
**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2015-2016**

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**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2015-2016**

INTRODUCTION

The purpose of this booklet is to complement the details of the revenue budget published by the Council's Finance section and contribute towards the wider publication of local authority financial information.

This publication provides a summary of revenue and capital expenditure and funding for 2015-2016, as well as a number of key facts about the services provided by the Council, together with comparative statistics for the other Scottish City Councils.

The Scottish Government announced a one year funding settlement for the period 2015-2016 in December 2014. Due to a reassessment of the city's projected population following publication of the census results, this contributed to an overall like-for-like reduction in funding of 1.8% compared to the previous year. The Council continues to set aside £10m annually to meet additional demands on its services due to demographic change and Council Tax remains frozen for the eighth successive year. Taken together, these factors and other cost pressures mean that around £40m of savings require to be delivered in 2015/16. The longer term outlook remains challenging and consideration is being given to transformational options to help meet the Council's longer term funding requirements.

Any enquiries about the contents of this booklet should be made to the Head of Finance, Waverley Court, Level 2:6, 4 East Market Street, Edinburgh, EH8 8BG, Tel. 0131-469-3166 or e-mail corporate.finance@edinburgh.gov.uk.

A D Maclean
Director of Corporate Governance
April 2015

2015-2016 REVENUE BUDGET

THE FUNDING OF THE COUNCIL'S SERVICES

Council Services

The Council is responsible for providing services such as education, social work, housing and culture and leisure, while valuation services and the Forth Road Bridge are provided through joint boards with neighbouring authorities; responsibility for the Forth Road Bridge transfers to the Scottish Government on 1 June 2015. Police and fire and rescue services which had been provided through joint boards have been provided through new single Scottish services since 1 April 2013.

Revenue Expenditure

Revenue expenditure is the day-to-day costs incurred by the Council in providing services. It includes salaries, running costs, interest payments and repayments of debt. Revenue expenditure on all services except council housing is charged to the General Fund and financed through a combination of fees and charges, government grants, non-domestic rates and Council Tax. Expenditure on council housing is financed wholly through rents.

Receipts

The main sources of income from client and customer receipts are rents from Council properties and fees and charges for services.

Fees and Charges

Sources of income from fees and charges vary from parking charges to residential accommodation for the elderly, school meal charges and charges for recreation and leisure facilities.

Government Grants and Non-Domestic Rates

The Scottish Government provides financial support to local authorities through ring-fenced grant, Non-Domestic Rates and general revenue funding.

Apart from one small ring-fenced grant, this funding is distributed amongst authorities as general revenue funding and Non-Domestic Rates. The distribution is designed to ensure that if all local authorities providing the same range of services incurred expenditure at a level equal to their needs, as assessed by the government, they would all levy the same level of Council Tax.

Council Tax

After taking account of income from fees and charges, government grants and non-domestic rates, General Fund revenue expenditure is financed by a Council Tax, levied on each property within the Council's area, subject to certain discounts and exemptions.

The Council Tax is the only tax-based element of the Council's funding which is not determined by the Government. In 2015-2016, Council Tax income represents 24.2% of the Council's net General Fund Expenditure.

2015-16 REVENUE BUDGET

SUMMARY OF CHARGES TO BE LEVIED

Council Taxes

| Band | Council Tax band limits (property value) | Council Tax 2015-2016 | Council Tax 2014-2015 |
|----------|---|--------------------------|--------------------------|
| A | Below £27,000 | £779.33 | £779.33 |
| B | £27,001 - £35,000 | £909.22 | £909.22 |
| C | £35,001 - £45,000 | £1,039.11 | £1,039.11 |
| D | £45,001 - £58,000 | £1,169.00 | £1,169.00 |
| E | £58,001 - £80,000 | £1,428.78 | £1,428.78 |
| F | £80,001 - £106,000 | £1,688.56 | £1,688.56 |
| G | £106,001 - £212,000 | £1,948.33 | £1,948.33 |
| H | Above £212,000 | £2,338.00 | £2,338.00 |

Dwellings are valued on the basis of what they might reasonably have been expected to realise on the open market if sold on 1 April 1991. The use of this date for all valuations means that they do not have to be adjusted for changes in prices through time. A new dwelling built in April 2015 will be valued on the basis of its open market value as if it had been sold on 1 April 1991.

| Non-Domestic (Business) Rates | 2015-2016 | 2014-2015 |
|---|------------------|------------------|
| National Business Rate | 48.0p per £ | 47.1p per £ |
| Properties with rateable value greater than £35,000 (2014-2015 £35,000) | 49.3p per £ | 48.2p per £ |
| Empty Property Rate | 10% | 10% |

The national Business Rate is set by the Scottish Government.

