
**CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2018-2019**

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CITY OF EDINBURGH COUNCIL
KEY FACTS and FIGURES 2018-2019

INTRODUCTION

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

This publication provides a summary of revenue and capital expenditure and funding for 2018-2019, 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 confirmed a one year funding settlement for 2018-2019 in February 2018. The outlook in the years ahead remains challenging but it is anticipated that further measures identified as part of the Council's Change Strategy will contribute towards addressing longer-term savings requirements.

It should be noted that small differences in the figures presented may arise due to roundings.

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 email <mailto:corporate.finance2@edinburgh.gov.uk>.

Stephen S. Moir
Executive Director of Resources
July 2018

2018-2019 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, culture and leisure, roads maintenance and waste collection and recycling. Valuation services are provided through joint boards with neighbouring authorities; and the Scottish Government is responsible for the operation and maintenance of the Forth Road Bridge. Adult social care services are provided through the Edinburgh Integration Joint Board.

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 around 2% of net expenditure funded by Ring-Fenced Grant, this funding is distributed amongst authorities through 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 Scottish 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 Scottish Government. In 2018-2019, Council Tax income represents 28.6% of the Council's net General Fund Expenditure, having increased in light of changes to charges for higher banded properties.

2018-2019 REVENUE BUDGET

SUMMARY OF CHARGES TO BE LEVIED

Council Taxes

The Council Taxes for the City of Edinburgh Council for the financial year 2018-2019 have been set under the provisions of section 93 of the Local Government Finance Act 1992, as amended by The Council Tax (Substitution of Proportion) (Scotland) Order 2016.

In order to maintain local services, the Council has approved a 3% increase across all bands, from April 2018, as shown in the table below.

Band	Council Tax band limits (property value)	Council Tax 2018-2019	Council Tax 2017-2018
A	Below £27,000	£826.79	£802.71
B	£27,001 - £35,000	£964.60	£936.50
C	£35,001 - £45,000	£1,102.39	£1,070.28
D	£45,001 - £58,000	£1,240.19	£1,204.07
E	£58,001 - £80,000	£1,629.47	£1,582.01
F	£80,001 - £106,000	£2,015.31	£1,956.61
G	£106,001 - £212,000	£2,428.71	£2,357.97
H	Above £212,000	£3,038.47	£2,949.97

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 2017 will be valued on the basis of its open market value as if it had been sold on 1 April 1991.

Following the introduction by the Scottish Government in April 2017 of changes to the multipliers applied to properties in bands E-H, households may be entitled to relief from the resulting increase in charges relating to these bands. This relief does not, however, include the 3% increase across all bands.

2018-2019 REVENUE BUDGET

Non-Domestic (Business) Rates	2018-2019	2017-2018
National Business Rate	48.0p per £	46.6p per £
Properties with rateable value greater than £51,000 (2017-2018 £51,000)	50.6p per £	49.2p 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 2019. Following revaluation on 1 April 2017 the thresholds are set out below:

Thresholds by rateable value	2018-2019	2017-2018
100% relief	£15,000	£15,000
25% relief	£15,000 - £18,000	£15,000 - £18,000
Upper limit for combined rateable value*	£35,000	£35,000

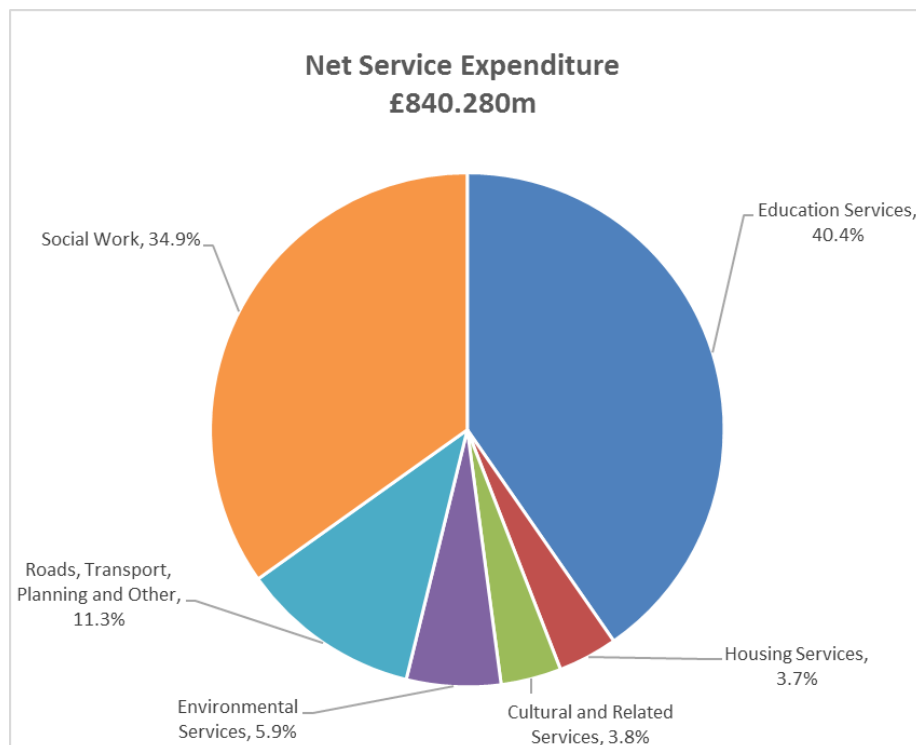
** Businesses with multiple properties whose combined rateable value is £35,000 or less will be eligible for relief of 25% for each property with a rateable value of £18,000 or less.*

