
**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2016-2017**

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CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2016-2017

INTRODUCTION

The purpose of this booklet is to complement the details of the revenue and capital budgets 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 2016-2017, 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 2016-2017 in December 2015. The Council continues to set aside funding to meet additional demands on its services due to demographic change and Council Tax remains frozen for the ninth successive year. Taken together, these factors and other cost pressures mean that almost £80m of savings require to be delivered in 2016-17. The longer term outlook remains challenging however further savings options have been identified as part of the Council's transformation programme to help meet the Council's longer term funding requirements.

Any enquiries about the contents of this booklet, which has been prepared based on the old Council structure, 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.

H Dunn
Acting Executive Director
of Resources
April 2016

2016-2017 REVENUE BUDGET

THE FUNDING OF THE COUNCIL'S SERVICES

Council Services

The Council is responsible for providing services such as education, children's social work, housing and culture and leisure, while valuation services are provided through joint boards with neighbouring authorities; responsibility for the Forth Road Bridge transferred 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. Adult social care services are provided through Integrated Joint Board arrangements from April 2016.

Revenue Expenditure

Revenue expenditure is the day-to-day costs incurred by the Council in providing services. It includes salaries, building 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 2016-2017, Council Tax income represents 25% of the Council's net General Fund Expenditure.

2016-17 REVENUE BUDGET

SUMMARY OF CHARGES TO BE LEVIED

Council Taxes

Band	Council Tax band limits (property value)	Council Tax 2016-2017	Council Tax 2015-2016
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 2016 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	2016-2017	2015-2016
National Business Rate	48.4p per £	48.0p per £
Properties with rateable value greater than £35,000 (2015-2016 £35,000)	51.0p per £	49.3p 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 2017. Following revaluation on 1 April 2010 the thresholds are set out below:

Thresholds by rateable value £	2016-2017	2015-2016
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

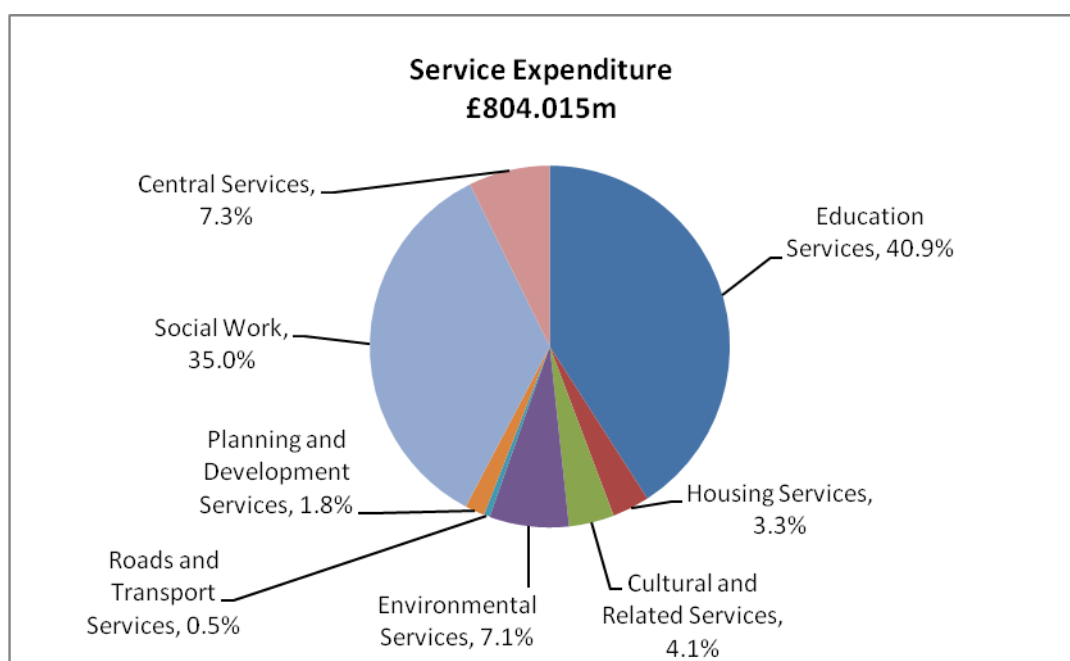
* *Businesses with multiple properties whose combined rateable value is £35,000 or less will be eligible for relief of 25% for each property with a rateable value of £18,000 or less.*

