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**Report to: Clackmannanshire Council**

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**Date of Meeting: 26 February 2026**

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**Subject: General Services Revenue and Capital Budget 2026/27**

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**Report by: Administration**

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## **1.0 Purpose**

- 1.1. The purpose of this report is to present the General Services Budget for 2026/27. This report builds on the regular update reports and briefings presented to Council and the Audit and Scrutiny Committee throughout the year, including those covering the Be the Future Transformation Programme and implementation of the Target Operating Model (TOM).

## **2.0 Recommendations**

**It is recommended that Council agrees:**

- 2.1. The General Services Revenue and Capital Budget for 2026/27 as set out in Appendix A, including:
  - 2.1.1 The proposals for demand pressures totalling £3.000m (Appendix B) (paragraphs 6.2 and 6.3);
  - 2.1.2 Policy and Redesign savings set out in Appendix D and note the Management Efficiency savings set out in Appendix C (paragraph 6.4);
  - 2.1.3 The 2026/27 Income and Charging Strategy (Appendix E);
  - 2.1.4 The utilisation of £0.625m Capital receipts to offset loans fund principal repayments (paragraph 6.9);
  - 2.1.5 The utilisation of £2.747m from uncommitted reserves to support the 2026/27 revenue budget (paragraph 6.9);
  - 2.1.6 A net resource transfer of £31.643m for the Clackmannanshire and Stirling Health and Social Care Partnership for 2026/27 (paragraph 7.2 and 7.3);
  - 2.1.7 The earmarking of an additional contribution of up to £2.824m to the 2025/26 projected overspend for the Clackmannanshire and Stirling Health and Social Care Partnership (paragraph 7.5);
  - 2.1.8 The revised General Services Capital Programme incorporating project resource in Appendix A and section 8;

2.1.9 A 5.6% increase in the level of Council Tax for 2026/27 resulting in a Band D Council tax of £1,683.67 (paragraph 5.4);

**2.2 It is recommended that Council notes:**

2.2.1 The challenging context within which this Budget is presented (section 3);

2.2.2 The summary of recent budget engagement activity detailed in section 4;

2.2.3 That the minimum reserve policy of 2% remains unchanged with the balance of £3.624m in uncommitted General Services Revenue reserves, after setting the budget, equating to 2% (paragraphs 6.8-6.9);

2.2.4 The five year cumulative indicative gap of £24.462m up to 2031/32 and a funding gap of £10.096m in 2027/28 following setting this budget (Exhibit 5), and

2.2.5 The Be the Future Target Operating Model: Corporate Priorities 2026/27 as set out in Appendix A.

**3.0 Budget Context**

3.1 Clackmannanshire Council is Scotland's smallest mainland authority when based on population. The County is an area of outstanding natural beauty and strong, resilient communities, whilst simultaneously experiencing a variety of significant, well-rehearsed and unique challenges.

3.2 These challenges include:

- high levels of demand and complexity of need for the services the Council provides;
- significant service and financial demand pressures associated with the provision of Health and Social Care services;
- needs-based indicators which influence the funding the Council receives, not reflecting the volume and complexity of need reflected in our communities
- significant socio-economic challenges
- lack of economies of scale
- the Council is contributing just over £2m to the floor mechanism in 2026/27
- minimal scope for income generation with 1 % Council Tax raising £289k.

3.3 The Council's current (2025/26) net revenue budget is £176m and the gross capital budget is £34.9m (SG Capital Grant £5.7m). The HRA Budget is £24.3m.

3.4 Since 2010 the Council has approved £74m of savings. This is a significant reduction when considered in the context of the £176m current operating budget. It also means that given the volume and value of savings taken, there remain few, if any, non-statutory efficiencies and policy areas which Council has not already considered or agreed. The Council has taken a number of

significant and difficult decisions since 2010 and these have been presented to Council alongside previous Council Budget reports.

- 3.5 Given the precedent of one year funding announcements for councils, whilst appreciating that the use of reserves is not a sustainable strategy for delivering medium to longer term financial balance, the Council has consciously utilised reserves as part of its budget setting to minimise the impact of proposed savings proposals on those services supporting our most vulnerable services users, families and communities.
- 3.6 Wherever possible, the use of reserves has been minimised such as in the current year (2025/26) where only £0.346m of general fund reserves were allocated to support the budget. The approach of protecting vital services, delivering these within the funding envelope provided and not utilising reserves, remains extremely challenging and does not represent a sustainable strategy.
- 3.7 Based on the draft 2024/25 Draft Financial statements, the Council has Uncommitted reserves of £6.9m (£3.6m above the minimum 2% of net expenditure level agreed by Council) and Committed Reserves of £16.2m (including reserves with restricted use).
- 3.8 Looking ahead there is a significantly challenging position for 2026/27 and over the next 5 years with a further forecast £23.8m savings to find (Exhibit 1).

**Exhibit 1: Indicative Funding Gap 2026/27 to 2031/32 (pre-budget setting)**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000
Net Expenditure	184,798	192,069	198,873	206,689	214,625	222,849
Net Funding	(179,076)	(182,004)	(185,450)	(189,651)	(194,183)	(199,067)
Cumulative indicative Funding Gap	5,722	10,065	13,423	17,038	20,442	23,782
Annual indicative Funding Gap	-	4,343	3,358	3,615	3,404	3,340

- 3.9 The main financial risks facing the Council are summarised below:

- Rising demand pressures, particularly within Health and Social Care, Children's services and Homeless, continuing to exceed recurring funding levels;
- Reliance on one-off reserves and cash savings, contributing to a cumulative, recurring deficit;
- Limited scope for further non-statutory savings following more than a decade of significant reductions;
- Volatility in pay, contract and inflation assumptions, which could materially widen the future funding gap;
- Restricted income-generation capacity, with low Council Tax elasticity and limited scope for discretionary charging and financial levers;

- Increasing capital financing costs associated with major planned investment over the medium term;
- Capacity and delivery risk across the Target Operating Model and transformation programme, and
- National policy and funding uncertainty, including annual settlements and emerging reforms.

3.10 These risks are monitored through the Council's Medium Term Finance Strategy (MTFS), regular budget strategy updates to Council and financial performance reports to Audit & Scrutiny Committee. These provide formal routes for escalation, ensuring that any adverse movement in assumptions and forecasts, such as additional pressures, changes in grant funding, projected overspends or slippage in savings delivery, can be responded to promptly. This approach enables early corrective action, supports transparency in financial decision-making, and ensures alignment with the Council's long-term financial sustainability objectives.

3.11 This report proposes a balanced budget for 2026/27 (exhibit 5). It is critical in considering this budget that the underlying deficit between expenditure and income is addressed by agreeing permanent reductions in expenditure, increasing income, minimising cash savings and minimising the reliance on the use of reserves.

3.12 It is also important that the Council continues to invest in those priority activities which aim to deliver service and financial sustainability, ensuring that short-term decisions do not undermine longer-term sustainability. The activities summarised in paragraph 3.16 below highlight key areas where targeted investment is required to support system redesign, transformation and operational resilience.

3.13 In considering this Budget, it is important to highlight the significant financial risks that remain, particularly those reflected in the projected post-budget funding gap. These risks reinforce the need for continued focus on financial sustainability through the priorities set out in the Medium Term Financial Strategy (MTFS). Further detail on these risks and the associated mitigations are set out in sections 3.9 and 3.15.

3.14 The Council's MTFS was agreed in June 2025 and consolidates the Council's approach to achieving long-term financial balance around three core elements:

- reducing expenditure;
- maximising income, and
- transformation of service delivery.

The MTFS provides the framework within which the Council will continue to address the risks noted above, ensuring that actions taken over the coming years support financial sustainability.

3.15 As well as making savings, sustaining a range of partnership working delivery models and maximising the efficiency of Council systems and processes to deliver reductions in expenditure, the Council has also sought to maximise income such as by leveraging additional external financial and non-financial resources. However, the scope to increase non-grant-related funding is challenging. It is an area which remains under regular review to ensure that

potential opportunities are maximised, including new and emerging regional opportunities such as the Local Growth Fund.

3.16 The Council's MTFS also includes priority activities focussed on supporting the delivery of service and financial sustainability. Key areas of activity and progress include:

**- Lobby and awareness raising:** Significant political and managerial activity has continued during 2025/26, including discussions with the Cabinet Secretary for Finance and Local Government, CoSLA, Scottish Government, the Accounts Commission and Deloitte, the Council's External Auditors;

**- Be the Future Target Operating Model:** work to further advance a consistently deployed whole system and outcomes- led organisational design and structure which places collaboration and alternative service delivery models within its default delivery framework are set out for Council approval earlier on this Council agenda. This phase of development also seeks authority to implement the initial structural changes to leadership roles;

**- Be the Future Transformation Programme:** a significant range of priority activities continue to be developed and implemented and Council is regularly updated on progress in the regular Be the Future Update reports. The revised corporate priorities of Digital and Data Transformation, Asset Management, Workforce Planning and Transformation Through Collaboration (TTC) were agreed by Council in November 2025 and are also aligned with the investment priorities embedded within this proposed Budget. Good progress is being made with the TTC Programme of activity with the initial project teams now 'live'. Discussions are also taking place with Stirling Council to consider their potential involvement in the Transformation Through Collaboration work;

**- Income Maximisation:** planned revisions to the Investment Strategy had stalled during the current financial year due to capacity constraints, though progress is anticipated to gain traction during 2026/27 following the reallocation of responsibilities and further consideration of the resourcing requirements;

**- Medium Term Financial Strategy:** The Council's approach was consolidated in a single strategy document and agreed by Council in June 2025. The MTFS will continue to be monitored and any material variances in planning assumptions acted upon. Work to develop the Financial Resilience Framework will be progressed during 2026/27, and

**- Financial Governance and operational efficiency:** a sharp focus has been maintained on the financial management of day to day activities with a planned underspend forecast on operational activity again being forecast for the 2025/26 financial year. Leadership development sessions have been held to improve awareness of and consistent compliance with Council processes and systems. Elected member scrutiny continues to be provided through the Audit and Scrutiny Committee, Council, Thematic Boards and member briefing sessions.

3.17 This context and progress is vital in understanding the financial challenges facing the Council. The remainder of this paper sets out the proposed balanced Budget for 2026/27.

## **4.0 Budget Engagement Process**

4.1 The Council's budget engagement process was undertaken between 11 December 2025 and 18 January 2026. The purpose of the engagement was to gather residents' views on a range of officer-developed policy savings proposals. A total of 203 responses were submitted through the Council's online consultation system Citizen Space, supplemented by direct representations from a number of stakeholder groups. The engagement aimed to identify potential impacts arising from the proposed savings measures and to highlight any mitigation or amendments required. This work informed the accompanying draft Equality and Fairer Scotland Impact Assessment

4.2 Feedback received through the engagement has been categorised under key themes, with associated potential impacts and mitigation considerations summarised for each.

The broad themes were as follows:

- Council Tax;
- Fees and Charges;
- Education and Support Services; and
- Community Services, covering community facilities, waste management and winter maintenance.

4.3 Across all themes, respondents emphasised the continued effect of cost-of-living pressures, particularly for vulnerable residents and those on lower incomes, and the need to prioritise the protection of frontline services. Feedback also highlighted concerns regarding potential widening of inequalities, possible negative impacts on educational attainment, and longer-term implications for demand on Council services.

4.4 A significant proportion of respondents expressed the view that the Council should first pursue internal efficiencies before implementing reductions to public services. Common mitigation themes included reducing senior management expenditure, strengthening debt recovery processes, reducing reliance on external consultancy support, exploring service-sharing arrangements with neighbouring councils, and maximising the use of existing assets such as Kilncraigs.

4.5 A dominant theme throughout the engagement was the strong support for protecting services for children and vulnerable groups, alongside a broader expectation that the Council should continue to promote the health and wellbeing of local communities. Insights from the engagement, together with evidence gathered through the Equality and Fairer Scotland Impact Assessment process, have directly informed the proposals set out within this budget report.

4.6 As part of the engagement process, all Elected Members received a comprehensive budget engagement pack prior to this meeting. The pack

provided detailed analysis of resident feedback, insights from targeted discussions with specific groups, and an overview of the participation profile.

### **Staff & Trade Union Consultation**

4.7 Engagement with Trade Union representatives on management efficiencies and policy savings has continued along similar lines to that adopted previously and is well embedded. As in previous years, trade union representatives received the same information on areas for proposed savings as elected members and briefing sessions have also been held for Trade Union representatives, most recently, ahead of this Budget setting meeting.

4.8 Prior to this meeting of Council, as usual, a pre budget staff cascade was prepared and cascaded by the Chief Executive and Chief Finance Officer. Throughout the budget process, staff have also been encouraged to contact senior managers to discuss proposals if they require further information. Again this year, a post budget cascade will also be prepared, led by the Chief Executive, Chief Finance Officer and Strategic Directors.

### **5.0 Budget 2026/27**

5.1 The Local Government Finance Circular 1/2026 setting out the Draft Local Government Settlement for 2026/27 was issued on the 13 January 2026. Based on this draft settlement, the funding assumed for the Councils 2026/27 General Services Revenue Budget is as follows:

#### **Exhibit 2: General Services Funding 2026/27**

	<b>£m</b>
General Revenue Grant	125.123
Ring fenced Revenue Grants	2.596
Non-Domestic Rates Income	16.470
<b>Total Grant Funding</b>	<b>144.189</b>
Estimated share of unallocated and additional expected funds	1.840
<b>Revised Total Grant Funding</b>	<b>146.029</b>
Council Tax Income	30.485
<b>Total Revenue Funding</b>	<b>176.514</b>

Source: Finance Circular 1/2026

5.1 Prior to the announcement of the Scottish Budget and Local Government draft settlement there was an extensive budget engagement process between Scottish Government and Local Authorities and through CoSLA. The Council Leader, Chief Executive and Officers continued their engagement directly with the Scottish Government on the context, demand and financial challenges faced by the council. These discussions also highlighted the significant transformation activity, partnership working and leverage of external resources

to mitigate some of these challenges. This is summarised in Section 3 of this report.

- 5.2 This engagement highlighted the significant financial pressures faced by Local Government and the need to increase grant funding. As a result, £235m uncommitted revenue was included within the settlement for Local Authorities to prioritise on core services. This additional funding reduced the Councils budget gap and is included within the £125m general revenue grant shown in Exhibit 2.
- 5.3 Also included within the revised total grant funding are estimated shares of unallocated and additional expected funds totalling £1.840m. This includes:
  - Redeterminations for Teachers Induction Scheme;
  - Discretionary Housing Payments (DHP), and
  - Criminal Justice Grant.

Taking these unallocated and additional estimates into account the total estimated grant funding is £146.029m. This is an increase in the Council's funding of £7.020m from 2025/26 before Council Tax.

- 5.4 Despite the additional revenue grant funding, increased cost pressures and rising demand for the level of services, grant funding does not cover planned expenditure. It has therefore been necessary to increase the level of Council Tax by 5.6% for 2026/27 and an amount of £30.485m has been included within Total Revenue Funding shown above, on the basis of an assumed collection rate of 96%. For Clackmannanshire Council residents, the increase of 5.6% results in a Band D Council Tax of £1,683.67 for 2026/27 which is an increase of £89.29 on 2025/26. Full details of the Council Tax Band Charges are set out within Appendix A.
- 5.5 The funding outlined above does not include any additional allocations provided outside of the settlement. However, it is expected that any such funding will be accompanied by specific service-delivery requirements.
- 5.6 The total Government Grant Funding set out above is subject to approval of the Local Government Finance Order. This approval is expected in March 2027 and any material variations will be presented to Council or Audit and Scrutiny Committee as appropriate during the year.

### **Rollover Revenue Budget**

- 5.7 Each year, the base budget is reviewed to ensure that any adjustment that is required to meet expected costs and demands is properly considered. Budget Strategy reports submitted to Council during the year provide updates on the budget gap and changes in assumptions to reflect current information. Due to uncertainty around financial pressures, the assumptions on the gap have remained relatively stable during the year.
- 5.8 Following the announcement of the draft local government settlement for 2026/27 in January, the gap has reduced by £1.618m to reflect the Councils share of the £235m additional funding, and to reflect rollover budgets and the increase in the pay award from an estimated 3% to the agreed 3.5%.

5.9 An additional £0.500m has been added to the gap following a review of Demand pressures which amounted to £3.000m as opposed to the £2.500m assumed.

5.10 The table below sets out the changes in the assumptions:

**Exhibit 3: Movement in Indicative Gap during the year**

	<b>2026/27 £000</b>
<b>Indicative Gap</b>	<b>7,340</b>
Increase in Demand Pressures above £2.5m	500
Rollover and Pay adjustments	1,006
Additional Core Grant Funding	(3,124)
<b>Revised Gap</b>	<b>5,722</b>
Decrease in Council Tax from 10% to 5.6%	1,270
<b>Revised gap excluding any increase in Council Tax</b>	<b>6,992</b>

5.11 The main assumptions included within the gap shown above in Exhibit 3 and the gap for future years set out in Exhibit 5 below are:

- a proposed increase in Council Tax of 5.6% in setting this budget. An increase of 10% has been built into the gap for future years which is unchanged from that previously assumed.
- Pay inflation equivalent to 3.5% for 2026/27 as per two year agreement and 3% inflation assumed each year thereafter. Any increase above this level would need to be met from additional funding;
- Increased demand pressures covering contract inflation and increases in specific areas totalling £3.000m in 2026/27 as shown in Appendix B. Demand pressures have been estimated at £2.500m for 2027/28 and future years. The amount set aside for demand pressures is primarily to offset contract inflation and any general inflation should be offset through additional savings, however general demand pressures are considered where this is critical to service delivery;
- There has been an increase in General Fund grant in financial year 2026/27 to support additional and existing priorities including support for the recurring cost of the two year agreed pay award. However, funding for core services is not sufficient to meet rising costs. As indicated in the Scottish Budget, the assumption for future years is that funding will remain static and as such no increase or decrease has been built into the budget gap, and
- As an accredited employer we will implement the Real Living Wage of £13.52 from 1 April 2026. The current Scottish Government Local Authority Living Wage rate is £13.06 (1 April 2025).

## 6.0 General Services Revenue Budget

6.1 The 2026/27 General Services Revenue Budget is summarised within Appendix A. The budget proposes expenditure of £181.178m against income of £181.178m, providing a balanced position.

6.2 Each year demand pressures are advised by Services which reflect any increasing demand for mandatory services, new duties and responsibilities, the demographic change affecting the area and specific provisions for inflation. Due to the challenging financial position and high level of inflation, bids for Contractual inflation have been prioritised totalling £1.611m with additional bids considered that reflect new demand or increases to costs that cannot be absorbed within budget totalling £1.389m.

6.3 After a stringent review of bids put forward, the 2026/27 proposed pressures total £3.000m and these are set out in Appendix B for approval as part of this Budget.

6.4 The 2026/27 budget proposes savings of £3.620m for 2026/27 with further savings of £0.107m. The savings of £3.620m comprise:

- £3.153m Management Efficiencies (Appendix C), and
- £0.467m Policy and Redesign savings requiring Council approval (Appendix D).

6.5 Exhibit 4 below shows the movement in budgets across each of the portfolio areas. The movement is made up of combined savings, demand pressures and additional growth which includes pay inflation and additional funding for specific priorities:

**Exhibit 4: General Services Revenue Budget 2026/27: Movement in Service areas and Proposed Budget for 2026/27**

Service	Approved Budget 2025/26 £000	Total Savings 2026/27 £000	Savings As % of 2025/26 Budget	Demand Pressures £000	Growth & Additional Funding £000	Proposed Budget 2026/27 £000
People	90,805	(692)	0.76%	1,087	2,274	93,474
Place	35,012	(1,861)	5.32%	1,403	700	35,254
Partnership & Performance	13,355	(518)	3.88%	350	790	13,977
Other Services	37,097	(549)	1.48%	160	1,765	38,473
<b>TOTAL</b>	<b>176,269</b>	<b>(3,620)</b>	<b>2.05%</b>	<b>3,000</b>	<b>5,529</b>	<b>181,178</b>

6.6 The revised Income and Charging Policy and respective list of fees and charges for 2026/27 are set out in Appendix E. It is proposed that where the Council has the discretion to set charges, that these are increased by 4% for the financial year 2026/27 in line with CPI as at September 2025. Some charges have increased at a different rate, usually this is where these are set nationally or by an external organisation and these exceptions are also noted in the Income and Charging Policy.

## **Balances and Reserves**

### **General Reserves**

6.7 The Council's current Finance Strategy is to retain uncommitted non HRA reserves at a minimum of 2% of net expenditure. The Council reviews this level of reserves on an annual basis and can vary this minimum level in times of economic volatility and rising inflation. Due to the continued significant rise in wage inflation, demand for services and increases in costs of goods and services, it is recommended that the minimum level of reserves is maintained at 2%.

6.8 Net expenditure for 2026/27 is £181.178m, therefore 2% minimum reserves equates to £3.624m. As noted in section 3, the current forecast for 2025/26 is an underspend of £1.970m after earmarked reserves, which when added to current uncommitted reserves above minimum of £0.777m (after allowing for the additional contribution to HSCP) results in £2.747m being available above the minimum level to support the proposed 2026/27 budget.

6.9 After taking account of the planned savings of £3.620m detailed in Appendices C and D, there is a residual budget gap of £3.372m. It is therefore, recommended that the Council approves the following to close the gap:

- utilises £0.625m Capital Receipts to offset the loans fund principal repayments, and
- applies £2.747m from the one off uncommitted reserves above minimum.

6.10 On 13 January 2026, Local Government Finance Circular 1/2026 was issued setting out the draft local government settlement for 2026/27 (Appendix F). The final settlement is due to be laid before Parliament and confirmed in March 2026. This budget has sought to make adequate provision for meeting the assumptions set out in the Finance Circular.

6.11 Subject to the approval of this budget, the net expenditure, funding and resulting indicative funding gap for 2027/28 and beyond is set out in Exhibit 5 below. Council will note that the gap has increased by £5.733m for 2027/28 due to one off cash savings, and utilisation of revenue reserves which have been committed to support the 2026/27 Budget:

**Exhibit 5: General Services Budget 2026/27-2031/32 Indicative funding gap**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000
Net Expenditure	181,178	190,703	197,507	205,323	213,259	221,483
Net Funding	(181,178)	(180,607)	(183,913)	(187,961)	(192,323)	(197,021)
Cumulative indicative Funding Gap	-	10,096	13,594	17,362	20,936	24,462
Annual indicative Funding Gap	-	10,096	3,498	3,768	3,574	3,526

6.12 The table above shows that the indicative funding gap after the setting of the 2026/27 budget as proposed in this paper is £10.096m for 2027/28 and a cumulative gap of £24.462m by 2031/32. This is based on current assumptions at this time and will be updated through the Budget Strategy updates to Council throughout the year.

6.13 A gap of this level will be extremely challenging to close, as reserves are diminished and savings are becoming increasingly difficult to identify without cuts to service provision including statutory services. In year underspends also cannot be guaranteed to replenish reserves.

**Earmarked Reserves and Financial Flexibilities**

6.14 As in previous years, as part of budget preparation, all the Council's earmarked and unearmarked reserves have been reviewed to ensure that Council balances are optimised. Given the financial context, risks and uncertainties highlighted within this report, it is important that the Council makes prudent and prioritised use of its reserves. Council has previously agreed to prioritise the use of reserves to protect frontline services and support transformation activity that will assist with future financial and service sustainability. This proposed Budget aims to sustain this strategy.

6.15 As part of the 2023/24 Treasury Management Strategy statement, Council approved a change to the accounting treatment for Service Concessions. This was a flexibility granted by the Scottish Government in 2022/23 (Circular 10/2022) that created a past year financial benefit of £12.537m and an ongoing annual benefit of around £1.2m per year for the next 16 years. The past year benefit has previously been utilised to protect frontline services and support Transformation. The annual in year benefit of £1.292m for 2026/27 has been included within the proposed budget and the benefit for future years has been included within the budget gap for future years, to offset loans fund costs within the revenue budget on an ongoing basis.

## **7.0 Health and Social Care Integration**

- 7.1 The draft local government settlement for 2026/27 set out a net additional £167m to support social care and integration. This included: £160m to recognise the continued commitment to provide Real Living Wage to adult social care workers in the third and private sectors of £13.45 per hour, with the funding intended to cover the increase from the National Living Wage rate to the Real Living Wage rate, and an additional £7m to support the uprating of Free Personal and Nursing Care rates.
- 7.2 The proposed resource transfer to the Clackmannanshire and Stirling Integrated Joint Board (IJB) is £31.643m. This reflects an increase of £1.490m on the final budgeted contribution for 2025/26 which reflects the share of the £160m for the Real Living Wage. The share of the £7m for the uplift in Personal and Nursing Care rates has not yet been allocated and will be added to this figure once it is known.
- 7.3 The budgeted contribution of £31.643m is proposed on the basis that the Council seeks to continue its track record of supporting the Partnership to set a budget that is sustainable whilst being mindful of affordability in the wider context of the Council's financial challenges.
- 7.4 It should also be noted that in addition to the budgeted revenue contribution, continued provision has also been made in this Budget for a new Social Work Information System, with initial preparatory works having been funded through the Councils Transformation Fund and future costs of implementation included within the proposed Capital budget.
- 7.5 The challenging financial position facing the IJB both in the current year and projected for 2026/27 has previously been summarised in the Council's Budget Briefings to all Members ahead of this Budget setting process. In light of the projected overspend for 2025/26, an additional contribution of up to £2.824m has been earmarked, representing the Councils share of the estimated £11.295m residual overspend after the application of reserves, in line with the precedented risk share agreements based on voting shares. This contribution will be subject to the finalisation of the year end position and will be reported back to Council or Committee as appropriate.
- 7.6 The IJB's Chief Finance Officer is working with officers across the Partnership to develop budget proposals for 2026/27 to be presented to the IJB Board at its meeting in March 2026. Initial work has indicated that even with significant savings proposals, there will still be the requirement for additional contributions from partners via risk share. In setting the IJB Budget, it is anticipated that the Chief Officer for HSCP and the Chief Finance Officer will set out their proposed approach for managing service delivery within the IJB's available financial resource envelope.

