

KEY FACTS AND FIGURES 2019-2020



Stephen S. Moir
Executive Director of Resources



THE CITY OF EDINBURGH COUNCIL

KEY FACTS AND FIGURES 2019-2020

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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 2019-2020, 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 final details of a one-year funding settlement for 2019-2020 on 31 January 2019. The Council's approved budget is dependent upon the delivery of over £39m of savings, as well as management of a range of pressures within service areas and Council-delegated services falling under the auspices of the Edinburgh Integration Joint Board.

Going forward, through a combination of increasing demographic-led service demand, inflationary pressures and changes arising from legislative reform, it is anticipated that expenditure requirements will continue to outpace available income through grant funding and Council Tax. With this in mind, the Council has approved a Change Strategy, placing an increased emphasis upon preventative activity, as a contribution towards addressing future years' savings requirements. It is clear, however, that wholesale transformation, including service prioritisation, will be required to attain longer-term financial sustainability.

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 corporate.finance2@edinburgh.gov.uk.

Stephen S. Moir
Executive Director of Resources
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1. 2019-20 REVENUE BUDGET

1.1 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. Adult social care services are provided through the Edinburgh Integration Joint Board.

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.

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.

Client and Customer Receipts

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

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 4% 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 2019-2020, Council Tax income represents 28.4% of the Council's net General Fund Expenditure, having increased in recent years in light of changes to charges for higher banded properties and the ending of the Council Tax 'freeze' in 2017/18.

1.2 Summary of Charges to be Levied

Council Taxes

The Council Taxes for the City of Edinburgh Council for the financial year 2019-2020 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 2019, as shown in the table below.

Band	Council Tax band limits (property value)	Council Tax 2019-2020	Council Tax 2018-2019
A	Below £27,000	£851.60	£826.79
B	£27,001 - £35,000	£993.53	£964.59
C	£35,001 - £45,000	£1,135.47	£1,102.39
D	£45,001 - £58,000	£1,277.40	£1,240.19
E	£58,001 - £80,000	£1,678.36	£1,629.47
F	£80,001 - £106,000	£2,075.78	£2,015.31
G	£106,001 - £212,000	£2,501.58	£2,428.71
H	Above £212,000	£3,129.63	£3,038.47

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 2019 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.

Non-Domestic (Business) Rates	2019-2020	2018-2019
National Business Rate	49.0p per £	48.0p per £
Properties with rateable value greater than £51,000 (2018-2019 £51,000)	51.6p per £	50.6p per £
Empty Property Relief	10%	10%

The national Business Rate is set by the Scottish Government. Following revaluation on 1 April 2017 the thresholds are set out below:

Thresholds by rateable value	2019-2020	2018-2019
100% relief	£15,000	£15,000
25% relief	£15,001 - £18,000	£15,001 - £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.

