
**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2012-2013**

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**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2012-2013**

INTRODUCTION

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

The Scottish Government announced a three year settlement in December 2011 and with local authority elections being held in May 2012 it was considered appropriate to set a one year budget for 2012-2013 at the Council meeting in February 2012.

This publication provides a summary of revenue and capital expenditure and funding for 2012-2013, 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.

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A D Maclean
Director of Corporate Governance
May 2012

2012-2013 REVENUE BUDGET

THE FUNDING OF THE CITY COUNCIL SERVICES

Council Services

The City Council is responsible for providing services such as education, social work, housing and culture and leisure, while police, fire and rescue and valuation services and the Forth Road Bridge are provided through joint boards with neighbouring authorities.

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 taxes. 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 some ring-fenced grants, most of 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 Council Taxes.

Council Taxes

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 2012-2013, Council Tax income represents 23% of the Council's net General Fund Expenditure.

2012-2013 REVENUE BUDGET

SUMMARY OF CHARGES TO BE LEVIED

Council Taxes

| Band | Council Tax band limits (property value) | Council Tax 2012-2013 | Council Tax 2011-2012 |
|-------------|---|----------------------------------|----------------------------------|
| 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 in 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 in September 2007 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 | 2012-2013 | 2011-2012 |
|---|------------------|------------------|
| National Business Rate | 45.0p per £ | 42.6p per £ |
| Properties with rateable value greater than £35,000 (2011-2012 £35,000) | 45.8p per £ | 43.3p per £ |
| Empty Property Rate | 50% | 50% |

The national Business Rate is set by the Scottish Government.

From 1 April 2008 the Scottish Government introduced the Small Business Bonus Scheme. Business properties with a combined rateable value of £18,000 or less may receive relief up to 31 March 2013. Following revaluation on 1 April 2010 the thresholds are set out below:

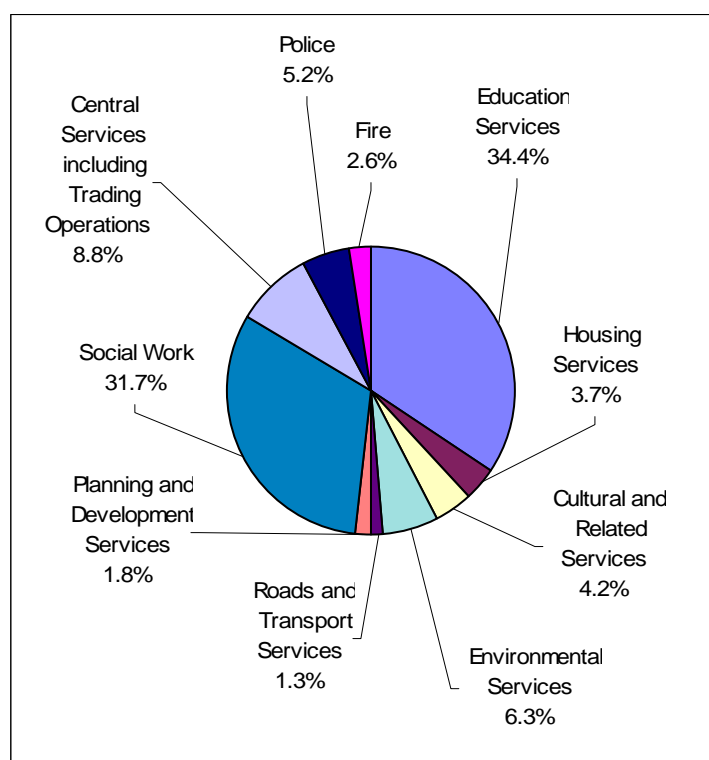
| Thresholds by rateable value £ | 2012-13 | 2011-12 |
|--|----------------|----------------|
| 100% relief | £10,000 | £10,000 |
| 50% relief | £12,000 | £12,000 |
| 25% relief | £18,000 | £18,000 |
| Upper limit for combined rateable value* | £25,000 | £25,000 |

