
**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2013-2014**

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**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2013-2014**

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 covering the period 2012-2013 to 2014-2015. This is therefore the second year of the 3 year period. The Council set a one year budget for 2013-2014 at the Council meeting in February 2013.

This publication provides a summary of revenue and capital expenditure and funding for 2013-2014, 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.

Any enquiries about the contents should be made to Head of Finance, Waverley Court, Level 2:6, 4 East Market Street, Edinburgh, EH8 8BG, Tel. 0131-469-3172 or e-mail corporate.finance@edinburgh.gov.uk.

A D Maclean
Director of Corporate Governance
May 2013

2013-2014 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 valuation services and the Forth Road Bridge are provided through joint boards with neighbouring authorities. Police and fire and rescue services which had been provided through joint boards will be provided through new single Scottish services from 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 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 small 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 2013-2014, Council Tax income represents 24% of the Council's net General Fund Expenditure.

2013-2014 REVENUE BUDGET

SUMMARY OF CHARGES TO BE LEVIED

Council Taxes

Band	Council Tax band limits (property value)	Council Tax 2013-2014	Council Tax 2012-2013
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	2013-2014	2012-2013
National Business Rate	46.2p per £	45.0p per £
Properties with rateable value greater than £35,000 (2012-2013 £35,000)	47.1p per £	45.8p per £
Empty Property Rate	10%	50%

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 2014. Following revaluation on 1 April 2010 the thresholds are set out below:

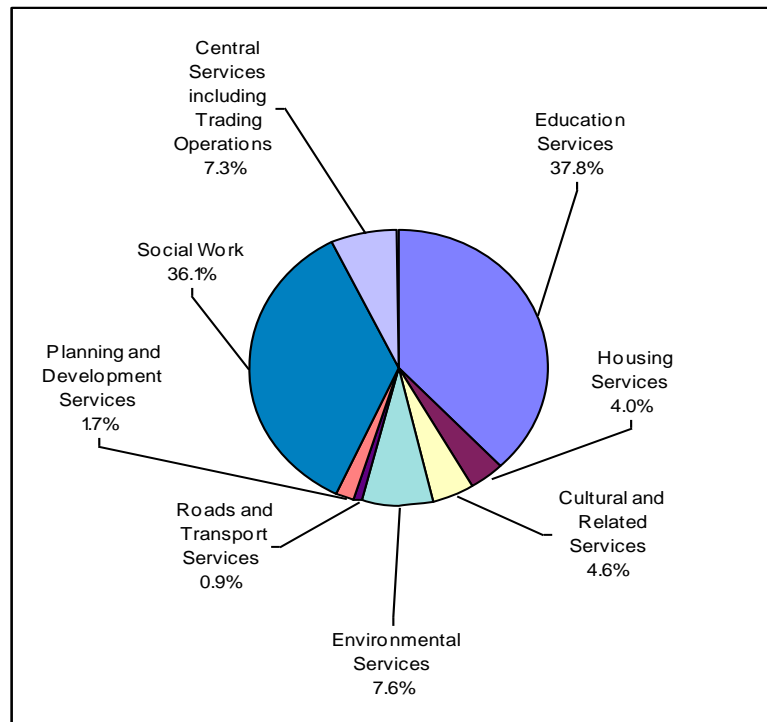
Thresholds by rateable value £	2013-2014	2012-2013
100% relief	£10,000	£10,000
50% relief	£12,000	£12,000
25% relief	£18,000	£18,000
Upper limit for combined rateable value*	£25,000	£25,000