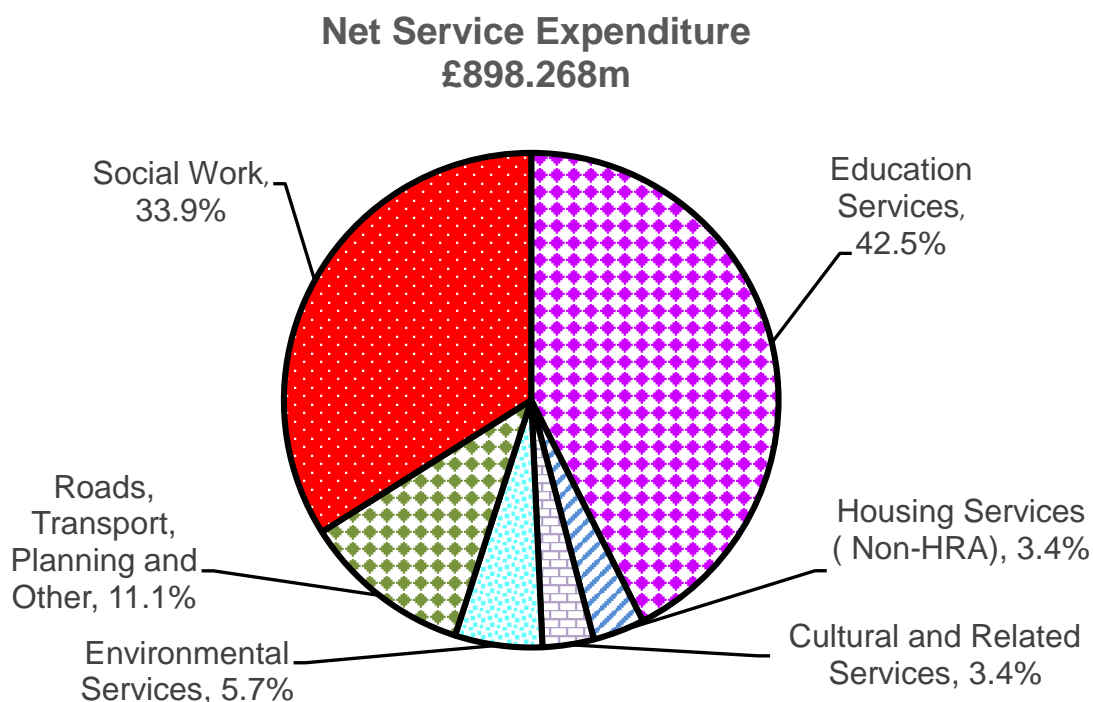
1.3 General Fund – Functional Summary

The table below shows the breakdown of the costs by service that makes up the total net expenditure of £898.268m.

	Net Budget £'000	Notional Band D Equivalent £
Service Expenditure		
Education Services	382,165	485
Housing Services (Non-HRA)	30,342	39
Cultural and Related Services	30,110	38
Environmental Services	51,251	65
Roads, Transport, Planning and Other	99,532	126
Social Work	304,868	387
Service Total	898,268	1,140
Council Tax Reduction Scheme*	26,319	N/A
Loan Charges	107,794	137
Total Expenditure to Be Funded	1,032,381	1,277

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

The pie chart below shows the service share of the costs that makes up the £898.268m net expenditure.



1.4 General Fund – Service Summary

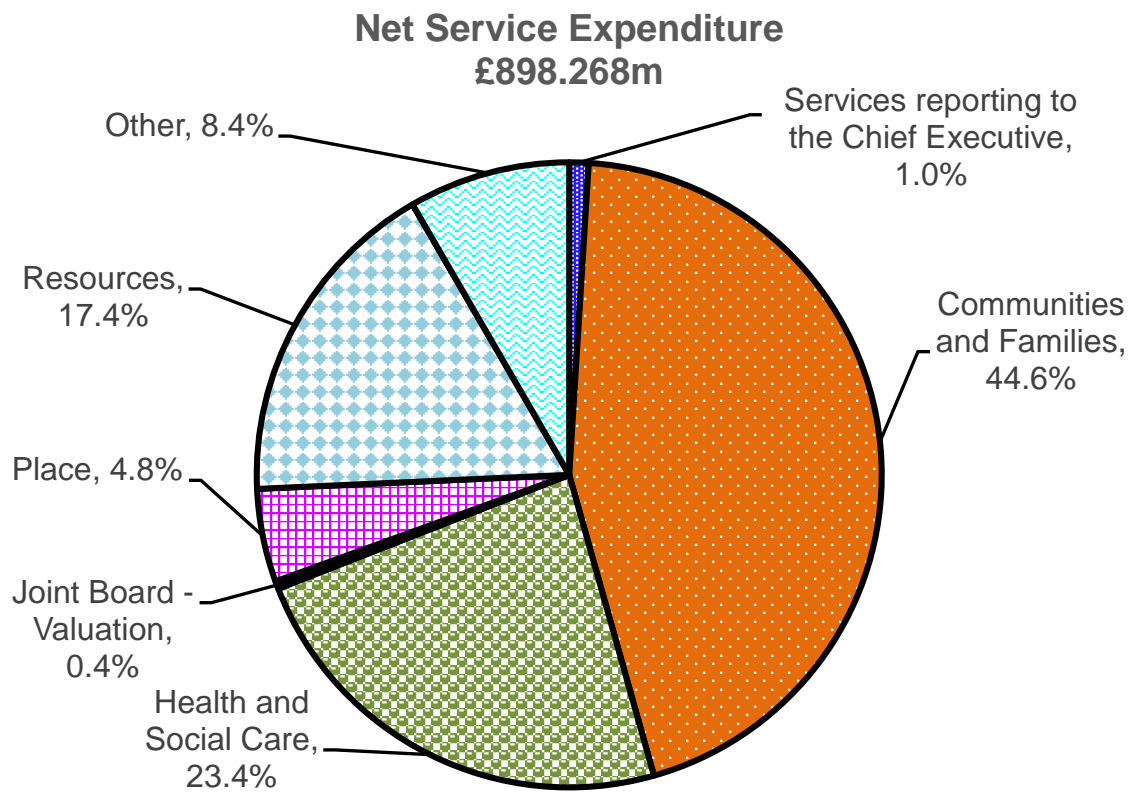
The table below shows the breakdown of the costs by department that makes up the total net expenditure of £898.268m.

