

Council Spending 2025-2026

Where our money comes from	£'m	%
Fees, Charges & Other Income	350.02	34
General Revenue Grant	292.12	29
Non Domestic Rates	200.36	20
Council Tax	168.54	17
Ring Fenced Grants	3.36	0
Use of Reserves	3.12	0
Total Income	1,017.53	100%

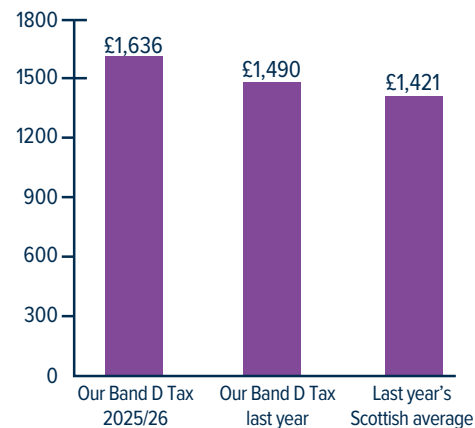


What we spend it on	£'m	Council Tax (£)
Corporate Services	113.70	182.84
Families & Communities	435.23	699.89
Integration Joint Board	206.14	331.49
City Regeneration & Environment	182.43	293.37
Council Expenses	77.98	125.40
Joint Valuation Board	2.04	3.29
Total	1,017.53	£1,636.27



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 17% of the total funding requirement of the Council. Grants from the Scottish Government including Business Rate Income and Ring Fenced Funding amounts to 49%. Income from fees, charges and other income accounts for 34%.

Calculating the Council Tax 2025/26	£'m
Gross expenditure	1,017.527
Less: fees, charges and other income	(350.017)
Net Expenditure	667.510
Less: Government Grants	(292.122)
Business Rates (Non-Domestic Rates)	(200.361)
Ring Fenced Grant Funding	(3.359)
Amount to be met from Council Tax	171.667
Divide by the number of band D equivalent properties	104,914
Giving a Band D Council Tax of	£1,636.27

This includes £13,902,878 from the Scottish Government to fund the Council Tax Reduction Scheme.

Council Tax & Scottish Water Charges 2025/26

Council Tax Band	Council Tax Charge	Water Supply	Waste Water Collection	Total Charges to be paid
Band A	£1,090.85	£185.28	£214.98	£1,491.11
Band B	£1,272.65	£216.16	£250.81	£1,739.62
Band C	£1,454.46	£247.04	£286.64	£1,988.14
Band D	£1,636.27	£277.92	£322.47	£2,236.66
Band E	£2,149.88	£339.68	£394.13	£2,883.69
Band F	£2,658.94	£401.44	£465.79	£3,526.17
Band G	£3,204.36	£463.20	£537.45	£4,205.01
Band H	£4,008.86	£555.84	£644.94	£5,209.64

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 2025/26 by 7.5%.