* *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.*

2013-2014 REVENUE BUDGET

**GENERAL FUND
FUNCTIONAL SUMMARY**

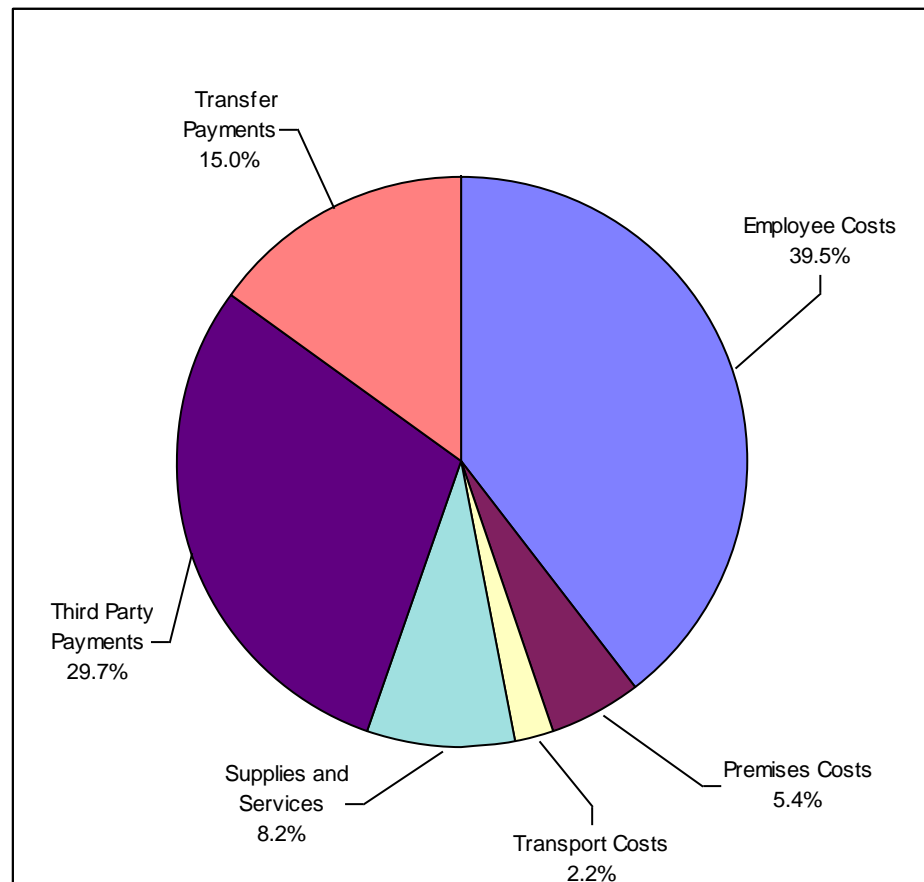
	Budget £'000	Band D Equivalent £
Service Expenditure		
Education Services	301,886	368
Housing Services (Non-HRA)	31,954	36
Cultural and Related Services	36,520	44
Environmental Services	61,125	74
Roads and Transport Services	6,995	9
Planning and Development Services	13,433	16
Social Work	288,703	352
Central Services (including Trading Operations)	58,694	71
	<hr/>	<hr/>
	799,310	970
Other Adjustments		
Loans Charges	122,778	150
Equal Pay Costs	2,007	2
Other Non-Service Specific Expenditure	13,156	19
Dividend Income	(2,000)	(2)
Contribution to / (from) Reserves	1,280	2
Council Tax Reduction Scheme	22,964	28
	<hr/>	<hr/>
Total Expenditure to be Funded	959,495	1,169



2013-2014 REVENUE BUDGET

GENERAL FUND SERVICES SUBJECTIVE ANALYSIS

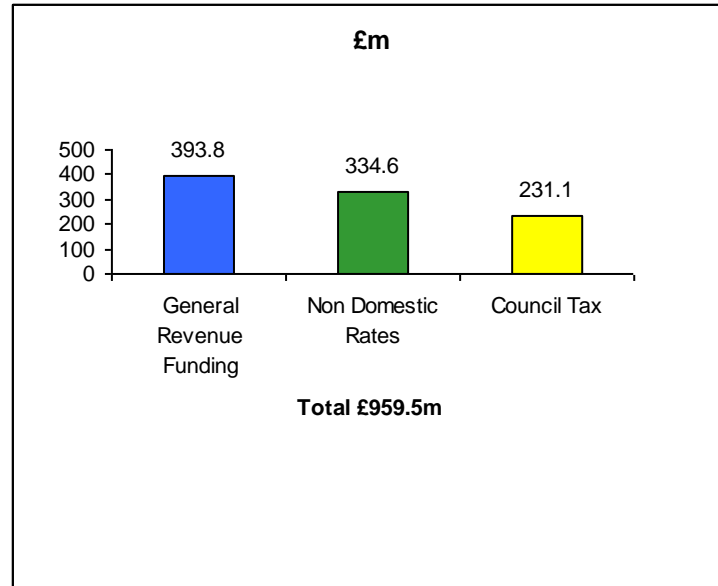
	Budget £'000	%
Employee Costs	528,401	39.5
Premises Costs	71,820	5.4
Transport Costs	30,109	2.2
Supplies and Services	109,376	8.2
Third Party Payments	397,776	29.7
Transfer Payments	201,464	15.0
Gross Expenditure	1,338,946	100.0
Income	(539,636)	
Net Expenditure	799,310	