	Net Budget £'000	Notional Band D Equivalent £
Service Expenditure		
Services reporting to the Chief Executive	8,963	11
Communities and Families	400,912	509
Health and Social Care	210,514	267
Joint Board - Valuation	3,584	5
Place	43,297	55
Resources	155,914	198
Other*	75,084	95
Service Total	898,268	1,140
Council Tax Reduction Scheme**	26,319	N/A
Loan Charges	107,794	137
Total Expenditure to be Funded	1,032,381	1,277

* The sum shown for Other includes expenditure to be financed from ring-fenced grants for the Early Learning and Childcare expansion of £24.4m, Pupil Equity Fund of £7.2m and Criminal Justice Social Work of £8.3m.

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

The pie chart below shows the department share of the costs that makes up the £898.268m net expenditure.

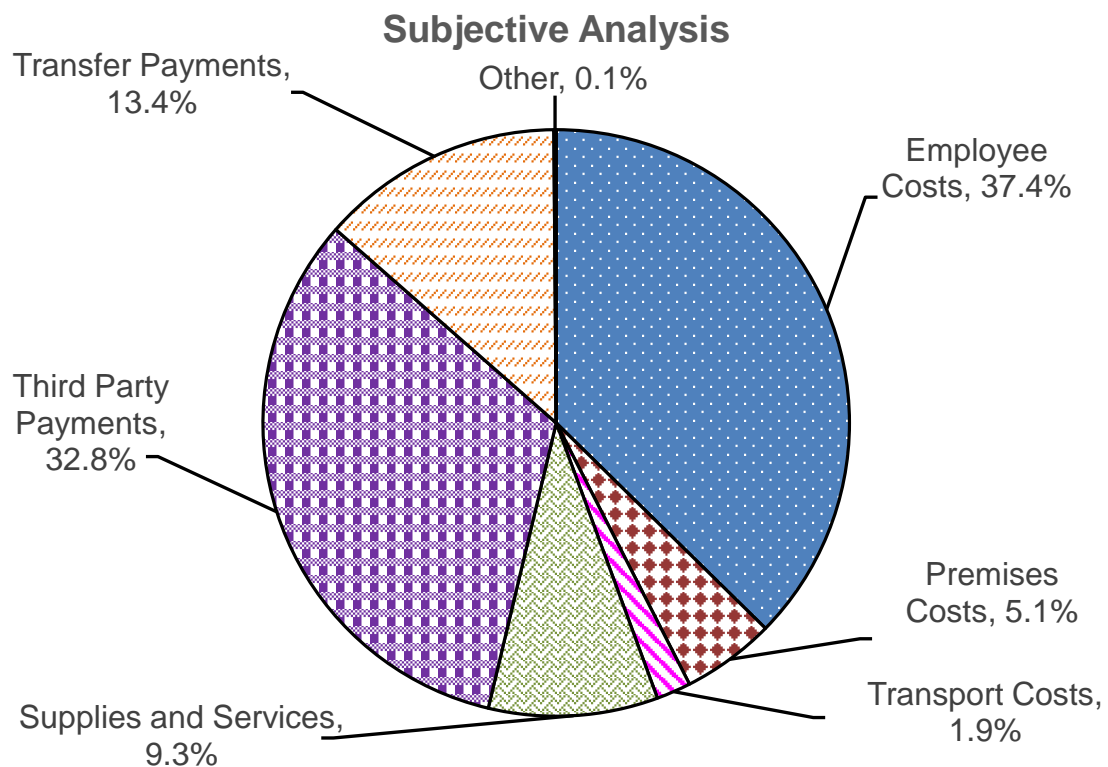


1.5 General Fund Services – Subjective Analysis

The table below shows the breakdown of the running (subjective) costs that makes up the total net expenditure of £898.268m.