## **8.0 General Services Capital Programme 2026/27**

- 8.1 The indicative Capital Programme for 2026/27 is set out in Appendix A, providing detail of the major projects within the planned £239m Capital Investment Programme over the period 2026/27 to 2045/46.

- 8.2 The planned programme, as in previous years, contains estimated costs for those key proposals which require the development and refinement of business cases as the projects move through the various stages of development, for instance the delivery of the Wellbeing Hub in Alloa and Lochies School, Learning Estate developments and digital enhancements. These estimates are based on current data, industry benchmarks and a range of assumptions. Within the cost estimates for 2026/27 and beyond, assumptions have been updated to reflect additional costs related to inflation for materials and time, as a result of labour market pressures where known.
- 8.3 As these projects move through the various stages, appropriate governance will, as usual, be sought through Council to ensure that projects remain financially viable reflecting current affordability. Routine monitoring of the Capital Plan through the Audit and Scrutiny Committee also provides further opportunities for elected members to scrutinise the delivery of planned activity.
- 8.4 Additionally, in setting out the plans within the capital programme, consideration is given to fulfilling the COSLA commitment where at least 1% of the Local Authority Revenue and Capital budgets would be subject to Participatory Budgeting which for Clackmannanshire would equate to approximately £2.377m.

### **General Services Capital Grant 2026/27**

- 8.5 The General Capital Grant allocated to Clackmannanshire Council in 2025/26 is £4.363m. This is augmented by additional grant income streams totalling an estimated £3.330m, resulting in total grant income of £7.693m being available in 2026/27. The £3.330m additional grant includes specific capital grant funding for City Region Deal projects (£2.230m) and (£1.100m) from Developer Contributions, the timing of which will be dependent on actual spend and final planning confirmation.
- 8.6 The Scottish Government has also committed additional capital funding for Climate Change £20m. This funding has yet to be allocated and therefore, not included in the grant figures noted above. Further details of this funding will be provided through regular monitoring reports once known.

### **Capital Strategy**

- 8.7 In previous years, the General Services Indicative Capital Programme has been developed in consideration of the financial strategy of minimising new borrowing. In 2021/22 the Council approved a departure from this strategy with a revised strategy focusing on supporting capital investment over the 20 year programme.
- 8.8 Since the previous strategy was introduced in 2012, and the change in strategy in 2021/22, there has been a reduction of £27.8m in the Council's level of debt as at end of March 2025. As such, the Council's borrowing as a proportion of income is now relatively low compared to other Scottish Councils. The ratio of the cost of borrowing relative to our income stream as at 31 March 2025 was 3.65% compared to the Scottish Average of 6.04% (2024/25). The ratio of the cost of Borrowing projected as at 31<sup>st</sup> March 2026 is 4.16% reflecting the cost of the new borrowing undertaken in 2024/25 and 2025/26. This low cost of borrowing places the Council in a strong position from which to invest and stimulate local economic recovery on which the capital plan is based.

8.9 A summary of the borrowing position is set out in Exhibit 6 below. The Treasury Management Report, also on the agenda for this meeting sets out the effect of this strategy in more detail.

**Exhibit 6: General Services Capital Funding 2026/27-2045/46**

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031-36 £000	2036-41 £000	2041-46 £000	Total £000
Total Gross Programme Limit	(21,658)	(24,664)	(34,818)	(20,401)	(16,187)	(55,782)	(66,799)	(57,893)	(298,202)
Proposed Planned Expenditure	54,028	40,025	22,382	17,506	17,027	30,119	28,801	28,830	238,718
Amount of Planned Expenditure (below)/above Gross Programme Limit	32,370	15,361	(12,436)	(2,895)	840	(25,663)	(37,998)	(29,063)	(59,484)

8.10 The table above shows that if the current level of debt was to be maintained, the new borrowing requirement should be restricted to under £298.2m for the duration of the 20 year programme. Any new borrowing above this level in any year will directly impact the revenue costs budgeted for the annual repayment of debt.

8.11 The gross expenditure over the 20 year proposed programme is £238.7m which results in a net reduction in borrowing of £59.5m below the programme level of £298.2m by the end of the 20 year programme. The resulting estimated additional borrowing costs are reflected within the indicative budget gap set out at exhibit 5.

8.12 As shown in the table above, the indicative spend on the capital programme increases in the initial years, taking investment above the gross programme limit. This is due to significant investments in the Learning Estate and Wellbeing Hub and lower debt repayments in these years due to the recent change in the loans fund strategy. Towards the end of the 20 year programme, Investment starts to reduce below the programme limit.

8.13 It is important that medium to longer term levels of borrowing are closely planned and monitored. In particular, given the significant investment summarised in the capital programme, it is critical that considerable emphasis is placed on the identification of alternative funding streams including Capital Receipts, specific grant funding and internal borrowing are being considered to reduce any external borrowing requirement to continue to minimise the Council's overall level of debt. The Council is also exploring a different capital funding model to expand our assets to support the Promise. As a consequence, the Funding Officer as well as Strategic Directors will continue to place a priority on identifying and maximising the benefit of such opportunities to identify alternate funding sources.

8.14 When setting its Capital programme the Council needs to ensure that it is affordable. One of the measures to do this is the ratio of Costs of Borrowing to net revenues stream which is set out in the table below.

**Exhibit 7: Ratio of financing costs to net revenue stream**

	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2035/36 £000	2040/41 £000	2045/46 £000
Loan Charges/ Cost of Borrowing	7,086	7,703	8,972	9,552	11,032	14,842	14,865	15,447
General Revenue Funding	170,532	173,918	176,967	180,320	184,009	215,315	259,200	329,876
Ratio of Cost of Borrowing	4.16%	4.43%	5.07%	5.30%	6.00%	6.89%	5.73%	4.68%

8.15 The table shows that over the initial years, revenue costs associated with borrowing including the interest costs and loans fund advances are rising as a percentage of the revenue income from grant and council tax. The ratio increases from 4.16% in 2025/26 steadily over the life of the capital plan as borrowing costs increase and grant funding remains fairly stable. However, costs start to reduce towards the end of the programme after peaking in 2035/36. Further detail on the cost of borrowing is contained within the Treasury Management Report also on the agenda for this meeting.

## 9.0 Resource Implications

### 9.1 *Financial Details*

9.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate.

Yes

9.3 Finance have been consulted and have agreed the financial implications as set out in the report.

Yes

### 9.4 *Staffing*

## 10.0 Exempt Reports

10.1 Is this report exempt? Yes  (please detail the reasons for exemption below) No

## 11.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box )

- Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all X
- Our families; children and young people will have the best possible start in life
- Women and girls will be confident and aspirational, and achieve their full potential X
- Our communities will be resilient and empowered so that they can thrive and flourish X

**(2) Council Policies**

- Complies with relevant Council Policies

**12.0 Equalities Impact**

- 12.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes

An Equality and Fairer Scotland Impact Assessment has been completed as part of the 2026/27 budget setting process. This assessment was published on our website as part of the budget engagement exercise and focussed on gathering views and evidence on the equality impacts arising from budget proposals and any mitigations or adjustments that should be considered.

Evidence on these impacts and the mitigations and adjustments provided through the public engagement have been analysed and shared as part of our budget process. Our final Equality and Fairer Scotland Impact Assessment will be updated and published following the Council's budget being agreed.

- 12.2 If an impact assessment has not been undertaken you should explain why:

**13.0 Legality**

- 13.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

**14.0 Appendices**

- 14.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A      Budget Leaflet including the General Services Revenue Budget 2026/27 and the General Services Capital Programme 2026/27 to 2045/46

Appendix B      Demand Pressures

- Appendix C Management Efficiency Savings
- Appendix D Policy and Redesign Savings
- Appendix E Income and Charging Strategy and Register of Charges
- Appendix E1 Register of charges 2026/27
- Appendix F Local Government Draft Settlement 1/2026

## 15.0 Background Papers

- 15.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

### Author(s)

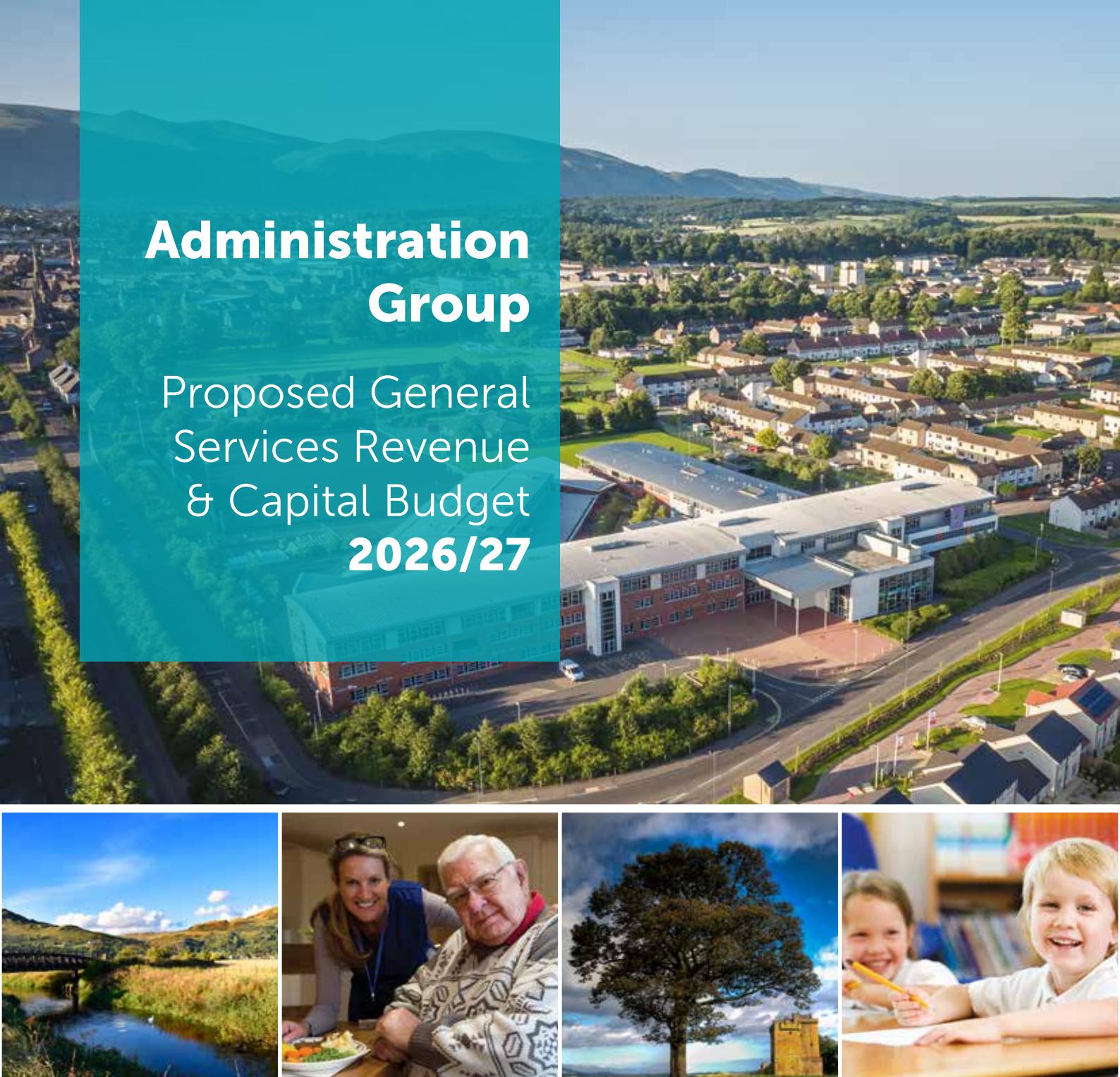
NAME	DESIGNATION	
Lindsay Sim	Chief Finance Officer (S95)	

### Approved By:

NAME	DESIGNATION	Signature
Lindsay Sim	Chief Finance Officer (S95)	
Nikki Bridle	Chief Executive	

# Administration Group

Proposed General Services Revenue & Capital Budget  
**2026/27**



**Clackmannanshire  
Council**

[www.clacks.gov.uk](http://www.clacks.gov.uk)

Comhairle Siòrrachd  
Chlach Mhanann

# Council Administration

## Roles and responsibilities



**Cllr Ellen Forson**  
Council Leader  
Spokesperson for  
Partnership & Performance



**Cllr Graham Lindsay**  
Depute Council Leader  
Spokesperson for  
People



**Cllr Phil Fairlie**  
Convener



**Cllr Donald Balsillie**  
Provost  
Depute Convener



**Cllr Jane McTaggart**  
Depute Provost  
Depute Spokesperson  
for Place



**Cllr Wendy Hamilton**  
Depute Spokesperson  
for Partnership &  
Performance



**Cllr Fiona Law**  
Depute Spokesperson  
for People



**Cllr Scott Harrison**  
Spokesperson for  
Place

# Foreword

Clackmannanshire Council continues to operate in one of the most challenging financial environments in recent history. Despite sustained pressure, we remain focused on delivering high-quality services while planning responsibly for the future.

In recent years, we have delivered significant transformation across the organisation – modernising services, embedding digital solutions, reshaping structures and strengthening financial resilience. Since 2010, this work has enabled us to achieve over £74 million in savings. While these changes have improved efficiency and protected priority services, we recognise that savings of this scale inevitably affect the services people receive. Service redesign and new ways of working have required understanding from our communities and resilience from our workforce.

The financial outlook remains extremely challenging. We face a projected cumulative funding gap of £24.5 million by 2031/32, and opportunities for further incremental efficiencies are now limited. The choices before us are therefore more fundamental. Transformation is no longer simply about improvement – it is about reimagining how services will be delivered in the future.

In setting this budget, we have also had to consider the contribution asked of local taxpayers. Our proposal is to increase Council Tax by 5.6%. We are acutely aware of the continuing cost of living pressures facing households and have sought to keep this increase as low as possible, while recognising the significant financial challenges the Council must address and the need to protect essential services.

We provide more than 700 services, including education, social care, housing, waste management, roads and environmental services. As Scotland's smallest mainland authority by population, with significant levels of need within our communities, demand for statutory services – particularly in education and social care – continues to grow, placing unavoidable pressure on our finances.

Despite these challenges, our services continue to perform strongly in a national context. We have the highest recycling rates in Scotland, educational attainment is improving, and positive destinations for school leavers consistently exceed the national average. Our housing service also performs well above national benchmarks. These outcomes reflect the commitment of our workforce and the strength of our partnerships.



**Cllr Ellen Forson**  
Council Leader

That commitment has been recognised nationally. Our Family Wellbeing Partnership received the Chairperson's Award at the COSLA Excellence Awards, presented by the Convention of Scottish Local Authorities. This award highlights the innovation and collaboration taking place in Clackmannanshire to tackle inequality and strengthen whole family support.

This budget sets out difficult but necessary decisions to secure long-term sustainability. Local government delivers the services that shape daily life – educating children, caring for older people, supporting vulnerable families and maintaining our communities – yet funding settlements do not fully reflect rising demand, inflationary pressures or the true cost of delivery.

Given our size, the impact of funding constraints is felt particularly sharply here. We will continue to make the case – clearly and constructively – for a fair and sustainable funding model for local government, one that recognises both the scale of our statutory responsibilities and the preventative role councils play in reducing long-term public spending.

This budget is not only about managing pressure – it is about shaping the future. By continuing our transformation programme, becoming more agile, more preventative and more focused on where we make the greatest difference, we will continue tackling inequality, strengthening wellbeing and supporting inclusive economic growth. Examples of the transformation achieved to date, along with our investment priorities, are set out on the following pages.

Clackmannanshire is resilient and ambitious. As Council Leader, I am clear that while the decisions set out in this budget are difficult, they are necessary to protect our most vulnerable residents and secure the long-term sustainability of the services our communities rely on. By embracing change, standing up for fair funding, and working in partnership with our communities and staff, we will continue building a fairer, stronger future for Clackmannanshire – now and in the years ahead.

I want to finish by thanking our staff for their continued professionalism and dedication in increasingly complex circumstances. Their commitment to our communities makes the difference every day.

# Transformation Achievements

Examples of the transformation achievements to date include:

- The creation of the Transformation Space, a dedicated environment for innovation and collaboration, enabling new service models and attracting external investment.
- The launch of the Family Wellbeing Partnership, a pioneering approach that brings together services and community partners to deliver holistic support for families, improving outcomes and reducing demand on crisis interventions.
- Digital platforms introduced for school enrolment and service requests.
- Automation of back-office processes reducing costs and freeing staff for frontline work.
- Asset reviews leading to rationalisation and better use of Council buildings.
- Workforce development initiatives embedding digital skills and flexible working.



£12.6m for our roads network over five years

£400k for for Forthbank recycling centre during 2026/27

Continued investment in local community and voluntary groups

Investment in damp and mould sensor technology in our properties

Further £250k to support education of children with additional support needs

New online services reducing wait times and making access simpler

£31.6m for adult social care services through the HSCP

£76m for the new Wellbeing Hub and Lochies School

£2.3m to expand childcare provision

£1.3m investment in a new Transformation Space enabling communities to make decisions on local priorities

£100k to improve play parks

£7.53m investment in digital and improving outcomes for social care

Over £1m invested in services to keep the Promise and support families and children

£250k to improve Alloa Family Centre

£400k to install solar panels in our housing stock

## Proposed General Revenue Budget 2026/27

Directorate	Current Budget 2025/26 £'000's	Proposed Budget 2026/27 £'000's	Indicative Budget 2027/28 £'000's	Indicative Budget 2028/29 £'000's	Indicative Budget 2029/30 £'000's	Indicative Budget 2030/31 £'000's	Indicative Budget 2031/32 £'000's
<b>People</b>							
Strategic Director	630	604	604	604	604	604	604
Care & protection	19,742	20,779	20,779	20,779	20,779	20,779	20,779
Education & Learning	68,955	70,321	70,670	70,670	70,670	70,670	70,670
Support & Wellbeing	1,478	1,770	1,770	1,770	1,770	1,770	1,770
	<b>90,805</b>	<b>93,474</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>	<b>93,823</b>
<b>Place</b>							
Strategic Director	59	116	216	216	216	216	216
Development	1,954	1,872	2,117	2,117	2,117	2,117	2,117
Environment	9,883	9,046	9,996	9,996	9,996	9,996	9,996
Property	22,888	23,305	23,358	23,358	23,358	23,358	23,358
Housing	228	915	915	915	915	915	915
	<b>35,012</b>	<b>35,254</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>	<b>36,602</b>
<b>Partnership &amp; Performance</b>							
Strategic Director	193	257	257	257	257	257	257
Finance & Revenues	4,837	5,128	5,198	5,198	5,198	5,198	5,198
HR & Workforce Development	1,862	2,174	2,174	2,174	2,174	2,174	2,174
Legal & Governance	2,169	2,092	2,095	2,095	2,095	2,095	2,095
Partnership & Transformation	4,294	4,326	4,331	4,331	4,331	4,331	4,331
	<b>13,355</b>	<b>13,977</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>	<b>14,055</b>
<b>Other Services</b>							
Corporate Services	(1,243)	(1,533)	4,949	11,173	17,509	23,962	30,533
Chief Executive and Transformation	560	513	513	513	513	513	513
Central Support recharge	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)	(1,315)
Misc Services - Non Distributed Costs	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Central Scotland Valuation Joint Board	503	536	536	536	536	536	536
Health & Social Care Partnership	30,153	31,643	31,643	31,643	31,643	31,643	31,643
Interest on Revenue Balances	(205)	(275)	(275)	(275)	(275)	(275)	(275)
Loans Fund Contribution	7,444	7,704	8,972	9,552	11,032	12,515	14,168
Contribution to Bad Debt Provision	100	100	100	100	100	100	100
<b>Total expenditure</b>	<b>176,269</b>	<b>181,178</b>	<b>190,703</b>	<b>197,507</b>	<b>205,323</b>	<b>213,259</b>	<b>221,483</b>
<b>Sources of Funding</b>							
General Revenue Funding	(119,267)	(125,123)	(125,123)	(125,123)	(125,123)	(125,123)	(125,123)
Non Domestic Rates	(19,834)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)	(16,470)
Ringfenced Grant	(1,663)	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)
General revenue funding still to be allocated	(400)	(1,840)	(1,840)	(1,840)	(1,840)	(1,840)	(1,840)
Council Tax	(28,868)	(30,485)	(33,534)	(36,887)	(40,576)	(44,633)	(49,096)
Contribution from other reserves	(2,757)	(1,917)	(1,044)	(997)	(1,356)	(1,661)	(1,896)
Drawdown of Earmarked reserves	(3,134)	0	0	0	0	0	0
Contribution from uncommitted reserves	(346)	(2,747)	0	0	0	0	0
<b>Total funding</b>	<b>(176,269)</b>	<b>(181,178)</b>	<b>(180,607)</b>	<b>(183,913)</b>	<b>(187,961)</b>	<b>(192,323)</b>	<b>(197,021)</b>
<b>Projected (Surplus)/Shortfall</b>	<b>0</b>	<b>(0)</b>	<b>10,096</b>	<b>13,594</b>	<b>17,362</b>	<b>20,936</b>	<b>24,462</b>

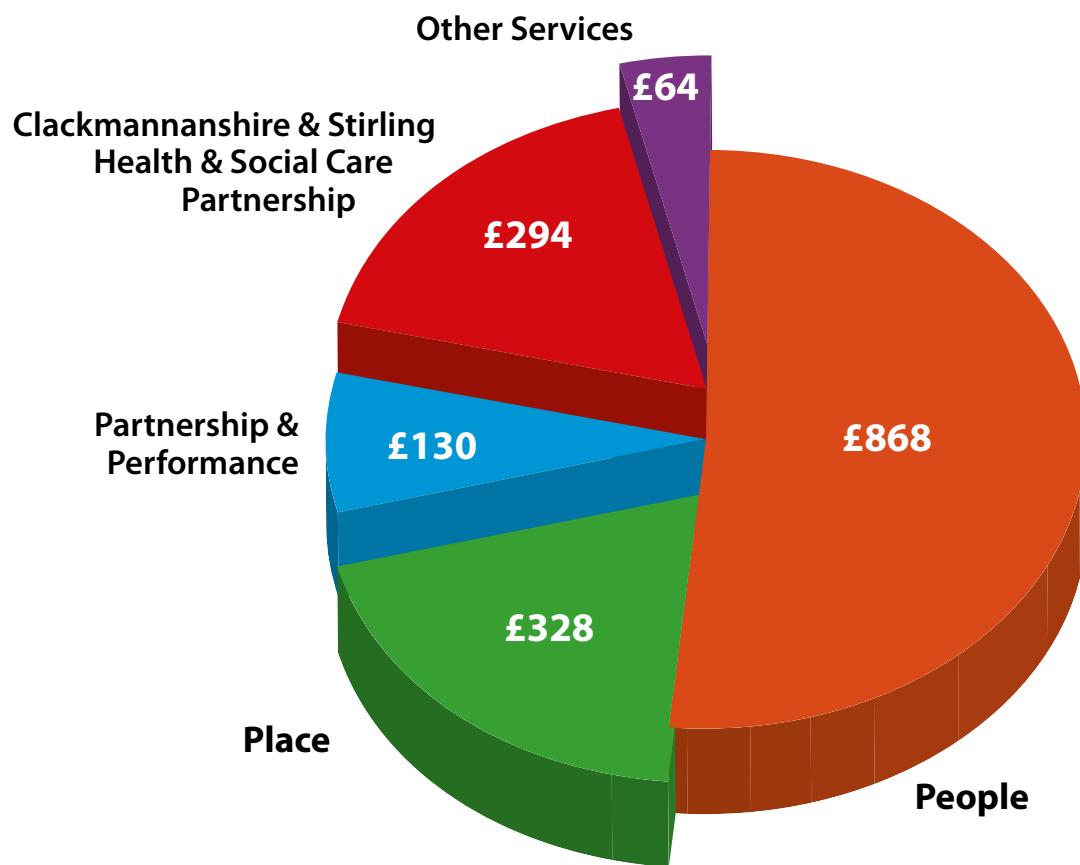
## Capital Programme 2026/27 to 2045/46

Project	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total 2026-31 £'000	Total 2031-36 £'000	Total 2036-41 £'000	Total 2041-46 £'000	Total 2026-46 £'000
Wellbeing Hub and Lochies	35,420	18,248	1,280	0	0	54,948	-	-	-	54,948
Work Smarter	75	0	0	0	0	75	-	-	-	75
City Deal (RPMO)	100	100	100	100	100	500	100	-	-	600
CRD -Culture, Heritage, Tourism	344	0	2,750			3,094	-	-		3,094
CRD -Active Travel	2,231	2,114	-			4,345	-	-		4,345
CRD -Digital Hub	-	0	660			660	-	-		660
Renewable Energy Projects	100	50	50	50	50	300	250	250	250	1,050
Alloa Town Centre Upgrade	-	-	40	360	-	400	-	-	-	400
Alloa Town Centre Upgrade extension	-	-	80	320	-	400	-	-	-	400
Flood Protection	86	86	86	86	86	430	430	430	430	1,720
Village and Small Town - Menstrie	-	-	24	96	-	120	-	-	-	120
Village and Small Town - Tillicoultry	110	440	-	-	-	550	-	-	-	550
Learning Estate - Free School Meals infrastructure	257	-	-	-	-	257				257
Learning Estate - Development Driven (minimum requirements)	500	5,000	6,500	5,500	9,400	26,900	-	-	-	26,900
Social Work IT System	2,990	1,160	-	-	-	4,150	-	-	-	4,150
Learning Estate										
Indicative Future Investment Requirements (Options appraisals, condition and suitability)"	2,500	5,000	3,150	3,000	0	13,650	-	-	-	13,650
Learning Estate DDA	17	17	17	17	17	85	85	85	85	340
Social services adaptations	75	75	75	75	75	375	375	375	375	1,500
Park, Play Area & Open Space Improvements	25	25	25	25	25	125	125	125	125	500
Digital Transformation - Future Ways of Working (Homeworking)	160	120	120	120	120	640	600	600	600	2,440
Digital Learning Strategy	250	250	250	250	250	1,250	1,250	1,250	1,250	5,000
IT Infrastructure (Council)	90	90	90	90	90	450	450	450	450	1,800
ICT Replacement (Secondary Schools)	125	125	125	125	125	625	625	625	625	2,500
ICT Upgrade (Primary Schools)	90	90	90	90	90	450	450	450	450	1,800
Fitness Suite Equipment	6	6	6	6	6	30	30	30	30	120
Street Lighting Replacement	360	360	360	360	360	1,800	1,802	1,805	1,805	7,212
Carriageways - Road Improvements	2,200	2,600	2,600	2,600	2,600	12,600	11,830	11,050	11,050	46,530
Cemetery Walls	200	-	-	-	-	200	-	-	-	200
Polmaise Waste Transfer Station	350	-	-	0	0	350	-	-	-	350
Alva Cemetery Extension	400	-	-	0	0	400	-	-	-	400
Vehicle Replacement	800	1,000	1,500	1,550	1,550	6,400	5,000	5,000	5,000	21,400
Asbestos Removal (Schools)	10	10	10	10	10	50	50	50	50	200
Bridge Improvements	75	75	75	75	75	375	375	375	375	1,500
Car Park Works	-	0	114	475	-	589	-	-	-	589
Wheeled Bins	30	30	30	30	30	150	150	150	150	600
Clackmannanshire War Memorials & Monuments	30	0	0	0	0	30	-	-	-	30
Digital and IT PMRO Resourcing	179	129	129	129	-	566	-	-	-	566
IT Network Switching	400	300	0	0	-	700	-	-	-	700
LED Street Lighting Conversion Project	50	0	0	0	0	50	-	-	-	50
Street Lighting Column Safety Replacement Programme	157	233	233	233	233	1,089	467	-	-	1,556
<b>Resourcing</b>										
ICT Resourcing	167	167	167	167	167	835	835	835	835	3,340
ICT Resourcing - Digital Learning	64	64	64	64	64	320	320	320	320	1,280
City Region Deal Resourcing	68	68	68	68	68	340	340	340	340	1,360
Wellbeing Hub & Lochies	338	306	0	0	0	644	-	-	-	644
Property	76	76	76	76	76	380	380	380	380	1,520
Working Smarter (IOT, RPA)	391	391	391	391	391	1,955	1,955	1,955	1,955	7,820
Capital Programme Support	366	366	366	287	287	1,672	1,435	1,435	1,435	5,977
Nature Restoration	120	-	0	0	0	120	-	-	-	120
<b>Gross Total Approved Programme (Revised) (£'000)</b>	<b>52,382</b>	<b>39,171</b>	<b>21,701</b>	<b>16,825</b>	<b>16,345</b>	<b>146,424</b>	<b>29,709</b>	<b>28,365</b>	<b>28,365</b>	<b>232,863</b>