2013-2014 REVENUE BUDGET

FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2013-2014.



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

2013-2014 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 2013-14

	£'000
Expenditure	
Employee Costs	10,679
Premises Costs	27,807
Transport Costs	147
Supplies and Services	3,459
Third Party Payments	2,963
Support Services	6,065
Capital Financing Costs	47,854
Gross Expenditure	<u>98,974</u>
Income	
Fees and Charges	1,543
Service Charges	9,654
Rental Income-houses	86,794
Rental Income-others	532
Other Income	451
Total Income	<u>98,974</u>

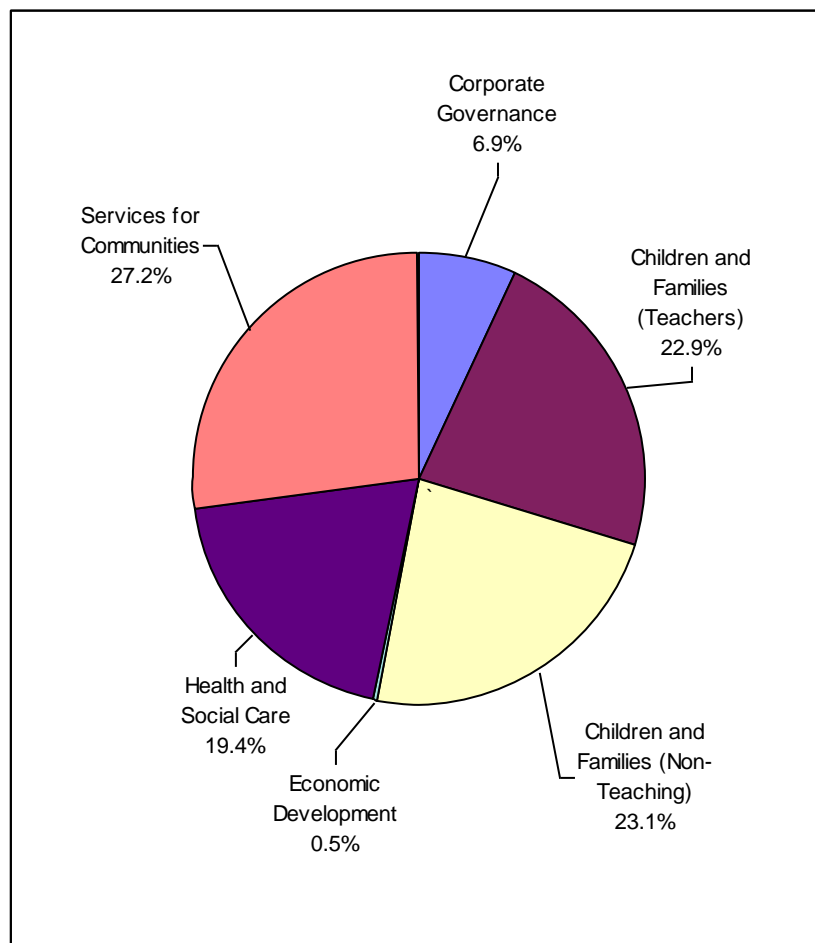
Average Weekly Rent 2012-2013	Average Weekly Rent 2013-2014	Average Weekly Rent Increase	Change
£	£	£	%
80.78	85.55	4.77	5.9

2013-2014 REVENUE BUDGET

STAFFING SUMMARY

SERVICE	January 2013	
	No. (FTE)	% of Total
Corporate Governance	1,040	6.9
Children and Families (Teachers)	3,431	22.9
Children and Families (Non-Teaching)	3,466	23.1
Economic Development	80	0.5
Health and Social Care	2,907	19.4
Services for Communities	4,079	27.2
Total	15,003	100.0

Snapshot of Council Employees at January 2013 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 February 2012 was 15,051 FTE.