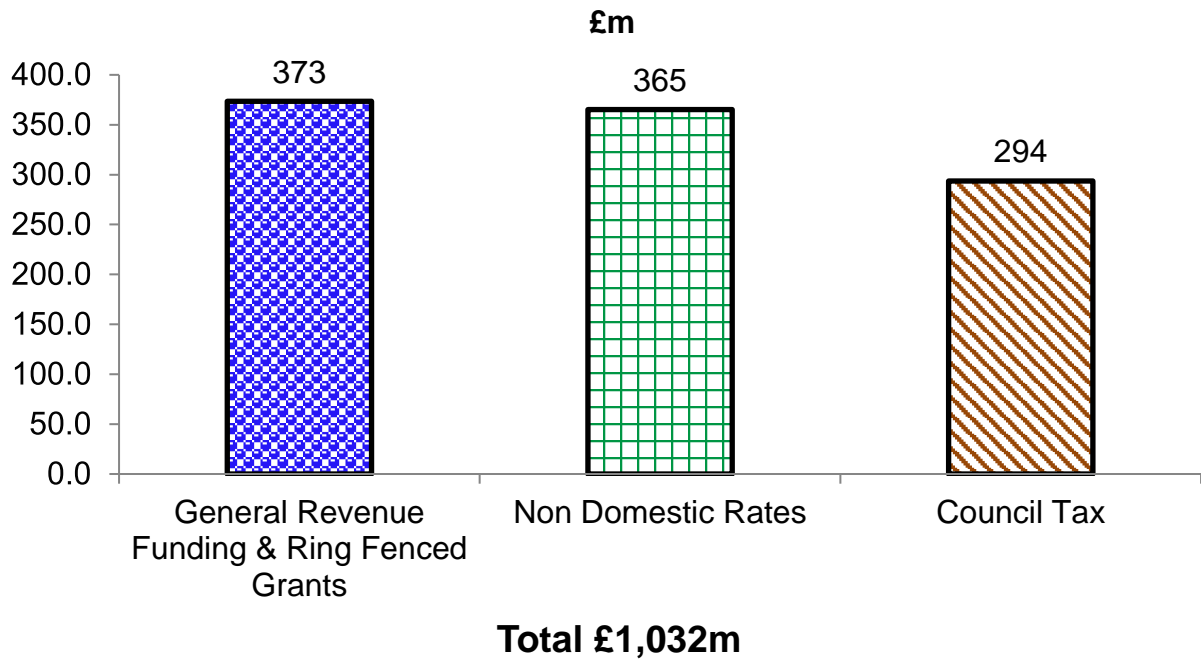
Subjective Costs	Budget £'000	Percentage %
Employee Costs	576,245	37.4
Premises Costs	79,287	5.1
Transport Costs	28,502	1.9
Supplies and Services	144,033	9.3
Third Party Payments	505,018	32.8
Transfer Payments	206,835	13.4
Other	2,008	0.1
Gross Expenditure	1,541,928	100
Income	(643,660)	
Next Expenditure	898,268	

The pie chart below shows the share of the running (subjective) costs that makes up the £898.268m net expenditure.



1.6 The Funding of Net Expenditure

The bar chart below analyses the principal sources of funding of the total expenditure of £1,032m for 2019-2020.



1.7 Housing Revenue Account Budget

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 2019-2020

	£'000
Expenditure	
Housing Management	31,915
Property Maintenance	24,160
Debt Charges	42,358
Strategic Housing Investment	2,228
Gross Expenditure	<u>100,661</u>
Income	
Net Income	100,661
Total Income	<u>100,661</u>

The table below shows the average weekly rent rate.

Average Weekly Rent 2018 - 2019	£98.04
Average Weekly Rent 2019 - 2020	£100.00
Average Weekly Rent Increase	£1.96
Average Weekly Rent Change	2%

1.8 Staffing Budget

The tables below show the number of FTE staff by department in December 2017 and 2018.