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

2018-2019 REVENUE BUDGET

**GENERAL FUND
FUNCTIONAL SUMMARY**

	Net Budget £'000	Notional Band D Equivalent £
Service Expenditure		
Education Services	339,527	438
Housing Services (Non-HRA)	31,510	41
Cultural and Related Services	32,013	41
Environmental Services	49,922	64
Roads, Transport, Planning and Other	95,290	123
Social Work	292,018	376
Net Expenditure	840,280	1,083
Other Adjustments		
Other Net Expenditure	9,130	12
Contribution to / (from) Reserves	474	1
Services Total	849,884	
Council Tax Reduction Scheme*	26,672	N/A
Loans Charges	112,544	144
Total Expenditure to be Funded	989,100	1,240

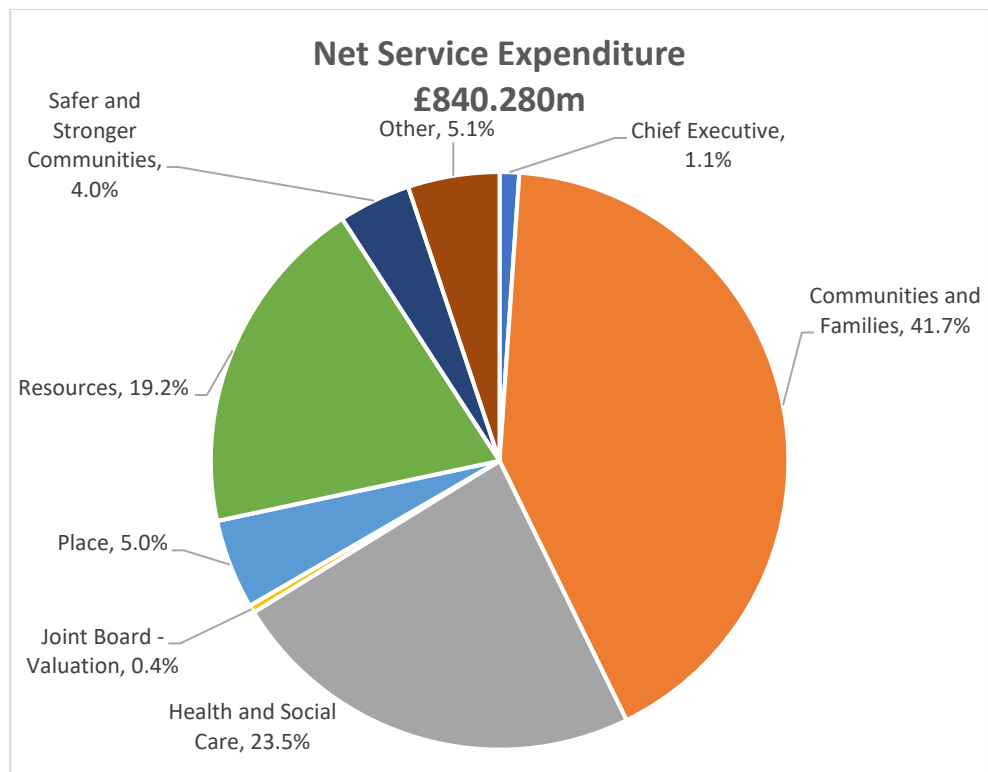


* The sum shown for the Council Tax Reduction Scheme is funded in full by the Scottish Government.

