

Service	2025/26	2024/25	*	*	Change	Change	Notional	25/26 Service
	£m	£m	2025/26	2024/25	from	from	Band D	Expenditure
			£m	£m	last	last	Council	as
					year	year	Tax	% of Total
					£m	%	Equivalent	
Culture and Related	36.2	35.8	54.1	45.3	8.8	19.5%	£57.67	4.0%
Education	588.7	549.5	627.2	576.4	50.8	8.8%	£668.57	43.0%
Environmental	74.5	63.5	81.8	70.3	11.5	16.3%	£87.21	5.0%
Housing	78.7	68.4	79.1	68.6	10.5	15.2%	£84.26	5.0%
Roads and Transport, Planning and Other	115.4	141.4	161.3	197.6	(36.3)	-18.4%	£171.94	11.0%
Social Work	460.4	411.6	463.3	413.7	49.6	12.0%	£493.86	32.0%
To / (From) Reserves	(30.5)	(38.8)	(30.5)	(38.8)	8.3	-21.3%		
Services Total	1,323.4	1,231.4	1,436.3	1,333.2	103.2	7.7%	£1,563.51	100.00%
Loan Charges	112.9	101.8						
Total	1,436.3	1,333.2						

* Budget includes capital charges

The total budgets above exclude funding for Council Tax Reduction Scheme totalling £29.6m in 2025/26.

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 analysis is based on the Approved Budget as at 20 February 2025 and does not (with the exception of sums to be provided to support Extended Producers Responsibility) reflect any additional funding or other funding changes subsequently confirmed by the Scottish Government.