Staffing Summary as at December 2017

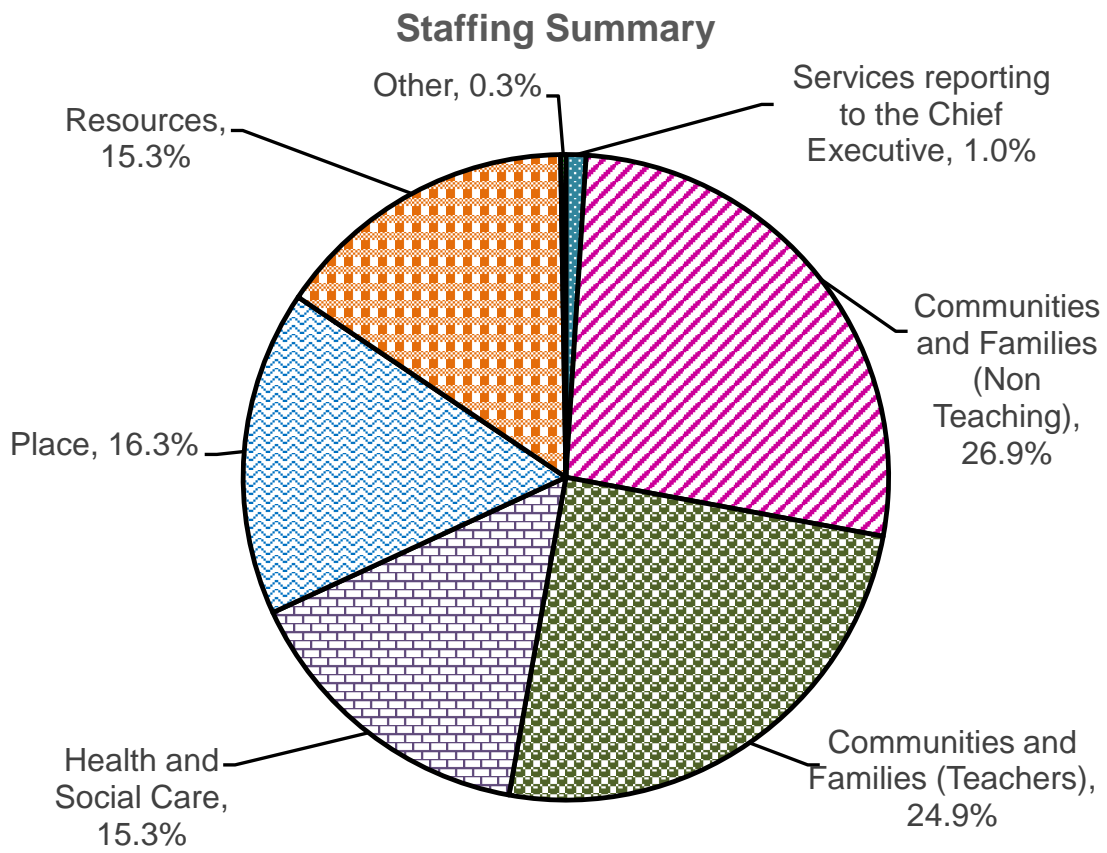
Service	Number of FTE	Percentage of Total (%)
Services reporting to the Chief Executive	158	1.1
Communities and Families (Non-Teaching)	3,720	25.5
Communities and Families (Teachers)	3,695	25.3
Health and Social care	2,324	15.9
Place	2,332	15.9
Resources	2,330	15.9
Other	54	0.4
Total	14,613	100.0

Staffing Summary as at December 2018

Service	Number of FTE	Percentage of Total (%)
Services reporting to the Chief Executive	147	1.0
Communities and Families (Non-Teaching)	3,938	26.9
Communities and Families (Teachers)	3,635	24.9
Health and Social care	2,233	15.3
Place	2,392	16.3
Resources	2,228	15.3
Other	38	0.3
Total	14,611	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.

The pie chart below shows the percentage of FTE staff as in December 2018 that makes up the staffing total of 14,611.



2. FUNDING STATISTICS

2.1 Council Tax Base 2019-2020

Table 1 shows the number of properties per Council Tax banding.

Band	Number of Properties
A	23,994
B	47,568
C	44,506
D	39,890
E	42,203
F	25,698
G	21,886
H	4,065
Total	249,810
Band D Equivalent	£282,473
Less: Discounts, Exemptions and Provision for Non Payment	£53,105
Add: Contributions in lieu	£511
Net Tax Base	£229,879

Table 2 shows the Scottish comparative statistics for the other Council Tax Band D and its funding.

	Edinburgh	Aberdeen	Dundee	Glasgow
Band D Tax	£1,277	£1,324	£1,316	£1,325
Net Tax Base	£229,879	£99,947	£50,288	£219,320
	£'000	£'000	£'000	£'000
Net Expenditure to be funded by Council Tax	293,648	132,362	66,181	290,599

3. 2019-2020 CAPITAL BUDGET

3.1 The 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 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 investment 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; and
- 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; and
- iii) Proper Option Appraisal.