2018-2019 REVENUE BUDGET

**GENERAL FUND
SERVICE SUMMARY**

	Net Budget £'000	Notional Band D Equivalent £
Service Expenditure		
Chief Executive	9,193	12
Communities and Families	384,078	496
Health and Social Care	197,066	254
Joint Board - Valuation Place	3,575	5
Resources	42,257	54
Other	161,039	207
	43,072	55
Net Expenditure	840,280	1,083
Corporate Adjustments		
Net Expenditure	9,130	12
Contribution to / (from) Reserves	474	1
Service Total	849,884	
Council Tax Reduction Scheme*	26,672	N/A
Loans Charges	112,544	144
Total Expenditure to be Funded	989,100	1,240

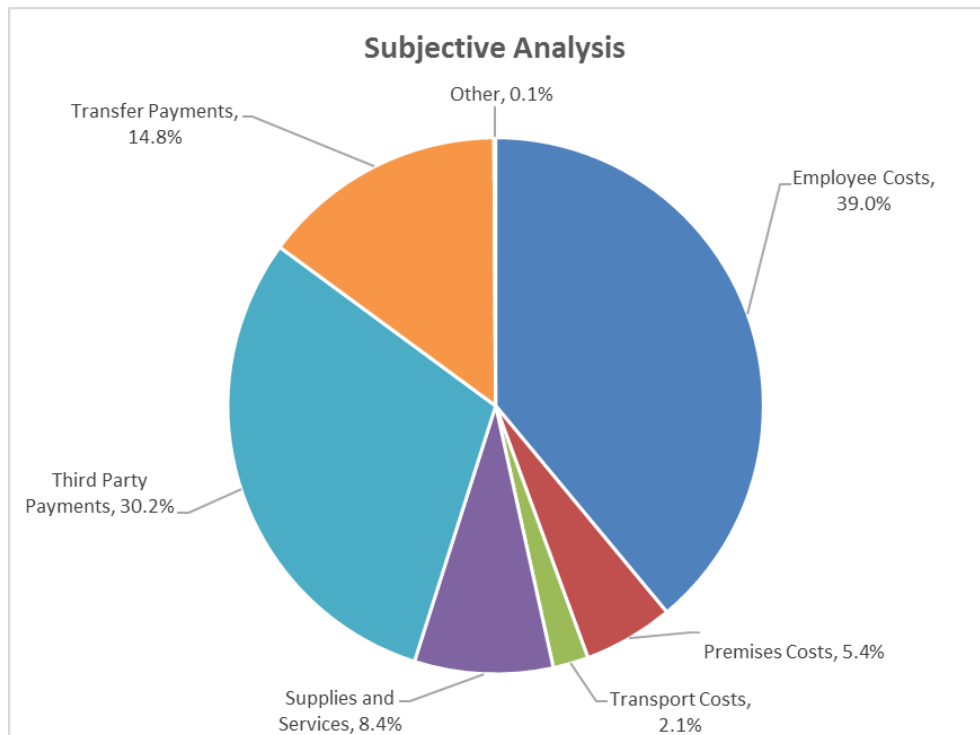


* The sum shown for the Council Tax Reduction Scheme is funded in full by the Scottish Government.

2018-2019 REVENUE BUDGET

**GENERAL FUND SERVICES
SUBJECTIVE ANALYSIS**

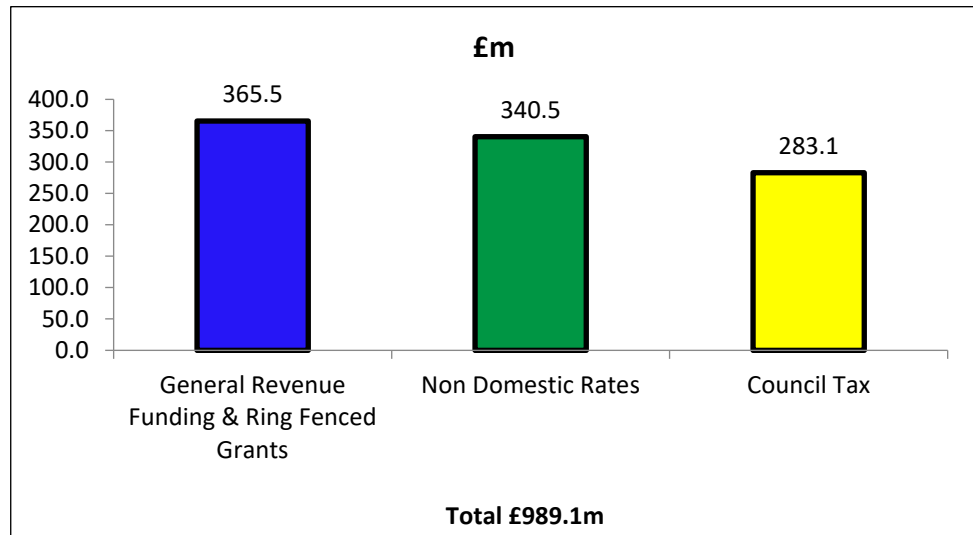
	Budget	
	£'000	%
Employee Costs	550,608	39.0
Premises Costs	76,777	5.4
Transport Costs	30,135	2.1
Supplies and Services	118,067	8.4
Third Party Payments	424,479	30.2
Transfer Payments	209,154	14.8
Other	639	0.1
Gross Expenditure	<u>1,409,859</u>	<u>100.0</u>
Income	(569,579)	
Net Expenditure	<u>840,280</u>	



2018-2019 REVENUE BUDGET

THE FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2018-2019.