## Capital Programme 2026/27 to 2045/46 continued

Project	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	2030/31 £'000	Total 2026-31 £'000	Total 2031-36 £'000	Total 2036-41 £'000	Total 2041-46 £'000	Total 2026-46 £'000
<b>New Capital Bids</b>										
Grass Cutting Machine	47	0	0	0	0	47	-	-	0	47
Digital and Data Transformation	353	353	353	353	353	1,765	-	-	0	1,765
Alloa Family Centre Investment Programme	150	0	0	0	0	150	-	-	0	150
Active Travel Capital Funding	250	250	250	250	250	1,250			0	1,250
Play Parks Improvement	100	0	0	0	0	100			0	100
Interactive Boards -Primary Schools	260	174	0	0	0	434	-	-	0	434
Fir Park Ski Centre	100	0	0	0	0	100	-	-	0	100
VMware/Nutanix Infrastructure	260	0	0	0	0	260	-	-	0	260
Bus Shelter	26	27	28	28	29	138	160	186	215	699
Childrens - Adaptations	100	50	50	50	50	300	250	250	250	1,050
<b>Gross Total New Bids (£'000)</b>	<b>1,646</b>	<b>854</b>	<b>681</b>	<b>681</b>	<b>682</b>	<b>4,544</b>	<b>410</b>	<b>436</b>	<b>465</b>	<b>5,855</b>
INCOME - General Capital Grant	-4,363	-4,243	-4,243	-4,243	-4,243	-21,335	-21,215	-21,215	-21,215	-84,980
INCOME - City Region Deal Grant (100% spend)	-2,230	-2,750	-3,410	0	0	-8,390	-	-	0	-8,390
INCOME - Developer contributions - Learning	-1,100	-2,504	-2,504	-1,423	-1,423	-8,954	-	-	0	-8,954
<b>Gross Total Income Anticipated (£'000)</b>	<b>-7,693</b>	<b>-9,497</b>	<b>-10,157</b>	<b>-5,666</b>	<b>-5,666</b>	<b>-38,679</b>	<b>-21,215</b>	<b>-21,215</b>	<b>-21,215</b>	<b>-102,324</b>
<b>GROSS TOTAL CAPITAL PROGRAMME (£'000)</b>	<b>54,028</b>	<b>40,025</b>	<b>22,382</b>	<b>17,506</b>	<b>17,027</b>	<b>150,968</b>	<b>30,119</b>	<b>28,801</b>	<b>28,830</b>	<b>237,718</b>
<b>NET TOTAL CAPITAL PROGRAMME (£'000)</b>	<b>46,335</b>	<b>30,528</b>	<b>12,225</b>	<b>11,840</b>	<b>11,361</b>	<b>112,289</b>	<b>8,904</b>	<b>7,586</b>	<b>7,615</b>	<b>136,394</b>

## How your council tax is spent



**Based on a Band D property Council tax of £1,683.67 for 2026/27**

The total figure does not include water and sewerage charges

**People:** Education, children's services, community learning & development, justice and sport & leisure

**Place:** Waste, roads, green space, property, planning and environmental health

**Partnership & Performance:** Legal, finance, HR and customer services    **Health and Social Care Partnership:** Adult care

## Council Tax Charges 2026/27

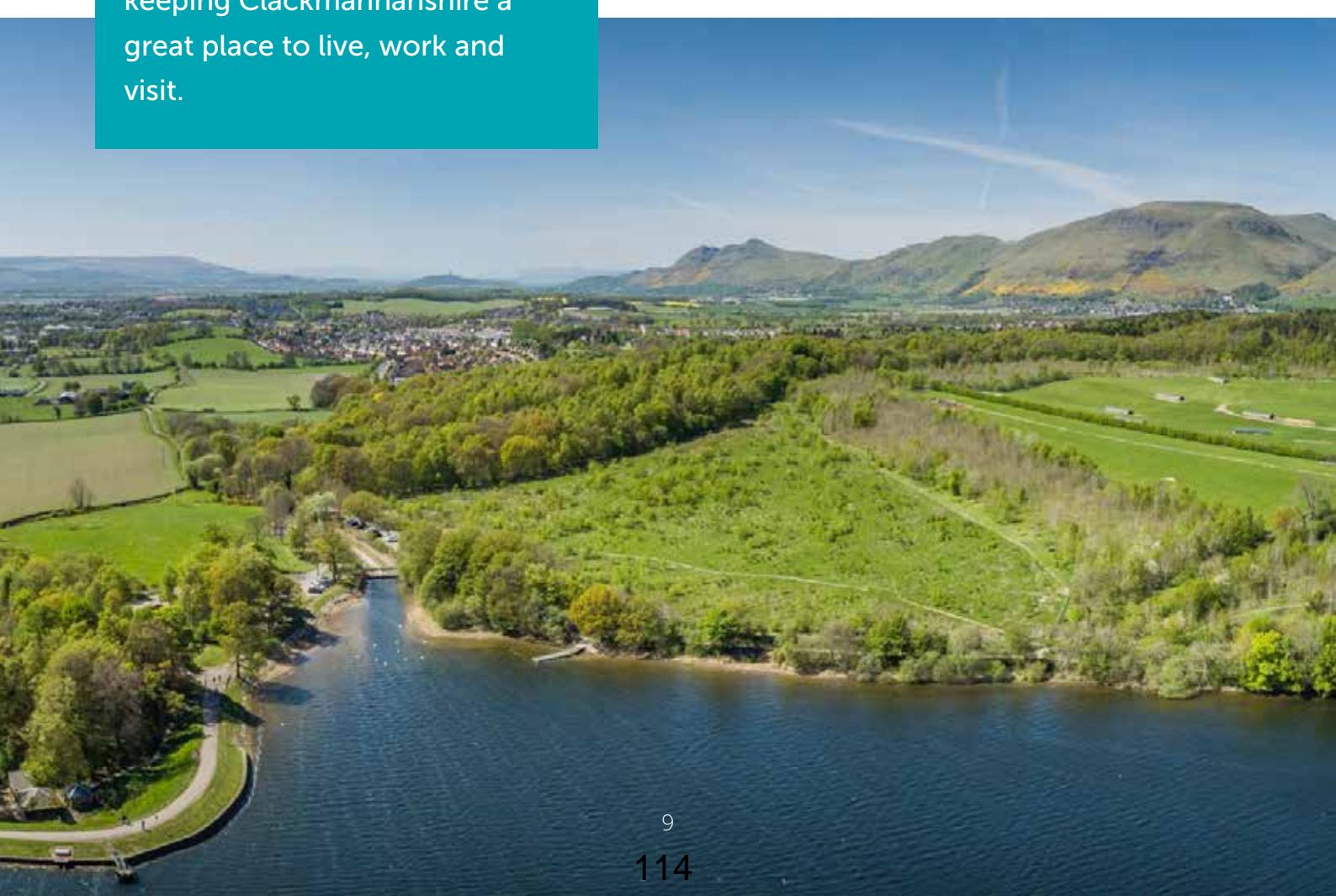
Valuation Band	Council Tax £
<b>BAND A</b> - up to £27,000	£1,122.44
<b>BAND B</b> - £27,001 to £35,000	£1,309.52
<b>BAND C</b> - £35,001 to £45,000	£1,496.59
<b>BAND D</b> - £45,001 to £58,000	<b>£1,683.67</b>
<b>BAND E</b> - £58,001 to £80,000	£2,212.15
<b>BAND F</b> - £80,001 to £106,000	£2,735.96
<b>BAND G</b> - £106,001 to £212,000	£3,297.18
<b>BAND H</b> - over £212,000	£4,124.98

# Clackmannanshire: Investing in our People and Places

Against the backdrop of the difficult decisions we must take to balance our budget for 2026/27, we have kept a relentless focus on ensuring that our investment remains aligned with the priorities we set following engagement with you, our communities, partners and stakeholders.

**In the following sections you will see the significant progress we have made, along with the continued commitments to investment in those services which are most valued by you, our residents and communities, keeping Clackmannanshire a great place to live, work and visit.**

To allow us to continue to allocate Council resources to the services you wish us to prioritise, we have also set out in this booklet, a series of short to medium term priority actions that will ensure that the foundations, investment and activity is securing progress in those areas we said we would transform in our Be the Future vision.



# Wellbeing Hub & Lochies School

With an overall capital investment of £76.1million, the new state-of-the-art Wellbeing Hub and Lochies School will provide an inclusive and accessible destination to take real pride in and where the entire community will feel welcome.

Construction of the Council's flagship community project is well underway. The development will transform local delivery of health, wellbeing, education and community services by uniting them in one modern, inclusive space.

The campus will feature swimming pools, fitness suites, a games hall, soft play, a wellbeing park and contemporary classrooms with specialist facilities for Lochies School pupils. Additional community spaces, including a café, outdoor areas and flexible rooms for social prescribing, learning and cultural activities will enhance



the Hub's role in supporting wellbeing and community life.

The new Lochies School will offer a sector leading environment for children with severe and complex additional support needs, with purpose designed indoor and outdoor spaces that enrich learning and promote independence.

The Wellbeing Hub and Lochies School will be one of the first large scale community facilities in Scotland to be built to Passivhaus Standards which will significantly cut energy use and carbon emissions, supporting the Council's Net Zero 2040 commitment.

The project is backed by around £10 million from the Scottish Government's Learning Estate Investment Programme and investment of over £800,000 from sportscotland. This investment will deliver modern, accessible and sustainable leisure, learning and wellbeing facilities for Clackmannanshire and help attract more visitors to the county.

# Whole Family Support

**We have made a promise to our communities that Clackmannanshire's children and young people will grow up safe, loved and respected.**

Our investment in whole family support exemplifies change to a whole systems approach, where all our resources, talents and efforts are pooled together to effect change. A Family Support Collaborative has been developed, bringing local authority services including Social Work, Housing, Education and Employability alongside local third sector services. The Council has invested £1.1 million in whole family support services and over £180,000 was directly awarded through the Family Support Collaborative after evaluation by partners and lived experience groups.

We continue to invest in our one stop shop approaches such as the multiagency team: STRIVE (Safeguarding Through Rapid Intervention) which supports families in crisis. £84,000 has been dedicated to providing community connectors, who help people develop sustainable support networks within their local communities.

We are redesigning our youth justice service, and have developed our multi-disciplinary co-located justice hub and enhanced support for families affected by domestic abuse with investment of £120,000. We are also investing in diversionary activities for young people.



We are working closely with the Vardy Foundation to develop sustainable local care provision and support for care experienced children and young people. We continue to enhance our support to care giving families, as well as investing in intensive supports to families with the highest levels of need to help children remain at home or within their local community. This activity helps deliver trauma informed system change, geared towards prevention and collaboration. This will lead to long term savings for the Council, but more importantly better outcomes for our children and young people.

Over the past year we have invested £100,000 for improvement works at Alloa Family Centre, which is a key asset in the delivery of our whole family support programme. We propose to invest a further £150,000 to enhance the centre's environment.

# Children's Services

We continue to make significant investment in the services that support our children and young people. This includes £68.953 million in education and £19.448 million in care & protection, encompassing social work for children and young people as well as justice services. These investments reflect our sustained commitment to ensuring that every child and young person in Clackmannanshire has access to high quality learning, care and support.

This year, we added £250,000 to strengthen our additional support needs provision, allowing us to expand staffing and improve support for learners and families who work with children with neurodevelopmental and communication needs.

Targeted support for care experienced children has continued to grow. We have invested in a new Promise support worker role, providing tailored support to ensure children and young people in care can access education consistently and meaningfully. This role complements the existing support provided through MCR Pathways and the Virtual Headteacher.

We have invested £40,000 in the professional learning of our Early Learning and Childcare (ELC) workforce to ensure our youngest learners access high quality play, supporting child development milestones and progress in learning.

Children and young people are benefitting from a strong network of early intervention and accessible mental health supports. Services such as Kooth, along with therapeutic interventions including Resilient Rhythms and music therapy, provide timely, stigma free help. These supports strengthen wellbeing, build resilience, and reduce pressure on statutory services by preventing issues from escalating into crisis. Recent



modelling shows over £100,000 in savings across health and justice services.

We have the lowest pupil teacher ratio in mainland Scotland, ensuring learners remain at the centre of our investments. We continue to invest £250,000 in digital technologies through our 1:1 Digital Device Deployment Programme, which provides every learner with their own device and supports greater equity in learning.

Our continued development of the Early Help Team ensures families receive timely and accessible support. This model enhances joint working with universal and third sector partners.

We have also invested in the next phase of the development of Bairns' Hoose, a whole system approach uniting protection, justice, health and therapeutic support for children who have experienced harm.

We have delivered Trauma Informed Practice training for teams and learning communities. This training strengthens staff understanding of the language of care and enhances the quality of support offered to children, young people and families.

# Tackling Poverty

We are delivering a comprehensive programme to lift families out of hardship and build a fairer future for every community, preventing poverty, strengthening family wellbeing and removing the financial pressures holding people back.

We have invested £60,000 to secure a dedicated child poverty co-ordinator, ensuring families get faster access to practical help, financial guidance, and coordinated support across the Family Wellbeing Partnership and employability services.

We continue to provide support for women and girls particularly those affected by gender based violence through a dedicated Domestic Abuse Hub.

Since 2022, we have committed over £7 million to build an all age childcare system that expands early years provision, strengthens baby and toddler groups, and enables parents to return to work or study with confidence. Further investment is planned for 2026/27 to sustain this progress. Uptake for eligible two-year-olds remains the highest in Scotland.

We have delivered £265,000 in capital improvements to increase childcare and early learning capacity, ensuring high quality, accessible provision.

We continue to prioritise young parents through the Young Parenting Partnership, delivering tailored, early support for families facing the greatest challenges.

Our Thrive to Keep Well programme is improving outcomes for residents, supported by £56,000 to expand the Planet Youth model in schools and communities, including staffing for The Hive and wider prevention work.

Money advice services are helping families secure greater financial stability. We have expanded free



school meals to P6 and P7 for children receiving the Scottish Child Payment, alongside investment in breakfast clubs and afterschool provision. To guarantee no child goes hungry, we are providing a direct financial payment over the summer holidays, giving families certainty and security during school closures.

Through the Clackmannanshire Transformation Space and the Grass Roots Make it Happen Fund delivered with What Matters to You, with investment of £1.34m we are bringing community, funding and public services together to:

- Empower communities to make decisions about local priorities and solutions
- Tackle root causes of some of society's biggest challenges
- Focus on prevention and early support
- Remove barriers that stop funding from working effectively
- Direct money to where it makes the biggest difference.

The Council intends to invest in excess of £400,000 in solar panels within our housing stock over the next year in areas of higher concentrations of poverty. This will not only assist reduce residents' energy costs but also support our wider carbon reduction and climate change ambitions.

# Living and Ageing Well in Clackmannanshire

The Council invests a significant proportion of its budget on delivering adult social care through the Clackmannanshire and Stirling Health and Social Care Partnership (£30.05m).

Working with partners such as NHS Forth Valley, the Clackmannanshire Third Sector Interface and a range of local care providers, adult health and social care is provided to over 1240 adults every week in Clackmannanshire receiving care at home and living within care home settings.

In March 2023, the Clackmannanshire and Stirling Health and Social Care Partnership approved its ambitious 10 year Strategic Commissioning Plan following a range of consultations with partners and service users. This Plan, reviewed during 2025/26 as part of the three-year review cycle was agreed by the Integration Joint Board last year. This review takes account of current financial challenges, policy and legislation and, within the context of the HSCP Delivery Plan 2025/26 ensures community health and care services are delivered against national health and wellbeing outcomes as well as many of the Council's local priorities and transformation activities.



## Key priorities are:

1. Right Care, Right Time is transforming the processes and operational delivery of services focusing on partnership with third sector and communities as well as delivering care and support within a Self Directed Support context in line with the SDS Act 2013.  
This delivery context ensures
  - a) assessment processes focused on an individual's rights to choice and control and to improve supported person and their carer's experience
  - b) reduce the overall costs of care, where possible, by providing the right care at the right time with regular reviews and signposting for outcomes.
  - c) support workforce confidence, learning and development needs as well as their wellbeing through the development of clear, efficient and easy to use processes.
2. Integrated locality working and social prescribing
  - a) integrated working across communities with community health, social care, primary care and third & independent sector to focus on inequalities, and prevention & population health
3. Carers Support
  - a) a developing Short Breaks service will ensure carers understand their rights and have access to choices around respite and access to a range of short break
  - b) a range of carers supports including on-line, telephone and in person supports including information, specialist money advice and access to peer support
  - c) working closely with third sector partners to ensure seamless support across the whole system.

# Customer Experience and Digital Transformation

Over the past year, we have made significant progress in improving how residents interact with the Council. In 2025/26, we rolled out more digital solutions through the Customer Service Hub making it easier and faster to request a service.

New online applications have been introduced for school and early learning and childcare enrolments, as well as free school meals, clothing grants, road permits, and energy fund support. These changes mean that more Council services are now available online, reducing waiting times and making it simpler for people to get the help they need.

By improving how we manage and use information, we can make smarter decisions and deliver support where it is needed most. We have introduced new tools to strengthen data security and reporting, and we are building skills across the Council to ensure staff can make the most of these improvements.

We will continue to expand digital services, invest in automation to speed up routine tasks, and develop innovative ways to engage with residents.

We are also investing in new digital solutions for social care. This will help us use technology and resources more effectively, benefiting both staff and the people in our communities. At the same time we are re-imagining how social care is provided and implementing a new delivery model. This includes improving how we manage demand, redesigning processes, raising service standards using existing tools and planning our workforce more effectively. These steps will lead to real changes in how we work and improve outcomes.

We are committed to continually improving how we communicate and engage with our customers,



our communities, and our employees. Our goal is to ensure every interaction is meaningful and reflects our core values of openness, transparency and integrity.

We want our customers to clearly understand how they can engage with us, and we are working to ensure we have the right systems in place to communicate effectively about the services we deliver and the issues that matter most to our communities. Over the past year, we have listened to residents and gathered their views on how we can improve the way we engage, consult, and share information about our services, transformation priorities, performance and how the Council's budget is spent.

## Public Performance Reporting

The Council is committed to being a high performing organisation built on a culture of evidence based learning, strong performance management and continuous improvement. These principles guide our planning and service delivery at every level. Enhancing our public performance reporting will therefore be a key focus for 2026/27.

By adopting best practice and using digital and visual tools, we aim to provide information that is transparent, timely, and relevant, helping customers understand the Council's performance and progress against key priorities.

Our aim is to deliver public performance reporting that is meaningful, accessible, engaging, and increasingly automated – fully aligned with the Council's vision and outcomes.

# Place-based Regeneration

The Council through 2025-26 invested circa £1m in Greenfield house, restoring significant elements of this historic building as part of our City Region Deal plans to bring a Culture, Heritage and Tourism Centre to Alloa.

Over this next year our Officers will be working with National Lottery Heritage Fund and Historic Environment Scotland amongst others to tap into in excess of £6m of further funding and opportunities for this initiative.

We have committed in excess of £300,000 of Place Based Investment Programme funding in 2025/26 to invest in community groups who have taken over the operational management of Sauchie Public Hall and the Ben Cleuch Centre. This investment will support each of these facilities deliver for their local communities. We are committed to continuing to support community asset transfer groups, subject to funds being made available to us in the future.

Our Administration has agreed to invest £550,000 of capital monies over the next two years as part of the Tillicoultry Village Streetscape initiative. Officers will work alongside local residents and stakeholders to explore the possibilities and priorities that this investment can leverage into the village centre, building upon the success of previous investments in other villages and towns.



# Sustainable Transport

**A Wellbeing Economy approach to transport will strengthen local health and wellbeing by prioritising access, fairness and community connection.**

Work is now underway to deliver a Sustainable Transport action plan that will provide a more connected, inclusive, and resilient transport system. These actions were developed in partnership with the Wellbeing Economy Alliance and places Clackmannanshire as a leader in adopting a Wellbeing Economy approach to transport solutions.

We will embed wellbeing economy principles into transport planning, strengthening cross departmental collaboration and ensuring decisions reflect wider social, economic and environmental outcomes.

We will invest in core infrastructure particularly accessible footways, active travel facilities, and secure bike storage. Enhanced digital information systems, including real time passenger updates and multi format communication tools will make travel easier to navigate for all users.

Community transport options will be developed by mapping local assets, supporting volunteer led initiatives, and complementing rather than competing with existing provision. We will build



on existing partnerships with our community partners to connect residents into social outlets and wider community supports and services.

Regional collaboration across the Forth Valley will ensure transport planning reflects real travel patterns and aligns with wider economic development frameworks.

Ongoing community engagement will ensure local voices shape priorities, strengthen accountability and create a continuous feedback loop so transport solutions evolve with residents' needs.

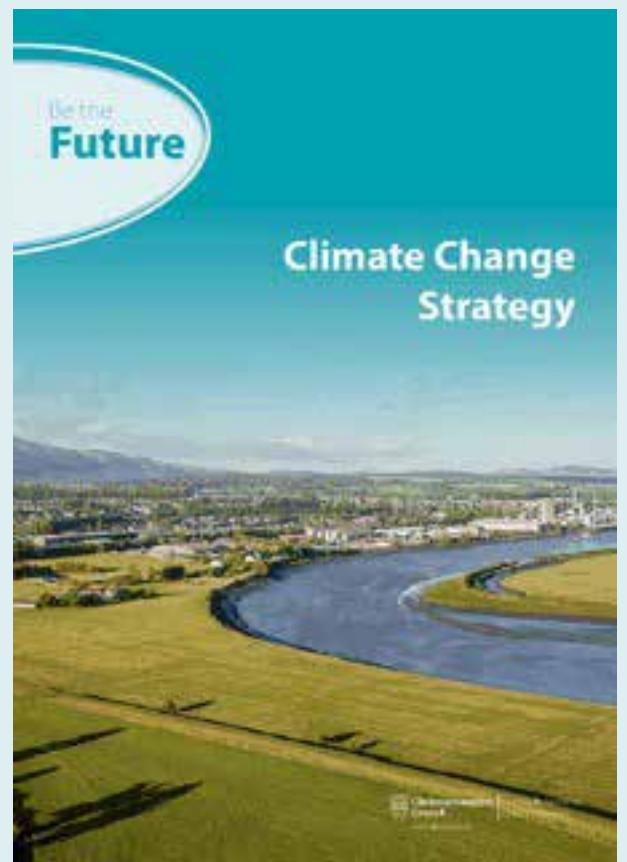
# Investing in Net Zero

**Our transport team have over this last year undertaken a series of drainage works in support of our flood prevention agenda, these have included new drainage systems on the A908 and at Back Road, Alva.**

The Council will continue these improvement works over the coming years while grappling with the effects of climate change.