Under the Small Business Bonus Scheme, business properties with a combined rateable value of £18,000 or less may receive relief up to 31 March 2016. Following revaluation on 1 April 2010 the thresholds are set out below:

| Thresholds by rateable value £ | 2015-2016 | 2014-2015 |
|--|------------------|------------------|
| 100% relief | £10,000 | £10,000 |
| 50% relief | £12,000 | £12,000 |
| 25% relief | £18,000 | £18,000 |
| Upper limit for combined rateable value* | £35,000 | £35,000 |

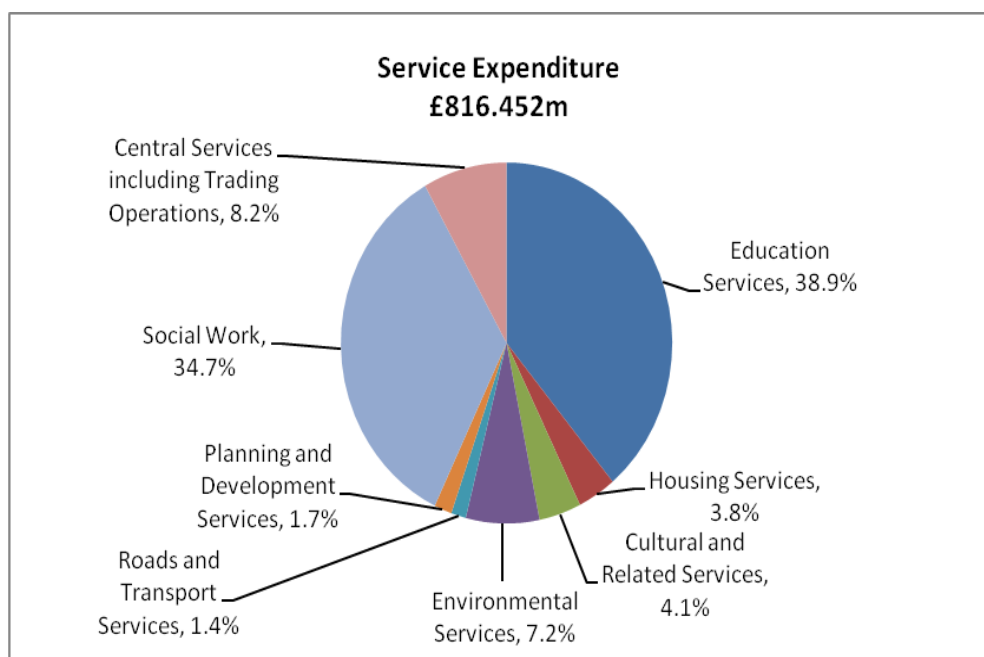
* *Businesses with multiple properties whose combined rateable value is £35,000 or less will be eligible for relief of 25% for each property with a rateable value of £18,000 or less.*

Since 1 April 2014, payday lenders have no longer been eligible for Small Bonus Relief.

2015-2016 REVENUE BUDGET

**GENERAL FUND
FUNCTIONAL SUMMARY**

| | Budget £'000 | Notional Band D Equivalent £ |
|---|-----------------|---------------------------------------|
| Service Expenditure | | |
| Education Services | 317,883 | 392 |
| Housing Services (Non-HRA) | 30,717 | 38 |
| Cultural and Related Services | 33,543 | 41 |
| Environmental Services | 58,450 | 72 |
| Roads and Transport Services | 11,837 | 15 |
| Planning and Development Services | 14,062 | 17 |
| Social Work | 283,171 | 349 |
| Central Services (including Trading Operations) | 66,789 | 82 |
| | <hr/> | <hr/> |
| | 816,452 | 1,006 |
| Other Adjustments | | |
| Loans Charges | 119,153 | 147 |
| Equal Pay Costs | 3,278 | 4 |
| Other Non-Service Specific Expenditure | 15,541 | 19 |
| Dividend Income | (5,000) | (6) |
| Contribution to / (from) Reserves | (979) | (1) |
| Council Tax Reduction Scheme* | 26,621 | N/A |
| | <hr/> | <hr/> |
| Total Expenditure to be Funded | 975,066 | 1,169 |