Council Tax income is shown inclusive of amounts met through the Council Tax Reduction Scheme.

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

2018-2019 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 2018-2019

	£'000
Expenditure	
Housing Management	29,494
Property Maintenance	21,477
Debt Charges	39,544
Strategic Housing Investment	9,250
Gross Expenditure	<u>99,765</u>
Income	
Net Income	99,765
Total Income	<u>99,765</u>

Average Weekly Rent 2017-2018	Average Weekly Rent 2018-2019	Average Weekly Rent Increase	Change
£	£	£	%
96.17	98.09	1.92	2

2018-2019 REVENUE BUDGET

STAFFING SUMMARY

SERVICE	December 2016	
	No. (FTE)	% of Total
Chief Executive	187	1.3
Communities and Families (Non-Teaching)	3,109	21.9
Communities and Families (Teachers)	3,493	24.7
Health and Social Care	2,655	18.8
Place	3,267	23.1
Resources	1,367	9.7
Other	65	0.5
Total	14,143	100.0

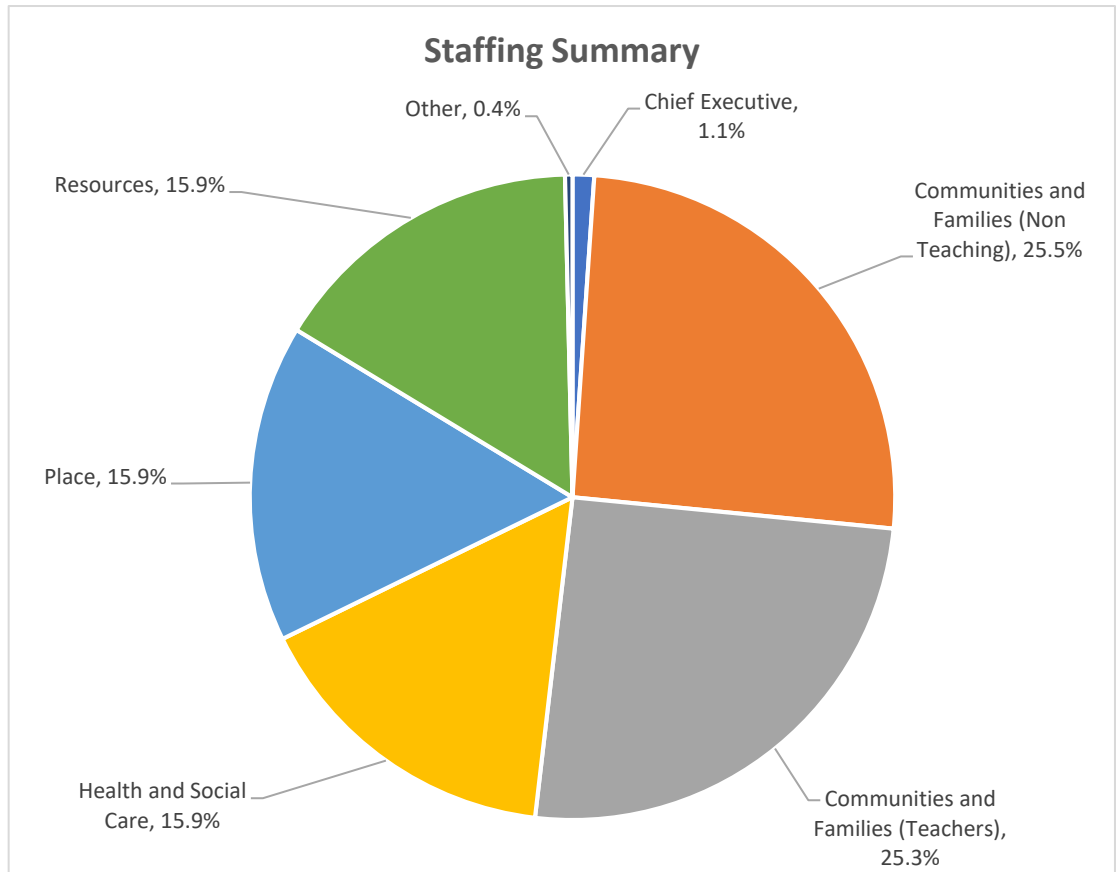
SERVICE	December 2017	
	No. (FTE)	% of Total
Chief Executive	158	1.1
Communities and Families (Non-Teaching)	3,720	25.5
Communities and Families (Teachers)	3,695	25.3
Health and Social Care	2,324	15.9
Place	2,332	15.9
Resources	2,330	15.9
Other	54	0.4
Total	14,613	100.0

Year on year figures reflect organisational restructuring, including the Council's Transformation Programme, and expansion of a number of services, in particular Early Learning and Childcare.

