

| Service | 2022/23 | 2021/22 | * | * | Change | Change | Notional | 22/23 Service Expenditure as % of Total |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-------------------------------|---|
| | £m | £m | 2022/23 | 2021/22 | from last year | from last year | Band D Council Tax Equivalent | |
| Culture and Related | 31.8 | 29.6 | 39.3 | 37.1 | 2.3 | 6.1% | £44.36 | 3.0% |
| Education | 485.2 | 450.8 | 511.6 | 476.9 | 34.7 | 7.3% | £576.74 | 42.0% |
| Environmental | 60.4 | 56.9 | 67.1 | 61.3 | 5.8 | 9.5% | £75.61 | 5.0% |
| Housing | 55.5 | 42.1 | 55.8 | 42.3 | 13.5 | 31.9% | £62.94 | 5.0% |
| Roads and Transport, Planning and Other | 137.3 | 112.3 | 185.6 | 159.8 | 25.8 | 16.2% | £209.28 | 15.0% |
| Social Work | 361.3 | 331.4 | 363.5 | 336.1 | 27.4 | 8.2% | £409.82 | 30.0% |
| To / (From) Reserves | (45.6) | 3.1 | (45.6) | 3.1 | (48.7) | | | |
| Services Total | 1,085.9 | 1,026.3 | 1,177.4 | 1,116.6 | 60.8 | 5.4% | £1,378.75 | 100.00% |
| Loan Charges | 91.5 | 90.2 | | | | | | |
| Total | 1,177.4 | 1,116.6 | | | | | | |

* Budget includes capital charges

The 2021/22 comparative analysis has been adjusted to reflect the Council's subsequent decision in May 2021 not to use the loans fund flexibility option, following the receipt of additional Scottish Government funding.

The Social Work expenditure above includes funds which will be transferred to the Integration Joint Board. This transfer will be supplemented by Health Board funding and additional Scottish Government support through the Social Care Fund.

The above figures reflect the provision for the continuing income and expenditure impact of the Covid 19 pandemic, including additional homelessness expenditure, reductions in income for parking, commercial rentals and the Council's Arms Length Organisations and the increase in employer's National Insurance contributions, effective from April 2022.

This is based on the Approved Budget as at 24 February 2022 and does not reflect any additional funding subsequently announced by the Scottish Government.