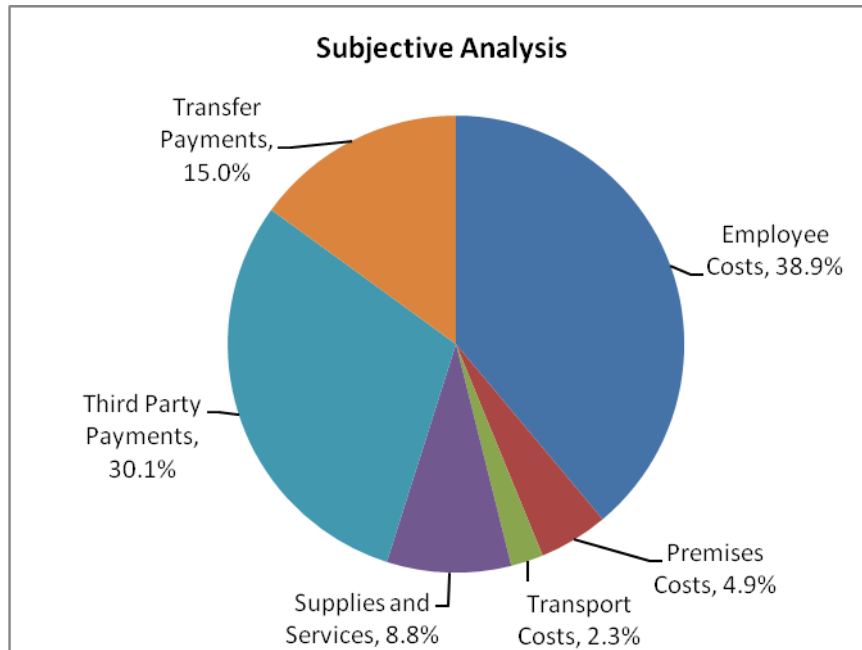


* The sum shown for the Council Tax Reduction Scheme is funded in full by the Scottish Government. Confirmation of this allocation was received after the Council's budget was set in February 2015.

2015-2016 REVENUE BUDGET

GENERAL FUND SERVICES SUBJECTIVE ANALYSIS

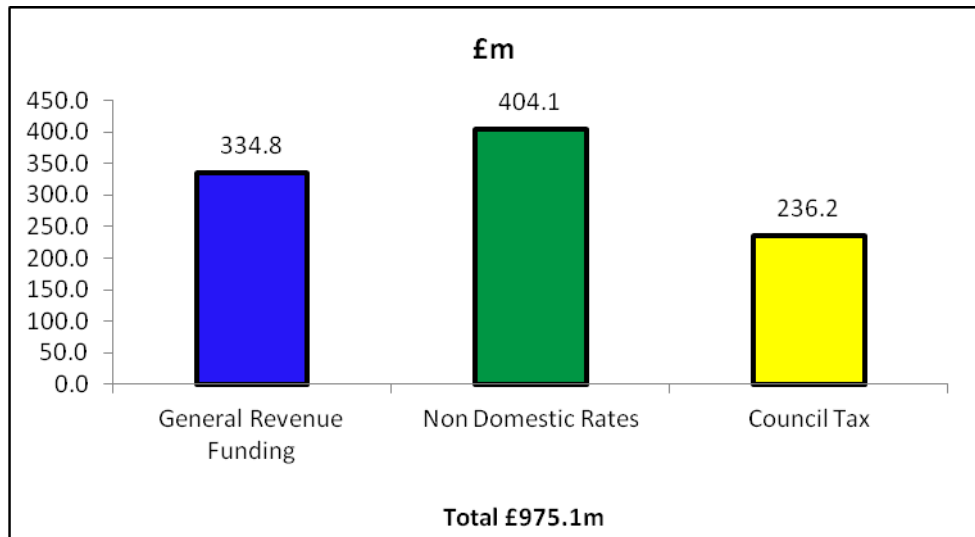
| | Budget £'000 | % |
|--------------------------|------------------|--------------|
| Employee Costs | 539,438 | 38.9 |
| Premises Costs | 68,698 | 4.9 |
| Transport Costs | 31,483 | 2.3 |
| Supplies and Services | 121,726 | 8.8 |
| Third Party Payments | 417,701 | 30.1 |
| Transfer Payments | 207,870 | 15.0 |
| Gross Expenditure | 1,386,916 | 100.0 |
| Income | (570,464) | |
| Net Expenditure | 816,452 | |



2015-2016 REVENUE BUDGET

FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2015-2016.



Council Tax income is shown inclusive of amounts met through the Council Tax Reduction Scheme. Funding for the majority of scheme expenditure comes from the Scottish Government and was confirmed after the Council's budget was set. The allocation from the Scottish Government for 2015/16 is £26.621m.

The Scottish Government determines the General Revenue Funding and Non Domestic Rates figures. The balance of funding is met through Council Tax.

2015-2016 HOUSING REVENUE ACCOUNT BUDGET

Housing Revenue Account

There is a statutory requirement for local authorities to maintain a Housing Revenue Account (HRA) separate from the General Fund. All expenditure incurred and income received in the provision of rented housing accommodation must be included in the HRA.

The Council is not allowed to subsidise the HRA by making contributions from the General Fund. Accordingly, the HRA must break even in its own right.

Most of the HRA's income is derived from house rents, and this must be sufficient to cover the expenditure on the HRA.