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

2012-2013 REVENUE BUDGET

GENERAL FUND FUNCTIONAL SUMMARY

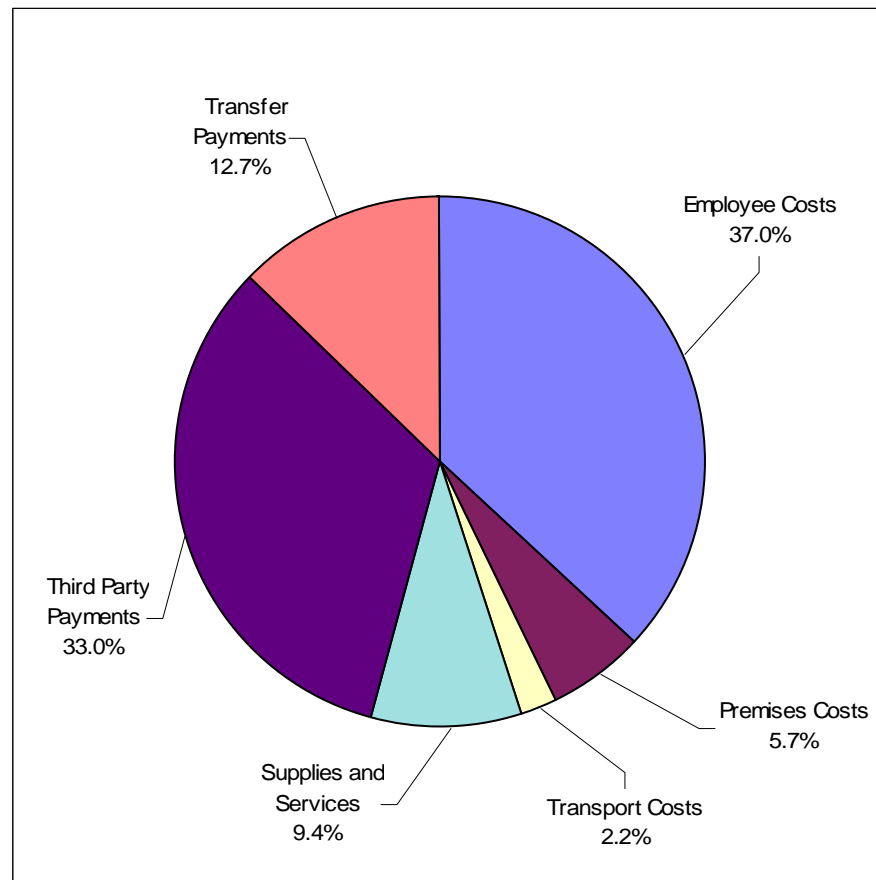
| | Budget £'000 | Band D Equivalent £ |
|---|-----------------|---------------------------|
| Service Expenditure | | |
| Education Services | 302,439 | 354 |
| Housing Services (Non-HRA) | 32,806 | 38 |
| Cultural and Related Services | 37,215 | 44 |
| Environmental Services | 55,161 | 65 |
| Roads and Transport Services | 11,293 | 13 |
| Planning and Development Services | 15,644 | 18 |
| Social Work | 278,727 | 326 |
| Central Services (including Trading Operations) | 77,496 | 91 |
| Police | 45,721 | 53 |
| Fire and Rescue Services | 21,591 | 25 |
| | 878,093 | 1,027 |
| Other Adjustments | | |
| Loans Charges | 116,436 | 136 |
| Equal Pay Costs | 3,332 | 4 |
| Other Non-Service Specific Expenditure | 10,413 | 12 |
| Dividend Income | (2,000) | (2) |
| Contribution to / (from) Reserves | (6,934) | (8) |
| | 999,340 | 1,169 |



2012-2013 REVENUE BUDGET

GENERAL FUND SERVICES SUBJECTIVE ANALYSIS

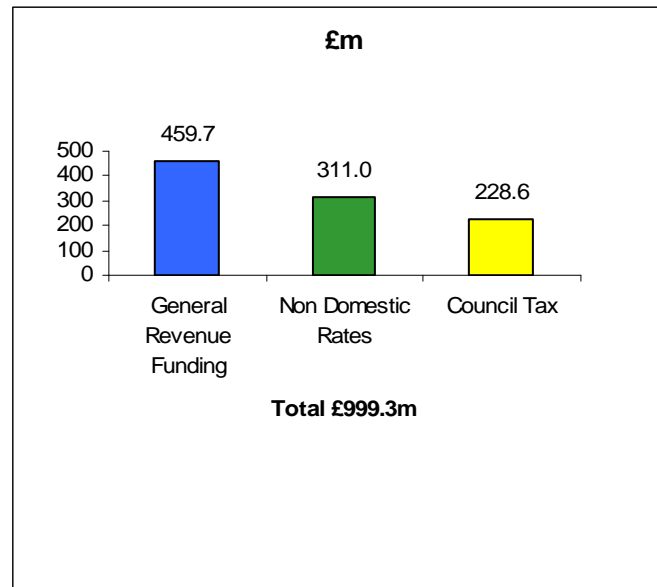
| | Budget £'000 | % |
|--------------------------|------------------|--------------|
| Employee Costs | 519,266 | 37.0 |
| Premises Costs | 79,449 | 5.7 |
| Transport Costs | 30,164 | 2.2 |
| Supplies and Services | 132,107 | 9.4 |
| Third Party Payments | 462,763 | 33.0 |
| Transfer Payments | 178,670 | 12.7 |
| Gross Expenditure | 1,402,419 | 100.0 |
| Income | (524,326) | |
| Net Expenditure | 878,093 | |