The 2019-2020 Capital Budget includes expenditure on the following projects:

- New and Replacement Schools - £66.730m
- Early Learning and Childcare - £25.797m
- Further investment on the Schools estate - £9.657m
- Council-wide Property Improvement - £31.498m
- Carriageway and Footway Works including Street Lighting and a city-wide LED street lighting replacement programme - £35.301m
- Refurbishment of North Bridge - £10.956m
- Residual Waste Facility - £28.000m
- Lending for Affordable Homes - £18.118m
- Replacement of Meadowbank Stadium - £4.923m

Provision for individual projects may span more than one year in the Capital Investment Programme.

3.2 Source of Funds and General Services Expenditure

The table below details the sources of funds available to finance capital expenditure in 2019-2020.

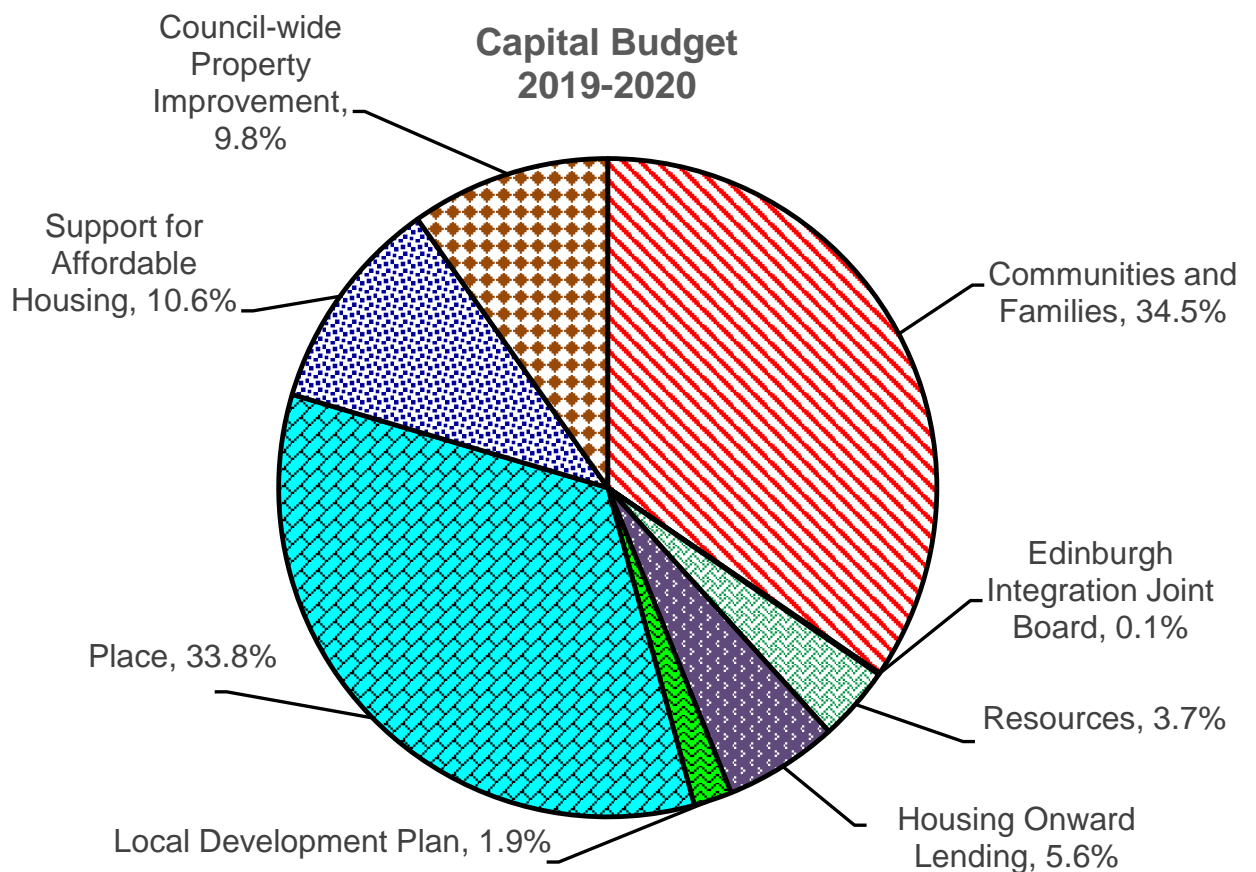
Resources	General Services £'000
Prudential Borrowing supported by:	
Service Areas for General Services Projects	64,984
Prudential Borrowing supported by onward lending	18,118
Prudential Borrowing supported by Council Tax	56,000
Cycling, Walking and Safer Streets	834
Management Development Funding	33,877
Early Years Capital Funding	14,500
General Capital Grant	58,675
Capital Receipts and other contributions	34,511
Total Available Resources	281,499

As can be seen from the table below, general services total expenditure of £319.520m is greater than total available resources of £281.499m by £38.021m. This difference is over-programming and is based on the phasing of project costs over the period of the investment programme.