As a result of improvement works undertaken within our waste collection services and model changes, our recycling performance has improved, with Clackmannanshire ranking first in recycling performance in Scotland. These efforts have not only assisted the Council to make significant headway on our climate change targets but have also assisted to reduce our waste disposal expenditure. We are planning to invest a further £400,000 into the Forthbank Recycling Centre to expand the capacity and further enhance customer experience at the site.

As part of the Council's Biodiversity Strategy, we have undertaken work in support of wildflower meadowing and rewilding across the area, but we also understand how the image and cleanliness of our streets and greenspaces add to the sense of civic pride. Our land services team will over this next year undertake a programme of focused work in key amenity spaces realigning our resources to support these improvements.



The Council will invest £120,000 in 2026-27 awarded by Scottish Government in a range of initiatives as part of the Council's nature restoration activities. This will include programmes of tree planting in Clackmannanshire linked to the Forth Valley Climate Forest and supporting growth of pollinators locally. This work will assist our Council progress our journey to net zero.

This Council recognises the importance of public transport and that for many the bus network is a vital lifeline in support of everyday activities. It is also a more environmentally sustainable alternative when well utilised. It is for this reason the Council is committing over £135,000 over the next five years to encourage further investment to improve bus shelters throughout our county.

# Assets

**Our roads infrastructure is a vital asset supporting everyday activity and economic prosperity. They are vital for businesses and create a gateway connection across our county and further afield.**

Over this last year we have undertaken significant upgrades to key artery roads including the upgrades to the A907 Cambus; Main Street Coalstnaughton; Alloa Road, Clackmannan; Menstrie Road, Tullibody and Clackmannan Road, Alloa. Additionally, we have repaired in excess of 600 potholes. We recognise that it is vital that we maintain a robust road network and this is why we are increasing our roads baseline capital budget by an additional £400,000 in 2026/27, and a further £200,000 in 2027/28, which will represent a planned investment of £12.6m over the next five years. This will allow us to invest on the B9140 Bypass and King O'Muires Road



and Alloa Industrial Relief Road as well as others, starting 2026/27.

Our Council will over the next five years invest over £800,000 to maintain our bridges and flood prevention measures. This work alongside our roads infrastructure improvements and a further £500,000 in 2026/27 to replace street lighting columns and upgrades, will help keep our roads open and communities safer.

We recognise that attractive outdoor spaces are vital to wellbeing and development, and this Administration wishes to continue to invest in children's play parks with another £100,000 for improvements.



# Corporate Priorities for 2026/27

For 2026/27, we will accelerate this journey through four corporate priorities:

## **Digital and Data Transformation**

The Council's digital and data transformation programme aims to create a more connected, efficient, and forward-thinking Council by integrating technologies such as automation, Internet of Things (IoT), and advanced data platforms. It is structured around four key themes: Customer Experience, Working Smarter, Colleague Journey and Maximising Impact, and is underpinned by a five-year roadmap aligned with both national frameworks and local priorities. In addition, work is ongoing to secure and modernise our IT infrastructure. The five year roadmap is aimed at creating a more connected, efficient, and people-focused Council. The Social Work IT system and Reimagining Social Care programme of work and our new Housing Management IT system which are both underway are key priorities for the Council in 2026/27.

## **Asset Strategy**

Our Corporate Asset Management Strategy sets out a clear and structured approach to how the Council manages its physical assets. Its purpose is to ensure that we make the most of our financial investment while also achieving strong social and community benefits through the assets that the Council owns. The strategy, agreed in late 2025, provides a framework to help us improve the performance of our assets, manage risks more effectively, and strengthen the overall sustainability and resilience of our asset base. Work is underway to develop asset plans for each of the key asset work streams that contribute to our Strategy including, Roads, Fleet, Grounds and Public Buildings.

## **Workforce Strategy**

As the Council progresses its Target Operating Model (TOM), we will introduce a new Workforce Strategy. This will set out what we need to do to develop our workforce, so we have the right people, with the right skills, in the right roles, at the right time to best support our communities. Work on our new Strategic Workforce Plan will start with engagement across services, in line with the TOM. Alongside this, we will continue work that supports our values and priorities. This includes the annual Senior Leadership Forum (SLF) and Team Leaders Forum (TLF) events, the Step Forward Mentoring Programme and new leadership development programmes for aspiring and senior leaders and continued commitment to Columba 1400 values-based leadership.

## **Collaboration Work**

Again, linked with the Council's Target Operating Model and Medium-Term Financial Strategy, we will actively progress our Transformation through Collaboration programme. The discovery phase for the collaboration work with Falkirk was completed in 2025 with an agreed list of projects to be taken forward for development. This will look at the potential opportunities for transformation and shared delivery models across both Councils and with other partners in the longer term. The focus of the collaboration work is to deliver future efficiencies and savings, recognising that Councils face long-term financial pressures and need to ensure sustainable service delivery into the future. Transformation through collaboration may offer opportunities to reduce duplication, share systems and expertise and help protect frontline services.

## **Our Commitment**

We have already proven that transformation works, through initiatives like the Transformation Space and the Family Wellbeing Partnership. Now, we will go further, protecting essential services today while investing in the capabilities that secure tomorrow. By combining strong financial discipline with bold innovation, we will build a stronger, fairer, and more resilient Clackmannanshire for generations to come.





## Demand Pressures

Directorate	Department	Responsible Officer	Demand Pressure Reference	Pressure Description	Contractual/General	Amount 2026/27
P&P	Legal & Governance	L Robertson	P&PDP001	Law Society of Scotland - Practising Certificates/SLCC Levy	Contractual	700
P&P	Legal & Governance	L Robertson	P&PDP002	Linets - Legal Research Tool	Contractual	800
P&P	Legal & Governance	L Robertson	P&PDP003	SOLAR Scotland Subscription	General	500
P&P	Legal & Governance	L Robertson	P&PDP010	Copyright Licence	Contractual	750
P&P	Legal & Governance	L Robertson	P&PDP011	Information Commissioner - registration increase for Council, Licensing Board and Returning Officer	General	1,000
P&P	Legal & Governance	L Robertson	P&PDP012	Scottish Certificates - Registrar (Income Shortfall)	General	25,000
P&P	Legal & Governance	L Robertson	P&PDP006	Internal Audit Inflation	Contractual	5,000
P&P	Legal & Governance	L Robertson	P&PDP013	Archivist - Materials	General	2,000
P&P	Finance & Revenues	L Sim	P&PDP004	Audit Scotland - External Audit Annual Increase	Contractual	6,031
P&P	Finance & Revenues	L Sim	P&PDP017	Senior Accountancy Assistant Corporate - Year End	General	54,597
P&P	Partnership & Transformation	W Robertson	P&PDP014	Licence Cost Co pilot - IT	General	37,490
P&P	Partnership & Transformation	W Robertson	P&PDP015	Transcription licenses - IT	General	18,846
P&P	Partnership & Transformation	W Robertson	P&PDP016	Power BI licenses - IT	General	13,000
P&P	Partnership & Transformation	C Jarvie	P&PDP018	Unachieved income target from Funding Officer role which no longer sits within the P&T establishment	General	50,000
P&P	Transformation	W Robertson	P&PDP019	Netcall IT Contract for the Customer Service Hub and Automation	General	136,523
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP005	Apprenticeship Levy - annual inflationary increase	Contractual	14,161
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP008	Brodies Workbox	General	5,000
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP009	People Safe	General	27,000
P&P	HR & Workforce Dev	A Hair/ S Langsford	P&PDP007	Itrent/Midland Upgrade	Contractual	88,315
P&P	Chief Executive	N Bridle	P&PDP020	CoSLA Membership - Inflationary increase	Contractual	3,378
P&P	VJB	L Sim	CORDP001	Inflationary increase on requisition to Valuation Joint Board - 4% estimated	Contractual	19,941
People	Care & Protection	G Scott	PEODP001	NMW Rise 4.1% affect on services	Contractual	396,041
People	Care & Protection	J Roddie	PEODP002	Woodside Children's Home: Contractual Extras plus AL relief cover	Contractual	261,183
People	Care & Protection	G Scott	PEODP003	Children with Disabilities team - increased demand on service	Demographic	72,301
People	Education & Learning	L Sanda	PEODP006	Home to school and ASN transport	Contractual	48,403
People	Education & Learning	L Sanda	PEODP005	ELC Partner Providers	Contractual	70,258
People	Education & Learning	L Sanda	PEODP007	Other Local Authorities	Contractual	21,256
People	Education & Learning	L Sanda	PEODP008	School Holiday Meal Payments	Contractual	10,400
People	Education & Learning	L Sanda	PEODP004	Clothing Grants	Contractual	9,290
People	Education & Learning	L Sanda	PEODP009	Cleaning and Catering Costs for ELC	General	27,405
People	Education & Learning	L Sanda	PEODP011	ASN Learning Assistants regrading	Contractual	130,000
People	Customer Services	A Mackie	PEODP010	Cashless Payments Card Processing Fees & Charges	General	40,000
Place	Environment	C Hargrove	PLADP002	Charges for Land Services 50009	General	60,000
Place	Environment	C Hargrove	PLADP003	Land General Admin - Pay Funding	General	28,689
Place	Environment	C Hargrove	PLADP004	Play Parks income revenue	General	15,000
Place	Environment	S Cullen	PLADP006	Drainage Cleansing	General	10,000

Directorate	Department	Responsible Officer	Demand Pressure Reference	Pressure Description	Contractual/ General	Amount 2026/27
Place	Environment	S Cullen	PLADP007	Public Transport Infrastructure	General	2,740
Place	Development	A Davidson	PLADP009	Historical Income Figure	General	40,692
Place	Housing	K Wells	PLADP011	Temporary Accommodation	General	721,202
Place	Property	K Wells	PLADP005	Inflation pressure for Food	Contractual	156,581
Place	Property	K Wells	PLADP010	PPP Contract Inflation	Contractual	368,527
				<b>TOTAL</b>		<b>3,000,000</b>

People	1,086,537
Place	1,403,431
P&P	510,032
<b>TOTAL</b>	<b>3,000,000</b>

## Savings proposals

## Management Efficiency

Saving Reference	Directorate	Department	Description	2026/27	2027/28	Total	Cash /Permanent
PLAMGT001	PLACE	DEVELOPMENT	Realignment of Costs to External Budgets	£ 170,000		£ 170,000	Cash
PLAMGT002	PLACE	DEVELOPMENT	Realignment of Costs to Retained P&BS Earmarked Budgets	£ 75,000		£ 75,000	Cash
PLAMGT003	PLACE	DIRECTORATE	Realignment of Costs to Retained Housing Earmarked Budgets	£ 100,000		£ 100,000	Cash
PLAMGT004	PLACE	ENVIRONMENT	Additional income from recyclate	£ 800,000		£ 800,000	Cash
PLAMGT005	PLACE	ENVIRONMENT	New Cleaning Arrangements - Fleet	£ 4,000		£ 4,000	Permanent
PLAMGT007	PLACE	ENVIRONMENT	Increase in Service Income - Street Care	£ 20,000		£ 20,000	Permanent
PLAMGT008	PLACE	ENVIRONMENT	Deletion of Vacancies - Land Services	£ 72,000		£ 72,000	Permanent
PLAMGT011	PLACE	PROPERTY	Reduction in Minor Works Budget - Property	£ 52,500		£ 52,500	Cash
PLAMGT012	PLACE	PROPERTY	Removal of Menstrie House Cleaning Budget	£ 120,567		£ 120,567	Permanent
PLAMGT013	PLACE	ENVIRONMENT	Housing attributed spend for environmental works	£ 200,000		£ 200,000	Permanent
PEOPOL2520 b	PEOPLE	Support & Wellbeing	Review provision of free period products in line with demand	£ 19,500		£ 19,500	Permanent
PEOMGT001	PEOPLE	Education & Learning	Recharge of staff time Developing Young Workforce	£ 10,000		£ 10,000	Cash
PEOMGT002	PEOPLE	Education & Learning	Recharge of staff time Child Wellbeing Partnership	£ 10,000		£ 10,000	Cash
PEOMGT003	PEOPLE	Education & Learning	Review of Leisure Bowl Budget -pending opening of Wellbeing Hub	£ 336,000		£ 336,000	Cash
PEOMGT004	PEOPLE	Education & Learning	Review of schools devolved school management	£ 100,000		£ 100,000	Cash
P&PMGT006	P&P	Finance and Revenues	Delay filling Procurement Assistant Vacant post for 6mths	£ 29,134		£ 29,134	Cash
P&PMGT008	P&P	Finance and Revenues	Additional increase in income rebates from contracts	£ 15,000		£ 15,000	Permanent
P&PMGT020	P&P	Finance and Revenues	Revenues NDR	£ 300,000		£ 300,000	Permanent
P&PMGT007	P&P	Finance and Revenues	Delay filling 2 Trainee vacant posts within Revenues for 6mths	£ 40,627		£ 40,627	Cash
P&PMGT016	P&P	Partnership and Transformation	Reduction in IT Hardware Budget	£ 30,000		£ 30,000	Permanent
P&PMGT024	P&P	Partnership and Transformation	Income generation through Design Services.	£ 5,000		£ 5,000	Cash
P&PMGT015	P&P	Partnership and Transformation	Removal of 1 FTE IT Grade 9 (Vacancy)	£ 61,003		£ 61,003	Permanent
P&PMGT014	P&P	Partnership and Transformation	Mail OfficerVacancy	£ 32,940		£ 32,940	Permanent
CWMGT001	Council Wide	Corporate	TOM - Management Restructure	£ 70,650		£ 70,650	Permanent
CWMGT002	Council Wide	Loans Fund	Reduction in loans fund budget	£ 116,645		£ 116,645	Cash
CWMGT003	Council Wide	Corporate	Reduction in Employers Ni through salary sacrifice schemes - EV cars	£ 9,813		£ 9,813	Cash
CWMGT004	Council Wide	Corporate	Increase turnover level from £750k	£ 250,000		£ 250,000	Cash
CWMGT005	Council Wide	Corporate	Unpaid elements relating to Council Policies (mat pay/adoption/sick)	£ 103,000		£ 103,000	Cash

<b>TOTAL</b>	<b>3,153,379</b>	<b>-</b>
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## Savings proposals

## Policy &amp; Redesign

Saving Reference	Directorate	Department	Description	2026/27	2027/28	Total	Cash /Permanent
PLAPOL002	PLACE	ENVIRONMENT	Increase Brown Bin charges by 4%	£ 20,000		£ 20,000	Permanent
PLAPOL003	PLACE	ENVIRONMENT	Reduce Winter Service Budget	£ 150,000		£ 150,000	Cash
PLAPOL004	PLACE	ENVIRONMENT	Cessation of Summer emergency standby cover	£ 2,850		£ 2,850	Permanent
PLAPOL005	PLACE	ENVIRONMENT	Reduction in inspection frequency for vehicles under 3.5T	£ 14,000		£ 14,000	Permanent
PLAPOL009	PLACE	ENVIRONMENT	Reconfiguration of Recycling Centre Opening Times	£ 60,000		£ 60,000	Permanent
PEOPOL2516	PEOPLE	Education & Learning	Reduce school resources budgets in line with reduction in pupil numbers	£ 10,000		£ 10,000	Permanent
PEOPOL2504	PEOPLE	Education & Learning	Review of Music Tuition Service	£ 37,120		£ 37,120	Permanent
PEOPOL2530	PEOPLE	Education & Learning	Reduction in teacher numbers to reflect reduction in pupils	£ 168,612	£ 106,799	£ 275,410	Permanent
P&PPOL001	P&P	Legal & Governance	Charges Register - increase in Civil Ceremonies of Citiizenship	£ 1,000		£ 1,000	Permanent
P&PPOL016	P&P	Legal & Governance	Charges Register - increase in costs for use of Ceremony Room for weddings (income generation)	£ 1,000		£ 1,000	Cash
P&PPOL017	P&P	Legal & Governance	Charges Register - increase cost for Birth, Death and Marriage Certificates - premium service (1 day turnaround)	£ 2,000		£ 2,000	Cash

<b>TOTAL</b>	<b>466,582</b>	<b>106,799</b>
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## APPENDIX E



### Clackmannanshire Council

[www.clacksweb.org.uk](http://www.clacksweb.org.uk)

## Income and Charging Strategy

**This policy sets out Clackmannanshire's policy regarding fees and charges for services for the 2026/27 financial year.**

### Introduction

Clackmannanshire Council has a statutory duty to provide certain services to the public. There are no charges for these services except where charges are set by statute. (e.g. planning applications, building control, licensing).

The Council provides other discretionary services, some of which are provided at a cost to the customer.

### Principles

1. The Council must provide services which are defined as a statutory duty.
2. The Council may also choose to provide discretionary services, depending on the identified needs of the population of Clackmannanshire.
3. The Council will agree the charges for each discretionary service provided as part of the budget process each year and these are published annually in the Council's Register of Charges.
4. The Council will benchmark the charges it makes against other Scottish Councils to ensure fees and charges are reasonable and affordable. Where a benchmark doesn't exist, a commercial rate may be used to set the rate.
5. Services aim to recover the full cost of providing discretionary services to ensure that all costs are covered by the charges made.
6. The Council consults with the public each year through a Budget Engagement process covering the provision of Services incorporating any changes to fees and charges.
7. The Council can choose to provide services through a third party supplier or provider. Any such arrangement will be procured through the agreed

procurement arrangements and in compliance with Councils Contract Standing Orders.

8. The ability of those in receipt of services, to pay proposed rates is taken into account when proposals for increased charges are being considered. Consideration is also given to the competitive environment in which particular services operate.
9. The cost of invoicing and recovering income due is taken into account when considering fees and charges for services. Low volume activity may cost the Council more to process than the income generated.
10. The Council encourages customers to pay for services, in advance and electronically or through on-line facilities.
11. Fees are set in advance, for the coming year, however a small number may be subject to mid-year revisions.

### **Summary**

The Council seeks to ensure best value for all residents of Clackmannanshire.

Statutory services will be provided free of charge to residents of Clackmannanshire, except where statute or legislation requires a charge to be made.

Discretionary services will be provided on a full cost recovery basis subject to financial assessment where appropriate and considered alongside benchmark charges from other providers.

Fees and charges are reviewed on an annual basis as part of the budget setting process but may be subject to changes in-year.

The Register of Charges will be available on the Council's website following approval of the Budget and this will set out the charges for fees and services provided from 1<sup>st</sup> April 2026 to 31<sup>st</sup> March 2027.

## **Income and Charging 2026/27**

### **Rationale for Changes**

The annual review of the Council's Income and Charging Policy has taken place as part of the budget challenge process. All aspects of the Council's income and expenditure were considered including comparison with other councils and third-party providers, discussion with Services and consideration of service proposals to introduce a service charge or increase charges in some areas.

### **Charges for 2026/27**

An inflationary increase of 4.0% has been applied across all discretionary Fees and Charges this is in line with the rate of inflation at September 2025. Where Fees and Charges are set by statute or are outwith the control of the Council an alternative increase may apply. These are detailed within this report as exceptions and may be subject to change as external providers set their pricing strategy for the year.

In general, charges have been rounded up to the nearest ten pence.

### **Exceptions**

#### **Adult Care**

These charges are set by the Integration Joint Board for the Health & Social Care Partnership. The proposed increases to charges have been made to align the charge across both Local Authorities and will be confirmed by the Board as part of its annual Budget setting.

- Day Care charges previously £15.96 per hour will now be charged at £25.00 per hour.
- Care at home charges previously £15.96 per hour will now be charged at £25.00 per hour.
- Telecare charges previously £1.85 per week will now be charged at £5.00 per week.
- MECS charges have been increased by 5.0%.
- Key Box purchase and installation charges have been increased by 5%.

### **Environmental Health**

The shelter for stray dogs is run by Stirling Council. The increase in the charge has been estimated at 4% in line with our applied charges. This confirmed following the approval of charges by Stirling Council at its budget meeting.

## **Electrical Vehicle charges**

A 4% increase has been applied to Standard and Fast charge rates. However, due to rounding the amount charged remains the same. This means a higher increase may be charged in future years.

## **Trading Standards**

This service is provided by Stirling Council. The increase in the charge has been estimated at 4% in line with our applied charges. This will be confirmed following the approval of charges by Stirling Council at its budget meeting.

## **Civic Licensing**

The Council continues to waive the fee for a Public Entertainment Licence, upon application by a constituted community group, for a community gala benefiting Clackmannanshire residents. This waiver is limited to one instance per year per Community Council area, provided the event meets the criteria for a community gala. It is proposed that this is continued for 2026/27 and the initiative reviewed annually subject to it continuing to align with the licensing process and to it continuing to deliver community benefit.

## **Licensing**

There has been no statutory increase to licences for Alcohol or Gambling premises.

## **Registrar's**

New charges have been introduced for Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 50 people) of £340 and Private British Citizenship Ceremonies of £100. Other fees have been increased between 2.86% and 3.52% dependant on request (week vs weekend/public holiday), time of day and venue of the ceremony. The exception to this is Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 30 people) which has increased to £280 from £250.

There is a new charge for Same day Fast Track Service premium in respect of replacement Birth Death and Marriage Certificates at a cost of £6.00 per certificate.

## **Education**

There has been no increase applied to school milk or breakfast in 2026/27.

## **Council Tax**

Council tax charges have increased by 5.6%

## **Early Years and Out of School Care**

These charges have been increased from £5.00 to £7.00 per hour in line with private and third sector providers to meet increases in pay and national insurance. A discounted rate is available for bookings of 3 hours where the hourly rate reduces to £5.70 per hour.

## **Planning**

Application for High Hedges has increased by 6.25%.

New charges for Pre-planning advice have been introduced as follows:

<b>Planning</b>	<b>Description</b>	<b>2026/27 charge</b>
Pre application advice- from 1 <sup>st</sup> October 2026	Individual householder (per request)	£96.00
Pre application advice- from 1 <sup>st</sup> October 2026	Small local scale development (per request)	£180.00
Pre application advice- from 1 <sup>st</sup> October 2026	Large local scale development (per request)	£600.00
Pre application advice- from 1 <sup>st</sup> October 2026	Major local scale development (per request)	£1,440.00
Pre application advice- from 1 <sup>st</sup> October 2026	Listed Buildings (per request)	£96.00
Planning	Planning applications- Non material variances (from 1 <sup>st</sup> October 2026)	£238.00
Planning	Condition compliance fee- per request (from 1 <sup>st</sup> October 2026)	£119.00
Planning	Condition discharge fee - per request (from 1 <sup>st</sup> October 2026)	£119.00
Retrospective Application Surcharge	Surcharge 25% of max charge (from 1 <sup>st</sup> April 2026)	£46,381.00
Retrospective Application Surcharge	Surcharge 25% of min charge (from 1 <sup>st</sup> April 2026)	£92.70

## **Sports and Leisure Lets**

The following new charges are being implemented in 2026/27:

<b>Location/Programme</b>		<b>Description</b>	<b>2026/27 Charge</b>
Clackmannan Town Hall	Indoor Sports Programmes	Clacks 60+	<b>£3.20</b>
Active Communities Programme	Indoor Sports Programmes	Gym sessions	<b>£3.20</b>
Dollar Academy	Swimming Programme	Swimming LTS - Level 1-4	<b>£7.20</b>
Dollar Academy	Swimming Programme	Swimming LTS - Level 5	<b>£8.80</b>
Alloa Academy	Swimming Programme	Swimming ASN Hydro	<b>£10.40</b>
Alloa Academy	Swimming Programme	Swimming Small Group Hydro	<b>£9.10</b>
Alloa Academy	Swimming Programme	Holiday Hydro Swim Camps	<b>£10.40</b>
Dollar Academy	Swimming Programme	Holiday Rookie Swim Camps	<b>£8.80</b>
Firpark Ski Centre	Sports Development	Ski Level individual assessment	<b>£6.00</b>

## **Housing**

Council have approved a 6% increase in rents and the Westhaugh Travellers Site through the HRA budget process.

There has been no increase applied to garage site pitches and lock up rentals.

The rent charge for temporary accommodation and support remains at the same level as 2025/26.

Licences for Landlord Registration and late applications are set by Scottish Government and not by Local Authorities.

All charges will continue to be reviewed as part of the annual review of fees and charges aligned to the budget setting process.