2012-2013 REVENUE BUDGET

FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2012-2013.



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

2012-2013 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 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 HRA's income is derived from rents, and this must be sufficient to cover the expenditure on the HRA.

Summary of Budgeted Expenditure and Income 2012-13

| | £'000 |
|--------------------------|---------------|
| Expenditure | |
| Employee Costs | 10,390 |
| Premises Costs | 28,613 |
| Transport Costs | 151 |
| Supplies and Services | 4,482 |
| Third Party Payments | 2,963 |
| Support Services | 6,081 |
| Capital Financing Costs | 46,093 |
| Gross Expenditure | <u>98,773</u> |
| Income | |
| Fees and Charges | 1,543 |
| Service Charges | 13,195 |
| Rental Income-houses | 83,006 |
| Rental Income-others | 578 |
| Other Income | 451 |
| Total Income | <u>98,773</u> |

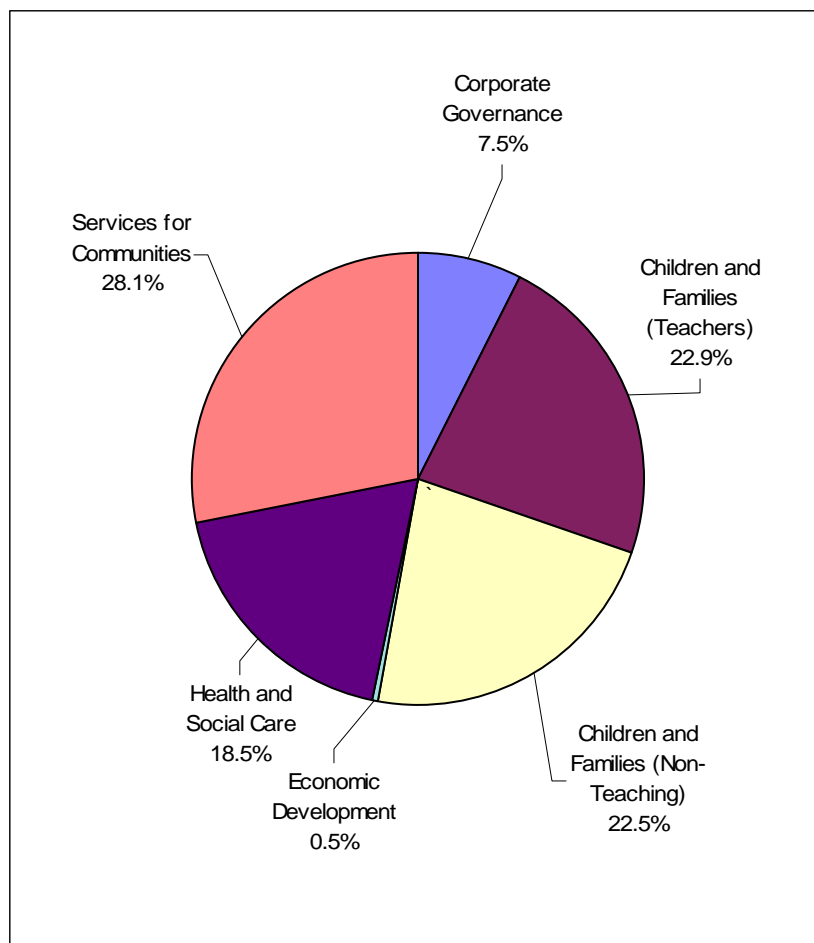
| Average Weekly Rent 2011/2012 £ | Average Weekly Rent 2012-2013 £ | Average Weekly Rent Increase £ | Change % |
|---------------------------------------|---------------------------------------|--------------------------------------|-------------|
| 74.87 | 80.78 | 5.91 | 7.9 |

