

COUNCIL TAX 2025/2026: ADDITIONAL INFORMATION

Service	Net Expenditure (excluding capital charges)	Capital Charges	Total Net Expenditure (including capital charges)	Change from previous year (excluding capital charges)	% change from previous year	Band D council tax equivalent
	£000	£000	£000	£000		£
Education	123,306	16,211	139,516	5,729	4.87%	4,762
Social Work	82,635	1,012	83,649	3,848	4.88%	2,855
Roads and Lighting	2,774	5,294	8,067	148	5.64%	275
Transport subsidies and concessionary fares	1,501	¹	1,501	30	2.04%	51
Leisure and Recreation	5,910	2,989	8,899	119	2.05%	304
Cleaning/Environment	10,974	3,203	14,176	(35)	-0.32%	484
Libraries/Museums	2,546	398	2,943	147	6.12%	100
Planning/Economic Development	3,641	324	3,966	(91)	-2.44%	135
Other Housing	469	0	469	7	1.52%	16
Service Concession	(1,650)		(1,650)			(56)
Other Services ¹	18,408	285	18,693	3,760	25.67%	638
Adjustment for capital charge ²			(13,534)	0	0.00%	(462)
TOTAL	250,513	29,715	266,696	13,662	5.77%	9,102

Notes ¹ Other Services includes employee pension fund, unallocated inflation and contingencies.

² This figure is the difference between actual depreciation charges and loan charges.

Calculation of Council Tax:

	£000
Gross Expenditure	289,321
Less Fees and charges	22,625
Net Expenditure	266,696

Financed by:

Aggregate External Finance	227,031
Contribution to Reserves	1,245
Contribution from Reserves	-
Total amount needed from Council Tax	38,420
	266,696

Council Employees (full time equivalent)

2024	2025
3837	3756

Inverclyde Band D Council Tax

2024/25	2025/26
£1,547.01	£1,551.30

Scottish Average Band D Council Tax

2024/25
£1,418.00