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Adult Care	Adult Care	Day Care	Day Care - per hour	D	£25.00
Adult Care	Adult Care	Day Care	Care at Home (formerly Domestic Care) - per hour	D	£25.00
Adult Care	Adult Care	Day Care	Mobile Emergency Care Service - per week	D	£5.10
Adult Care	Adult Care	Day Care	Keybox purchase and installation	D	£126.00
Adult Care	Adult Care	Day Care	Telecare Charge - per week	D	£5.00
Adult Care	Adult Care	Day Care	Equipment	D	No Charge
Adult Care	Adult Care	Day Care	Minor adaptations	D	No Charge
Adult Care	Adult Care	Personal Care	Nursing Care	D	Assessed
Adult Care	Adult Care	Personal Care	Residential Care	D	Assessed
Adult Care	Adult Care	Personal Care	Local Authority over 65's	D	Assessed
Adult Care	Adult Care	Personal Care	Local Authority under 65's	D	Assessed
Adult Care	Adult Care	Personal Care	Respite Care	D	Assessed
Burial Grounds	Burial Grounds		Duplicate Certificate of Right of Burial	D	£98.30
Burial Grounds	Burial Grounds		Exhumation Fee	D	Total cost recovery
Burial Grounds	Burial Grounds		Interment - Child (Up to 18 years)	D	No Charge
Burial Grounds	Burial Grounds		Interment - Stillborn Baby	D	No Charge
Burial Grounds	Burial Grounds		Interment of Cremation Remains	D	£305.20
Burial Grounds	Burial Grounds		Interment - Adult	D	£1,097.30
Burial Grounds	Burial Grounds		Monuments and Memorials - concrete foundation required*	D	£456.10
Burial Grounds	Burial Grounds		Monuments and Memorials - Locate and excavate for foundations*	D	£259.50
Burial Grounds	Burial Grounds		Purchase of Right of Burial Cremation Lair	D	£615.00
Burial Grounds	Burial Grounds		Purchase of Right of Burial for Coffin Lair (Including Lair Certificate)	D	£1,132.70
Burial Grounds	Burial Grounds		Search Fee - search for Burial Ground Records (per occasion)	D	See Registrars section
Burial Grounds	Burial Grounds		Transfer Certificate of Right of Burial	D	£98.30
Burial Grounds	Burial Grounds		Maintenance Cost on Purchase of Right of Burial Coffin Lair*	D	£338.30
Burial Grounds	Burial Grounds		Maintenance Cost on Purchase of Right of Burial Cremation Lair*	D	£185.20
Burial Grounds	Burial Grounds		Purchase of Lair - Woodland Burial Alva (no Lair certificate issued)	D	£1,034.40
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	0,000 - 5,000	S	£215.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	5,001 - 5,500	S	£237.00

	<b>Charge Title</b>	<b>Charge Title 2</b>	<b>Charge Description 1</b>	<b>Charge Description 2</b>	<b>Statutory or Discretionary</b>	<b>2026/27 Charge</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	5,501 - 6,000		S	<b>£259.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	6,001 - 6,500		S	<b>£281.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	6,501 - 7,000		S	<b>£303.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	7,001 - 7,500		S	<b>£325.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	7,501 - 8,000		S	<b>£347.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	8,001 - 8,500		S	<b>£369.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	8,501 - 9,000		S	<b>£391.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	9,001 - 9,500		S	<b>£413.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	9,501 - 10,000		S	<b>£435.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	10,001 - 11,000		S	<b>£461.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	11,001 - 12,000		S	<b>£487.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	12,001 - 13,000		S	<b>£513.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	13,001 - 14,000		S	<b>£539.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	14,001 - 15,000		S	<b>£565.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	15,001 - 16,000		S	<b>£591.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	16,001 - 17,000		S	<b>£617.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	17,001 - 18,000		S	<b>£643.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	18,001 - 19,000		S	<b>£669.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	19,001 - 20,000		S	<b>£695.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	20,001 - 30,000		S	<b>£780.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	30,001 - 40,000		S	<b>£865.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	40,001 - 50,000		S	<b>£950.00</b>

	<b>Charge Title</b>	<b>Charge Title 2</b>	<b>Charge Description 1</b>	<b>Charge Description 2</b>	<b>Statutory or Discretionary</b>	<b>2026/27 Charge</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	50,001 - 60,000		S	<b>£1,035.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	60,001 - 70,000		S	<b>£1,120.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	70,001 - 80,000		S	<b>£1,205.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	80,001 - 90,000		S	<b>£1,290.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	90,001 - 100,000		S	<b>£1,375.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	100,001 - 120,000		S	<b>£1,513.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	120,001 - 140,000		S	<b>£1,651.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	140,001 - 160,000		S	<b>£1,789.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	160,001 - 180,000		S	<b>£1,927.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	180,001 - 200,000		S	<b>£2,065.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	200,001 - 220,000		S	<b>£2,203.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	220,001 - 240,000		S	<b>£2,341.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	240,001 - 260,000		S	<b>£2,479.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	260,001 - 280,000		S	<b>£2,617.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	280,001 - 300,000		S	<b>£2,755.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	300,001 - 320,000		S	<b>£2,893.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	320,001 - 340,000		S	<b>£3,031.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	340,001 - 360,000		S	<b>£3,169.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	360,001 - 380,000		S	<b>£3,307.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	380,001 - 400,000		S	<b>£3,445.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	400,001 - 420,000		S	<b>£3,583.00</b>
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	420,001 - 440,000		S	<b>£3,721.00</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	440,001 - 460,000		S	£3,859.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	460,001 - 480,000		S	£3,997.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	480,001 - 500,000		S	£4,135.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	500,001 - 550,000		S	£4,374.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	550,001 - 600,000		S	£4,613.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	600,001 - 650,000		S	£4,852.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	650,001 - 700,000		S	£5,091.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	700,001 - 750,000		S	£5,330.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	750,001 - 800,000		S	£5,569.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	800,001 - 850,000		S	£5,808.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	850,001 - 900,000		S	£6,047.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	900,001 - 950,000		S	£6,286.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	950,001 - 1,000,000		S	£6,525.00
Building Standards	Building Warrant and associated fees.	Cost of Project (£)	Addition charge for each subsequent £100,000 (or part thereof)		S	£339.00
Building Standards	Building Warrant Amendment Fees		Additional work with no increased costs/costs less than £5,000		S	£150.00
Building Standards	Building Warrant Amendment Fees		Additional work with costs greater than £5,000		S	£695.00
Building Standards	Building Warrant Amendment Fees		Amendment for Demolition or Conversion only		S	£150.00
Building Standards	Building Warrant Amendment Fees		Application for Conversion Warrant only		S	£215.00
Building Standards	Building Warrant Amendment Fees		Application for Demolition Warrant only		S	£215.00
Building Standards	Building Warrant Amendment Fees		Application for an Extension to Warrant		S	£150.00
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Construction of Building/Provision of Services(i.e. BW)		S	300% of fee from charges above

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Conversion only		S	£600.00
Building Standards	Completion Certificate Submission Where No Building Warrant Granted		Demolition only		S	£600.00
Building Standards	Where Work Has Started		Application for a late Building Warrant		S	200% of fee from charges above
Building Standards	Where Work Has Started		Application for a late Demolition Warrant		S	£350.00
Building Standards	Certifiers of Design		If accompanied by a certificate of design covering a defined trade or installation then discount applied would be		S	contact service for rate
Building Standards	Certifiers of Design		Each certificate covering the construction of the entire building		S	contact service for rate
Building Standards	Certifiers of Design		Maximum discount		S	
Building Standards	Certifiers of Construction		Each certificate covering a defined trade or installation		S	contact service for rate
Building Standards	Certifiers of Construction		Each certificate covering the construction of the entire building		S	contact service for rate
Building Standards	Certifiers of Construction		Maximum discount		S	
Building Standards	Building Standards - Non-Statutory Charges		Confirmation of Completion (minimum charge)		D	£306.30
Building Standards	Building Standards - Non-Statutory Charges		Property Inspection (minimum charge)		D	£612.70
Building Standards	Building Standards - Non-Statutory Charges		Further Site Visits		D	£140.60
Building Standards	Building Standards Copy Document Fee Table		Copy of a document - less than 5 years of age		D	£57.10
Building Standards	Building Standards Copy Document Fee Table		Copy of a document - more than 5 years of age		D	£70.90
Building Standards	Building Standards Copy Document Fee Table		Set of documents - less than 5 years of age		D	£77.70
Building Standards	Building Standards Copy Document Fee Table		Set of documents - more than 5 years of age		D	£93.80
Building Standards	Building Standards Copy Document Fee Table		View plans		D	£45.80
Development Management	Planning		Application to Display Advertisement		S	£359.80
Development Management	Planning		Copies of Decision Notices		D	£24.00
Development Management	Planning		Copies of Approved Plans		D	£24.00
Development Management	Planning		Certificate of Lawfulness for a Proposed Use or Development* (Min)		S	£185.50
Development Management	Planning		Certificate of Lawfulness for a Proposed Use or Development* (Max)		S	£185,524.00

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Development Management Planning		Certificate of Lawfulness for an Existing Use or Development* (Min)		S	£371.00
Development Management Planning		Certificate of Lawfulness for an Existing Use or Development* (Max)		S	£185,524.00
Development Management Planning		Application for Demolition Consent		S	£100.00
Development Management Planning		Pre application advice-Individual householder from 1st October 2026		D	£96.00
Development Management Planning		Pre application advice- Small local scale development from 1st October 2026		D	£180.00
Development Management Planning		Pre application advice- Large local scale development from 1st October 2026		D	£600.00
Development Management Planning		Pre application advice- Major local scale development from 1st October 2026		D	£1,440.00
Development Management Planning		Pre application advice- Listed Buildings from 1st October 2026		D	£96.00
Development Management Planning		Planning applications- Non material variances from 1st October 2026		D	£238.00
Development Management Planning		Condition compliance fee- per request from 1st October 2026		D	£119.00
Development Management Planning		Condition discharge fee - per request from 1st October 2026		D	£119.00
Development Management Planning		Application for Planning Permission* (Max)		S	£185,524.00
Development Management Planning		Retrospective Application Surcharge- 25% of max charge		D	£46,381.00
Development Management Planning		Application for Planning Permission* (Min)		S	£371.00
Development Management Planning		Retrospective Application Surcharge- 25% of min charge		D	£92.70
Development Management Planning		Application for a High Hedge		D	£425.00
Development Management Planning		Planning Permission in Principle (Max)		S	£92,762.00
Development Management Planning		Planning Permission in Principle (Min)		S	£742.00
Development Management Planning		Notification of Agricultural or Forestry Building		S	£124.00
Development Management Planning		Advertising of Application		D	£136.10
Development Planning	Local Plan	Adopted Local Development Plan and Maps		D	£39.40
Development Planning	Local Plan	Supplementary Guidance: SG1 Developer Contributions		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG2 Onshore Wind Energy		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG3 Placemaking		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG4 Water		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG5 Affordable Housing		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG6 Green Infrastructure		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG7 Energy Efficiency and Low Carbon Development		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG8 Woodlands and Forestry		D	£4.30
Development Planning	Local Plan	Supplementary Guidance: SG10 Domestic Developments		D	£4.30

				Charge Description 2	Statutory or Discretionary	2026/27 Charge
	Charge Title	Charge Title 2	Charge Description 1			
Development Planning	Local Plan	Supplementary Guidance:	Future Supplementary Guidance	D		<b>£4.30</b>
			Local Development Plan Action			
Development Planning	Local Plan	Supplementary Guidance:	Programme	D		<b>£13.60</b>
			Freedom of Information Charges (FOI)			<b>Variable full cost recovery</b>
Democracy	Administration				D	
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 1)	D		<b>£59.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 2)	D		<b>£84.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 3)	D		<b>£108.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 4)	D		<b>£134.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 5)	D		<b>£158.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 6)	D		<b>£183.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Stray Dog Charges (collection on day 7)	D		<b>£209.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Purchase of dog	D		<b>£199.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Animal Welfare		Callout Fee for collecting animals on behalf of another service/agency	D		<b>£108.40</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Council Tenants - All pests	HRA		<b>*Free</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - Rats and Mice	D		<b>£70.30</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - All other pests	D		<b>£100.80</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Fleas	D		<b>£177.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Bed Bugs	D		<b>£177.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Charities and Housing Associations - Void houses	D		<b>£127.30</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Housing Associations Ants and Wasps (First visit)	D		<b>£92.90</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Pest Control		Visits for advice	D		<b>£100.80</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Standard Certificate for a single product (one week turnaround)	D		<b>£21.70</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Standard Certificate listing multiple products (one week turnaround)	D		<b>£44.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Food Export Certificates		Premium Service - certificate produced and dispatched within 24 hours	D		<b>£61.70</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Regulation 2 Supplies		S	<b>Full cost</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Sample Taking		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Analysis		S	<b>£48.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Risk Assessment Preparatory Work		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Risk Assessment		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Review of Risk Assessment		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Lead in Water Sampling		S	<b>£70.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Water		Type B Private Water Supply Swimming Pool Water Sampling		S	<b>£50.00</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Contaminated Land Report		D	<b>£208.10</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land	Application for Licence for House in Multiple Occupation (Licence valid for 3 years):	(fewer than 10 occupants) Licence Granted or Refused		D	<b>£700.70</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land	Application for Licence for House in Multiple Occupation (Licence valid for 3 years):	(10 or more occupants) Licence Granted or Refused		D	<b>£865.20</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Requests for professional statements of fact		D	<b>£92.60</b>
Environmental Health (Pest Control, Animal Welfare, HMOs)	Housing & Land		Abandoned vehicles (now Government Controlled)		D	<b>Full cost</b>
Housing (Miscellaneous)	Housing & Land		Application with a single Local Authority		S	<b>£82.00</b>
Housing (Miscellaneous)	Housing & Land		Two or more applications with different local authorities per Local Authority		S	<b>£41.00</b>
Housing (Miscellaneous)	Housing & Land		Each Property		S	<b>£19.00</b>
Housing (Miscellaneous)	Housing & Land		Registration - Late Application Fee		S	<b>£164.00</b>
Housing (Rent)	Housing (rent)	0 Bed Flat shared entrance		HRA		<b>£70.66</b>
Housing (Rent)	Housing (rent)	0 Bed House or Bungalow Mid Terrace		HRA		<b>£82.32</b>
Housing (Rent)	Housing (rent)	0 Bed House or Bungalow End Terrace		HRA		<b>£85.23</b>
Housing (Rent)	Housing (rent)	1 Bed Flat shared entrance		HRA		<b>£86.98</b>
Housing (Rent)	Housing (rent)	1 Bed Flat own entrance		HRA		<b>£92.81</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow Mid Terrace		HRA		<b>£98.64</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow End Terrace		HRA		<b>£101.56</b>
Housing (Rent)	Housing (rent)	1 Bed House or Bungalow semi detached		HRA		<b>£104.47</b>

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Housing (Rent)	Housing (rent)		1 Bed House or Bungalow Detached		HRA	£110.30
Housing (Rent)	Housing (rent)		2 Bed Flat shared entrance		HRA	£98.64
Housing (Rent)	Housing (rent)		2 Bed Flat own entrance		HRA	£104.47
Housing (Rent)	Housing (rent)		2 Bed Maisonette		HRA	£104.47
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow Mid Terrace		HRA	£110.30
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow End Terrace		HRA	£113.22
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow semi detached		HRA	£116.13
Housing (Rent)	Housing (rent)		2 Bed House or Bungalow Detached		HRA	£121.96
Housing (Rent)	Housing (rent)		3 Bed Flat shared entrance		HRA	£107.39
Housing (Rent)	Housing (rent)		3 Bed Flat own entrance		HRA	£113.22
Housing (Rent)	Housing (rent)		3 Bed Maisonette		HRA	£113.22
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow Mid Terrace		HRA	£119.05
Housing (Rent)	Housing (rent)		3 Bed House End Terrace		HRA	£121.96
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow semi detached		HRA	£124.88
Housing (Rent)	Housing (rent)		3 Bed House or Bungalow Detached		HRA	£130.71
Housing (Rent)	Housing (rent)		4 Bed Flat shared entrance		HRA	£116.13
Housing (Rent)	Housing (rent)		4 Bed Flat own entrance		HRA	£121.96
Housing (Rent)	Housing (rent)		4 Bed House Mid terrace		HRA	£127.79
Housing (Rent)	Housing (rent)		4 Bed House End Terrace		HRA	£130.71
Housing (Rent)	Housing (rent)		4 Bed House Semi Detached		HRA	£133.62
Housing (Rent)	Housing (rent)		5 Bed House Mid terrace		HRA	£133.62
Housing (Rent)	Housing (rent)		5 Bed House End Terrace		HRA	£136.54
Housing (Rent)	Housing (rent)		5 Bed House Semi Detached		HRA	£139.45
Housing (Rent)	Housing (rent)		5 Bed House Detached		HRA	£145.28
Housing (Rent)	Housing (rent)		Lock Up Garage Rent (Council Tenant Charge)		HRA	#REF!
Housing (Rent)	Housing (rent)		Lock Up Garage Rent (Non Council Tenant Charge)		HRA	#REF!
Housing (Rent)	Housing (rent)		Garage Pitch Site - annual charge		HRA	#REF!
Housing (Rent)	Housing (rent)		Garage Pitch Site with VAT - annual charge		HRA	#REF!
Housing (Rent)	Housing (rent)		Rent Charge for Temporary Accommodation (per Week)		HRA	£480.00
Miscellaneous	Communal Investment / Communal Repairs		Costs will be shared by owners according to title deeds and or rateable value if applicable, therefore charges will vary.		D	Variable dependent on cost
Miscellaneous	Communal Investment / Communal Repairs		Repair of damage caused by tenant, resident or visitor is charged on full cost recovery basis		D	Variable dependent on cost
Miscellaneous	Commercial Events				D	Price on application

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Miscellaneous	Legal Services				D	£150-£200 per hour
Miscellaneous	Design Services				D	POA
Miscellaneous	Health and Safety	IOSH Managing Safely			D	£374.90
Miscellaneous	Health and Safety	IOSH Managing Safely Refresher			D	£107.10
Miscellaneous	Health and Safety	First Aid at Work			D	£192.80
Miscellaneous	Health and Safety	First Aid at Work Refresher			D	£160.70
Miscellaneous	Health and Safety	Emergency First Aid at Work			D	£107.10
Miscellaneous	Health and Safety	Paediatric First Aid			D	£107.10
Leisure Lets	Halls & Meeting Spaces	Classroom Hire - Standard	Per Hour		D	£18.30
Leisure Lets	Halls & Meeting Spaces	Classroom Hire - Concession	Per Hour		D	£14.80
Leisure Lets	Halls & Meeting Spaces	Meeting Space - Standard (Bowmar)	Per Hour		D	£18.30
Leisure Lets	Halls & Meeting Spaces	Meeting Space - Concession (Bowmar)	Per Hour		D	£14.80
Leisure Lets	Halls & Meeting Spaces	Event Space - Standard (Alloa Town Hall)	Per Hour		D	£43.00
Leisure Lets	Halls & Meeting Spaces	Event Space - Concession (Alloa Town Hall)	Per Hour		D	£35.40
Leisure Lets	Halls & Meeting Spaces	Alloa Town Hall Meeting Rooms	Per Hour		D	£28.30
Leisure Lets	Halls & Meeting Spaces	Alloa Town Hall Meeting Rooms	Per Hour		D	£21.20
Leisure Lets	Halls & Meeting Spaces	Main Hall Bowmar - Standard	Per Hour		D	£28.30
Leisure Lets	Halls & Meeting Spaces	Main Hall Bowmar - Concession	Per Hour		D	£21.20
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Games Hall: Full Hall Standard	Per Hour	D	£49.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Games Hall: Full Hall Concession	Per Hour	D	£36.60
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Badminton/Single Court Standard	Per Hour	D	£13.00
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Badminton/Single Court Concession	Per Hour	D	£9.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Gymnasium Standard	Per Hour	D	£21.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Gymnasium Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Dance Studio Standard	Per Hour	D	£21.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Dance Studio Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Standard	Per Session	D	£4.20
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Standard Concession	Per Session	D	£2.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Annual Membership - Standard	One Off Annual Pay	D	£130.80
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite Annual Membership - Concession	One Off Annual Pay	D	£104.30
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite 30 Day Pass - Standard		D	£16.50
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Fitness Suite 30 Day Pass - Concession		D	£13.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match Rate (Football Partnership) Standard	Match Duration	D	£63.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match Rate (Football Partnership) Concession	Match Duration	D	£31.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match rate (non football partnership)		D	£117.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Match rate (non football partnership) - Concession		D	£58.90

				Charge Description 2	Statutory or Discretionary	2026/27 Charge
	Charge Title	Charge Title 2	Charge Description 1			
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 1/3	48.5	D	£52.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 1/3 Concession	24.5	D	£26.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3	Per Hour	D	£103.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 Concession	Per Hour	D	£52.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 - partnership clubs	Per Hour	D	£83.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 2/3 Concession - partnership clubs	Per Hour	D	£42.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3	Per Hour	D	£155.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3 Concession	Per Hour	D	£78.80
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Artificial Grass: Football 3/3 - partnership clubs	Per Hour	D	£63.00
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Football 5's per court	Per Hour	D	£41.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Football 5's per court Concession	Per Hour	D	£20.60
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Full pitch Standard	Per hour	D	£60.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Full pitch Concession	Per Hour	D	£30.10
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Tennis per court	Per Hour	D	£7.70
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	All Weather: Tennis per court Standard	Per Hour	D	£5.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Tennis Season Ticket - Standard	Per Person	D	£52.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Tennis Season Ticket - Concession	Per Person	D	£32.40
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Exclusive Use (Lornhill Only)	Standard Per Hour	D	£58.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Exclusive Use (Lornhill Only) Concession	Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Half Track hire (Lornhill Only)	Standard Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Half Track hire (Lornhill Only) Concession	Per Hour	D	£14.80
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Session Per Person (Lornhill Only)	Standard	D	£4.20
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Running Track: Session Per Person (Lornhill Only) Concession		D	£2.60
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Match (Lornhill & Alva)	Standard Match Duration	D	£58.90
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Match (Lornhill & Alva) Concession	Match Duration	D	£28.30
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Training (Lornhill & Alva)	Standard Per Hour	D	£29.50
Leisure Lets	Community Sports Facilities	Outdoor Sports Facilities	Grass Rugby Pitch: Training (Lornhill & Alva) Concession	Per Hour	D	£14.10
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Match - Standard	Match Duration	D	£61.30
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Match - Concession	Match Duration	D	£29.50
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Training - Standard	Per Hour	D	£18.40
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Training - Concession	Per Hour	D	£10.00
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Football Pavilion - West End Park - Standard	Per Changing Room	D	£20.40

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Small grass pitch - standard	Per hour	D	£23.00
Leisure Lets	Community Sports Facilities	Grass Football Pitches	Small grass pitch - concession	Per Hour	D	£10.60
Leisure Lets	Community Sports Facilities	Indoor Sports Facilities	Hydropool Hire ( Alloa Academy ) - Standard	Per Hour	D	£40.70
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Commercial	Per Day operational	D	£410.10
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Commercial	Per Day non operati	D	£133.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Non Commercial*	Per Day operational	D	£199.70
Leisure Lets	Community Sports Facilities	Leisure Park Events	Parks West End Park & Cochrane Park - Non Commercial*	Per Day non operati	D	£66.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Commercial	Per Day operational	D	£205.00
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Commercial	Per Day non operati	D	£99.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Non-Commercial*	Per Day operational	D	£99.60
Leisure Lets	Community Sports Facilities	Leisure Park Events	Other Parks - Non-Commercial*	Per Day non operati	D	£47.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Partial hire of park grounds	Per Day	D	POA
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond West End Park & Cochrane Park- Commercial	Deposit	D	£2,051.50
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond All Other Parks (Commercial Activities)- Standard	Deposit	D	£1,025.20
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond All Parks (non-commercial activities*, maximum 400 people)- Concession	Deposit	D	£478.40
Leisure Lets	Community Sports Facilities	Leisure Park Events	Bond partial hire of park grounds		D	POA
Leisure Lets	Community Sports Facilities	Leisure Park Events	West End Park Pavilion - for event hire per hour		D	POA
Leisure Lets	Weddings & Celebrations		Alloa Town Hall -Full Day Exclusive Use (15 hours)	Per Day	D	£710.50
Leisure Lets	Weddings & Celebrations		Alloa Town Hall - Weekend Package	Per Weekend	D	£1,051.60
Leisure Lets	Weddings & Celebrations		Alloa Town Hall - Half Day Package (9 hours)	Per Day	D	£495.50
Leisure Lets	Weddings & Celebrations		Box Office Admin Fee	Per booking	D	£1.20
Leisure Lets	Concerts, Shows & Events		Alloa Town Hall (Full Day Exclusive Use - 15 hours)	Per Day	D	£912.70
Leisure Lets	Concerts, Shows & Events		Alloa Town Hall - Multi Day Rate		D	Price on application
Sports Development	Active Communities Programme	Adult Programmes	Zone 60s	Dumyat Community Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	Circuit Class *	Alva Academy	D	£6.30
Sports Development	Active Communities Programme	Adult Programmes	Circuit Class *- concession for over 60's	Alva Academy	D	£3.10
Sports Development	Active Communities Programme	Adult Programmes	Mature Movers	Bowmar Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	OTAGO	Bowmar Centre	D	£3.20
Sports Development	Active Communities Programme	Adult Programmes	Chair Yoga *	Speirs Centre- Wed Bowmar Centre- Fri	D	£6.30

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Sports Development	Active Communities Programme	Adult Programmes	Chair Yoga -access rate	Speirs Centre-Wed	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Social Badminton *	Bowmar Centre-Fri	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Social Badminton - access rate	Alva Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Chi Kung	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Yoga *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Yoga - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Lower Limbs	Cochrane Hall, Alva	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Adult ASN Class	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Sporty Seniors	Dollar Civic Centre (Hive)	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Over 60's	Tullibody Civic Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Zumba *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Zumba - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Lower Limbs Class	Bowmar Centre	D	<b>£3.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Seasonal Yoga *	Lornhill Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Seasonal Yoga - access rate	Lornhill Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Female Only Class *	Alloa Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Female Only Class - access rate	Alloa Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Pilates *	Lornhill Academy	D	<b>£6.30</b>
Sports Development	Active Communities Programme	Adult Programmes	Pilates - access rate	Lornhill Academy	D	<b>£3.10</b>
Sports Development	Active Communities Programme	Adult Programmes	Fitness Suite Session- applies to all current fitness suites	Alva Academy, Alloa Academy, Lornhill Academy	D	<b>£4.20</b>
Sports Development	Active Communities Programme	Adult Programmes	Fitness Suite Session- applies to all current fitness suites	Alva Academy, Alloa Academy, Lornhill Academy	D	<b>£2.80</b>