Summary of Budgeted Expenditure and Income 2015-2016

| | £'000 |
|--------------------------|---------|
| Expenditure | |
| Employee Costs | 11,715 |
| Premises Costs | 27,316 |
| Transport Costs | 149 |
| Supplies and Services | 4,379 |
| Third Party Payments | 2,238 |
| Support Services | 6,281 |
| Capital Financing Costs | 49,531 |
| Gross Expenditure | 101,609 |
| Income | |
| Fees and Charges | 1,417 |
| Service Charges | 6,745 |
| Rental Income-houses | 92,435 |
| Rental Income-others | 532 |
| Other Income | 480 |
| Total Income | 101,609 |

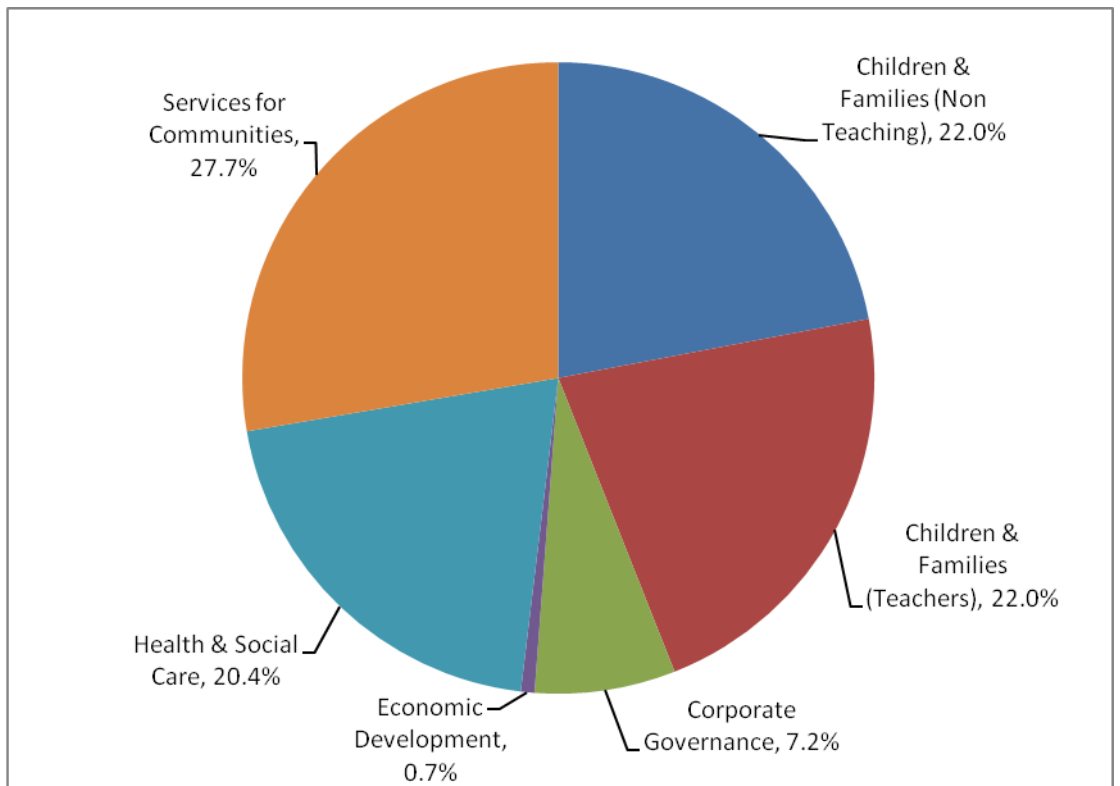
| Average Weekly Rent 2014-2015 | Average Weekly Rent 2015-2016 | Average Weekly Rent Increase | Change |
|----------------------------------|----------------------------------|---------------------------------|--------|
| £ | £ | £ | % |
| 90.97 | 92.79 | 1.82 | 2.0 |

2015-2016 REVENUE BUDGET

STAFFING SUMMARY

| SERVICE | December 2014 | | January 2014 | |
|--------------------------------------|---------------|--------------|---------------|--------------|
| | No. (FTE) | % of Total | No. (FTE) | % of Total |
| Children and Families (Non-Teaching) | 3,415 | 22.0 | 3,380 | 22.0 |
| Children and Families (Teachers) | 3,425 | 22.0 | 3,436 | 22.4 |
| Corporate Governance | 1,120 | 7.2 | 1,118 | 7.3 |
| Economic Development | 102 | 0.7 | 96 | 0.6 |
| Health and Social Care | 3,170 | 20.4 | 3,025 | 19.7 |
| Services for Communities | 4,302 | 27.7 | 4,301 | 28.0 |
| Total | 15,534 | 100.0 | 15,356 | 100.0 |

Snapshot of Council Employees at December 2014 as per Workforce Planning data.