The table below shows the allocation, by department, of the general services expenditure.

General Services	Budget £'000	Percentage %
Communities and Families	110,193	34.5
Edinburgh Integration Joint Board	239	0.1
Resources	11,706	3.7
Housing onward lending	18,118	5.6
Local Development Plan	6,000	1.9
Place	107,889	33.8
Support for Affordable Housing	33,877	10.6
Council-wide Property Improvement	31,498	9.8
Total	319,520	100.0

The pie chart below shows the allocation share, by department, of the general services expenditure.



3.3 Analysis of HRA Capital Budget

The table below analyse the 2019-2020 HRA Capital Budget.

Expenditure Budget Heading	£'000
HRA Core Programme	
- Tenants' Homes and Services	16,831
- External Fabric and Estates	18,801
New Homes Development	45,122
New Homes Land Costs	28,200
Total Expenditure	108,954
Funding	
- Prudential Borrowing supported by House Rents	59,511
- Capital Expenditure funded from Current Revenue	23,000
-Receipts from Council house sales, other HRA assets and other income	4,517
- Receipts from LLPs	13,400
- Scottish Government Subsidy	8,526
Total Available Resources	108,954

4. EDINBURGH'S SERVICES – KEY STATISTICS

4.1 The City of Edinburgh and it's Council

The City and Population size

The total surface area in Edinburgh is 264 square kilometres (102 square miles) and the population, at mid-year projection 2019, is 522,472.

The table below details the total number of people per age range.

Age Range	Total number of people
0 – 4	25,984
5 - 15	54,645
16 – 24	62,696
25 – 34	103,366
35 – 44	74,975
45 – 64	121,466
Over 64	79,340

The Electorate

The total number of people on the electoral register as at December 2018 is 366,556.

The Council

As at May 2019, there are 63 councillors in the Council and the table below details the number of members by party.

Political Party	Number of Members
Scottish National Party	17
Conservative Party	17
Labour Party	11
Scottish Green Party	8
Liberal Democrats	6
Independent	4

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

4.2 Service Statistics

The following tables below show some interesting facts and figures provided by the services.

Communities and Families

Population (Mid-Year Projection 2019)	Number of Children
Age 0-4	25,984
Age 5-15	54,645
Age 16	4,147
Age 0-16	84,776
Age 17	4,323
Age 0-17	89,099
Age 18	4,781

Type of educational establishment	Number of units	Approx. Number of children /places
Early years centres	17	1,352
Nurseries (including nursery classes in primary and special schools)	81	5,255
Partner Provider Nurseries	113	3,863
Primary schools	88	30,883
Secondary schools	23	19,081
Special education schools or facilities	11	643
Residential care places in Young Persons' Centres / secure accommodation units	10	68
Community centres and wings	38	N/A
Outdoor Education Centres	3	N/A

Communities and Families (continued)

Looked After Children	Number of Children
Total Looked After Population	2,206
Looked After at home	376
Away from home:	
Foster care	915
Residential care	529
With kinship carers	87
With friends/relatives	259
With prospective adopters	22
Secure	6
Other	12

Note 1 For Early Years, the data shown represents the approximate number of children benefiting from the services provided at these establishments as at 26 February 2019.

Note 2 For Primary, Secondary and Special school rolls and establishments, the information is taken from September 2018'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 2018.

Library Services	
Number of school libraries	23
Number of public libraries (including Central Library)	28
Number of members 2018-19	105,927
Number of new members 2018-19 – age under 16	6,257
Number of new members 2018-19 – age over 16	26,239
Number of hours open per week	1,213.4
Number of physical visits 2018-19	3,024,284
Number of online usage 2018-19	5,848,228
Number of items loaned 2018-19	1,682,532
Number of downloads (eBooks, eMagazines, eNewspapers) 2018-19	911,942
Number of PC usage 2018-19	266,062
Number of under 16s attending events/activities	132,610

Communities and Families (continued)

Regulation and Professional Governance	
Child Protection Inter-Agency Referral Discussions (IRDs)	1,396
Adult Protection Referrals	2,118
Adult Protection Inter-Agency Referral Discussions (IRDs)	385
Percentage of Council Registered Care Services inspected by the Care Inspectorate graded between good and excellent	85%
Average Length of Homelessness Case (days)	350.8
Number of Properties in the Private Sector Leasing (PSL) scheme	1,369