FUNDING STATISTICS

COUNCIL TAX BASE 2013-2014

Properties per Band:

A	23,138
B	46,646
C	43,155
D	36,528
E	38,879
F	23,535
G	20,232
H	3,737
TOTAL	<u>235,850</u>
Band D Equivalent	249,301
<i>Less:</i> Discounts and Exemptions	(44,552)
<i>Add:</i> Contributions in lieu	549
Tax Base	<u>205,298</u>

	Edinburgh	Aberdeen	Dundee	Glasgow
Tax Base	205,298	83,108	49,336	216,513
Provision for Non Payment	<u>7,573</u>	<u>1,995</u>	<u>1,579</u>	<u>10,826</u>
Net Tax Base	<u>197,725</u>	<u>81,113</u>	<u>47,757</u>	<u>205,687</u>
Net Expenditure	£'000	£'000	£'000	£'000
To be Funded by Council Tax	<u>231,141</u>	<u>99,793</u>	<u>57,834</u>	<u>249,499</u>
Band D Tax	<u>£1,169</u>	<u>£1,230</u>	<u>£1,211</u>	<u>£1,213</u>

2013-2014 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 2013-2014 Capital Budget includes expenditure on the following projects:

- Wave 3 Schools - £5.724m
- Investment on the Children and Families estate - £9.645m
- Asset Management Works - £13.945m
- Additional function space and office at the Edinburgh International Conference Centre - £10.849m
- Carriageway and Footway Works including Street Lighting - £24.880m
- Flood prevention - £13.203m
- Delivery of affordable housing through National Housing Trust - £35.458m

2013-2014 CAPITAL BUDGET

The table below details the sources of funds available to finance capital expenditure in 2013-2014.

Resources	General Services £'000
Prudential Borrowing supported by Departments for General Services Projects	51,936
Prudential Borrowing supported by Council Tax	53,672
Prudential Borrowing made available from savings approved within 2013/14 revenue budget	15,000
Cycling, Walking and Safer Streets	519
Management Development Funding	22,138
General Capital Grant	39,937
Capital Receipts and other contributions	8,394
Total Available Resources	191,596

As can be seen from the table on page 13, general services total expenditure of £170.740m is less than total available resources of £191.596m by £20.856m. The difference of £20.856m is under-programming and is based on the phasing of project costs over the period of the investment programme.