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

2016-2017 REVENUE BUDGET

**GENERAL FUND
FUNCTIONAL SUMMARY**

	Budget £'000	Notional Band D Equivalent £
Service Expenditure		
Education Services	329,401	415
Housing Services (Non-HRA)	26,813	34
Cultural and Related Services	32,566	41
Environmental Services	57,099	72
Roads and Transport Services	4,327	5
Planning and Development Services	14,077	18
Social Work	281,173	354
Central Services	58,559	74
	<hr/>	<hr/>
	804,015	1,013
Other Adjustments		
Loans Charges	114,755	145
Other Net Expenditure	7,463	10
Contribution to / (from) Reserves	1,165	1
Council Tax Reduction Scheme*	26,252	N/A
	<hr/>	<hr/>
Total Expenditure to be Funded	953,650	1,169

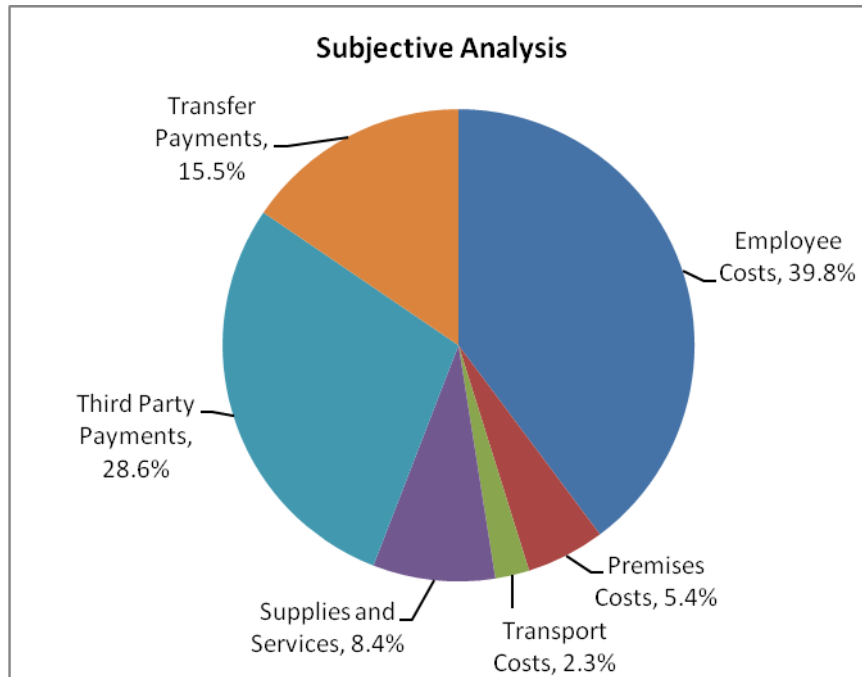


* The sum shown for the Council Tax Reduction Scheme is funded in full by the Scottish Government.

2016-2017 REVENUE BUDGET

GENERAL FUND SERVICES SUBJECTIVE ANALYSIS

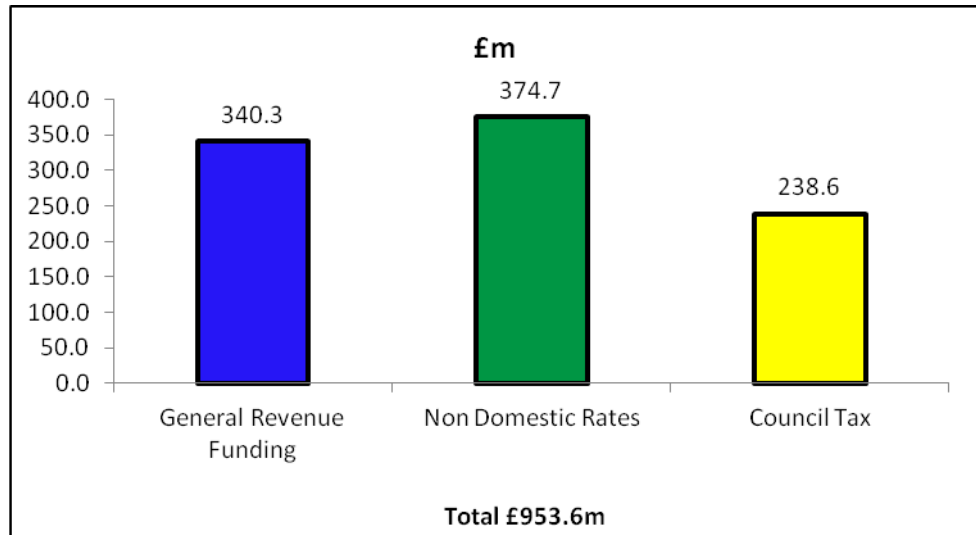
	Budget £'000	%
Employee Costs	537,639	39.8
Premises Costs	72,919	5.4
Transport Costs	31,638	2.3
Supplies and Services	113,174	8.4
Third Party Payments	386,943	28.6
Transfer Payments	209,482	15.5
Gross Expenditure	1,351,795	100.0
Income	(547,780)	
Net Expenditure	804,015	



