.00	
Monday to Friday (Outwith Normal Hours)	485.00	520.00	
Saturday	485.00	520.00	
Sunday	520.00	555.00	
Public Holidays	650.00	700.00	
<u>Committee Rooms (Tay)</u>			
Monday to Friday (Normal Hours - 9.00am to 5.00pm)	350.00	370.00	
Saturday	590.00	635.00	
The above charges include a statutory civil ceremony fee (currently £155.00 - revised charge for 2025/2026 still tbc). The council are unable to adjust the statutory element of the charge. Should these statutory charges change during 2025/2026 the above charges will be amended accordingly. Where applicable, the remainder of these fees cover the cost of any rehearsal, out of office expenses and room hire.			
<u>Outwith Council Premises</u>			
Monday to Friday (Normal Hours - 9.00am to 5.00pm)	420.00	445.00	
Monday to Friday (Outwith Normal Hours)	485.00	520.00	
Saturday	485.00	520.00	
Sunday	520.00	555.00	
Public Holidays	650.00	700.00	
The above charges include a statutory civil ceremony fee (currently £155.00 - revised charge for 2025/2026 still tbc). The council are unable to adjust the statutory element of the charge. Should these statutory charges change during 2025/2026 the above charges will be amended accordingly. Where applicable, the remainder of these fees cover the cost of any rehearsal, out of office expenses and room hire.			
<u>Naming Ceremonies</u>			
Naming & Renewal of Vows Weekday in Office	200.00	220.00	
Naming & Renewal of Vows Weekday Out of Office	250.00	275.00	
Naming & Renewal of Vows Saturday	280.00	310.00	
Naming & Renewal of Vows Sunday	315.00	345.00	
Naming & Renewal of Vows Public Holiday	350.00	385.00	
Naming Ceremony following a wedding ceremony	200.00	220.00	
Total Additional Income			0

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Corporate Services - Democratic & Legal Services

Department :

	Present Charge	Proposed Charge	Additional Income
Services for which charges are / could be levied	2024/25 £	2025/2026 £	2025/2026 £
<i>Brought Forward</i>			
<u>REGISTRARS (Continued)</u>			
<u>Naming Ceremonies - Outwith Dundee</u>			
Naming & Renewal of Vows Weekdays within Office Hours	295.00	325.00	
Naming & Renewal of Vows Outwith Office Hours/Saturday	317.50	350.00	
Naming & Renewal of Vows Sunday	350.00	385.00	
Naming & Renewal of Vows Public Holiday	400.00	440.00	
Non Refundable Deposit	120.00	130.00	
<u>Citizenship</u>			
Individual Ceremony	120.00	130.00	
Other Charges			
Orders of Service	1.50	2.00	
Hand Written Extracts	25.00	28.00	
Priority service for certificates - same day collection	5.00	6.00	
Genealogy Services			
Family Tree Research - Charge per hour	43.00	47.00	
<i>Additional Income from all above Registrars</i>			18,963
<u>ARCHIVES</u>			
Basic reprography charges (up to A3)			
Digitised JPEG or TIFF image (up to A3) from flatbed scanner or digital camera	10.50	12.00	
Standard resolution black & white image	0.75	1.00	
Supply of images (up to A3):			
By email or as download from online server	3.25	4.00	
Black and White print on A4 or A3 paper (per page)	0.25	0.50	
Colour print on A4 or A3 paper (per page)	0.75	1.00	
Postage and handling (for paper copies)	4.50	5.00	
On CD or DVD, per disc (including postage)	8.50	9.00	
Large, outsized documents e.g. Ship Plans (up to A0)			
Digital image	47.50	52.00	
<u>PUBLICATION RIGHTS</u>			
Non Commercial Use	0.00	0.00	
<u>Commercial Use - Exhibitions / Shows / Events</u>			
Projected or planned attendance or capacity of more than 500 people in one year	35.00	40.00	
<i>Carried Forward</i>			18,963

DUNDEE CITY COUNCIL

FINAL REVENUE BUDGET 2025/2026

REVIEW OF CHARGES

NB: All charges detailed below include VAT
(where this is applicable).

Corporate Services - Democratic & Legal Services

Department :

Services for which charges are / could be levied	Present Charge 2024/25 £	Proposed Charge 2025/2026 £	Additional Income 2025/2026 £
Brought Forward			18,963
<u>ARCHIVES (Continued)</u>			
Websites / E-Publications	35.75	39.00	
Books/Leaflets			
Print run of more than 500 and less than 5,000	40.00	44.00	
Print run of more than 5,000	77.00	85.00	
Journals/Periodicals			
Print run of more than 500 and less than 20,000	117.50	130.00	
Print run of more than 20,000	235.00	260.00	
Newspapers/Magazines			
Print run of more than 500 and less than 20,000	155.00	170.00	
Print run of more than 20,000	260.00	285.00	
Merchandising - Greetings Cards/Postcards/Calendars/CDs/Sleeves/ Inserts etc.			
Print run of more than 100 and less than 20,000	157.50	175.00	
Print run of more than 20,000	235.00	260.00	
TV/Film/Broadcast			
Limited/Regional Screening	160.00	175.00	
National/International Use	395.00	435.00	
Additional Income from Archives			100
<u>UNDERGROUND GARAGE</u>			
Saturday public parking (charge per visit)	6.75	6.75	
Evening Caird Hall concert parking (charge for evening)	4.50	4.50	
Additional Income from Car Parking Charges			0
<u>APPOINTEESHIPS</u>			
Community Care Clients (charge per week):			
Balances below £5,000	Free	Free	
Balances between £5,000 and £10,000	11.00	12.00	
Balances above £10,000	16.50	18.00	
Private & Voluntary Care Clients (charge per week):			
Balances below £5,000	Free	Free	
Balances between £5,000 and £10,000	5.50	6.00	
Balances above £10,000	9.00	10.00	
Additional Income from Appointeeship Charging			7,000
Total Additional Income			26,063