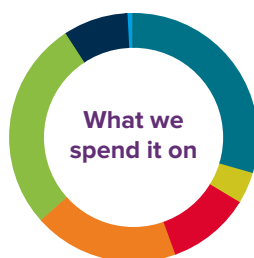


Council Spending 2024-2025

Where our money comes from	£'m	%
Fees, Charges & Other Income	347.82	36
General Revenue Grant	230.74	24
Non Domestic Rates	208.11	22
Council Tax	159.04	16
Ring Fenced Grants	7.31	1
Use of Reserves	9.77	1
Total Income	962.80	100%

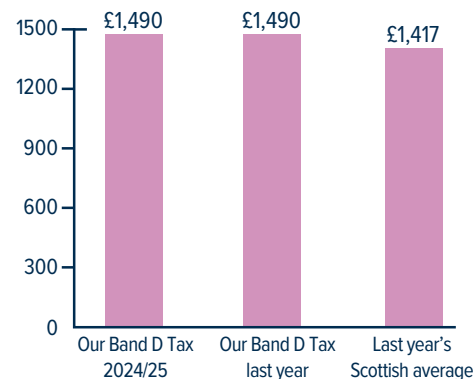


What we spend it on	£'m	Council Tax (£)
Children and Family Services	292.25	452.14
Commissioning	36.53	56.51
Customer	110.09	170.32
Integration Joint Board	178.84	276.68
Resources	266.51	412.32
Council Expenses	76.64	118.57
Joint Valuation Board	1.95	3.01
Total	962.80	£1,489.55



The above analysis shows a breakdown of the Council wide spend over the main service groups and this allows for comparison with other Scottish Councils.

How we compare with the Scottish average



Council Tax income accounts for 16% of the total funding requirement of the Council. Grants from the Scottish Government including Business Rates Income, Ring Fenced Funding including use of Reserves amounts to 48%.

Income from fees, charges and other income accounts for 36%.

Calculating the Council Tax 2024/25	£'m
Gross expenditure	962.800
Less: fees, charges and other income	(347.823)
Net Expenditure	614.977
Less: Government Grants	(230.741)
Business Rates (Non-Domestic Rates)	(208.113)
Ring Fenced Grant Funding	(7.310)
Amount to be met from Council Tax	168.813
Divide by the number of band D equivalent properties	113,331
Giving a Band D Council Tax of	£1,489.55

This includes an estimated £12.3 million from the Scottish Government to fund the Council Tax Reduction Scheme.

Council Tax & Scottish Water Charges 2024/25

Council Tax Band	Council Tax Charge	Water Supply	Waste Water Collection	Total Charges to be paid
Band A	£993.03	£168.60	£195.66	£1,357.29
Band B	£1,158.54	£196.70	£228.27	£1,583.51
Band C	£1,324.04	£224.80	£260.88	£1,809.72
Band D	£1,489.55	£252.90	£293.49	£2,035.94
Band E	£1,957.10	£309.10	£358.71	£2,624.91
Band F	£2,420.52	£365.30	£423.93	£3,209.75
Band G	£2,917.04	£421.50	£489.15	£3,827.69
Band H	£3,649.40	£505.80	£586.98	£4,742.18

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 2024/25 by 4.7%.