2012-2013 REVENUE BUDGET

STAFFING SUMMARY

| SERVICE | Feb 2012 | |
|--------------------------------------|---------------|---------------|
| | No. (FTE) | % of Total |
| Corporate Governance | 1,130 | 7.5 |
| Children and Families (Teachers) | 3,439 | 22.9 |
| Children and Families (Non-Teaching) | 3,393 | 22.5 |
| Economic Development | 70 | 0.5 |
| Health and Social Care | 2,787 | 18.5 |
| Services for Communities | 4,232 | 28.1 |
| Total | 15,051 | 100.0 |

Snapshot of Council Employees at February 2012 as per Workforce Planning (WP) data. No prior year service comparative is available due to restructuring that has taken place in the past year. Overall, staffing at December 2010 was 15,589 FTE.



FUNDING STATISTICS

COUNCIL TAX BASE 2012-2013

Properties per Band:

| | |
|---------------------------------------|----------------|
| A | 23,188 |
| B | 46,540 |
| C | 42,872 |
| D | 36,269 |
| E | 38,566 |
| F | 23,289 |
| G | 20,032 |
| H | 3,701 |
| TOTAL | <u>234,457</u> |
| Band D Equivalent | 247,598 |
| <i>Less:</i> Discounts and Exemptions | (44,974) |
| <i>Add:</i> Contributions in lieu | 549 |
| Tax Base | <u>203,173</u> |

| | Edinburgh | Aberdeen | Dundee | Glasgow |
|-----------------------------|----------------|----------------|---------------|----------------|
| Tax Base | 203,173 | 89,695 | 49,070 | 216,513 |
| Provision for Non Payment | <u>7,619</u> | <u>2,153</u> | <u>1,570</u> | <u>10,826</u> |
| Net Tax Base | <u>195,554</u> | <u>87,542</u> | <u>47,500</u> | <u>205,687</u> |
| Net Expenditure | £'000 | £'000 | £'000 | £'000 |
| To be Funded by Council Tax | <u>228,603</u> | <u>107,711</u> | <u>57,522</u> | <u>249,499</u> |
| Band D Tax | <u>£1,169</u> | <u>£1,230</u> | <u>£1,211</u> | <u>£1,213</u> |

2012-2013 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 2012-2013 Capital Budget includes expenditure on the following projects:

- Wave 3 Schools - £21.574m
- Flood Prevention - £12.658m
- Asset Management Works - £16.865m
- Additional function space and office at the Edinburgh International Conference Centre - £31.599m
- New Craigmillar Neighbourhood Office - £5.060m
- Carriageway and Footway Works including Street Lighting - £16.5m
- Care Homes - £7.508m

2012-2013 CAPITAL BUDGET

The table below details the sources of funds available to finance capital expenditure in 2012-2013.

| Resources | General Services £'000 |
|---|------------------------------|
| Prudential Borrowing supported by Departments for General Services Projects | 52,793 |
| Prudential Borrowing supported by council tax | 30,538 |
| Cycling, Walking and Safer Streets | 565 |
| Management Development Funding | 24,094 |
| General Capital Grant | 39,405 |
| Capital Receipts and other contributions | 4,711 |
| Total Available Resources | 152,106 |

As can be seen from the table on page 13, general services total expenditure of £181.711m is greater than total available resources of £152.106m by £29.605m. The difference of £29.605m is over-programming. Due to the nature of capital projects, slippage inevitably occurs. Thus by over-programming in-year, the Council should be able to maximise expenditure, within overall resource levels.