2016-2017 REVENUE BUDGET

FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2016-2017.



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; for 2016-17, the allocation is £26.252m.

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

2016-2017 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 2016-2017

	£'000
Expenditure	
Housing Management	22,256
Repairs and Maintenance	18,060
Debt Service Costs	39,379
Environmental Maintenance	2,975
Temporary Accommodation	9,532
Bad Debt Provision	1,100
Revenue Investment	14,161
Gross Expenditure	<u>107,463</u>
Income	
Net Rental Income	94,111
Temporary Accommodation	9,592
Other Income	3,760
	<u>107,463</u>

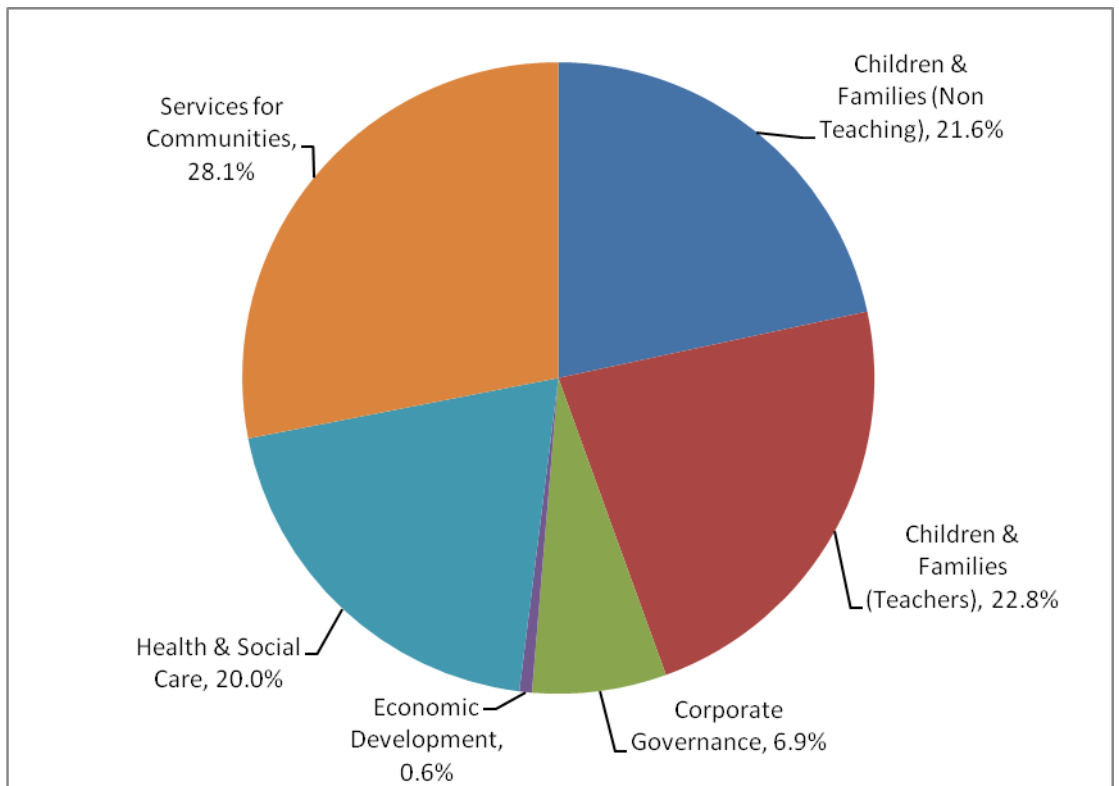
Average Weekly Rent 2015-2016	Average Weekly Rent 2016-2017	Average Weekly Rent Increase	Change
£	£	£	%
92.79	94.65	1.86	2