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Sports Development	Active Communities Programme	Indoor Sports Programmes	Clacks 60+ class	Clackmannan Town hall	D	£3.20
Sports Development	Active Communities Programme	Indoor Sports Programmes	Gym sessions	Gym sessions	D	£3.20
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Line Dancing per 1 hour	Alva Academy	D	£6.30
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Line Dancing per 1 hour- access rate	Alva Academy	D	£3.10
Sports Development	Physical Activities Programme	Indoor Sports Programmes	Pickleball per 1 hour	Lornhill Academy	D	£3.20
Sports Development	Sports Development		Sports Development (Gymnastics, Football, Basketball,Athletics) - 9 weeks . Bookings are non refundable once booked		D	£54.20
Sports Development	Sports Development		School Holiday Sports Camp per day- Bookings non refundable once booked		D	£27.10
Sports Development	Sports Development		School Holiday Sports Camp per week- Bookings non refundable once booked		D	£109.60
Sports Development	Swimming Programme		Swimming per session- ASN	Alloa Academy	D	£10.40
Sports Development	Swimming Programme		Swimming per session- small group Hydro	Alloa Academy	D	£9.10
Sports Development	Swimming Programme	Programmes	Swimming LTS - Level 1-4	Dollar Academy	D	£7.20
Sports Development	Swimming Programme	Programmes	Swimming LTS - Level 5	Dollar Academy	D	£8.80
Sports Development	Swimming Programme	Holiday Rookie Camps	Easter, Summer , October Swim Camps	Dollar Academy	D	£8.80
Sports Development	Swimming Programme	Holiday Hydro Swim Camps	Easter, Summer , October Swim Camps	Alloa Academy	D	£10.40
Sports Development	Sports Development	Block Lessons	Pre School Football 9 weeks - Bookings non refundable once booked	Per 45 minutes	D	£40.70
Sports Development	Firpark Ski Centre	Block Lessons	Ski Instruction - Adult	1 hour x 6 weeks	D	£106.10
Sports Development	Firpark Ski Centre	Block Lessons	Ski Instruction - Child	1 hour x 6 weeks	D	£61.30
Sports Development	Firpark Ski Centre	Block Lessons	Snowboard Instruction - Adult	1 hour x 6 weeks	D	£153.20
Sports Development	Firpark Ski Centre	Block Lessons	Snowboard Instruction - Child	1 hour x 6 weeks	D	£77.20
Sports Development	Firpark Ski Centre	Block Lessons	Penguin Club	1 hour x 6 weeks	D	£107.80
Sports Development	Firpark Ski Centre	Block Lessons	Trainee Instructor - Adult	1.5 hours x 6 weeks	D	£180.30
Sports Development	Firpark Ski Centre	Block Lessons	Trainee Instructor - Child	1.5 hours x 6 weeks	D	£90.70
Sports Development	Firpark Ski Centre	Block Lessons	Adult only skiing	1 hour x 6 weeks	D	£106.10
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun. Cancellations- 7 days notice required for refunds	Per Hour	D	£123.80
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with Firpark instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	D	£104.30
Sports Development	Firpark Ski Centre	Group Lets	Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fr 4-10pm , all day Sat/Sun	Per Hour	D	£95.50

				Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Sports Development	Firpark Ski Centre	Group Lets		Group - Skiing / Snowboarding party with own instructor- 8 or 12, Mon-Fri 9-4pm	Per Hour	D	<b>£74.80</b>
Sports Development	Firpark Ski Centre	Group Lets		Group - Tubing	1 hour up to max of 15 attendees	D	<b>£130.80</b>
Sports Development	Firpark Ski Centre	Group Lets		Group - Tubing	1 hour up to max of 30 attendees	D	<b>£208.00</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 1 Client	Per Hour	D	<b>£50.70</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 1 Client	Per 1/2 Hour	D	<b>£25.40</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 2 Client	Per Hour	D	<b>£66.00</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 2 Client	Per 1/2 Hour	D	<b>£33.00</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 3 Client	Per Hour	D	<b>£81.30</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 3 Client	Per 1/2 Hour	D	<b>£40.70</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 4 Client	Per Hour	D	<b>£97.20</b>
Sports Development	Firpark Ski Centre	Individual sessions		Personal Tuition- 4 Client	Per 1/2 Hour	D	<b>£53.00</b>
Sports Development	Firpark Ski Centre	Individual sessions		External schools using Firpark instructor- max 15	Per Hour/ min charge £24	D	<b>£7.10</b>
Sports Development	Firpark Ski Centre	Individual sessions		Recreational Skiing/Snowboarding - Adult	Per Hour / person	D	<b>£12.40</b>
Sports Development	Firpark Ski Centre	Individual sessions		Recreational Skiing/Snowboarding - Adult	Per 1.5 Hours / person	D	<b>£18.30</b>
Sports Development	Firpark Ski Centre	Individual sessions		Recreational Skiing/Snowboarding - Child	Per Hour / person	D	<b>£6.50</b>
Sports Development	Firpark Ski Centre	Individual sessions		Recreational Skiing/Snowboarding - Child	Per 1.5 Hours / person	D	<b>£9.70</b>
Sports Development	Firpark Ski Centre	Individual sessions		After school club- max 25	Per Hour / person	D	<b>£5.50</b>
Sports Development	Firpark Ski Centre	Individual sessions		Supervised Practice - Adult	Per Hour / person	D	<b>£13.40</b>
Sports Development	Firpark Ski Centre	Individual sessions		Supervised Practice - Child	Per Hour / person	D	<b>£7.20</b>
Sports Development	Firpark Ski Centre	Individual sessions		Tubing	Per Hour / person	D	<b>£6.70</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools		Ski School Skiing - Adult . Bookings are none refundable	4 days x 2 hours per day	D	<b>£140.80</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools		Ski School Skiing - Child. Bookings are non refundable	8 hours	D	<b>£80.80</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools		Ski School Snowboarding - Adult	8 hours	D	<b>£204.50</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools		Ski School Snowboarding - Child	8 hours	D	<b>£102.50</b>
Sports Development	Firpark Ski Centre	Holiday Ski Schools		Ski School - Penguin Club	4 days x 1 hour per day	D	<b>£70.70</b>
Sports Development	Firpark Ski Centre	Bi-ski sessions		Adaptive tuition - 1 client - Adult	Per 1.5 hours	D	<b>£17.70</b>
Sports Development	Firpark Ski Centre	Bi-ski sessions		Adaptive tuition - 1 client - Child	Per 1.5 hours	D	<b>£15.30</b>
Sports Development	Firpark Ski Centre	Assessment		Ski Level individual assessment	Per 30 mins with instructor	D	<b>£6.00</b>
Library	Library			B & W photocopying and computer prints - A4		D	<b>£0.40</b>
Library	Library			Colour photocopying and computer prints - A4		D	<b>£0.60</b>

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Library	Library		B & W photocopying - A3		D	£0.50
Library	Library		Colour photocopying - A3		D	£1.40
Library	Library		Microfilm printout - A4 B & W and colour		D	£0.60
Library	Library		Laminating A4		D	£1.40
Library	Library		Laminating A3		D	£1.70
Library	Library		Lost and damaged items		D	Full Cost Recovery of replacement
Library	Library		Replacement of membership tickets		D	£0.70
Library	Library		Request Service - in stock		D	Free
Library	Library		Request Service - ILL/Music Scores etc.		D	Full Cost Recovery
Library	Library		Talking Book (single issue)		D	£1.90
Library	Library		Withdrawn stock sales		D	£1.00 maximum
Archive	Archive Services		Basic search free for 15mins, £16.50 per 30 mins thereafter		D	£17.20
Archive	Archive Services		Archive Photos 5 x 7½.		D	£8.10
Archive	Archive Services		Archive Photos 9 x 6		D	£11.00
Archive	Archive Services		Archive Photos 12 x 8.		D	£16.40
Archive	Archive Services		Provision of digital image (per item)		D	£1.30
Archive	Archive Services		Provision of digital image (per day)		D	£6.10
Licensing	Licensing (Civic)		Indoor Sports Licence		D	£285.70
Licensing	Licensing (Civic)		Knife dealer's licence		D	£475.50
Licensing	Licensing (Civic)		Late Hours Catering Licence		D	£285.70
Licensing	Licensing (Civic)		Market Operator		D	£520.10
Licensing	Licensing (Civic)		Temporary Market Operator		D	£139.30

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Civic)	Metal Dealer		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment - Fun Fair per occasion		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (3 years) Grant		D		£428.50
Licensing	Licensing (Civic)	Public Entertainment (3 years) Renewal		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: Events with less than 500 capacity		D		£214.20
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: 501 capacity -> 1500 capacity		D		£321.40
Licensing	Licensing (Civic)	Public Entertainment (Temporary) By Capacity: Greater than 1501 capacity		D		£535.60
Licensing	Licensing (Civic)	Second Hand Dealer's Licence		D		£232.00
Licensing	Licensing (Civic)	Skin Piercing and Tattooing (Grant) (1 Year)		D		£475.50
Licensing	Licensing (Civic)	Skin Piercing and Tattooing Renewal (3 Years)		D		£238.90
Licensing	Licensing (Civic)	Street Trader's Licence		D		£318.90
Licensing	Licensing (Civic)	Street Trader's Licence (Temporary)		D		£99.40
Licensing	Licensing (Civic)	Street Trader's Licence (Variation)		D		£232.00
Licensing	Licensing (Civic)	Substitution of Vehicles (per vehicle)		D		£53.60
Licensing	Licensing (Civic)	Private Hire Operator Licence		D		£249.60
Licensing	Licensing (Civic)	Public Entertainment Licence - Community Gala (if eligible)		D		£0.00
Licensing	Licensing (Civic)	Window Cleaner's Licence (1 year)		D		£136.10
Licensing	Licensing (Civic)	Window Cleaner's Licence (3 years)		D		£341.70
Licensing	Licensing (Civic)	Cinema Licence		D		£202.40
Licensing	Licensing (Civic)	Itinerant metal dealer		D		£232.00
Licensing	Licensing (Civic)	Civic Licensing Unspecified Variation		D		£80.30
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Taxi booking office licence (3 years)		D		£461.70

	Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Operator Licence		D	£249.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Operator Licence (3 years)		D	£561.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Civic)		Private Hire Operator Licence (3 years)		D	£561.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/PHC Operator Variation		D	£156.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi Booking Office Variation		D	£156.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (1 year) Grant		D	£249.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (1 year) Renewal		D	£197.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi/Private Hire Driver Licence (3 years)		D	£468.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Replacement Taxi ID Badge		D	£26.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)		Taxi card Aborted Journeys		S/D	£2.00
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Replacement Plate		D	£20.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi Meter Check & Seal		D	£20.60
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	External Client Labour Charge		D	£46.40
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Inspection and Hire Test Charges		D	£66.40
Licensing (Taxi /Private Hire Vehicles)	Licensing (Taxi /Private Hire Vehicles)	Vehicle Testing	Taxi / Private Hire Inspection Retest		D	£46.40
Licensing	Licensing (Civic)	Short Term Lets	Secondary Letting - (Occupancy 4 or under)		D	£514.30
Licensing	Licensing (Civic)	Short Term Lets	Secondary Letting - (Occupancy 5 or above)		D	£628.70
Licensing	Licensing (Civic)	Short Term Lets	Home Letting or Home Sharing (both) (Occupancy 4 or under)		D	£314.30
Licensing	Licensing (Civic)	Short Term Lets	Home Letting or Home Sharing (both) (Occupancy 5 or above)		D	£400.00
Licensing	Licensing (Civic)	Short Term Lets	Renewal Secondary Letting (Occupancy 4 or above)		D	£457.20

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Civic)	Short Term Lets	Renewal Secondary Letting - (Occupancy 5 or above)		D	£571.50
Licensing	Licensing (Civic)	Short Term Lets	Renewal Home Letting or Home Sharing (both) (Occupancy 4 or under)		D	£257.20
Licensing	Licensing (Civic)	Short Term Lets	Renewal Home Letting or Home Sharing (both) (Occupancy 5 or above)		D	£514.30
Licensing	Licensing (Civic)	Short Term Lets	Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 4 or under)		S	£75.00
Licensing	Licensing (Civic)	Short Term Lets	Variation application for Secondary Letting, Home Letting or Home Sharing (both) (Occupancy 5 or more)		S	£75.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £1 - £11,500		S	£600.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £11,501 - £35,000		S	£900.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £35,001 - £70,000		S	£1,100.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises £70,001 - £140,000		S	£1,500.00
Licensing	Licensing (Alcohol)	Confirmation Premises Licence Fee Rateable:	Confirmation Premises Licence Fee Rateable Value of Premises Over £140,000.00		S	£1,800.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £0		S	£200.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £1 - £11,500		S	£800.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £11,501 - £35,000		S	£1,100.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £35,001 - £70,000		S	£1,300.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises £70,000 - £140,000		S	£1,700.00
Licensing	Licensing (Alcohol)	Application Fee:	Application Fee Rateable Value of Premises Over £140,000		S	£2,000.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £0		S	£180.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £1 - £11,500		S	£220.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £11,501 - £35,000		S	£280.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £35,001 - £70,000		S	£500.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises £70,001 - £140,000		S	£700.00
Licensing	Licensing (Alcohol)	Annual Fee:	Annual Fee (September) Rateable Value of Premises Over £140,000		S	£900.00
Licensing	Licensing (Alcohol)		Personal Licence		S	£50.00
Licensing	Licensing (Alcohol)		Personal Licence Renewal		S	£50.00
Licensing	Licensing (Alcohol)		Personal Licence Variation		S	£20.00

			Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Alcohol)		Alcohol Licensing - Occasional Licence		S	£10.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Extended Hours Licence		S	£10.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Provisional Premises Licence		S	£200.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Replacement Personal Licence		S	£20.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Replacement Premises Licence (certified copy)		S	£50.00
Licensing	Licensing (Alcohol)		Alcohol Licensing- Substitution Premises Manager With Minor Variation		S	£31.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Minor Variation		S	£20.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Variation of Conditions, Operating Plan, Layout Plan		S	£200.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application By Licence Holder		S	£250.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application By Licence Holder		S	£170.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application Other Than By Licence Holder Including Variation		S	£250.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Transfer Application Other Than By Licence Holder		S	£170.00
Licensing	Licensing (Alcohol)		Alcohol Licensing - Temporary Premises Licence		S	£250.00
Licensing	Licensing (Alcohol)		Section 50 Application per certificate		S	£150.00
Licensing	Licensing (Other)		Performing Animals		D	£112.10
Licensing	Licensing (Other)		Duplicate Licences		D	£26.80
Licensing	Licensing (Other)		Certified True Copies		D	£26.80
Licensing	Licensing (Other)		Animal Boarding Establishment		D	£115.50
Licensing	Licensing (Other)		Breeding of Dogs/Cats/Rabbits - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Breeding of Dogs/Cats/Rabbits - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Animal Welfare Establishments - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Animal Welfare Establishments - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Rehoming Activities - New Application/Renewal		D	£177.20
Licensing	Licensing (Other)		Rehoming Activities - Variation of Licence		D	£148.60
Licensing	Licensing (Other)		Game Dealer's Licence		D	£120.10

				Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Licensing	Licensing (Other)			Sale of Pet Animals - New Application/Renewal		D	<b>£177.20</b>
Licensing	Licensing (Other)			Sale of Pet Animals - Variation of Licence		D	<b>£148.60</b>
Licensing	Licensing (Other)			Riding Establishment		D	<b>£145.20</b>
Licensing	Licensing (Other)			Venison Dealer's Licence		D	<b>£97.20</b>
Licensing	Licensing (Other)			Dangerous Wild Animals		D	<b>£133.70</b>
Licensing	Licensing (Gambling Act 2005)			Non Commercial Society Grant (1 year)		S	<b>£40.00</b>
Licensing	Licensing (Gambling Act 2005)			Non Commercial Society Renewal (1 year)		S	<b>£20.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Betting Premises (Other)		S	<b>£400.00</b>
Licensing	Licensing (Gambling Act 2005)			Gaming Machine Automatic Entitlement		S	<b>£50.00</b>
Licensing	Licensing (Gambling Act 2005)			Variations (Bingo)		S	<b>£1,200.00</b>
Licensing	Licensing (Gambling Act 2005)			Variations (Betting Office)		S	<b>£1,050.00</b>
Licensing	Licensing (Gambling Act 2005)			Transfer (Bingo & Betting Office)		S	<b>£840.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Adult Gaming Centre		S	<b>£700.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Bingo Premises		S	<b>£700.00</b>
Licensing	Licensing (Gambling Act 2005)			Annual Fee - Betting Office		S	<b>£400.00</b>
Licensing	Licensing (Gambling Act 2005)			Transfer - Adult Gaming		S	<b>£840.00</b>
Licensing	Licensing (Gambling Act 2005)			Variation - Adult Gaming		S	<b>£700.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per hour		D	<b>£7.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per 2 hours		D	<b>£14.00</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) per 3 hours		D	<b>£17.10</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years and Out of School Care		Kidzone Out of School Care (term time) (per minibus journey)		D	<b>£2.80</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		0 - 2 year olds session (4 hours 30 minutes)		D	<b>£31.20</b>
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		2 - 3 year olds (per hour)		D	<b>£7.00</b>

				Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Early Years and Out of School Care	Early Years and Out of School Care	Early Years from August 2026 onwards		3 - 5 year olds (per hour)		D	£7.00
Education	Education			Primary Milk (per carton)		S	£0.15
				School Meals - Traditional Lunch - Child			
Education	Education					D	£2.55
				Breakfast (per serving)		D	£1.50
Registrars	Registrars	Extracts		Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (within a month of registration)		S	£10.00
Registrars	Registrars	Extracts		Extract (Certificate) of Birth, Death, Marriage or Civil Partnership (after a month of registration)		S	£15.00
Registrars	Registrars	Extracts		Same day Fast Track Service= Premium charged in respect of replacement Birth Death and Marriage Certificates.		D	£6.00
Registrars	Registrars	Searches and Scotland's People		Search of Registration Records - Particular Search		S	£5.00
Registrars	Registrars	Searches and Scotland's People		Search of Registration Records - General Search		S	£15.00
Registrars	Registrars	Searches and Scotland's People		Scotland's People Search Facility (per day)		S	£15.00
Registrars	Registrars	Searches and Scotland's People		Prints of Historical Registration Records (per page)		S	£0.50
Registrars	Registrars	Marriage or Civil Partnership		Marriage Notice forms (per person)		S	£45.00
Registrars	Registrars	Marriage or Civil Partnership		Civil Marriage or Civil Partnership Fee		S	£55.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees ( Midweek ceremony - Registration Office max 4 people)		S	£155.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 30 people)		S/D	£280.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - External Venue)		S/D	£440.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Midweek ceremony - Registration Office up to 50 people)		S/D	£380.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Saturday - All Venues)		S/D	£440.00
Registrars	Registrars	Ceremony Fees		Ceremony Fees (maximum fees - Late Saturday or Sunday and public holidays - All Venues)		S/D	£540.00
Registrars	Registrars	Ceremony Fees		Private British Citizenship Ceremonies			£100.00
Electric Vehicle Charging Points	Electric Vehicle Charging Points			Standard Charger (7kW) (min. charge £5.00, overstay fee not applicable)		D	£0.50

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Electric Vehicle Charging Points	Electric Vehicle Charging Points	Fast Charger (22kW) (min. charge £5.00, overstay fee £12.00 charged after 4 hours)		D	<b>£0.50</b>
Electric Vehicle Charging Points	Electric Vehicle Charging Points	Rapid Charger (43-50 kW) (min. charge £5.00, overstay fee £20.00 charges after 60 minutes)		D	<b>£0.80</b>
Roads & Transportation	Roads	New Roads and Street works Act 1980 Sample/Defect Inspections		S	<b>£36.00</b>
Roads & Transportation	Roads	New Roads and Street works Act 1980 Section 109 Permit/Inspection on Non Statutory Undertakers		D	<b>£714.40</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Minor Road works Consent - Footway Crossing		D	<b>£51.40</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Minor Road works Consent - Section 56		D	<b>£154.30</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Skip Permit		D	<b>£32.00</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 3 days		D	<b>£80.00</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 1 week		D	<b>£131.50</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Occupation Permits - Up to 1 month		D	<b>£205.80</b>
Roads & Transportation	Roads	Roads (Scotland) Act - Road Closures - Emergency		D	<b>£771.60</b>
Roads & Transportation	Roads	Road Closures - Non-Emergency (1 to 5 days)		D	<b>£771.60</b>
Roads & Transportation	Roads	Road Closures - Non-Emergency (More than 5 days)		D	<b>£771.60</b>
Roads & Transportation	Transportation	Blue Badge (Issue or Replacement) - Per Three Years		S	<b>£20.00</b>
Roads & Transportation	Transportation	Residents Parking Permits - Per Annum		D	<b>£26.30</b>
Roads & Transportation	Roads	Traffic Light Charges		D	<b>£74.40</b>
Roads & Transportation	Roads	Traffic Signal / Pedestrian Crossing Turn Off		D	<b>£228.60</b>
Roads & Transportation	Roads	Roads Adoption Plans		D	<b>£62.90</b>
Roads & Transportation	Transportation	Access Protection Marking - Initial	Fee Levied	D	<b>£80.00</b>
Roads & Transportation	Transportation	Access Protection Marking - Remarking	Fee Levied	D	<b>£51.40</b>
Roads & Transportation	Roads	Traffic volume data extraction per site		D	<b>£48.60</b>
Roads & Transportation	Roads	Traffic data collection per site		D	<b>£60.00</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 240 (0% VAT)		D	<b>£405.80</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 360 (0% VAT)		D	<b>£609.20</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 660 (0% VAT)		D	<b>£1,120.10</b>
Waste	Waste	Commercial Waste - 1 Collection per week, Bin Size 1100 (0% VAT)		D	<b>£1,866.50</b>

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Waste	Waste	Commercial Waste Bulky Uplift - individually priced subject to inspection (minimum standard collection charge of £54.95 plus standard disposal charge of £70.35)		D	<b>Cost on enquiry</b>
Waste	Waste	Commercial Food Waste Service - 1 collection per week, Bin Size 140 (0% VAT)		D	<b>£178.30</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 240 (0% VAT)		D	<b>£306.40</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 360 (0% VAT)		D	<b>£460.60</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 660 (0% VAT)		D	<b>£843.50</b>
Waste	Waste	Commercial Recycling Waste - 1 Collection per week, Bin Size 1100 (0% VAT)		D	<b>£1,407.10</b>
Waste	Waste	Small Trader Tipping Ticket for Forth bank (inc. 20% VAT) - one per visit per vehicle size 3.5 tonnes gross vehicle weight i.e. (e.g. Transit Size).		D	<b>£73.20</b>
Waste	Waste	Bulky Uplift - Household Waste (0% VAT)		D	<b>£57.10</b>
Waste	Waste	Garden Waste Permit (fee per bin & max of 2 bins)		D	<b>£52.00</b>
Waste	Waste	Sacks/Labels are available in multiples of 10 (0% VAT)		D	<b>£43.50</b>
Waste	Waste	Provision of bins for new properties (developers - per property)		D	<b>£160.70</b>
Waste	Waste	Provision of communal bins for flatted properties		D	<b>£571.50</b>
Waste	Waste	Public Events (Fairs, Concerts, Galas etc)		D	<b>Full Cost Recovery</b>
Trading Standards	Trading Standards	Special Weighing & Measuring Equipment, per hour.		D	<b>£166.60</b>
Trading Standards	Trading Standards	Weights -weights exceeding 5kg or not exceeding 500mg, 2cm.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Weights -other weights.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Measures -linear measures not exceeding 3 metres for each scale.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Measures -capacity measures without divisions not exceeding 1 litre.		D	<b>£20.30</b>
Trading Standards	Trading Standards	Liquid capacity measures for making up/checking average quantity packages.		D	<b>£60.70</b>
Trading Standards	Trading Standards	Templets -(a) per scale -first item.		D	<b>£101.50</b>
Trading Standards	Trading Standards	Templets -(b) second and subsequent items.		D	<b>£40.50</b>
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC not exceeding 1 tonne.		D	<b>£125.20</b>
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC exceeding 1 tonne up to 10 tonnes.		D	<b>£208.30</b>

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Trading Standards	Trading Standards	Weighing Instruments - instruments calibrated to weigh only in metric or imperial units, non EC exceeding 10 tonnes.		D	£416.40
Trading Standards	Trading Standards	Measuring Instruments for Intoxicating Liquor -not exceeding 150ml.		D	£40.50
Trading Standards	Trading Standards	Measuring Instruments for Intoxicating Liquor -other.		D	£50.50
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -container type (un-subdivided).		D	£156.10
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -single/multi outlet (nozzles)- first nozzle tested per site.		D	£228.40
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -each additional nozzle tested.		D	£165.60
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -additional costs involved in testing ancillary equipment which requires additional testing on-site, such as credit card acceptors.		D	£166.60
Trading Standards	Trading Standards	Measuring Instruments for Liquid Fuel and Lubricants -testing of peripheral electronic equipment on a separate visit (per site).		D	£166.60
Trading Standards	Trading Standards	Measuring Instruments for credit card acceptor (per unit, regardless of the number of slots/nozzles/pumps).		D	£166.60
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Meter measuring systems -(a) wet hose with 2 testing liquids.		D	£478.90
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) up to 7,600 litres (for calibration of each compartment and production of chart).		D	£333.70
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (a) for any compartment over 7,600 litres - basic fee, plus additional costs at the rate of (b), (c) or (d). (see figures below)		D	£166.60
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (b) initial dipstick.		D	£50.50
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (c) spare dipstick.		D	£50.50
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Dipstick measuring system - (d) replacement of dipstick (including examination of compartment).		D	£101.50

Charge Title	Charge Title 2	Charge Description 1	Charge Description 2	Statutory or Discretionary	2026/27 Charge
Trading Standards	Trading Standards	Road Tanker Fuel Measuring Instrument (above 100 litres) - Certificate of Errors - for supplying a certificate containing the results of errors found on testing.		D	£81.00
Trading Standards	Trading Standards	Poisons Act - Registration		D	£54.80
Trading Standards	Trading Standards	Poisons Act - Change in details of registration		D	£30.40
Trading Standards	Trading Standards	Weighing & Measuring - Specialist Testing Services - non-trade equipment.		D	£194.60
Trading Standards	Trading Standards	Weighing & Measuring - Specialist Testing Services - Special attendance charges (out-with normal hours).		D	£195.60
Miscellaneous	Film location charges			D	POA
Miscellaneous	Local Review charges	Each review		D	£100.00

## **Local Government Finance Circular No. 1/2026**

Chief Executives and Directors of Finance of  
Scottish Local Authorities

Chief Executive, Convention of Scottish Local  
Authorities (COSLA)

Our ref: A54977866  
13 January 2026

Dear Chief Executive/Director of Finance

### **LOCAL GOVERNMENT FINANCE SETTLEMENT 2026-27 NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2026-27, as well as the latest information on current known redeterminations for 2025-26. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2026-27 rates and changes to certain reliefs.
2. These provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2026 being presented to the Scottish Parliament. This is currently scheduled for the end of February 2026.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 20 January 2026, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2026.
4. The Cabinet Secretary for Finance and Local Government wrote to the COSLA President, copied to all Council Leaders on 13 January 2026, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth almost £15.7 billion and includes:

- a further £773.8 million of funding that has now been baselined as General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding, that's almost £2.3 billion since 2024-25;
- Additional General Revenue Grant of £253.9 million to support local priorities;
- An additional £3 million to support Free School Meals;
- £160 million for adult social care workers in commissioned services;
- An additional £11 million to improve pay for early learning and childcare workers in commissioned services;
- £11 million to support development of people working in children's social work;
- £7 million to support provision of Free Personal and Nursing care;
- £20 million to tackle the climate emergency;
- £40 million to improve active travel infrastructure; and
- An additional £11.4 million resource and £15.5 million capital to improve inter-island connectivity.