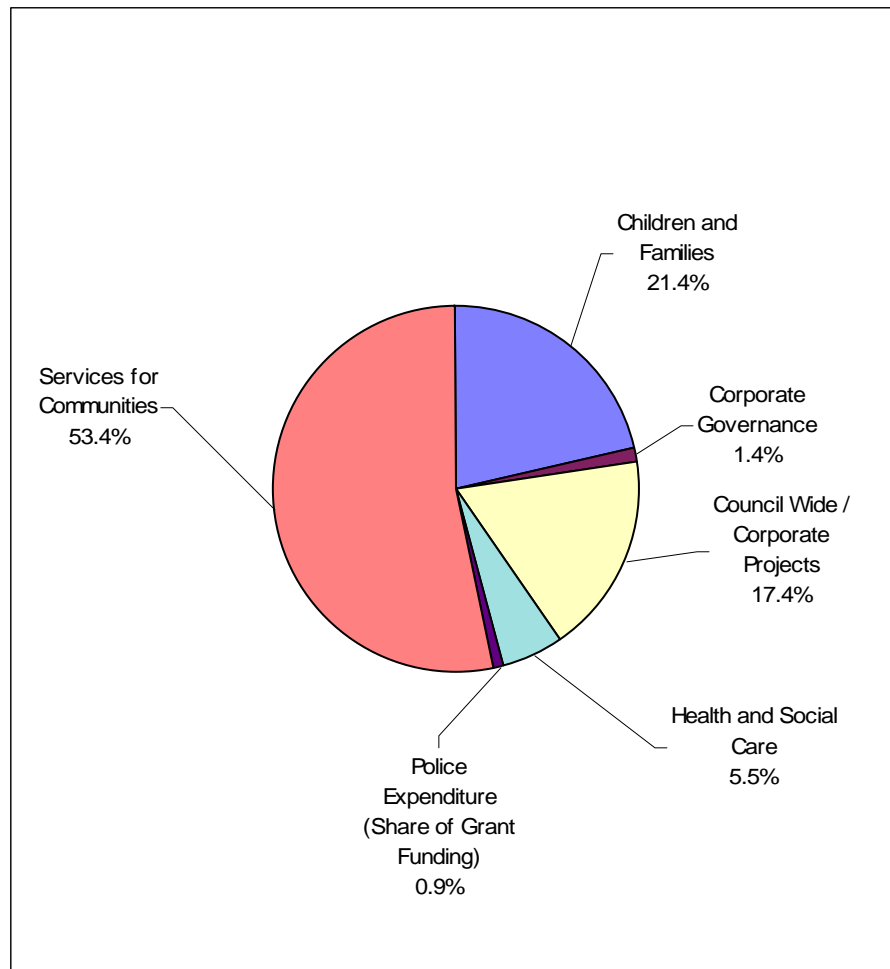
Analysis of 2012-13 HRA Capital Budget

| | |
|--|---------------|
| Expenditure Budget Heading | £'000 |
| HRA Core Programme | |
| - Housing investment including Scottish Housing Quality Standard Work | 32,928 |
| - Neighbourhood environmental investment | 2,150 |
| - Community Care | 2,317 |
| - Homelessness Investment | 331 |
| - Regeneration | 1,710 |
| 21 st Century Homes investment | 10,250 |
| Total Expenditure | 49,686 |
| | |
| Resources | £'000 |
| HRA Core Programme | |
| - Prudential Borrowing supported by House Rents | 31,414 |
| - Receipts from council house sales | 4,232 |
| - Receipts from other HRA assets | 3,790 |
| 21 st Century Homes investment | |
| - Capital Expenditure funded from Current Revenue and Repairs and Renewals Fund | 8,275 |
| - 21 st Century Homes receipts | 300 |
| - Scottish Government subsidy | 1,675 |
| Total Available Resources | 49,686 |

2012-2013 CAPITAL BUDGET

General Services Expenditure* has been allocated as follows:

| General Services | Budget | |
|---|----------------|--------------|
| | £'000 | % |
| Children and Families | 38,936 | 21.4 |
| Corporate Governance | 2,590 | 1.4 |
| Council Wide / Corporate Projects | 31,599 | 17.4 |
| Health and Social Care | 10,029 | 5.5 |
| Police Expenditure (Share of Grant Funding) | 1,568 | 0.9 |
| Services for Communities | 96,989 | 53.4 |
| Total | 181,711 | 100.0 |



*Excluding expenditure on the Edinburgh trams project and including transfer of General Capital Grant made to Lothian and Borders Police Board.