2016-2017 REVENUE BUDGET

STAFFING SUMMARY

SERVICE	December 2015		December 2014	
	No. (FTE)	% of Total	No. (FTE)	% of Total
Children and Families (Non-Teaching)	3,276	21.6	3,415	22.0
Children and Families (Teachers)	3,462	22.8	3,425	22.0
Corporate Governance	1,040	6.9	1,120	7.2
Economic Development	97	0.6	102	0.7
Health and Social Care	3,024	20.0	3,170	20.4
Services for Communities	4,253	28.1	4,302	27.7
Total	15,152	100.0	15,534	100.0

Snapshot of Council Employees at December 2015 as per Workforce Planning data.



FUNDING STATISTICS

COUNCIL TAX BASE 2016-2017

Properties per Band:

A	23,248
B	47,011
C	43,969
D	37,823
E	40,177
F	24,402
G	20,893
H	3,910
TOTAL	241,433
Band D Equivalent	255,964
<i>Less:</i> Discounts, Exemptions and Provision for Non Payment	(52,330)
<i>Add:</i> Contributions in lieu	499
Net Tax Base	204,133

	Edinburgh	Aberdeen	Dundee	Glasgow
Band D Tax	£1,169	£1,230	£1,211	£1,213
Net Tax Base	204,133	93,981	48,746	206,594
	£'000	£'000	£'000	£'000
Net Expenditure to be Funded by Council Tax	238,631	115,634	59,033	250,599

2016-2017 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 2016-2017 Capital Budget includes expenditure on the following projects:

- Wave 3 Schools - £29.607m
- Further investment on the Children and Families estate - £19.703m
- Asset Management Works across the Council-wide estate - £24.044m
- Carriageway and Footway Works including Street Lighting and a city wide LED street lighting replacement programme - £23.320m
- Phase 2 Water of Leith Flood Prevention Works - £11.637m
- Royston Care Home - £3.972m

2016-2017 CAPITAL BUDGET

The table below details the sources of funds available to finance capital expenditure in 2016-2017.

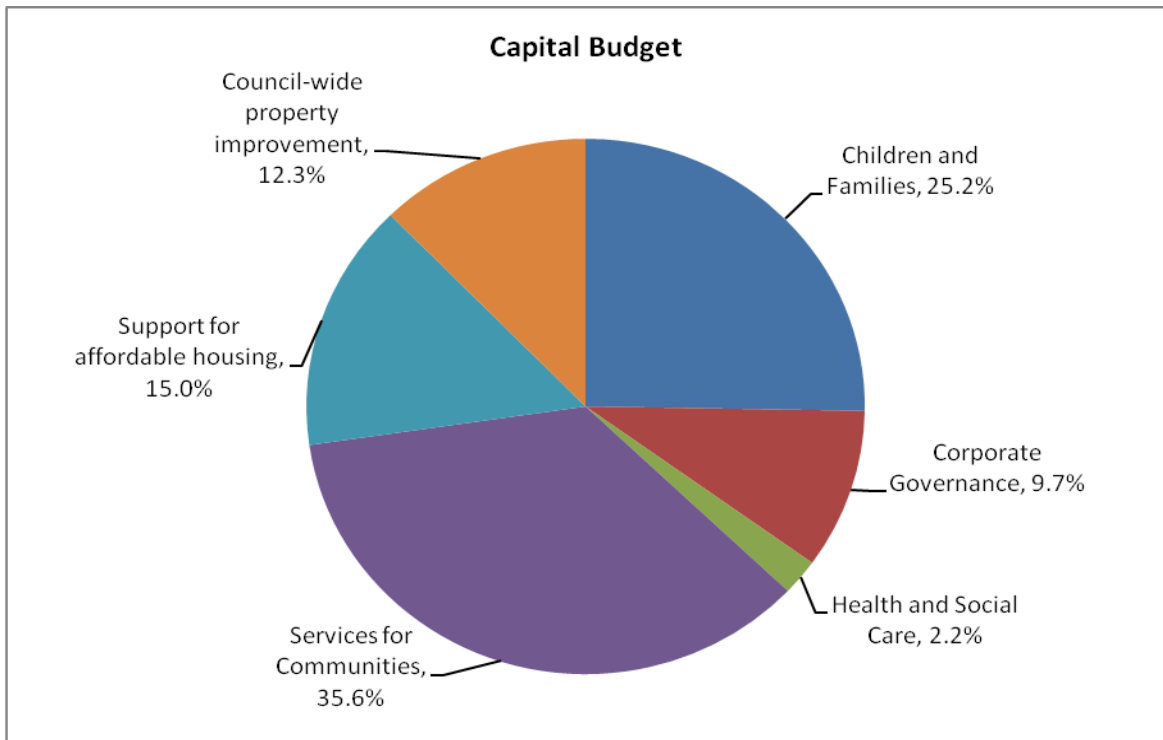
Resources	General Services £'000
Prudential Borrowing supported by Service Areas for General Services Projects	44,491
Prudential Borrowing supported by Council Tax	42,798
Cycling, Walking and Safer Streets	540
Management Development Funding	29,248
General Capital Grant	38,795
Capital Receipts and other contributions	23,134
Total Available Resources	179,006