6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and support local government services. [Table 4.17 in the Scottish Government's "Budget Document: 2026-27"](#), which was published on 13 January 2026, provides provisional details of these funding streams but as with previous years, the actual sums payable will be notified by the relevant policy team at the earliest opportunity.

7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. The funding floor has been set at 0.5% below the average, at an increase of 2.41%.

8. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA and Directors of Finance providing a full reconciliation of the changes between the 2025-26 and 2026-27 Budgets. We have also provided full details of all the revenue and capital allocations.

9. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2026-27 and changes in 2025-26;  
 Part B: Local Government Finance Settlement – Capital: 2025-27;  
 Part C: Non-Domestic Rates for 2026-27.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2025-27;  
 Annex B: Individual Revenue Allocations for 2026-27;  
 Annex C: Revised Individual Revenue Allocations for 2025-26;  
 Annex D: Explanatory Notes on the Revenue Distribution;  
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2026-27;  
 Annex F: Floor calculation for 2026-27;  
 Annex G: Redeterminations of Individual Revenue funding for 2025-26;  
 Annex H: 2008-26 Changes Column;  
 Annex I: General Capital Grant and Specific Capital Grants 2026-27;  
 Annex J: Updated General Capital Grant 2025-26; and  
 Annex K: Total Local Government Funding Settlement 2026-27

## **Part A: Local Government Finance Settlement - Revenue: 2026-27 and changes in 2025-26**

10. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2026-27. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2025-26 and 2026-27.
11. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Grant Funding, Non-Domestic Rate Income and Specific Revenue Grants) for each council for 2026-27 and 2025-26 respectively. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
12. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2026-27. The provisional total for specific grants included in the circular is £11.4 million less than was published in the 2026-27 Scottish Government Budget due to the in-year transfer to the General Revenue Grant from the Support for Inter Island Connectivity specific grant. The variance of £10.6 million for Pupil Equity funding was included in table 4.15 of the Scottish Budget (Local Government Attainment Grants) and will also be transferred in-year.
13. The calculation and effects of the main floor adjustment for 2026-27, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 2.41%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the discretion accorded to Scottish Ministers with the percentage set at 0.5% below the average.
14. This Circular confirms the continuation of the **85% funding floor** for 2026-27. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. To ensure that all 32 local authorities exceed 85% of the Scottish average, £4.9 million of funding has been provided.
15. This Local Government Finance Circular provides details of current known 2025-26 redeterminations at **Annex G** for the General Revenue Grant.
16. **Annex H** summarises the column within the settlement titled 2008-26 Changes Column.

## **Part B: Local Government Finance Settlement – Capital Grants 2025-27**

17. In 2026-27 the Local Government Settlement provides capital grants totalling £681.4 million. This is made up of General Capital Grant totalling £569.2 million and Specific Capital Grants totalling £112.2 million.
18. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2026-27. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
19. **Annex J** provides a breakdown of the updated 2025-26 General Capital Grant allocations by local authority.
20. **Annex K** summarises the Local Government Finance Settlement for 2026-27

## Part C: Non-Domestic Rates for 2026-27

21. The Distributable Amount of Non-Domestic Rates Income for 2026-27 has been provisionally set at £3,474 million. This figure uses the latest forecast of net income from non-domestic rates in 2026-27 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2025-26. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2026-27 has been based on the amount each Council estimates that it will collect (based on the 2025-26 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

22. The 2026-27 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 48.1 pence, a decrease from last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will also both decrease, to 53.5 pence and 54.8 pence respectively.

23. A new 15% non-domestic rates relief will be available in 2026-27 and up to 31 March 2029 for retail, hospitality and leisure premises liable for the Basic or Intermediate Property Rate, those with a rateable value up to and including £100,000. This relief is capped at £110,000 per ratepayer per year.

24. A 100% non-domestic rates relief will be available in 2026-27 and up to 31 March 2029 for properties in the retail, hospitality and leisure sectors on islands, as defined by the Islands (Scotland) Act 2018, and prescribed remote areas (Cape Wrath, Knoydart and Scoraig), capped at £110,000 per ratepayer per year.

25. Revaluation Transitional Relief will be available for the next three years (2026-27 to 2028-29) and will cap increases in gross rates liabilities for those seeing the highest increases in rateable values at revaluation.

### Year-on-year Revaluation Transitional Relief caps (%), 2026-27 to 2028-29

	2026-27	2027-28	2028-29
Small (rateable value up to £20,000)	15%	22%	38%
Medium (rateable value £20,001 to £100,000)	30%	44%	75%
Large (rateable value over £100,000)	50%	75%	113%

26. Small Business Transitional Relief will ensure that those ratepayers losing, on 1 April 2026, eligibility for Small Business Bonus Scheme relief (including shootings and deer forests, but excluding those properties that require a short-term let licence but do not have one), rural relief, hospitality relief or Small Business Transitional Relief introduced for the 2023 revaluation cycle, do so in a phased manner. Eligible ratepayers will pay 25% of any increase to their net bill in the first year (2026-27), 50% in the second year (2027-28) and 75% in the third year (2028-29).

27. 100% relief will be available for eligible Electric Vehicle-charging points for 10 years from 1 April 2026.

28. The following reliefs will be maintained: business growth accelerator relief, charitable rates relief, day nursery relief, disabled rates relief, district heating relief, fresh start relief, hardship relief, hydro relief, new fibre relief, renewable energy relief, rural relief, small business bonus scheme relief, sports club relief and stud farms relief.

29. Shootings and deer forests will be however excluded from eligibility for Small Business Bonus Scheme relief from 1 April 2026, except where a) shooting rights are exercised solely for the purposes of deer management, including to prevent damage to woodland or to agricultural production, environmental management or vermin control, b) crofts and c) all forms of agricultural and small landholding tenancies, leases for new entrants, and leases agreed for environmental purposes. Premises requiring a short-term let licence to operate will only be eligible for Small Business Bonus Scheme relief if they have a short-term let licence, from 1 April 2026. Payday lenders, advertisements, car parks, and betting shops will remain ineligible for Small Business Bonus Scheme relief.
30. All the property categories which are ineligible for Small Business Bonus Scheme relief will also be ineligible for Fresh Start relief from 1 April 2026.
31. Empty Property Relief was devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.
32. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
33. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out in a future circular.
34. Since 2019-20, the Scottish Government has provided Local Government Revenue Funding to support the additional costs met by Scottish Assessors in respect of the implementation of the recommendations of the Barclay Review of Non-Domestic Rates. The 2026-27 Settlement includes a further £1 million to support this aim. Local authorities are expected to continue to pass on the allocated quantum for this to Assessors, including the additional funding and the increment in line with the 2026-27 settlement. Further resource and capital funding for Scottish Assessors, including funding to support a partial Council Tax Revaluation, will be subject to consideration by the Settlement and Distribution Group in due course.

## **Enquiries relating to this Circular**

35. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly

Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis

Non-Domestic Rates. Anouk Berthier

36. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:

<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully

**Ellen Leaver**  
Director, Local Government

	2025-26 £ million	2026-27 £ million
<b>Revenue Funding</b>		
General Resource Grant	11,168.182	11,306.663
Non Domestic Rate Income	3,114.000	3,474.000
Specific Revenue Grants	271.903	221.680
<b>Total Revenue</b>	<b>14,554.085</b>	<b>15,002.343</b>
/less Redress Top-Slice	9.000	10.000
/less Valuation Committee	0.883	0.000
/less National Dog Database	0.053	0.053
/less SSSC Fees	2.200	2.600
/less Climate Intelligence Service	0.900	0.900
<b>Net Total Revenue</b>	<b>14,541.049</b>	<b>14,988.790</b>
/less Teachers' Induction Scheme	0.000	37.600
/less Discretionary Housing Payments	17.780	108.500
/less Gaelic	0.100	0.118
/less Inter Island Connectivity	0.512	0.153
/less Criminal Justice Social Work	86.450	0.000
/less Childrens Social Care Pay	0.000	0.000
/less Employers National Insurance	0.000	0.000
/less Free School Meals Intervention	0.000	3.000
/less Scottish Disability Assistance	0.000	3.300
/less Scottish Assessors Mansion Tax	0.000	5.000
/less Free Personal Nursing Care	0.000	7.000
/less Teachers Pay	0.000	47.000
<i>Total Undistributed Revenue Funding</i>	<i>104.842</i>	<i>211.671</i>
<b>Distributable Revenue Funding</b>	<b>14,436.207</b>	<b>14,777.119</b>
<b>Capital Funding</b>		
General Capital Grant	669.415	569.150
Specific Capital Grants	123.772	99.845
Distributed to SPT	12.400	12.400
<b>Total Capital</b>	<b>805.587</b>	<b>681.395</b>
<b>Total Funding</b>	<b>15,359.671</b>	<b>15,683.738</b>

<b>RECONCILIATION FROM FINANCE CIRCULAR 1/2025</b>	
<b>General Resource Grant Circular 1/2025</b>	<b>11,024.572</b>
School Milk	1.000
Inter Island connectivity	58.097
No One Left Behind	2.500
Prisoner Early Release	1.300
Nature Restoration Fund	2.500
Island Cost of Living	1.000
Ukraine and others resettlement	3.400
SRA Kinship Care	1.956
Holiday Activities for Disables Children	1.000
Firework Control Zones	0.355
Single Use Vapes	0.301
Adopt and Adapt	1.100
Discretionary Housing Payment - Housing Emergency	2.001
Discretionary Housing Payment - Top Up	1.000
Rapid Rehousing Transition Plan - Top Up	1.000
SJC Pay	40.000
Teacher Induction Scheme	2.851
Scottish Welfare Fund	5.465
Union Street	0.200
PSL Scheme	0.587
Invest to Save	5.768
Regional Connectivity PSO Services	1.664
Green Freeports	0.250
Calderwood Lodge Security	0.013
Investment Zones	7.353
Verity House Resource	0.050
Climate Intelligence Service	0.900
<b>General Resource Grant Circular 1/2026</b>	<b>11,168.183</b>
	-
<b>General Capital Grant Circular 1/2025</b>	<b>643.500</b>
Active Travel	37.500
Bus Transformation Fund	10.000
Coastal Change Adaptation	1.360
LG Pay Flexible Use	39.660
Housing First Flexible Use	3.000
Coastal Change Adaptation Bid Fund	0.404
Perth City Centre Fire	1.000
Cladding Remediation	15.399
Investment Zones	7.092
Undistributed	-89.500
<b>General Capital Grant Circular 1/2026</b>	<b>669.415</b>
	-

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-26 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	537.716	85.872	5.856	-2.921	626.523	98.441	7.477	230.406	290.198	528.082	0.000	528.082
Aberdeenshire	647.354	103.380	16.468	4.451	771.653	116.361	6.063	148.238	500.991	655.292	0.000	655.292
Angus	294.051	46.959	10.150	0.543	351.704	45.213	3.978	34.651	267.862	306.491	0.000	306.491
Argyll & Bute	252.924	40.391	7.073	14.195	314.583	40.648	2.931	53.618	217.386	273.935	0.000	273.935
Clackmannanshire	139.882	22.339	3.986	-2.066	164.140	19.951	2.597	16.470	125.123	144.190	0.000	144.190
Dumfries & Galloway	408.146	65.180	13.018	-2.710	483.634	60.321	6.087	72.290	344.936	423.313	0.000	423.313
Dundee City	408.595	65.251	4.944	-3.462	475.328	50.478	8.263	72.776	343.810	424.850	0.000	424.850
East Ayrshire	337.468	53.893	3.922	-5.009	390.273	44.233	6.157	36.239	303.643	346.040	0.000	346.040
East Dunbartonshire	288.157	46.018	3.403	6.193	343.772	51.671	2.673	28.193	261.235	292.101	0.000	292.101
East Lothian	282.167	45.061	3.169	-3.337	327.060	52.010	3.002	69.068	202.980	275.050	0.000	275.050
East Renfrewshire	267.014	42.641	7.610	5.117	322.382	45.586	2.218	18.188	256.391	276.796	0.000	276.796
Edinburgh, City of	1,131.128	180.638	20.807	32.084	1,364.657	237.510	15.727	435.069	676.350	1,127.146	4.896	1,132.042
Eilean Siar	97.011	15.492	5.836	16.260	134.599	9.862	1.628	10.864	112.245	124.737	0.000	124.737
Falkirk	408.144	65.179	4.708	-5.965	472.066	60.450	6.515	78.723	326.378	411.616	0.000	411.616
Fife	954.295	152.398	26.473	0.004	1,133.171	144.692	16.419	187.332	784.728	988.479	0.000	988.479
Glasgow City	1,742.872	278.331	33.210	-26.133	2,028.280	228.148	38.073	443.947	1,318.112	1,800.132	0.000	1,800.132
Highland	637.031	101.732	13.139	10.594	762.496	102.308	8.573	196.440	455.174	660.187	0.000	660.187
Inverclyde	223.626	35.712	8.529	-3.387	264.481	27.877	3.954	23.539	209.111	236.604	0.000	236.604
Midlothian	254.263	40.605	5.885	-3.671	297.081	41.367	3.691	41.135	210.889	255.714	0.000	255.714
Moray	238.349	38.064	7.034	-2.859	280.588	35.989	2.798	66.412	175.389	244.599	0.000	244.599
North Ayrshire	383.422	61.231	4.924	1.356	450.933	51.485	6.625	47.344	345.480	399.449	0.000	399.449
North Lanarkshire	930.803	148.646	8.481	-13.763	1,074.167	120.494	15.961	140.573	797.138	953.672	0.000	953.672
Orkney Islands	109.839	17.541	2.616	-1.647	128.350	8.504	0.490	14.090	105.265	119.846	0.000	119.846
Perth & Kinross	384.152	61.348	5.866	5.828	457.194	69.812	3.896	71.661	311.825	387.382	0.000	387.382
Renfrewshire	485.491	77.531	6.606	-7.058	562.571	74.572	7.485	114.866	365.648	487.999	0.000	487.999
Scottish Borders	301.005	48.070	5.000	6.011	360.086	49.197	3.357	47.921	259.611	310.889	0.000	310.889
Shetland Islands	112.135	17.908	4.226	1.529	135.797	8.529	0.491	32.626	94.150	127.268	0.000	127.268
South Ayrshire	302.372	48.288	7.726	1.254	359.639	49.161	4.418	56.618	249.442	310.478	0.000	310.478
South Lanarkshire	866.337	138.351	8.556	-12.597	1,000.647	132.716	13.986	427.417	426.528	867.931	0.000	867.931
Stirling	241.351	38.543	8.469	0.386	288.748	40.702	2.778	48.169	197.099	248.046	0.000	248.046
West Dunbartonshire	260.349	41.577	3.050	-2.010	302.966	33.996	5.173	99.984	163.812	268.970	0.000	268.970
West Lothian	484.276	77.337	10.782	-7.208	565.186	70.246	8.077	109.133	377.731	494.940	0.000	494.940
<b>Scotland</b>	<b>14,411.723</b>	<b>2,301.507</b>	<b>281.524</b>	<b>0.000</b>	<b>16,994.755</b>	<b>2,222.531</b>	<b>221.562</b>	<b>3,474.000</b>	<b>11,076.662</b>	<b>14,772.223</b>	<b>4.896</b>	<b>14,777.119</b>

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-25 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	548.205	65.750	6.096	-3.957	616.095	97.320	3.359	200.361	315.055	518.775	0.000	518.775
Aberdeenshire	665.765	80.054	16.930	-4.928	757.821	115.726	3.240	130.389	508.466	642.095	0.000	642.095
Angus	299.357	36.110	10.425	-2.270	343.623	44.956	2.315	28.346	268.006	298.667	0.000	298.667
Argyll & Bute	262.414	31.251	8.209	10.190	312.064	40.418	4.539	42.809	224.298	271.646	0.000	271.646
Clackmannanshire	141.340	16.890	4.138	-1.060	161.307	19.878	1.670	19.834	119.926	141.430	0.000	141.430
Dumfries & Galloway	413.100	49.709	13.545	-3.159	473.194	60.104	3.270	64.534	345.286	413.090	0.000	413.090
Dundee City	412.651	49.555	5.149	0.312	467.667	50.092	5.107	71.406	341.061	417.575	0.000	417.575
East Ayrshire	338.076	40.666	4.082	-1.978	380.846	43.982	3.987	33.087	299.790	336.864	0.000	336.864
East Dunbartonshire	303.163	36.231	3.542	-2.155	340.781	51.599	1.825	26.697	260.659	289.181	0.000	289.181
East Lothian	284.457	34.278	3.298	-2.062	319.971	50.687	1.826	60.072	207.386	269.284	0.000	269.284
East Renfrewshire	279.976	33.489	8.587	-2.037	320.015	45.199	1.551	15.871	257.394	274.816	0.000	274.816
Edinburgh, City of	1,171.510	141.327	21.397	4.278	1,338.512	234.700	8.240	400.788	694.784	1,103.812	0.000	1,103.812
Eilean Siar	94.796	11.326	6.083	19.507	131.712	9.845	1.310	9.387	111.170	121.868	0.000	121.868
Falkirk	411.253	49.145	7.781	-3.033	465.145	60.883	3.975	82.693	317.594	404.262	0.000	404.262
Fife	964.220	117.437	27.416	-7.430	1,101.642	143.573	10.478	171.721	775.870	958.069	0.000	958.069
Glasgow City	1,717.475	206.208	33.972	24.644	1,982.300	223.690	23.789	402.292	1,332.528	1,758.609	0.000	1,758.609
Highland	646.961	77.710	25.626	-1.751	748.545	101.373	6.721	167.986	472.465	647.172	0.000	647.172
Inverclyde	225.638	27.131	8.895	-1.756	259.908	27.868	2.650	20.806	208.583	232.040	0.000	232.040
Midlothian	255.063	30.710	5.998	-1.870	289.901	40.483	2.444	36.433	210.541	249.418	0.000	249.418
Moray	240.307	28.932	7.324	-1.829	274.735	35.911	1.485	58.035	179.305	238.824	0.000	238.824
North Ayrshire	385.786	46.521	5.125	4.959	442.391	51.113	4.290	44.123	342.864	391.277	0.000	391.277
North Lanarkshire	898.836	110.431	8.824	-6.914	1,011.176	119.819	9.943	122.759	758.655	891.358	0.000	891.358
Orkney Islands	132.210	12.375	2.726	-0.267	147.043	8.462	21.054	11.759	105.768	138.581	0.000	138.581
Perth & Kinross	394.858	47.598	7.326	-2.880	446.901	68.847	1.967	63.537	312.550	378.054	0.000	378.054
Renfrewshire	484.511	58.279	6.881	-3.590	546.081	73.600	4.718	108.844	358.919	472.481	0.000	472.481
Scottish Borders	310.547	37.355	5.204	0.160	353.266	49.057	1.948	43.024	259.237	304.209	0.000	304.209
Shetland Islands	136.016	13.383	4.663	1.778	155.840	8.475	24.934	26.492	95.939	147.365	0.000	147.365
South Ayrshire	310.042	37.275	8.020	-2.317	353.019	48.820	2.624	49.811	251.765	304.199	0.000	304.199
South Lanarkshire	854.979	104.307	8.902	-6.420	961.768	130.938	9.133	371.110	450.587	830.830	0.000	830.830
Stirling	247.416	29.731	9.845	-1.848	285.144	40.588	1.568	46.246	196.742	244.556	0.000	244.556
West Dunbartonshire	260.029	31.375	3.175	3.358	297.937	34.039	3.408	84.737	175.753	263.898	0.000	263.898
West Lothian	485.620	58.334	11.159	-3.673	551.440	69.540	5.473	98.011	378.417	481.900	0.000	481.900
<b>Scotland</b>	<b>14,576.575</b>	<b>1,750.871</b>	<b>310.343</b>	<b>0.000</b>	<b>16,637.789</b>	<b>2,201.582</b>	<b>184.841</b>	<b>3,114.000</b>	<b>11,137.366</b>	<b>14,436.207</b>	<b>0.000</b>	<b>14,436.207</b>

The explanation of each of the columns within the tables at Annex B is as follows:

**Column 1** – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2027 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

**Column 3** – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only) (LPFS) is set out on Annex H of Finance Circular 2/2011.