FUNDING STATISTICS

COUNCIL TAX BASE 2015-2016

Properties per Band:

| | |
|---|----------|
| A | 23,160 |
| B | 46,915 |
| C | 43,716 |
| D | 37,534 |
| E | 39,700 |
| F | 24,003 |
| G | 20,650 |
| H | 3,847 |
| TOTAL | 239,525 |
| Band D Equivalent | 253,626 |
| <i>Less:</i> Discounts, Exemptions and Provision for Non Payment | (53,211) |
| <i>Add:</i> Contributions in lieu | 1,602 |
| Net Tax Base | 202,017 |

| | Edinburgh | Aberdeen | Dundee | Glasgow |
|---|-----------|----------|--------|---------|
| Band D Tax | £1,169 | £1,230 | £1,211 | £1,213 |
| | £'000 | £'000 | £'000 | £'000 |
| Net Tax Base | 202,017 | 91,998 | 48,285 | 206,595 |
| Net Expenditure to be Funded by Council Tax | 236,158 | 113,193 | 58,473 | 250,599 |

2015-2016 CAPITAL BUDGET

The Capital Budget includes expenditure on the following areas:

- Upgrading Council Houses (Housing Revenue Account)
- Operational Land and Buildings, including Schools and Offices
- Acquisition of Vehicles, Plant and Equipment
- Infrastructure and Community Assets, for example, Roads and Parks

In 2004-2005 the Chartered Institute of Public Finance and Accountancy developed a Prudential Code to support local authorities in taking their capital investment decisions. Local authorities are required by Regulation (Part 7 of the Local Government in Scotland Act 2003) to have regard to the Prudential Code when carrying out their duties.

The objective of the code is to provide a framework for local authority capital finance which will ensure that:

- a) Capital expenditure plans are affordable.
- b) All external borrowing and other long-term liabilities are within prudent and sustainable levels.
- c) Treasury management decisions are taken in accordance with professional good practice.

Further, the framework established by the code should be consistent with and support:

- i) Local Strategic Planning
- ii) Local Asset Management Planning
- iii) Proper Option Appraisal

The 2015-2016 Capital Budget includes expenditure on the following projects:

- Wave 3 Schools - £44.919m
- Investment on the Children and Families estate - £23.637m
- Asset Management Works across the Council-wide estate - £22.545m
- Carriageway and Footway Works including Street Lighting - £14.982m
- Phase 2 Water of Leith Flood Prevention Works - £7.362m
- New Care Home 6 - £5.964m

2015-2016 CAPITAL BUDGET

The table below details the sources of funds available to finance capital expenditure in 2015-2016.

| Resources | General Services £'000 |
|---|------------------------------|
| Prudential Borrowing supported by Service Areas for General Services Projects | 7,692 |
| Prudential Borrowing supported by Council Tax | 67,846 |
| Cycling, Walking and Safer Streets | 729 |
| Management Development Funding | 31,663 |
| General Capital Grant | 57,461 |
| Capital Receipts and other contributions | 12,600 |
| Total Available Resources | 177,991 |

As can be seen from the table on page 13, general services total expenditure of £181.538m is greater than total available resources of £177.991m by £3.547m. The difference of £3.547m is over-programming and is based on the phasing of project costs over the period of the investment programme.

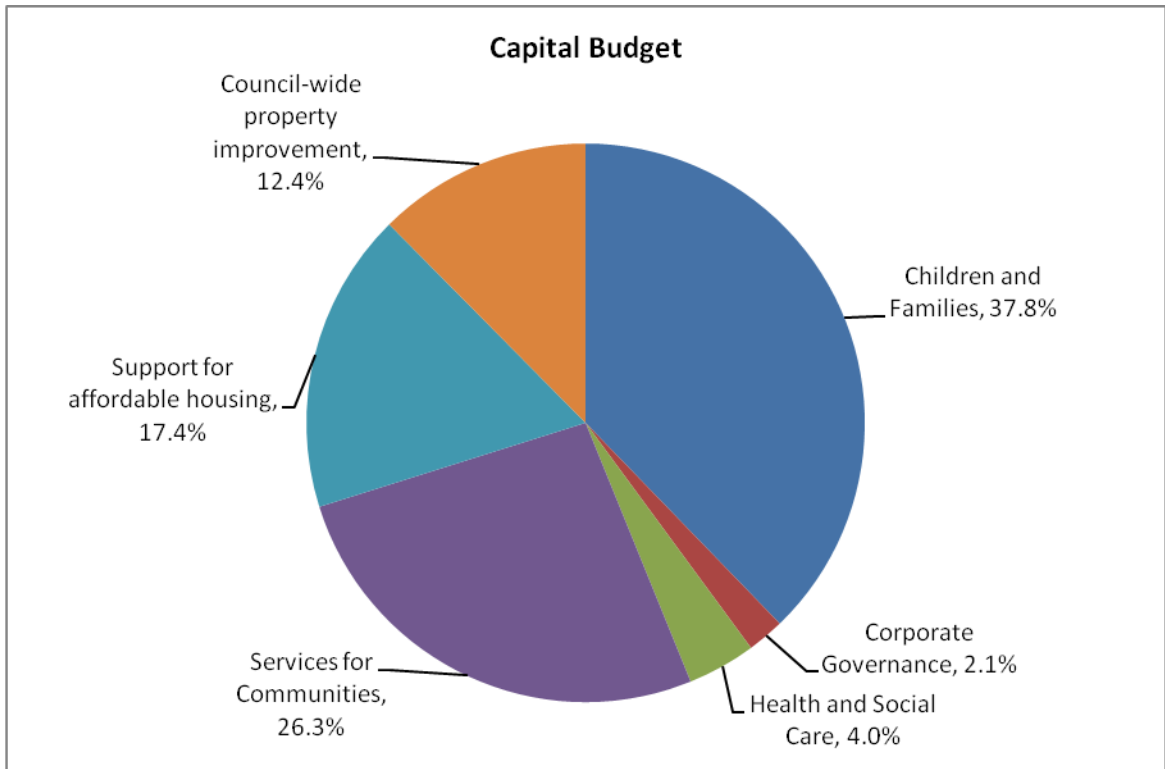
Analysis of 2015-2016 HRA Capital Budget