As can be seen from the table below, general services total expenditure of £195.404m is greater than total available resources of £179.006m by £16.398m. This difference is over-programming and is based on the phasing of project costs over the period of the investment programme.

General Services Expenditure has been allocated as follows:

General Services	Budget £'000	%
Children and Families	49,310	25.2
Corporate Governance	18,879	9.7
Health and Social Care	4,229	2.2
Services for Communities	69,694	35.6
Support for affordable housing	29,248	15.0
Council-wide property improvement	24,044	12.3
Total	195,404	100.0

2016-2017 CAPITAL BUDGET



Analysis of 2016-2017 HRA Capital Budget

Expenditure Budget Heading	£'000
HRA Core Programme	
- Housing investment Work	31,000
- Neighbourhood environmental investment	2,000
- Community care	1,550
- Other capital expenditure	2,700
- Regeneration	1,000
21 st Century Homes investment	10,258
Total Expenditure	48,508
Resources	£'000
HRA Core Programme	
- Prudential Borrowing supported by House Rents	22,884
- Capital Expenditure funded from Current Revenue	10,256
- Receipts from Council House sales and other HRA assets	3,489
- Owners' Contributions	1,621
21 st Century Homes investment	
- Capital Expenditure funded from Current Revenue and Repairs and Renewals Fund	7,193
- Developers' Contributions	2,183
- Scottish Government subsidy	736
- Prudential Borrowing supported by House Rents	146
Total Available Resources	48,508

EDINBURGH'S SERVICES - KEY STATISTICS

THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Estimate 2016) 502,615

Age Structure

0-4 26,999

5-15 50,664

16-24 62,674

25-34 97,023

35-44 70,634

45-64 118,461

Over 64 76,160

The Electorate:

Number on Roll (February 2015) 373,963

The Council:

Number of Councillors 58

Political Representatives (January 2016):

Labour Party 21 members

Scottish National Party 17 members

Conservative Party 11 members

Scottish Green Party 5 members

Liberal Democrats 2 members

Independent 2 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

Population (Mid-Year Estimate 2016)		Number of Children
Age 0-2		16,443
Age 3-4		10,556
Age 5-16		54,898
Age 0-16		81,897
Age 17		4,788
Age 0-17		86,685
Age 18		5,735
Type of educational establishment	Number of units	Approx Number of children /places
Early years centres	15	1,033
Nurseries (including nursery classes in primary and special schools)	85	3,984
Partner Provider Nurseries	112	4,204
Primary schools	88	28,804
Secondary schools	23	18,163
Special education schools or facilities	12	666
Residential care places in Young Persons' Centres / secure accommodation units	12	73
Community centres and wings	37	N/A
Outdoor Education Centres	3	N/A
Looked after Children		Number of Children
Total Looked After Population		1,424
Looked after at home		340
Away from home:		
Foster care		609
Residential care		79
With kinship carers, friends/relatives		344
With prospective adopters		34
Secure		10
Other		8

Note 1 For Early Years, the data shown represents the approximate number of children benefiting from the services provided at these establishments at January 2016.