**Column 4** – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

**Column 5** – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

**Column 6** – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

**Column 7** – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), and Criminal Justice Social Work.

**Column 8** – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2025-26 mid-year income.

**Column 9** – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

**Column 10** – represents the total revenue funding available to each council in 2026-27.

**Column 11** – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

**Column 12** - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work
			£m
Aberdeen City	0.095	3.264	4.118
Aberdeenshire	0.000	3.230	2.833
Angus	0.006	2.310	1.663
Argyll & Bute	0.365	1.355	1.212
Clackmannanshire	0.007	1.663	0.926
Dumfries & Galloway	0.000	3.257	2.830
Dundee City	0.000	5.145	3.118
East Ayrshire	0.144	3.843	2.170
East Dunbartonshire	0.073	1.752	0.848
East Lothian	0.010	1.814	1.179
East Renfrewshire	0.062	1.489	0.667
Edinburgh, City of	0.325	7.915	7.487
Eilean Siar	0.970	0.340	0.317
Falkirk	0.013	3.962	2.539
Fife	0.012	10.461	5.946
Glasgow City	0.565	23.295	14.213
Highland	0.915	4.281	3.378
Inverclyde	0.065	2.585	1.304
Midlothian	0.008	2.436	1.247
Moray	0.002	1.482	1.313
North Ayrshire	0.093	4.197	2.335
North Lanarkshire	0.265	9.678	6.018
Orkney Islands	0.000	0.247	0.243
Perth & Kinross	0.103	1.864	1.929
Renfrewshire	0.055	4.663	2.767
Scottish Borders	0.001	1.939	1.417
Shetland Islands	0.000	0.255	0.237
South Ayrshire	0.009	2.614	1.794
South Lanarkshire	0.170	8.963	4.854
Stirling	0.115	1.453	1.210
West Dunbartonshire	0.027	3.389	1.757
West Lothian	0.008	5.489	2.581
<b>Scotland</b>	<b>4.482</b>	<b>130.630</b>	<b>86.450</b>

Notes: These figures represent the best estimates used in the calculation of the 2026-27 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified by the relevant Policy Team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
North Lanarkshire	915.931	7.00%	-13.763	902.168	5.39%
Renfrewshire	469.702	5.38%	-7.058	462.644	3.79%
Falkirk	396.971	5.31%	-5.965	391.006	3.73%
West Lothian	479.720	5.20%	-7.208	472.511	3.61%
South Lanarkshire	838.347	4.99%	-12.597	825.750	3.41%
East Ayrshire	333.367	4.83%	-5.009	328.358	3.26%
Clackmannanshire	137.471	4.77%	-2.066	135.405	3.19%
Midlothian	244.329	4.74%	-3.671	240.657	3.17%
Glasgow City	1,739.162	4.69%	-26.133	1,713.029	3.12%
Orkney Islands	109.593	4.38%	-1.647	107.946	2.81%
Inverclyde	225.385	4.05%	-3.387	221.998	2.49%
Aberdeen City	507.790	3.00%	-2.921	504.869	2.41%
Aberdeenshire	626.500	1.69%	4.451	630.951	2.41%
Angus	288.728	2.22%	0.543	289.271	2.41%
Argyll & Bute	244.722	-3.21%	14.195	258.916	2.41%
Dumfries & Galloway	403.405	3.10%	-2.710	400.695	2.41%
Dundee City	402.753	3.30%	-3.462	399.291	2.41%
East Dunbartonshire	271.002	0.12%	6.193	277.195	2.41%
East Lothian	267.056	3.70%	-3.337	263.719	2.41%
East Renfrewshire	256.913	0.41%	5.117	262.029	2.41%
Edinburgh (City of)	1,036.626	-0.67%	32.084	1,068.710	2.41%
Eilean Siar	102.604	-11.60%	16.260	118.863	2.41%
Fife	943.236	2.41%	0.004	943.240	2.41%
Highland	618.699	0.68%	10.594	629.293	2.41%
Moray	235.928	3.66%	-2.859	233.070	2.41%
North Ayrshire	377.477	2.04%	1.356	378.834	2.41%
Perth & Kinross	362.501	0.79%	5.828	368.328	2.41%
Scottish Borders	291.166	0.34%	6.011	297.177	2.41%
Shetland Islands	120.963	1.13%	1.529	122.491	2.41%
South Ayrshire	293.777	1.97%	1.254	295.031	2.41%
Stirling	235.488	2.24%	0.386	235.874	2.41%
West Dunbartonshire	252.992	3.23%	-2.010	250.982	2.41%
	<b>14,030.304</b>		<b>0.000</b>	<b>14,030.304</b>	

The annual change in the Grant for Floor Funding was 2.91% and as a result of the floor being set at -0.50% below this annual change the minimum increase in the Grant for floor was set at 2.41%

GENERAL FUNDING	School Milk	Inter Island Connectivity	Children's Social Care Pay	No One Left Behind	Prisoner Early Release	Nature Restoration Fund (£2.5m Revenue)	Employers National Insurance Contributions	Island Cost of Living (final £1m)	Ukraine and others, resettlement	SRA kinship care	Holiday activities for Disabled Children	Fireworks Control Zones	Single-use vapes	Fairer Futures Partnerships: Adopt & Adapt Funding
Aberdeen City	0.037	0.000	0.442	0.077	0.085	0.070	5.408	0.000	0.216	0.067	0.030	0.000	0.006	0.000
Aberdeenshire	0.058	0.000	0.701	0.082	0.030	0.081	6.584	0.000	0.121	0.074	0.038	0.000	0.005	0.069
Angus	0.021	0.000	0.296	0.070	0.026	0.086	2.970	0.000	0.089	0.040	0.019	0.000	0.005	0.069
Argyll & Bute	0.015	2.810	0.213	0.063	0.009	0.084	2.570	0.145	0.092	0.026	0.014	0.000	0.004	0.069
Clackmannanshire	0.009	0.000	0.135	0.060	0.026	0.054	1.389	0.000	0.060	0.022	0.011	0.000	0.001	0.000
Dumfries & Galloway	0.027	0.000	0.425	0.079	0.055	0.152	4.088	0.000	0.112	0.054	0.029	0.000	0.108	0.000
Dundee City	0.025	0.000	0.357	0.077	0.081	0.059	4.076	0.000	0.097	0.060	0.031	0.000	0.005	0.000
East Ayrshire	0.024	0.000	0.324	0.075	0.034	0.053	3.345	0.000	0.079	0.051	0.024	0.000	0.006	0.000
East Dunbartonshire	0.023	0.000	0.195	0.060	0.004	0.066	2.980	0.000	0.066	0.028	0.016	0.000	0.002	0.069
East Lothian	0.023	0.000	0.257	0.066	0.017	0.068	2.819	0.000	0.068	0.037	0.019	0.000	0.003	0.069
East Renfrewshire	0.023	0.000	0.189	0.060	0.013	0.045	2.754	0.000	0.061	0.028	0.017	0.000	0.002	0.069
Edinburgh, City of	0.074	0.000	0.870	0.105	0.094	0.082	11.623	0.000	0.357	0.136	0.064	0.218	0.016	0.000
Eilean Siar	0.005	0.000	0.082	0.054	0.000	0.058	0.932	0.253	0.058	0.007	0.002	0.000	0.001	0.069
Falkirk	0.029	0.000	0.376	0.077	0.051	0.075	4.042	0.000	0.080	0.060	0.032	0.000	0.006	0.069
Fife	0.068	0.000	0.910	0.117	0.085	0.168	9.659	0.000	0.130	0.146	0.075	0.000	0.011	0.000
Glasgow City	0.100	0.000	1.643	0.196	0.239	0.117	16.960	0.000	0.242	0.292	0.142	0.137	0.037	0.000
Highland	0.045	1.521	0.653	0.088	0.034	0.102	6.391	0.107	0.147	0.075	0.037	0.000	0.008	0.069
Inverclyde	0.013	0.000	0.185	0.063	0.030	0.066	2.231	0.000	0.078	0.029	0.017	0.000	0.003	0.000
Midlothian	0.022	0.000	0.234	0.066	0.013	0.053	2.526	0.000	0.080	0.036	0.025	0.000	0.005	0.069
Moray	0.019	0.000	0.240	0.065	0.013	0.077	2.380	0.000	0.073	0.032	0.016	0.000	0.003	0.069
North Ayrshire	0.023	0.000	0.362	0.077	0.038	0.073	3.826	0.058	0.095	0.058	0.026	0.000	0.005	0.000
North Lanarkshire	0.068	0.000	0.879	0.116	0.098	0.120	9.082	0.000	0.104	0.143	0.072	0.000	0.012	0.000
Orkney	0.004	28.991	0.066	0.053	0.000	0.049	1.018	0.214	0.058	0.006	0.003	0.000	0.001	0.069
Perth & Kinross	0.028	0.000	0.364	0.072	0.034	0.094	3.915	0.000	0.106	0.046	0.027	0.000	0.005	0.000
Renfrewshire	0.033	0.000	0.403	0.078	0.047	0.058	4.793	0.000	0.114	0.064	0.031	0.000	0.005	0.069
Scottish Borders	0.021	0.000	0.305	0.069	0.004	0.063	3.072	0.000	0.089	0.037	0.016	0.000	0.004	0.069
Shetland	0.005	24.775	0.081	0.053	0.000	0.046	1.101	0.223	0.057	0.006	0.003	0.000	0.001	0.000
South Ayrshire	0.020	0.000	0.253	0.068	0.009	0.048	3.066	0.000	0.095	0.038	0.018	0.000	0.004	0.000
South Lanarkshire	0.064	0.000	0.773	0.102	0.043	0.142	8.579	0.000	0.123	0.117	0.071	0.000	0.012	0.069
Stirling	0.017	0.000	0.205	0.062	0.026	0.056	2.445	0.000	0.093	0.027	0.013	0.000	0.003	0.069
West Dunbartonshire	0.016	0.000	0.243	0.068	0.026	0.058	2.580	0.000	0.078	0.039	0.020	0.000	0.004	0.000
West Lothian	0.039	0.000	0.477	0.083	0.038	0.078	4.798	0.000	0.084	0.074	0.044	0.000	0.006	0.000
<b>Scotland</b>	<b>1.000</b>	<b>58.097</b>	<b>13.138</b>	<b>2.500</b>	<b>1.300</b>	<b>2.500</b>	<b>144.000</b>	<b>1.000</b>	<b>3.400</b>	<b>1.956</b>	<b>1.000</b>	<b>0.355</b>	<b>0.301</b>	<b>1.100</b>

GENERAL FUNDING	Discretionary Housing Payments - Housing Emergency Action Plan	DHP Top Up	RRTP Top Up	LA Pay revenue	Teacher induction scheme	Scottish Welfare Fund	Aberdeen City Council Union Street	PSL Scheme (Fife Council)	Invest to Save	Regional Connectivity PSO Services (Dundee)	Green Freeports	Funding for security at Calderwood Lodge	Investment Zones	Verity House Resource	Climate Intelligence Service	Total
	£m															
Aberdeen City	0.016	0.034	0.044	2.991	1.609	0.164	0.200	0.000	1.239	0.000	0.000	0.000	0.897	0.000	0.000	13.632
Aberdeenshire	0.005	0.030	0.022	3.642	0.588	0.138	0.000	0.000	0.000	0.000	0.000	0.000	2.149	0.000	0.000	14.417
Angus	0.001	0.020	0.020	1.643	0.113	0.098	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.585
Argyll & Bute	0.012	0.013	0.020	1.422	0.023	0.071	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	7.973
Clackmannanshire	0.012	0.009	0.020	0.768	0.315	0.061	0.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	3.952
Dumfries & Galloway	0.011	0.027	0.026	2.262	0.901	0.143	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.498
Dundee City	0.044	0.046	0.034	2.255	0.684	0.204	0.000	0.000	0.000	1.664	0.000	0.000	0.000	0.000	0.000	9.797
East Ayrshire	0.005	0.022	0.020	1.850	1.304	0.155	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.369
East Dunbartonshire	0.016	0.012	0.020	1.648	3.309	0.065	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.580
East Lothian	0.018	0.018	0.020	1.560	0.577	0.089	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.727
East Renfrewshire	0.020	0.012	0.020	1.524	2.825	0.054	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.716
Edinburgh, City of	0.682	0.123	0.086	6.430	1.231	0.372	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	22.564
Eilean Siar	0.003	0.002	0.020	0.515	0.074	0.022	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	2.458
Falkirk	0.038	0.020	0.021	2.236	2.166	0.151	0.000	0.000	2.000	0.000	0.125	0.000	0.000	0.000	0.000	11.654
Fife	0.085	0.069	0.059	-4.657	1.555	0.370	0.000	0.587	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.436
Glasgow City	0.620	0.169	0.160	9.382	6.542	1.000	0.000	0.000	0.100	0.000	0.000	0.013	3.398	0.000	0.000	41.489
Highland	0.026	0.030	0.029	3.536	1.219	0.191	0.000	0.000	0.000	0.000	0.125	0.000	0.000	0.000	0.000	14.433
Inverclyde	0.001	0.020	0.020	1.234	0.901	0.116	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.008
Midlothian	0.050	0.016	0.020	1.397	0.671	0.081	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.363
Moray	0.002	0.012	0.020	1.316	0.482	0.068	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.885
North Ayrshire	0.019	0.032	0.024	2.117	0.499	0.193	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.524
North Lanarkshire	0.043	0.059	0.039	-14.976	3.920	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.900	1.156
Orkney	0.007	0.002	0.020	0.563	0.037	0.013	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	31.472
Perth & Kinross	0.003	0.021	0.020	2.166	0.123	0.101	0.000	0.000	0.529	0.000	0.000	0.000	0.000	0.000	0.000	7.654
Renfrewshire	0.005	0.031	0.021	2.652	1.219	0.193	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.908	0.000	10.723
Scottish Borders	0.010	0.019	0.020	1.700	0.916	0.090	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.504
Shetland	0.001	0.002	0.020	0.609	0.094	0.011	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	27.088
South Ayrshire	0.018	0.020	0.020	1.696	1.397	0.115	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.883
South Lanarkshire	0.086	0.052	0.042	-4.914	1.263	0.340	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.963
Stirling	0.032	0.010	0.020	1.353	1.050	0.068	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.549
West Dunbartonshire	0.021	0.019	0.026	1.427	0.173	0.131	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.928
West Lothian	0.089	0.029	0.028	2.654	2.671	0.175	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.367
Scotland	2.001	1.000	1.000	40.000	40.451	5.465	0.200	0.587	5.768	1.664	0.250	0.013	7.353	0.050	0.900	338.349

Local Authority	2026-27 GAE plus SINA	Percentage Shares	2008-26 Changes	2008-25 Changes	Movement in Changes
	£m	£m	£m	£m	£m
<b>Aberdeen City</b>	537.716	3.731	85.872	65.750	<b>20.121</b>
<b>Aberdeenshire</b>	647.354	4.492	103.380	80.054	<b>23.326</b>
<b>Angus</b>	294.051	2.040	46.959	36.110	<b>10.849</b>
<b>Argyll &amp; Bute</b>	252.924	1.755	40.391	31.251	<b>9.140</b>
<b>Clackmannanshire</b>	139.882	0.971	22.339	16.890	<b>5.449</b>
<b>Dumfries &amp; Galloway</b>	408.146	2.832	65.180	49.709	<b>15.471</b>
<b>Dundee City</b>	408.595	2.835	65.251	49.555	<b>15.696</b>
<b>East Ayrshire</b>	337.468	2.342	53.893	40.666	<b>13.226</b>
<b>East Dunbartonshire</b>	288.157	1.999	46.018	36.231	<b>9.787</b>
<b>East Lothian</b>	282.167	1.958	45.061	34.278	<b>10.783</b>
<b>East Renfrewshire</b>	267.014	1.853	42.641	33.489	<b>9.153</b>
<b>Edinburgh, City of</b>	1,131.128	7.849	180.638	141.327	<b>39.310</b>
<b>Eilean Siar</b>	97.011	0.673	15.492	11.326	<b>4.166</b>
<b>Falkirk</b>	408.144	2.832	65.179	49.145	<b>16.035</b>
<b>Fife</b>	954.295	6.622	152.398	117.437	<b>34.961</b>
<b>Glasgow City</b>	1,742.872	12.093	278.331	206.208	<b>72.124</b>
<b>Highland</b>	637.031	4.420	101.732	77.710	<b>24.022</b>
<b>Inverclyde</b>	223.626	1.552	35.712	27.131	<b>8.581</b>
<b>Midlothian</b>	254.263	1.764	40.605	30.710	<b>9.895</b>
<b>Moray</b>	238.349	1.654	38.064	28.932	<b>9.131</b>
<b>North Ayrshire</b>	383.422	2.660	61.231	46.521	<b>14.711</b>
<b>North Lanarkshire</b>	930.803	6.459	148.646	110.431	<b>38.216</b>
<b>Orkney</b>	109.839	0.762	17.541	12.375	<b>5.167</b>
<b>Perth &amp; Kinross</b>	384.152	2.666	61.348	47.598	<b>13.750</b>
<b>Renfrewshire</b>	485.491	3.369	77.531	58.279	<b>19.253</b>
<b>Scottish Borders</b>	301.005	2.089	48.070	37.355	<b>10.714</b>
<b>Shetland</b>	112.135	0.778	17.908	13.383	<b>4.525</b>
<b>South Ayrshire</b>	302.372	2.098	48.288	37.275	<b>11.013</b>
<b>South Lanarkshire</b>	866.337	6.011	138.351	104.307	<b>34.044</b>
<b>Stirling</b>	241.351	1.675	38.543	29.731	<b>8.812</b>
<b>West Dunbartonshire</b>	260.349	1.807	41.577	31.375	<b>10.202</b>
<b>West Lothian</b>	484.276	3.360	77.337	58.334	<b>19.003</b>
<b>Scotland</b>	<b>14,411.723</b>	<b>100.000</b>	<b>2,301.507</b>	<b>1,750.871</b>	<b>550.636</b>

2026-27	Capital Settlement			Specific Capital Grants			
Authority	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Total
Aberdeen City	17.730	0.000	17.730	0.000	0.000	0.000	0.000
Aberdeenshire	22.005	0.000	22.005	0.000	0.000	0.000	0.000
Angus	9.733	0.000	9.733	0.000	0.000	0.000	0.000
Argyll & Bute	15.347	0.000	15.347	0.000	0.000	0.000	0.000
Clackmannanshire	4.363	0.000	4.363	0.000	0.000	0.000	0.000
Dumfries & Galloway	18.789	0.000	18.789	0.000	0.000	0.000	0.000
Dundee City	13.603	0.000	13.603	0.000	0.000	0.000	0.000
East Ayrshire	7.857	0.000	7.857	0.000	0.000	0.000	0.000
East Dunbartonshire	7.330	0.000	7.330	0.000	0.000	0.000	0.000
East Lothian	5.739	0.000	5.739	0.000	0.000	0.000	0.000
East Renfrewshire	5.731	0.000	5.731	0.000	0.000	0.000	0.000
Edinburgh, City of	38.295	27.950	66.245	0.000	0.000	27.950	27.950
Eilean Siar	5.914	0.000	5.914	0.000	0.000	0.000	0.000
Falkirk	10.552	0.000	10.552	0.000	0.000	0.000	0.000
Fife	26.879	1.708	28.587	0.000	1.708	0.000	1.708
Glasgow City	50.970	66.202	117.172	0.000	1.907	64.295	66.202
Highland	23.068	0.000	23.068	0.000	0.000	0.000	0.000
Inverclyde	6.502	0.000	6.502	0.000	0.000	0.000	0.000
Midlothian	7.509	0.000	7.509	0.000	0.000	0.000	0.000
Moray	8.627	0.000	8.627	0.000	0.000	0.000	0.000
North Ayrshire	9.895	1.561	11.456	0.000	1.561	0.000	1.561
North Lanarkshire	23.923	1.896	25.819	0.000	1.896	0.000	1.896
Orkney Islands	7.118	0.000	7.118	0.000	0.000	0.000	0.000
Perth & Kinross	13.586	0.000	13.586	0.000	0.000	0.000	0.000
Renfrewshire	11.889	0.000	11.889	0.000	0.000	0.000	0.000
Scottish Borders	11.164	0.000	11.164	0.000	0.000	0.000	0.000
Shetland Islands	8.302	0.000	8.302	0.000	0.000	0.000	0.000
South Ayrshire	8.676	0.000	8.676	0.000	0.000	0.000	0.000
South Lanarkshire	21.262	0.528	21.790	0.000	0.528	0.000	0.528
Stirling	7.728	0.000	7.728	0.000	0.000	0.000	0.000
West Dunbartonshire	7.188	0.000	7.188	0.000	0.000	0.000	0.000
West Lothian	11.576	0.000	11.576	0.000	0.000	0.000	0.000
Undistributed	120.300	0.000	120.300	0.000	0.000	0.000	0.000
<b>Councils Total</b>	<b>569.150</b>	<b>99.845</b>	<b>668.995</b>	<b>0.000</b>	<b>7.600</b>	<b>92.245</b>	<b>99.845</b>
Strathclyde Partnership for Transport	0.000	12.400	12.400	12.400	0.000	0.000	12.400
	<b>569.150</b>	<b>112.245</b>	<b>681.395</b>	<b>12.400</b>	<b>7.600</b>	<b>92.245</b>	<b>112.245</b>

2025-26 General Capital Grant	Circular 1/2025	Active Travel	Bus Transformation Fund	Coastal Change Adaptation	LG Pay Flexible Use	Housing First Flexible Use	Coastal Change Adaptation Bid Fund	Perth City Centre Fire	Cladding Remediation	Investment Zones	2025-26 Total
	£m	£m	£m	£m				£m	£m	£m	£m
Aberdeen City	21.181	1.687	0.050	0.000	0.000	0.155	0.016	0.000	1.593	0.000	24.682
Aberdeenshire	31.844	1.313	0.510	0.000	0.000	0.078	0.016	0.000	0.000	0.717	34.478
Angus	11.479	0.684	0.191	0.000	0.000	0.047	0.016	0.000	0.000	0.000	12.417
Argyll & Bute	12.009	0.446	0.414	0.160	0.000	0.034	0.016	0.000	0.000	0.000	13.079
Clackmannanshire	5.017	0.359	0.257	0.000	0.000	0.041	0.000	0.000	0.000	0.000	5.674
Dumfries & Galloway	55.677	0.733	0.832	0.000	0.000	0.091	0.016	0.000	0.000	0.000	57.349
Dundee City	15.370	1.172	0.050	0.000	0.000	0.120	0.016	0.000	0.059	0.000	16.787
East Ayrshire	9.308	0.758	0.645	0.000	0.000	0.060	0.000	0.000	0.000	0.000	10.771
East Dunbartonshire	8.832	0.769	0.089	0.000	0.000	0.019	0.000	0.000	0.000	0.000	9.709
East Lothian	2.002	0.746	0.202	0.045	0.000	0.050	0.016	0.000	0.000	0.000	3.061
East Renfrewshire	6.936	0.716	0.088	0.000	0.000	0.032	0.000	0.000	0.118	0.000	7.890
Edinburgh, City of	43.698	3.943	0.050	0.115	0.000	0.306	0.016	0.000	2.950	0.000	51.078
Eilean Siar	6.733	0.214	0.244	0.000	0.000	0.009	0.016	0.000	0.000	0.000	7.216
Falkirk	12.452	1.179	0.203	0.000	0.000	0.076	0.016	0.000	1.652	0.000	15.578
Fife	29.471	2.469	0.858	0.000	10.000	0.210	0.016	0.000	0.000	0.000	43.024
Glasgow City	57.430	4.990	0.088	0.000	0.000	0.570	0.000	0.000	0.000	6.375	69.453
Highland	27.143	1.213	1.155	0.610	0.000	0.104	0.016	0.000	2.124	0.000	32.365
Inverclyde	7.428	0.575	0.050	0.000	0.000	0.031	0.016	0.000	0.000	0.000	8.100
Midlothian	8.740	0.701	0.192	0.000	0.000	0.042	0.000	0.000	0.000	0.000	9.675
Moray	9.900	0.500	0.395	0.077	0.000	0.041	0.016	0.000	0.000	0.000	10.929
North Ayrshire	9.384	0.962	0.288	0.200	0.000	0.084	0.016	0.000	0.118	0.000	11.052
North Lanarkshire	27.637	2.573	0.525	0.000	20.000	0.140	0.000	0.000	5.192	0.000	56.067
Orkney	7.846	0.214	0.067	0.000	0.000	0.007	0.016	0.000	0.000	0.000	8.150
Perth & Kinross	11.804	0.796	0.374	0.000	0.000	0.064	0.000	1.000	0.000	0.000	14.038
Renfrewshire	14.060	1.411	0.105	0.000	0.000	0.076	0.000	0.000	0.944	0.000	16.596
Scottish Borders	13.035	0.567	0.471	0.153	0.000	0.053	0.016	0.000	0.000	0.000	14.295
Shetland	15.881	0.214	0.089	0.000	0.000	0.007	0.116	0.000	0.000	0.000	16.307
South Ayrshire	10.089	0.737	0.382	0.000	0.000	0.062	0.016	0.000	0.590	0.000	11.876
South Lanarkshire	25.171	2.296	0.648	0.000	9.660	0.149	0.000	0.000	0.059	0.000	37.983
Stirling	3.514	0.551	0.197	0.000	0.000	0.050	0.000	0.000	0.000	0.000	4.312
West Dunbartonshire	19.086	0.693	0.050	0.000	0.000	0.092	0.000	0.000	0.000	0.000	19.921
West Lothian	13.843	1.319	0.241	0.000	0.000	0.099	0.000	0.000	0.000	0.000	15.502
Undistributed	89.500										0.000
<b>Scotland</b>	<b>643.500</b>	<b>37.500</b>	<b>10.000</b>	<b>1.360</b>	<b>39.660</b>	<b>3.000</b>	<b>0.404</b>	<b>1.000</b>	<b>15.399</b>	<b>7.092</b>	<b>669.415</b>

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2026-27 Revenue	2026-27 Local Government Finance Settlement		
					General Capital Grant	Specific Grant	Total 2025-26 Capital
	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	7.477	230.406	290.198	528.082	17.730	-	17.730
Aberdeenshire	6.063	148.238	500.991	655.292	22.005	-	22.005
Angus	3.978	34.651	267.862	306.491	9.733	-	9.733
Argyll & Bute	2.931	53.618	217.386	273.935	15.347	-	15.347
Clackmannanshire	2.597	16.470	125.123	144.190	4.363	-	4.363
Dumfries & Galloway	6.087	72.290	344.936	423.313	18.789	-	18.789
Dundee City	8.263	72.776	343.810	424.850	13.603	-	13.603
East Ayrshire	6.157	36.239	303.643	346.040	7.857	-	7.857
East Dunbartonshire	2.673	28.193	261.235	292.101	7.330	-	7.330
East Lothian	3.002	69.068	202.980	275.050	5.739	-	5.739
East Renfrewshire	2.218	18.188	256.391	276.796	5.731	-	5.731
Edinburgh, City of	15.727	435.069	681.246	1,132.042	38.295	27.950	66.245
Eilean Siar	1.628	10.864	112.245	124.737	5.914	-	5.914
Falkirk	6.515	78.723	326.378	411.616	10.552	-	10.552
Fife	16.419	187.332	784.728	988.479	26.879	1.708	28.587
Glasgow City	38.073	443.947	1,318.112	1,800.132	50.970	66.202	117.172
Highland	8.573	196.440	455.174	660.187	23.068	-	23.068
Inverclyde	3.954	23.539	209.111	236.604	6.502	-	6.502
Midlothian	3.691	41.135	210.889	255.714	7.509	-	7.509
Moray	2.798	66.412	175.389	244.599	8.627	-	8.627
North Ayrshire	6.625	47.344	345.480	399.449	9.895	1.561	11.456
North Lanarkshire	15.961	140.573	797.138	953.672	23.923	1.896	25.819
Orkney	0.490	14.090	105.265	119.846	7.118	-	7.118
Perth & Kinross	3.896	71.661	311.825	387.382	13.586	-	13.586
Renfrewshire	7.485	114.866	365.648	487.999	11.889	-	11.889
Scottish Borders	3.357	47.921	259.611	310.889	11.164	-	11.164
Shetland	0.491	32.626	94.150	127.268	8.302	-	8.302
South Ayrshire	4.418	56.618	249.442	310.478	8.676	-	8.676
South Lanarkshire	13.986	427.417	426.528	867.931	21.262	0.528	21.790
Stirling	2.778	48.169	197.099	248.046	7.728	-	7.728
West Dunbartonshire	5.173	99.984	163.812	268.970	7.188	-	7.188
West Lothian	8.077	109.133	377.731	494.940	11.576	-	11.576
Strathclyde Passenger Transport	-	-	-	-	-	12.400	12.400
Undistributed	0.118	0.000	211.553	211.671	120.300	-	120.300
Scotland	221.680	3,474.000	11,293.110	14,988.790	569.150	112.245	681.395
							15,670.185