2018-2019 REVENUE BUDGET

STAFFING SUMMARY

Council Employees at December 2017



FUNDING STATISTICS

COUNCIL TAX BASE 2018-2019

Number of properties per Band:

A	23,676
B	47,429
C	44,132
D	39,341
E	41,446
F	25,246
G	21,556
H	3,992
TOTAL	<u>246,818</u>

Band D Equivalent	262,276
<i>Less:</i> Discounts, Exemptions and Provision for Non Payment	(34,518)
<i>Add:</i> Contributions in lieu	<u>516</u>
Net Tax Base	<u>228,274</u>

	Edinburgh	Aberdeen	Dundee	Glasgow
Band D Tax	£1,240	£1,267	£1,278	£1,286
Net Tax Base	228,274	99,959	50,261	215,240
	£'000	£'000	£'000	£'000
Net Expenditure to be Funded by Council Tax	283,060	126,678	64,234	276,799

2018-2019 CAPITAL BUDGET

The Capital Budget includes expenditure on the following areas:

- New House Building (Housing Revenue Account)
- 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 2017 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 2018-2019 Capital Budget includes expenditure on the following projects:

- New and Replacement Schools - £16.649m
- Further investment on the Schools estate - £10.198m
- Asset Management Works across the Council-wide estate - £18.537m
- Carriageway and Footway Works including Street Lighting and a city wide LED street lighting replacement programme - £41.894m
- Refurbishment of North Bridge - £12.494m
- Completion of Phase 2 of Water of Leith Flood Prevention Works - £2.909m
- Replacement of Meadowbank Stadium - £4.519m

Provision for individual projects may span more than one year in the Capital Investment Programme (CIP) thus the total cost for projects may be greater than the in year cost shown above.

2018-2019 CAPITAL BUDGET

The table below details the sources of funds available to finance capital expenditure in 2018-2019.

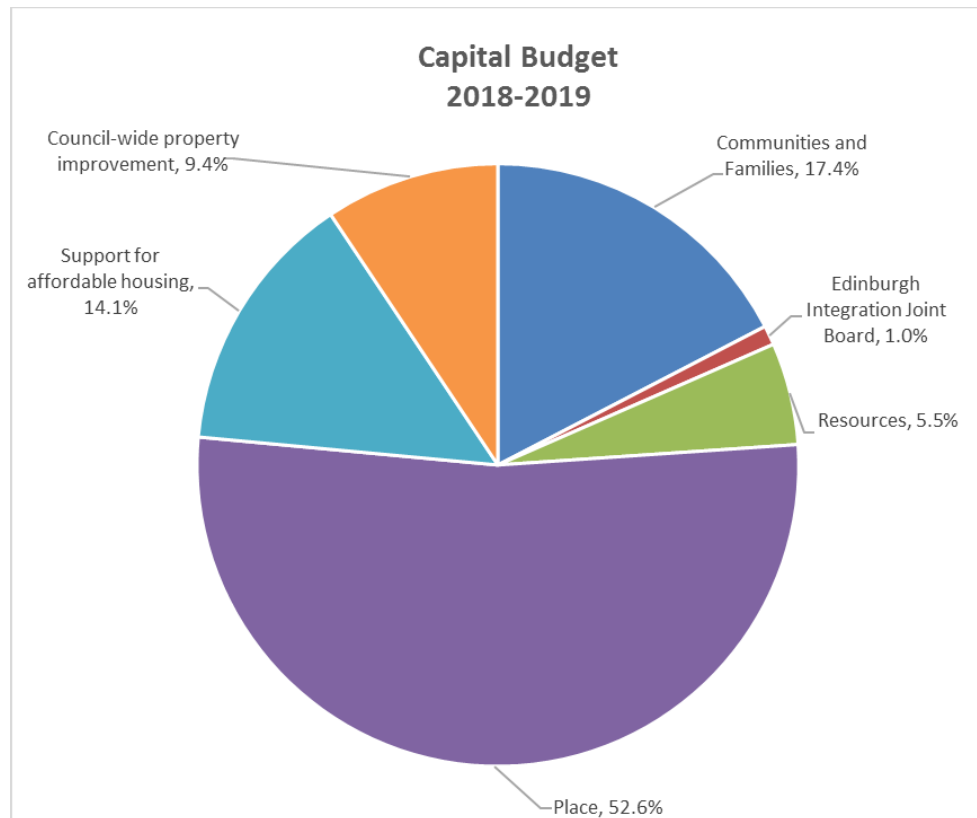
Funding	General Services £'000
Prudential Borrowing supported by Service Areas for General Services Projects	58,848
Prudential Borrowing supported by Council Tax	7,000
Scottish Government Funding	
Cycling, Walking and Safer Streets	691
Management Development Funding (Subsidy for provision of affordable housing)	27,950
General Capital Grant	49,405
Capital Receipts and other contributions	33,699
Total Available Fundings	177,593