Note 2 For Primary, Secondary and Special school rolls and establishments, the information is taken from September 2015'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 November 2015.

EDINBURGH'S SERVICES - KEY STATISTICS

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 2015	4,570,000
Number of sports clubs supported	114
Number of sports grants to third parties	58
Number of arts grants to third parties	36
Number of museums and art galleries	15
Number of monuments	200
Number of visits to museums and galleries including outreach - 2015	869,807
Approximate number of items in the collections of the museums and galleries	200,000
Attendance at major festivals (2015)	4,154,278
Total attendance across four major funded venues (Festival Theatre, Kings Theatre, Royal Lyceum Theatre and Traverse Theatre) (Oct 2014-Nov 2015)	656,035
Number of visits to the Usher Hall in 2015	243,857
Number of visits to the Usher Hall in 2014	229,559
Number of visits to the Usher Hall in 2013	198,198

Finance

Council Tax – Approximate number of chargeable dwellings	242,986
Council Tax – Net collectable charge	£238.6m
Non – Domestic Rates – Number of commercial properties	20,173
Non – Domestic Rates – Net collectable charge	£374.7m
Council Tax Reduction – Number of claimants in 2014-2015	37,033
Council Tax Reduction – Amount of benefit paid in 2014-2015	£26.5m

Economic Development

	2015	2014
New investment into Edinburgh's physical regeneration supported by Economic Development Service	£275.7m	£111.7m
People helped into work or learning by Economic Development Service	4,127	4,567
Support the creation and safeguarding of 2,000 jobs (net) in Edinburgh	953	985

EDINBURGH'S SERVICES - KEY STATISTICS

Health and Social Care

Service	Number of units	Approx Number of places
Residential care – older people	13	594
Residential care – for adults with learning disabilities	3	21
Day care – older people	5	327
Day care – for adults with learning disabilities	2	336
Assessments completed 2014-15		13,944
Number of older people supported in care homes (Oct 2015)		2,627
Number of adults under 65 supported in care homes (Oct 2015)		256
Number of people receiving domiciliary care (Dec 2015)		4,783
Number of people receiving equipment (Apr-Sept 2015)		11,717

Services for Communities

Planning and Strategy / Corporate Property and Contingency Planning	
Approximate number of planning applications received annually	4,700
Approximate value of the developments in 2015 that Planning were involved in (which were completed in 2015, 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	5,000
Transport (including roads)	
Number of park and ride sites	3
Kilometres of bus lane	65
Number of bus lane camera sites	9
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	31,649
Number of parking ticket machines	1,185
Number of infrastructure facilities maintained :-	
Bridges	312
Tunnels	4
Culverts	81
Footbridges	69
Underpasses	20
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	64,262
Approximate number of road related defects made safe annually	39,000
Environment	
Approximate number of tonnes of waste collected annually	215,000
Approximate number of special bulky waste uplifts per year	15,000
Number of community recycling centres	3
Number of parks and gardens	138
Number of play areas	152
Number of allotment sites	37
Housing and Regeneration	
Stock of Council Houses (at 31 January 2016)	19,920
Approximate number of annual emergency repairs for council tenants	15,031
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	5,727
Approximate number of books in library stock	1,300,000
Approximate number of visitors to libraries annually	3,200,000

SCOTTISH COMPARATIVE STATISTICS

Net Expenditure

	2016-2017		2015-2016	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	436,159	1,865	442,262	1,910
Dundee	344,664	2,292	349,944	2,339
Edinburgh	953,650	1,897	975,066	1,961
Glasgow	1,483,381	2,447	1,510,080	2,505
	<u>3,217,854</u>	<u>2,155</u>	<u>3,277,352</u>	<u>2,213</u>

Total Revenue Funding from Scottish Government

	2016-2017		2015-2016	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	329,668	1,410	337,989	1,460
Dundee	285,065	1,895	293,461	1,962
Edinburgh	717,466	1,427	739,252	1,487
Glasgow	1,219,974	2,013	1,259,481	2,089
	<u>2,552,173</u>	<u>1,709</u>	<u>2,630,183</u>	<u>1,776</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 for 2016-17 are as notified in Finance Circular 1/2016](#)

Estimated Populations mid 2016

Aberdeen	233,890
Dundee	150,409
Edinburgh	502,615
Glasgow	606,166

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 Joint Board.

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.