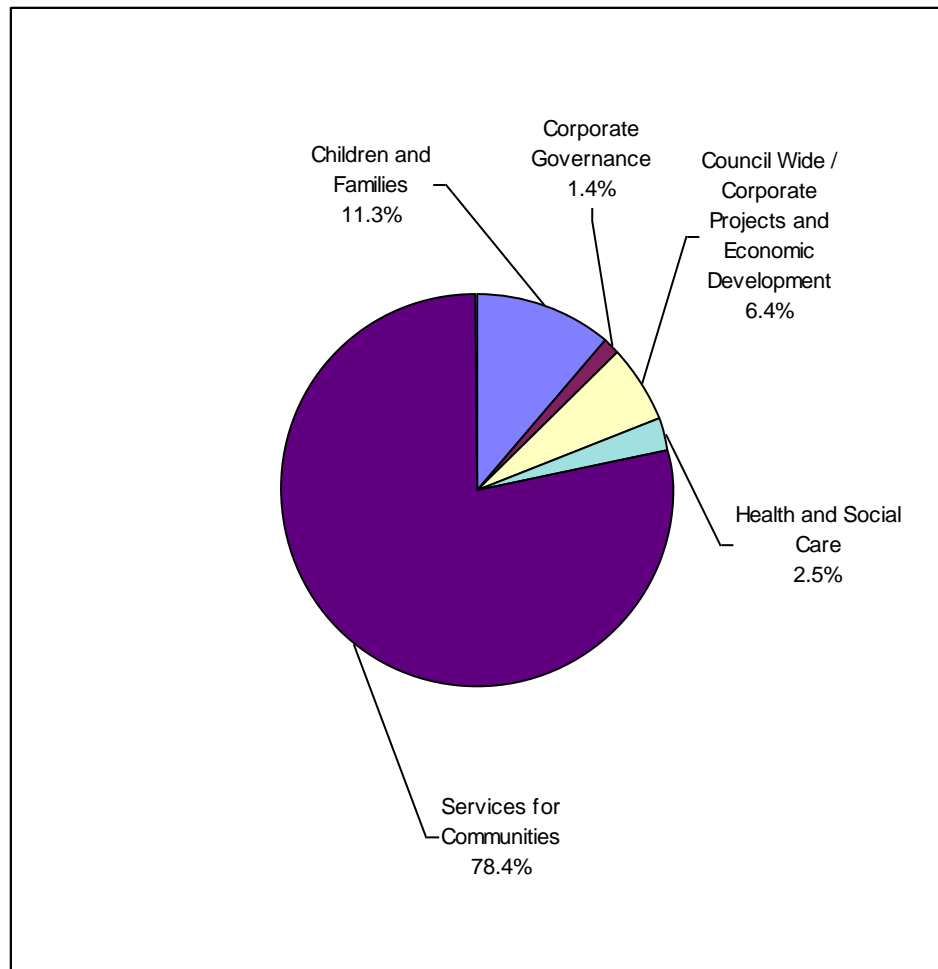
Analysis of 2013-2014 HRA Capital Budget

Expenditure Budget Heading	£'000
HRA Core Programme	
- Housing investment including Scottish Housing Quality Standard Work	29,727
- Neighbourhood environmental investment	2,150
- Community care	1,592
- Other capital expenditure	4,100
- Regeneration	400
21 st Century Homes investment	13,908
Total Expenditure	51,877
Resources	£'000
HRA Core Programme	
- Prudential Borrowing supported by House Rents	33,458
- Receipts from council house sales	1,496
- Owners Contributions	3,015
21 st Century Homes investment	
- Capital Expenditure funded from Current Revenue and Repairs and Renewals Fund	8,749
- 21 st Century Homes receipts	650
- Scottish Government subsidy	4,509
Total Available Resources	51,877

2013-2014 CAPITAL BUDGET

General Services Expenditure* has been allocated as follows:

General Services	Budget	
	£'000	%
Children and Families	19,269	11.3
Corporate Governance	2,481	1.4
Council Wide / Corporate Projects and Economic Development	10,903	6.4
Health and Social Care	4,246	2.5
Services for Communities	133,841	78.4
Total	170,740	100.0



*Excluding expenditure on the Edinburgh trams project .

EDINBURGH'S SERVICES - KEY STATISTICS

THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Estimate 2011) 495,360

Age Structure

0-4 26,709

5-15 46,951

16-24 68,700

25-34 98,574

35-44 69,652

45-64 114,850

Over 64 69,924

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

Population (Mid-Year Estimate 2011)		Number of Children
Age 0-2		16,519
Age 3-4		10,190
Age 5-16		51,516
Age 0-16		78,225
Age 17		5,165
Age 0-17		83,390
Age 18		6,343
Type of educational establishment	Number of units	Approx Number of children* /places
Child and family centres	9	700
Early years centres	5	240
Nurseries (including nursery classes in primary and special schools)	84	4,788
Partner Provider Nurseries	120	3,404
Primary schools	88	25,887
Secondary schools	23	18,514
Special education schools or facilities	12	659
Residential care places in Young Persons' Centres / secure accommodation units	n/a	86
Community centres and wings	39	n/a
Looked after Children		Number of Children
Total Looked After Population		1,421
Looked after at home		377
Away from home:		
Foster care		602
Residential care		89
With kinship carers, friends/relatives		295
With prospective adopters		41
Secure		11
Other		6

Note 1 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.