| | |
|--|---------------|
| Expenditure Budget Heading | £'000 |
| HRA Core Programme | |
| - Housing investment including Scottish Housing Quality Standard Work | 27,360 |
| - Neighbourhood environmental investment | 2,500 |
| - Community care | 5,035 |
| - Other capital expenditure | 4,210 |
| - Regeneration | 1,000 |
| 21 st Century Homes investment | 9,725 |
| Total Expenditure | 49,830 |
| | |
| Resources | £'000 |
| HRA Core Programme | |
| - Prudential Borrowing supported by House Rents | 36,799 |
| - Receipts from council house sales | 1,692 |
| - Owners' Contributions | 1,615 |
| 21 st Century Homes investment | |
| - Capital Expenditure funded from Current Revenue and Repairs and Renewals Fund | 6,242 |
| - Developers' Contributions | 1,005 |
| - Scottish Government subsidy | 2,477 |
| Total Available Resources | 49,830 |

2015-2016 CAPITAL BUDGET

General Services Expenditure has been allocated as follows:

| General Services | Budget | |
|-----------------------------------|----------------|--------------|
| | £'000 | % |
| Children and Families | 68,556 | 37.8 |
| Corporate Governance | 3,895 | 2.1 |
| Health and Social Care | 7,171 | 4.0 |
| Services for Communities | 47,708 | 26.3 |
| Support for affordable housing | 31,663 | 17.4 |
| Council-wide property improvement | 22,545 | 12.4 |
| Total | 181,538 | 100.0 |



EDINBURGH'S SERVICES - KEY STATISTICS

THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Estimate 2015) 497,282

Age Structure

0-4 27,313

5-15 48,995

16-24 65,397

25-34 93,988

35-44 69,633

45-64 117,038

Over 64 74,918

The Electorate:

Number on Roll (February 2015) 373,963

The Council:

Number of Councillors 58

Political Representatives (March 2015):

Labour Party 20 members

Scottish National Party 17 members

Conservative Party 11 members

Scottish Green Party 6 members

Liberal Democrats 3 members

Independent 1 member

The Labour Party and the Scottish National Party groups of Councillors form a coalition administration for the City of Edinburgh.

EDINBURGH'S SERVICES - KEY STATISTICS

Children and Families

| Population (Mid-Year Estimate 2015) | | Number of Children |
|--|-----------------|-----------------------------------|
| Age 0-2 | | 16,101 |
| Age 3-4 | | 11,212 |
| Age 5-16 | | 53,358 |
| Age 0-16 | | 80,671 |
| Age 17 | | 4,822 |
| Age 0-17 | | 85,493 |
| Age 18 | | 5,718 |
| Type of educational establishment | Number of units | Approx Number of children /places |
| Early years centres | 14 | 940 |
| Nurseries (including nursery classes in primary and special schools) | 84 | 6,549 |
| Partner Provider Nurseries | 114 | 4,974 |
| Primary schools | 88 | 28,010 |
| Secondary schools | 23 | 18,279 |
| Special education schools or facilities | 12 | 660 |
| Residential care places in Young Persons' Centres / secure accommodation units | 12 | 73 |
| Community centres and wings | 38 | N/A |
| Outdoor Education Centres | 3 | N/A |
| Looked after Children | | Number of Children |
| Total Looked After Population | | 1,432 |
| Looked after at home | | 364 |
| Away from home: | | |
| Foster care | | 601 |
| Residential care | | 80 |
| With kinship carers, friends/relatives | | 337 |
| With prospective adopters | | 35 |
| Secure | | 10 |
| Other | | 5 |

Note 1 For Early Years Centres the data shown represents the approximate number of children benefiting from the services provided at these establishments.