As can be seen from the table below, general services total expenditure of £197.662m is greater than total available resources of £177.593m by £20.069m. This difference is over-programming and is based on the expected phasing of project costs over the period of the investment programme.

General Services Expenditure has been allocated as follows:

General Services	Budget £'000	%
Communities and Families	34,378	17.4
Edinburgh Integration Joint Board	2,069	1.0
Resources	10,830	5.5
Place	103,898	52.6
Support for affordable housing	27,950	14.1
Council-wide property improvement	18,537	9.4
Total	197,662	100.0

2018-2019 CAPITAL BUDGET



Analysis of 2018-2019 HRA Capital Budget

Expenditure Budget Heading	£'000
HRA Core Programme	
- Tenants' Homes and Services	23,128
- External Fabric and Estates	13,535
- Other Capital Expenditure	1,745
21 st Century Homes Investment	42,526
Total Expenditure	80,934
Funding	£,000
HRA Core Programme	
- Prudential Borrowing supported by House Rents	9,408
- Capital Expenditure funded from Current Revenue	25,000
- Receipts from Council House sales, other HRA assets and other income	4,000
21 st Century Homes Investment	
- Capital Expenditure funded from Current Revenue and Repairs and Renewals fund	8,898
- Receipts from LLPs	13,508
- Developers' Contributions	1,923
- Scottish Government subsidy	11,349
- Prudential Borrowing supported by House Rents	6,848
Total Available Funding	80,934

EDINBURGH'S SERVICES - KEY STATISTICS

THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Projection 2018)	513,265
<i>Age Structure</i>	
0-4	26,610
5-15	52,980
16-24	62,734
25-34	98,022
35-44	72,944
45-64	121,314
Over 64	78,661

The Electorate:

Number on Roll (December 2017)	368,908
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The Council:

Number of Councillors	63
Political Representatives (July 2018):	
Conservative Party	17 members
Scottish National Party	17 members
Labour Party	12 members
Scottish Green Party	8 members
Liberal Democrats	6 members
Independent	3 members

Following the election held in May 2017 an SNP/Labour coalition was formed.

EDINBURGH'S SERVICES - KEY STATISTICS

Communities and Families

Population (2014 Based Population Projections for 2018)		Number of Children
Age 0-2		16,065
Age 3-4		10,545
Age 5-16		57,128
Age 0-16		83,738
Age 17		4,264
Age 0-17		88,002
Age 18		5,243
Type of educational establishment	Number of units	Approx Number of children /places
Early years centres	17	1,033
Nurseries (including nursery classes in primary and special schools)	81	5,836
Partner Provider Nurseries	115	4,054
Primary schools	88	30,506
Secondary schools	23	18,503
Special education schools or facilities	12	625
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		1,360
Looked after at home		337
Away from home:		
Foster care		585
Residential care		108
With kinship carers, friends/relatives		282
With prospective adopters		26
Secure		11
Other		11

Note 1 For Early Years, the data shown represents the approximate number of children benefiting from the services provided at these establishments as at 12 March 2018.

Note 2 For Primary, Secondary and Special school rolls and establishments, the information is taken from September 2017'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 2017.

EDINBURGH'S SERVICES - KEY STATISTICS

Communities and Families (continued)

Library Services		
Number of School Libraries		23
Number of libraries (including Central Library)		28
Number of members -2017-18		101,245
Number of new members – 2017-18	age under 16	6,008
	age over 16	21,821
Number of hours open per week		1,213.40
Number of physical visits – 2017-18		2,960,976
Number of online usage – 2017-18		5,842,207
Number of items loaned – 2017-18		2,135,675
Number of downloads (eBooks, eMagazines, eNewspapers) – 2017-18		460,940
Number of PC usage – 2017-18		283,117
Number of under 16s attending events/activities		90,892