EDINBURGH'S SERVICES - KEY STATISTICS

THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Estimate 2010) 486,120

Age Structure

0-4 25,574

5-15 46,751

16-24 67,970

25-34 94,555

35-44 69,105

45-64 112,772

Over 64 69,393

The Electorate:

Number on Roll (December 2011) 333,389

The Council:

Number of Councillors 58

Political Representatives (May 2012):

Liberal Democrats 3 members

The Labour Party 20 members

Scottish National Party 18 members

Conservative Party 11 members

Scottish Green Party 6 members

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

| Type of educational establishment | Number of units | Approx Number of children*/ places |
|---|-----------------|------------------------------------|
| Child and family centres* | 10 | 700 |
| Early years centres* | 4 | 200 |
| Nurseries (including nursery classes in primary and special schools) | 85 | 3,005 |
| Primary schools | 87 | 25,032 |
| Secondary schools | 23 | 18,732 |
| Special education schools or facilities | 20 | 910 |
| Residential care places in Young Persons Centres / secure accommodation units | n/a | 107 |
| Community centres and wings | 39 | n/a |
| Looked after Children | | Number of Children |
| Looked after at home | | 401 |
| Away from home: | | |
| Foster care | | 569 |
| Residential care | | 91 |
| With kinship carers, friends/relatives | | 280 |
| With prospective adopters | | 38 |
| Secure | | 13 |
| Other | | 6 |

*For child and family centres and early years centres the data shown represents the approximate number of children benefiting from the services provided at these establishments.

Corporate Governance – Culture and Sport

| | |
|--|-----------|
| Number of facilities managed by Edinburgh Leisure:- | |
| Sports centres and swimming pools | 20 |
| Golf courses | 6 |
| Bowling greens | 5 |
| Others (Meadows tennis complex, Port Edgar marina and Edinburgh International Climbing Arena) | 3 |
| Approximate number of Edinburgh Leisure visits in 2011-12 | 4,064,602 |
| Number of sports clubs supported | 171 |
| Number of sports grants to third parties | 53 |
| Number of arts grants to third parties | 39 |
| Number of museums and art galleries | 14 |
| Number of monuments | 200 |
| Number of visits to museums and galleries in 2011-12 | 635,640 |
| Approximate number of items in the collections of the museums and galleries | 200,000 |
| Number of attendances at the 12 funded festivals (2010) | 4,272,228 |
| Total attendance across four major funded venues (Festival Theatre, Kings Theatre, Royal Lyceum Theatre and Traverse Theatre) in 2011-12 | 407,651 |
| Number of visits to the Usher Hall in 2011-12 | 170,849 |

EDINBURGH'S SERVICES - KEY STATISTICS

Corporate Governance – Finance

| | |
|--|---------|
| Council Tax – Approximate number of chargeable dwellings | 245,000 |
| Council Tax – Net collectable charge | £228.6m |
| Non – Domestic Rates – Number of commercial properties | 19,000 |
| Non – Domestic Rates – Net collectable charge | £311m |
| Council Tax Benefit – Number of claimants | 41,000 |
| Council Tax Benefit – Amount of benefit paid | £36m |

Economic Development

| | |
|--|-------|
| Approximate new investment into Edinburgh's physical regeneration supported annually | £200m |
| Approximate new commercial investment into Edinburgh supported annually | £25m |
| Approximate annual increase in gross value added of intensively-supported businesses | 10% |
| Compound annual growth in visitor expenditure (2008/09 baseline) | 4.6% |
| People brought into employment, education or training annually | 2,800 |
| Approximate number of start-ups supported by Business Gateway annually | 1,500 |

Health and Social Care

| Service | Number of units | Approx Number of places |
|---|-----------------|-------------------------|
| Residential care – older people | 15 | 615 |
| Residential care – for adults with learning disabilities | 3 | 31 |
| Residential care – for adults with mental health problems | 2 | 11 |
| Day care – older people | 8 | 1,191 |
| Day care – for adults with learning disabilities | 5 | 282 |
| Day care – for adults with mental health problems | 2 | 147 |

Services for Communities

| | |
|---|----------------|
| Planning and Strategy / Corporate Property and Contingency Planning | |
| Approximate number of planning applications received annually | 4,000 |
| 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 £9.9bn |
| Approximate number of building warrant applications received annually | 4,800 |
| Transport | |
| Number of park and ride sites | 4 |
| Kilometres of bus lane | 66km |
| Approximate number of Bus Tracker signs | 350 |
| 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 | 27,801 |
| Number of parking ticket machines | 1,190 |
| Number of infrastructure facilities maintained :- | |
| Bridges | 283 |
| Tunnels | 4 |
| Culverts | 70 |
| Footbridges | 75 |
| Underpasses | 29 |
| Retaining walls (estimated) | 31km |