Note 2 For Primary, Secondary and Special school establishments, the information is taken from September 2012's school census.

Note 3 A new Gaelic primary school, Parkside Primary School (Bun-sgoil Taobh na-Páirce), is due to open in August 2013, increasing the number of primary schools to 88.

EDINBURGH'S SERVICES - KEY STATISTICS

Corporate Governance – Culture and Sport

Number of facilities managed by Edinburgh Leisure:-	
Sports centres and swimming pools	19
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 2012	4,613,985
Number of sports clubs supported	108
Number of sports grants to third parties	49
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 including outreach - 2012	780,101
Approximate number of items in the collections of the museums and galleries	200,000
Number of attendances at the 12 funded festivals (2011)	3,803,005
Total attendance across four major funded venues (Festival Theatre, Kings Theatre, Royal Lyceum Theatre and Traverse Theatre) (Feb 2012-Jan 2013)	443,822
Number of visits to the Usher Hall in 2012	187,394

Corporate Governance – Finance

Council Tax – Approximate number of chargeable dwellings	236,000
Council Tax – Net collectable charge	£231.1m
Non – Domestic Rates – Number of commercial properties	19,000
Non – Domestic Rates – Net collectable charge	£337m
Council Tax Benefit – Number of claimants in 2012-2013	40,000
Council Tax Benefit – Amount of benefit paid in 2012-2013	£36m

Economic Development

	2011-12	2009-12
New investment into Edinburgh's physical regeneration supported by Economic Development Service	£148m	£496.9m
New commercial investment into Edinburgh supported by Economic Development Service	£6.7m	£56.4m
People helped into work or learning by Economic Development Service	5,135	8,602

EDINBURGH'S SERVICES - KEY STATISTICS

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
Assessments carried out	2011-12	25,358
Number of older people supported in care homes	Nov 12	2,757
Number of adults under 65 supported in care homes	Nov 12	272
Number of people receiving domiciliary care	Nov 12	4,212
Number of people receiving equipment	2011-12	8,144

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 (including roads)	
Number of park and ride sites	4
Kilometres of bus lane	66
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	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
Signalised Junctions	237
Pedestrian Crossings	319
Variable Message Signs (driver information)	31
Variable Message Signs (car park information)	28

EDINBURGH'S SERVICES - KEY STATISTICS

Services for Communities (continued)

Piers	2
Harbours	1
Reservoirs	4
Flood storage reservoirs	2
Flood defence walls	4.8km
Flood embankments	2.6km
Length of public roads maintained	1,443km
Approximate number of street lamps maintained	63,632
Approximate number of road related defects made safe annually	48,847
Environment	
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 2012)	20,906
Approximate number of annual emergency repairs for council tenants	12,232
Community Safety (including Libraries)	
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	
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

	2013-2014		2012-2013	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	421,114	1,910	451,600	2,080
Dundee	331,458	2,277	374,863	2,598
Edinburgh	960,040	1,938	1,047,380	2,155
Glasgow	1,493,627	2,494	1,555,220	2,623
	3,206,239	2,196	3,429,063	2,381

Total Revenue Funding from Scottish Government

	2013-2014		2012-2013	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	320,420	1,454	365,674	1,684
Dundee	285,017	1,958	316,396	2,193
Edinburgh	731,242	1,476	818,726	1,684
Glasgow	1,240,022	2,071	1,386,067	2,338
	2,576,701	1,765	2,886,863	2,004

NOTES:

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

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

The 2013-2014 figures take account of the impact of significant changes to local government responsibility, namely the transfer of Police and Fire and Rescue services to Central Government and the introduction of the Council Tax Reduction scheme and Scottish Welfare Fund.

Estimated Populations as at June 2011

Aberdeen	220,420
Dundee	145,570
Edinburgh	495,360
Glasgow	598,830

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. 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. Following the transfer of Police services to the Scottish Government with effect from April 2013, the proportion of overall grant support they represent is very small.

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 for Work and Pensions subsidy, and floor adjustments for each authority.