Regulation and Professional Governance		
Percentage of formal complaints responded to within 20 days, or by agreed extension, by the Social Work Advice and Complaints Team		72%
Child Protection Inter-Agency Referral Discussions (IRDs)		1,343
Adult Protection Referrals		1,821
Adult Protection Inter-Agency Referral Discussions (IRDs)		366
Percentage of Council Registered Care Services inspected by the Care Inspectorate graded between good and excellent		88%
Community Justice		
Number of Anti-Social Behaviour Complaints Managed		1,631
Number of Night Noise Calls Managed		2,298
Number of People on Community Payback Orders		1,075
Number of Hours of Unpaid Work Completed in the Last Year		68,134
Number of Offenders managed under Multi Agency Public Protection Arrangements (MAPPA)		363
Number of Offenders subject to Statutory Supervision (not including MAPPA)		1,829
Homelessness and Housing Support		
Homelessness Presentations Administered		3,316
Average Length of Homelessness Case (days)		293.3
Number of Properties in the Private Sector Leasing (PSL) scheme		1,419

Demographic Information on Non PSL Temporary Accommodation Clients						
Number of Clients per Type of Accommodation	Bed and Breakfast	Dispersed Flat	Managed Unit	Short Term Let	Hostel	Total
Single	530	27	184	11	148	900
Single Parent	37	235	5	115	0	392
Couple no Children	53	10	4	9	4	80
Couple with Children	20	92	0	62	0	174
Other	20	39	0	16	2	77
Total	660	403	193	213	154	1,623

EDINBURGH'S SERVICES - KEY STATISTICS

Communities and Families (continued)

Community Safety	
Approximate number of food hygiene interventions undertaken annually	3,273
Approximate number of health and safety enforcements carried out annually	1,200
Approximate annual number of complaints relating to anti – social behaviour dealt with	4,634

Place

Culture	
Number of arts grants to third parties (totalling £4.6m in 2018/19)	51
Number of museums and art galleries	11
Number of monuments	200
Number of visits to museums and galleries including outreach - 2016-17	720,003
Approximate number of items in the collections of the museums and galleries	200,000
Attendance at major festivals (2017)	4,684,770
Total attendance across four major funded venues (Festival Theatre, King's Theatre, Royal Lyceum Theatre and Traverse Theatre) (December 2016 - January 2018)	638,040
Number of visits to the Usher Hall in 2016-17	213,137

Annual KPIs (Key Performance Indicators)	2016-2017
Support the creation and safeguarding of jobs in Edinburgh	1,007
Support of physical investment in Edinburgh	£17.4m
People helped into work and learning	3,074

Building Standards	
Approximate number of planning applications received annually	4,300
Approximate number of building warrant applications received annually	5,400
Approximate number of enforcement cases received annually	700
Approximate number of treework cases received annually	700

EDINBURGH'S SERVICES - KEY STATISTICS

Place (continued)

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 part time 20mph zones	23
Approximate number of on-street, shared use and residents' parking spaces	33,000
Number of parking ticket machines	787
Number of infrastructure facilities maintained :-	
Bridges	261
Tunnels	4
Culverts	81
Footbridges	90
Underpasses	31
Retaining walls (estimated)	13.6km
Signalised Junctions	252
Pedestrian Crossings	351
Variable Message Signs (driver information)	38
Variable Message Signs (car park information)	7
Number of Utility related inspections carried out	33,000
Number of Events held in Edinburgh	787
Infrastructure	
Piers	2
Harbours	1
Reservoirs	8
Flood storage reservoirs	2
Flood defence walls	8.8km
Flood embankments	3.2km
Pumping Stations	11
Length of public roads maintained	1,511km
Length of tram tracks maintained	14km
Approximate number of street lamps maintained	64,385
Approximate number of road related defects made safe annually	30,000
Number of Gullies maintained	58,510
Environment	
Approximate number of tonnes of waste collected annually	211,000
Approximate number of special bulky waste uplifts per year	20,000
Number of community recycling centres	3
Number of parks, gardens and countryside areas	206
Number of play areas	221
Number of allotment sites	37
Housing and Regulatory Services	
Stock of Council Houses (at 31 January 2018)	19,860
Approximate number of annual emergency repairs for Council tenants	15,240

EDINBURGH'S SERVICES - KEY STATISTICS

Resources

Customer	
Council Tax – Approximate number of chargeable dwellings	228,189
Council Tax – Net collectable charge	£283.1m
Non – Domestic Rates – Number of commercial properties	22,971
Non – Domestic Rates – Net collectable charge	£340.5m
Council Tax Reduction – Number of claimants in 2017-18	33,318
Council Tax Reduction – Amount of benefit paid in 2017-18	£24.7m
Property and Facilities Management	
Approximate number of school meals in April 2017 – March 2018	3,505,034