Note 2 For Primary, Secondary and Special school establishments, the information is taken from September 2014's school census.

Note 3 For Looked After Children, the numbers in Residential care and Secure may include placements in non Edinburgh establishments.

Note 4 For Looked After Children, the figures are as at the end of December 2014

EDINBURGH'S SERVICES - KEY STATISTICS

Corporate Governance – Culture and Sport

| | |
|---|-----------|
| Number of facilities managed by Edinburgh Leisure:- | |
| Sports centres, swimming pools and Edinburgh International Climbing Arena | 19 |
| Sports Pitches | 150 |
| Golf courses | 6 |
| Bowling greens | 5 |
| Others | 4 |
| Approximate number of Edinburgh Leisure visits in 2014 | 4,690,205 |
| Number of sports clubs supported | 142 |
| Number of sports grants to third parties | 44 |
| Number of arts grants to third parties | 37 |
| Number of museums and art galleries | 15 |
| Number of monuments | 200 |
| Number of visits to museums and galleries including outreach - 2014 | 908,428 |
| Approximate number of items in the collections of the museums and galleries | 200,000 |
| Number of attendances at the 12 funded festivals (2014) | 3,953,617 |
| Total attendance across four major funded venues (Festival Theatre, Kings Theatre, Royal Lyceum Theatre and Traverse Theatre) (Feb 2014-Jan 2015) | 565,795 |
| Number of visits to the Usher Hall in 2014 | 229,559 |
| Number of visits to the Usher Hall in 2013 | 198,198 |

Corporate Governance – Finance

| | |
|---|---------|
| Council Tax – Approximate number of chargeable dwellings | 239,525 |
| Council Tax – Net collectable charge | £236.2m |
| Non – Domestic Rates – Number of commercial properties | 19,712 |
| Non – Domestic Rates – Net collectable charge | £404.1m |
| Council Tax Reduction – Number of claimants in 2013-2014 | 38,840 |
| Council Tax Reduction – Amount of benefit paid in 2013-2014 | £27.7m |

Economic Development

| | 2012-14 | 2009-12 |
|---|---------|---------|
| New investment into Edinburgh's physical regeneration supported by Economic Development Service | £139.8m | £496.9m |
| New commercial investment into Edinburgh supported by Economic Development Service | N/A | £56.4m |
| People helped into work or learning by Economic Development Service | 6,721 | 8,602 |
| Support the creation and safeguarding of 2,000 jobs (net) in Edinburgh | 1,612 | N/A |

EDINBURGH'S SERVICES - KEY STATISTICS

Health and Social Care

| Service | Number of units | Approx Number of places |
|--|-----------------|-------------------------|
| Residential care – older people | 13 | 561 |
| Residential care – for adults with learning disabilities | 3 | 24 |
| Day care – older people | 7 | 877 |
| Day care – for adults with learning disabilities | 4 | 244 |
| Assessments carried out 2013-14 | | 19,364 |
| Number of older people supported in care homes Dec 14 | | 2,118 |
| Number of adults under 65 supported in care homes Dec 14 | | 270 |
| Number of people receiving domiciliary care Feb 15 | | 5,226 |
| Number of people receiving equipment Dec 14 | | 8,880 |

Services for Communities

| | |
|---|-------------|
| Planning and Strategy / Corporate Property and Contingency Planning | |
| Approximate number of planning applications received annually | 4,500 |
| Approximate value of the developments in 2010 that Planning were involved in (which were completed in 2010, were under construction at year end or were the subject of a current planning consent or application) | Over £9.1bn |
| Approximate number of building warrant applications received annually | 4,600 |
| Transport (including roads) | |
| Number of park and ride sites | 4 |
| Kilometres of bus lane | 66 |
| Number of bus lane camera sites | 8 |
| Approximate number of Bus Tracker signs | 390 |
| Number of full time 20mph zones | 100 |
| Number of part time 20mph zones | 48 |
| Approximate number of on-street, shared use and residents' parking spaces | 29,552 |
| Number of parking ticket machines | 1,185 |
| Number of infrastructure facilities maintained :- | |
| Bridges | 295 |
| Tunnels | 4 |
| Culverts | 57 |
| Footbridges | 66 |
| Underpasses | 19 |
| Retaining walls (estimated) | 31km |
| Signalised Junctions | 236 |
| Pedestrian Crossings | 318 |
| Variable Message Signs (driver information) | 26 |
| Variable Message Signs (car park information) | 27 |

