

Service	2026/27 £m	2025/26 £m	*		Change	Change	Notional Band D Council Tax Equivalent	26/27 Service Expenditure as % of Total
			2026/27 £m	2025/26 £m	* from last year £m	* from last year %		
Culture and Related	38.2	36.2	55.8	54.1	1.7	3.2%	£60.37	4.0%
Education	629.8	588.7	662.7	627.2	35.5	5.7%	£716.62	44.0%
Environmental	80.5	74.5	87.4	81.8	5.6	6.8%	£94.49	6.0%
Housing	88.8	78.7	89.0	79.1	10.0	12.6%	£96.26	6.0%
Roads and Transport, Planning and Other	83.8	115.4	126.0	161.3	(35.3)	-21.9%	£136.21	8.0%
Social Work	480.2	460.4	482.9	463.3	19.5	4.2%	£522.11	32.0%
To / (From) Reserves	9.3	(30.5)	9.3	(30.5)	39.8	-130.6%		
<b>Services Total</b>	<b>1,410.6</b>	<b>1,323.4</b>	<b>1,513.1</b>	<b>1,436.3</b>	<b>76.8</b>	<b>5.3%</b>	<b>£1,626.05</b>	<b>100.00%</b>
Loan Charges	102.5	112.9						
<b>Total</b>	<b>1,513.1</b>	<b>1,436.3</b>						

\* Budget includes capital charges

The total budgets above exclude funding for Council Tax Reduction Scheme totalling £30.77m in 2026/27.

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 26 February 2026 and does not reflect any additional funding or other funding changes subsequently confirmed by the Scottish Government.