EDINBURGH'S SERVICES - KEY STATISTICS

Services for Communities (continued)

| | |
|--|-----------|
| Signalised junctions | 238 |
| Pedestrian crossings | 310 |
| Piers | 2 |
| Harbours | 1 |
| Reservoirs | 4 |
| Flood storage reservoirs | 2 |
| Flood defence walls | 45km |
| Flood embankments | 26km |
| Environment | |
| Length of public roads maintained | 1,378km |
| Approximate number of street lamps maintained | 63,300 |
| Approximate number of road related defects made safe annually | 37,000 |
| Approximate number of tonnes of waste collected annually | 230,576 |
| Approximate number of special bulky waste uplifts per year | 13,200 |
| Number of community recycling centres | 3 |
| Number of parks and gardens | 141 |
| Number of play areas | 150 |
| Number of allotment sites | 24 |
| Housing and Regeneration | |
| Stock of Council Houses (at 31 March 2011) | 20,906 |
| Approximate number of annual emergency repairs for council tenants | 12,232 |
| Community Safety | |
| Approximate number of food hygiene interventions undertaken annually | 3,000 |
| Approximate number of health and safety enforcements carried out annually | 2,000 |
| Approximate annual number of complaints relating to anti-social behaviour dealt with by the Noise Team | 7,500 |
| Performance and Community Engagement | |
| Number of Libraries (including mobile facilities) | 31 |
| Approximate number of books in library stock | 1,000,000 |
| Approximate number of visitors to libraries annually | 2,650,000 |

SCOTTISH COMPARATIVE STATISTICS

Net Expenditure

| | 2012-2013 | | 2011-2012 | |
|-----------|------------------|--------------------------------|------------------|--------------------------------|
| | Total £'000 | Per head of Population £ | Total £'000 | Per head of Population £ |
| Aberdeen | 451,600 | 2,080 | 450,380 | 2,106 |
| Dundee | 374,863 | 2,598 | 373,875 | 2,607 |
| Edinburgh | 1,047,380 | 2,155 | 1,018,183 | 2,132 |
| Glasgow | 1,555,220 | 2,623 | 1,558,077 | 2,648 |
| | <u>3,429,063</u> | <u>2,381</u> | <u>3,400,515</u> | <u>2,389</u> |

Total Revenue Funding from Scottish Government

| | 2012-2013 | | 2011-2012 | |
|-----------|------------------|--------------------------------|------------------|--------------------------------|
| | Total £'000 | Per head of Population £ | Total £'000 | Per head of Population £ |
| Aberdeen | 362,666 | 1,670 | 360,412 | 1,686 |
| Dundee | 316,396 | 2,193 | 317,377 | 2,213 |
| Edinburgh | 796,734 | 1,639 | 791,113 | 1,656 |
| Glasgow | 1,386,067 | 2,338 | 1,392,407 | 2,366 |
| | <u>2,861,863</u> | <u>1,987</u> | <u>2,861,309</u> | <u>2,010</u> |

NOTES:

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

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

Total Revenue Funding from Scottish Government excludes additional funding received through the floor arrangement such that each authority receives at least 85% of the average funding per head for Scotland as a whole.

Populations as at June 2010

| | |
|-----------|---------|
| Aberdeen | 217,120 |
| Dundee | 144,290 |
| Edinburgh | 486,120 |
| Glasgow | 592,820 |

GLOSSARY OF TERMS

Council Tax - With effect from April 1993 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 income derived from the levying of a £1 council tax for Band D properties.

National Non-Domestic Rate - A rate levied by each local authority upon each non-domestic property, expressed in pence per £ rateable value. It is prescribed by the Scottish Government.

General Fund - The fund to which all the expenses incurred by a local authority in the discharge of its functions under any Act are charged insofar as they are not met or provided for in any other such Act.

Ring-Fenced Grants - Government grants paid to local authorities in relation to specific service provision, e.g., Police grant. Ring-fenced grants are deducted from the total grant aid made available by Government to local authorities before the balance is distributed in the form of General Revenue Funding.

General Revenue Funding - This is the main form of Central Government support to local authorities. It is not related to specific services but is a general grant payable as a contribution towards the cost of total general fund expenditure. Distribution between authorities is based on the Government's assessment of their grant-aided expenditure level, non-domestic rate income and number and value of council tax properties.

Grant Aided Expenditure - This is the amount, in the Government's view, which needs to be spent to provide local authority services.

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