Health and Social Care

Service	Approx Number of places
Assessments completed 2016-17	12,614
Number of older people supported in residential care December 2017	2,506
Number of adults under 65 supported in residential care December 2017	250
Number of people receiving domiciliary care December 2017	4,868
Number of people receiving a Direct Payment December 2017	1,059
Number of people receiving an Individual Service Fund payments December 2017	261

SCOTTISH COMPARATIVE STATISTICS

Net Expenditure

	2018-2019		2017-2018	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	450,137	1,907	437,955	1,869
Dundee	351,085	2,368	342,509	2,303
Edinburgh	989,093	1,927	967,958	1,903
Glasgow	1,528,809	2,518	1,498,372	2,474
	<u>3,319,124</u>	<u>2,205</u>	<u>3,246,794</u>	<u>2,168</u>

Total Revenue Funding from Scottish Government

	2018-2019		2017-2018	
	Total £'000	Per head of Population £	Total £'000	Per head of Population £
Aberdeen	328,858	1,394	324,030	1,383
Dundee	286,851	1,935	288,124	1,937
Edinburgh	706,034	1,376	706,811	1,389
Glasgow	1,248,192	2,056	1,224,573	2,022
	<u>2,569,935</u>	<u>1,707</u>	<u>2,543,538</u>	<u>1,699</u>

NOTES:

Expenditure is budgeted net service expenditure at out-turn prices and includes the Educational Attainment Fund. It includes Loan Charges and is before the deduction of specific grants.

Revenue funding figures for 2018-2019 are as notified in [Finance Circular no 4/2018](#). This was issued after the Council's budget was set and therefore reflects additional expenditure commitments.

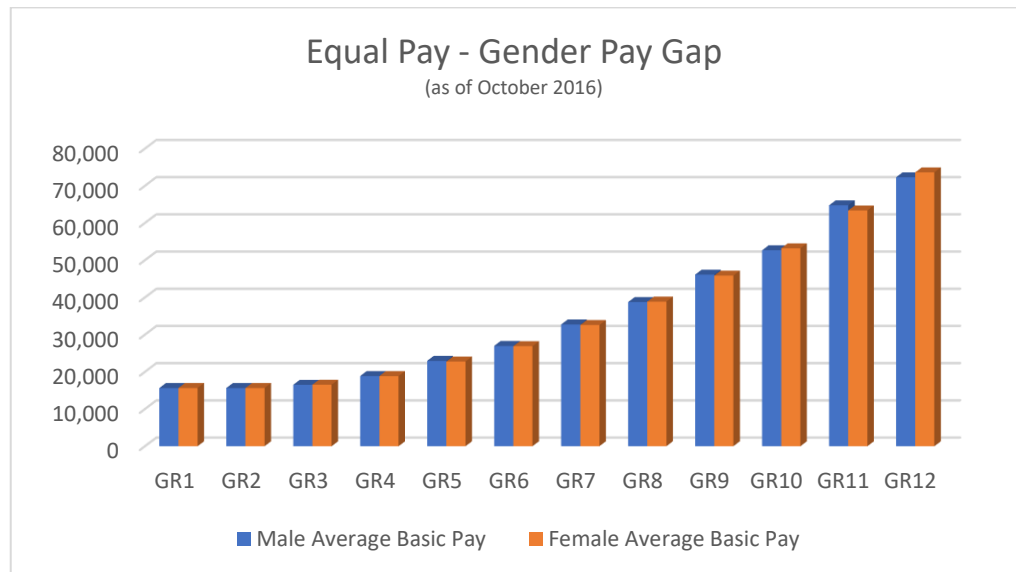
Estimated Populations mid 2018

Aberdeen	235,986
Dundee	148,270
Edinburgh	513,265
Glasgow	607,157

EQUAL PAY – GENDER PAY GAP

The City of Edinburgh Council is committed to the principle that all employees should receive equal pay for doing equal work, or work of equal value, regardless of age, sex, race, disability status, sexual orientation, religion or belief, working pattern, employment status, caring responsibilities or trade union membership. It is also an equal opportunities employer and positively values the different backgrounds, perspectives and skills that a diverse workforce brings to the Council.

An analysis of the gender pay gap data, as of October 2016, has indicated that the pay gap in the Council for all grades is within the + or – 3% threshold recommended by the Equalities and Human Rights Commission Scotland.



GLOSSARY OF TERMS

Capital Funded from Current Revenue (CFCR) - This is expenditure on capital assets that is financed from the revenue account in the current financial year.

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 four main service areas but excludes the Housing Revenue Account, Pension Funds, the Council’s Significant Trading Operation 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 (net of Department for Work and Pensions subsidy) and Council Tax reduction and floor adjustments for each authority. This sum forms the expenditure basis on which payment of grant funding support is then calculated.