

Service	2023/24		2022/23		Change from last year £m	Change from last year %	Notional Band D Council Tax Equivalent	23/24 Service Expenditure as % of Total
	£m	£m	£m	£m				
Culture and Related	31.5	31.8	40.5	39.3	1.1	2.8%	£45.34	3.0%
Education	508.6	485.2	534.6	511.6	23.0	4.5%	£599.12	41.0%
Environmental	56.4	60.4	63.0	67.1	(4.0)	-6.0%	£70.66	5.0%
Housing	68.0	55.5	68.2	55.8	12.4	22.2%	£76.44	5.0%
Roads and Transport, Planning and Other	136.1	137.3	190.8	185.6	5.1	2.8%	£213.79	15.0%
Social Work	392.6	361.3	394.7	363.5	31.2	8.6%	£442.34	31.0%
To / (From) Reserves	(29.9)	(45.6)	(29.9)	(45.6)	15.7			
Services Total	1,163.3	1,085.9	1,261.8	1,177.4	84.5	7.2%	£1,447.69	100.00%
Loan Charges	98.5	91.5						
Total	1,261.8	1,177.4						

* Budget includes capital charges

The total budgets above exclude direct Scottish Government funding for Council Tax Reduction Scheme and Empty Property Relief NDR, totalling £44m in 2023/24.

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.

This is based on the Approved Budget as at 23 February 2023 and does not reflect any additional funding subsequently announced by the Scottish Government.