EDINBURGH'S SERVICES - KEY STATISTICS

Services for Communities (continued)

| | |
|--|-----------|
| Piers | 2 |
| Harbours | 1 |
| Reservoirs | 4 |
| Flood storage reservoirs | 2 |
| Flood defence walls | 7.3km |
| Flood embankments | 2.6km |
| Pumping Stations | 9 |
| Length of public roads maintained | 1,450km |
| Length of tram tracks maintained | 14km |
| Approximate number of street lamps maintained | 63,800 |
| Approximate number of road related defects made safe annually | 50,100 |
| Environment | |
| Approximate number of tonnes of waste collected annually | 222,800 |
| Approximate number of special bulky waste uplifts per year | 13,600 |
| Number of community recycling centres | 3 |
| Number of parks and gardens | 143 |
| Number of play areas | 152 |
| Number of allotment sites | 28 |
| Housing and Regeneration | |
| Stock of Council Houses (at 31 March 2014) | 19,915 |
| Approximate number of annual emergency repairs for council tenants | 15,288 |
| Community Safety (including Libraries) | |
| Approximate number of food hygiene interventions undertaken annually | 2,100 |
| Approximate number of health and safety enforcements carried out annually | 1,100 |
| Approximate annual number of complaints relating to anti-social behaviour dealt with by the Noise Team | 6,249 |
| Approximate number of books in library stock | 1,348,000 |
| Approximate number of visitors to libraries annually | 3,358,157 |

SCOTTISH COMPARATIVE STATISTICS

Net Expenditure

| | 2015-2016 | | 2014-2015 | |
|-----------|------------------|--------------------------------|------------------|--------------------------------|
| | Total £'000 | Per head of Population £ | Total £'000 | Per head of Population £ |
| Aberdeen | 442,262 | 1,910 | 421,826 | 1,875 |
| Dundee | 349,944 | 2,339 | 344,667 | 2,332 |
| Edinburgh | 975,066 | 1,961 | 971,873 | 1,975 |
| Glasgow | 1,510,080 | 2,505 | 1,442,371 | 2,424 |
| | <u>3,277,352</u> | <u>2,213</u> | <u>3,180,737</u> | <u>2,193</u> |

Total Revenue Funding from Scottish Government

| | 2015-2016 | | 2014-2015 | |
|-----------|------------------|--------------------------------|------------------|--------------------------------|
| | Total £'000 | Per head of Population £ | Total £'000 | Per head of Population £ |
| Aberdeen | 337,989 | 1,460 | 325,048 | 1,445 |
| Dundee | 293,461 | 1,962 | 287,621 | 1,946 |
| Edinburgh | 739,252 | 1,487 | 739,756 | 1,503 |
| Glasgow | 1,259,481 | 2,089 | 1,248,220 | 2,098 |
| | <u>2,630,183</u> | <u>1,776</u> | <u>2,600,645</u> | <u>1,793</u> |

NOTES:

Expenditure is budgeted net service expenditure at out-turn prices.

It includes Loan Charges and is before the deduction of specific grants.

Revenue funding figures shown are as notified in Finance Circular 1/2015 and include confirmed allocations for Council Tax Reduction Scheme.

Estimated Populations mid 2015

| | |
|-----------|---------|
| Aberdeen | 231,495 |
| Dundee | 149,606 |
| Edinburgh | 497,282 |
| Glasgow | 602,873 |

GLOSSARY OF TERMS

Council Tax – A tax on domestic properties. Each property is assigned to one of eight bands which are set out in statute, based on the Assessor’s opinion of its open market value as of April 1991. A local authority’s total expenditure, after deducting income from fees and charges, government grants and non-domestic rates, and excluding expenditure chargeable against other sources of funding (principally Housing), is met from Council Tax.

Council Tax Product – The total income derived from the levying of a £1 council tax for all Band D properties.

General Fund – An accounting and legal categorisation of a local authority’s main activities. In the Council’s case, this includes the five main service areas but excludes the Housing Revenue Account, Pension Funds, Significant Trading Operations and the Lothian Area Valuation and Forth Bridge Joint Boards.

General Revenue Funding – Funding provided by the Scottish Government in respect of the general provision of services i.e. not requiring to be spent on specific services.

Grant Aided Expenditure – A complex series of assessments undertaken by the Scottish Government to calculate councils’ overall spending requirements, taking into account the size of the client group for the main local authority services and other relevant factors (such as the greater relative need to spend in rural areas) influencing demand or the cost of provision. Theoretically, the funding then provided in terms of Government Grant allows a similar level of service to be provided across Scotland regardless of location.

Non-Domestic Rates - A tax levied on businesses and other property not falling within the scope of Council Tax. The amount payable is determined by multiplying the property’s rateable value by the nationally-set poundage.

Ring-Fenced Grants - Government grants paid to local authorities in relation to specific service provision.

Total Estimated Expenditure - This is the total of Grant Aided Expenditure, estimated loan and leasing charges, housing benefit and council tax reduction net of Department for Work and Pensions subsidy, and floor adjustments for each authority.