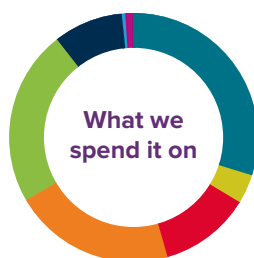


Council Spending 2023-2024

Where our money comes from	£'m	%
Fees, Charges & Other Income	278.51	32
General Revenue Grant	143.12	17
Non Domestic Rates	257.80	30
Council Tax	148.91	17
Ring Fenced Grants	27.24	3
Use of Reserves	4.35	1
Total Income	859.92	100%

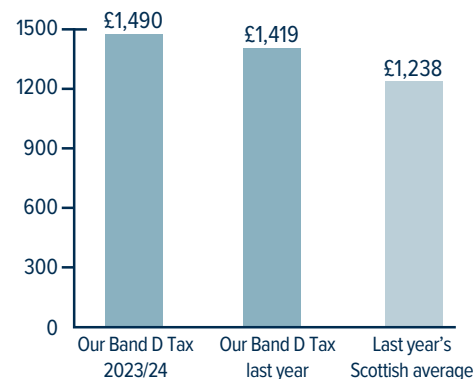


What we spend it on	£'m	Council Tax (£)
Children and Family Services	269.03	466.02
Commissioning	35.45	61.41
Customer	104.78	181.50
Integration Joint Board	182.32	315.81
Resources	200.86	347.93
Council Expenses	76.81	133.04
Joint Valuation Board	1.95	3.38
Trading Services Surplus	(11.29)	(19.55)
Total	859.92	£1,489.55



The above analysis shows a breakdown of the Council wide spend over the main service groups. It also shows the amount of Band D Council Tax spent on each of the main service groups. This allows for comparison with other Scottish Councils.

How we compare with the Scottish average



Council Tax income accounts for 17% of the total funding requirement of the Council. Grants from the Scottish Government including Business Rate Income and Ring Fenced Funding amounts to 50%. Income from fees, charges and other income accounts for 32%.

Calculating the Council Tax 2023/24	£'m
Gross expenditure	859.917
Less: fees, charges and other income	(278.506)
Net Expenditure	581.411
Less: Government Grants	(143.116)
Business Rates (Non-Domestic Rates)	(257.797)
Ring Fenced Grant Funding	(27.239)
Amount to be met from Council Tax	153.258
Divide by the number of band D equivalent properties	102,889
Giving a Band D Council Tax of	£1,489.55

This includes an estimated £11 million from the Scottish Government to fund the Council Tax Reduction Scheme.

Council Tax & Scottish Water Charges 2023/24

Council Tax Band	Council Tax Charge	Water Supply	Waste Water Collection	Total Charges to be paid
Band A	£993.03	£154.98	£179.88	£1,327.89
Band B	£1,158.54	£180.81	£209.86	£1,549.21
Band C	£1,324.04	£206.64	£239.84	£1,770.52
Band D	£1,489.55	£232.47	£269.82	£1,991.84
Band E	£1,957.10	£284.13	£329.78	£2,571.01
Band F	£2,420.52	£335.79	£389.74	£3,146.05
Band G	£2,917.04	£387.45	£449.70	£3,754.19
Band H	£3,649.40	£464.94	£539.64	£4,653.98

Council House Rents

The Housing Revenue Account must account separately for income and expenditure as detailed in the Housing (Scotland) Act 1987, such that expenditure on Council houses is met from Council house rents, government grants and any other income raised. Hence, the Council Tax and business rate payers do not contribute towards the costs of Council houses. Rents were increased in 2023/24 by 4.0%.