Community Justice	
Number of Anti-Social Behaviour Complaints Managed	1,432
Number of Night Noise Calls Managed	2,592
Number of People on Community Payback Orders 2018	1,913
Number of Hours of Unpaid Work Completed in the Last Year	58,906
Number of Offenders managed under Multi Agency Public Protection Arrangements (MAPPA)	364

Homelessness and Housing Support	
Homelessness Presentations Administered	3,286
Average Length of Homelessness Case (days)	350.8
Number of Properties in the Private Sector Leasing (PSL) scheme	1,369

Demographic Information on Non PSL Temporary Accommodation Clients

Number of Clients per Type of Accommodation	Single	Single Parent	Couple no Children	Couple with Children	Other	Total
Bed & Breakfast	548	32	43	13	22	658
Dispersed Flat	27	248	7	103	36	421
Managed Unit	187	3	3	0	1	194
Short Term Let	10	154	7	81	13	265
Hostel	144	3	8	0	0	155
Total	916	440	68	197	72	1,693

Place

Planning and Building Standards	
Approximate number of planning applications received during year	4,000
Approximate number of building warrant applications received during year	4,300
Approximate number of enforcement cases received annually	710
Approximate number of treework cases received annually	760

Community Safety	
Approximate number of food hygiene interventions undertaken annually	3,600
Approximate number of health and safety interventions carried out annually	700

Culture	
Number of arts grants to third parties (totalling £4.6m in 2018/19)	36
Number of museums and art galleries	11
Number of monuments	200
Number of visits to museums and galleries including outreach in 2018	706,564
Approximate number of items in the collections of the museums and galleries	200,000
Attendance at major festivals in 2018	4,604,520
Total attendance across four major funded venues -Festival Theatre, King's Theatre, Royal Lyceum Theatre and Traverse Theatre in December 2017 - January 2019	657,694
Number of visits to the Usher Hall in April 2017- March 2018	248,785

Environment	
Approximate number of tonnes of waste collected annually	208,000
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 04 February 2019	19,853
Approximate number of annual emergency repairs for Council tenants	18,000

Place (continued)

Infrastructure	
Piers	2
Harbours	1
Reservoirs	8
Flood storage reservoirs	2
Flood defence walls	8.8km
Flood embankments	3.2km
Pumping Stations	11
Coastal Defences	10.3km
Length of public roads maintained	1,511km
Length of tram tracks maintained	14km
Approximate number of road related defects made safe annually	30,000
Number of Gullies maintained	58,510

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	249
Tunnels	4
Culverts	41
Footbridges	91
Underpasses	28
Retaining walls (estimated)	68km
Signalised Junctions	254
Street Lights	64,255
Pedestrian Crossings	349
Variable Message Signs (driver information)	23
Variable Message Signs (car park information)	21
Number of Utility related inspections carried out	26,831
Number of Notices from Utility to undertake work	12,900
Number of Supported Events held in Edinburgh	556

Resources

Customer	
Council Tax – Approximate number of chargeable dwellings	250,000
Council Tax – Net collectable charge	£293.6m
Non-Domestic Rates – Number of commercial properties	23,161
Non-Domestic Rates – Net collectable charge	£365.2m
Council Tax Reduction – Number of claimants in 2018-19	32,387
Council Tax Reduction – Amount of benefit paid in 2018-19	£24.7m

Property and Facilities Management	
Approximate number of school meals in April 2018 – March 2019	3,452,500

Health and Social Care

Service	Approx. Number of places
Assessments completed 2017-18	9,266
Number of older people supported in residential care in December 2018	2,499
Number of adults under 65 supported in residential care in December 2018	222
Number of people receiving domiciliary care in December 2018	4,742
Number of people receiving a Direct Payment in December 2018	1,181
Number of people receiving an Individual Service Fund payment in December 2018	325

5. SCOTTISH COMPARATIVE STATISTICS

5.1 Net Expenditure and Total Revenue Support

Net Expenditure

	2019-2020		2018-2019	
	Total £'000	Per head of Population	Total £'000	Per head of Population
Aberdeen	464,812	1,990	450,137	1,907
Dundee	353,705	2,375	351,085	2,368
Edinburgh	1,032,380	1,976	989,093	1,927
Glasgow	1,573,300	2,510	1,528,809	2,518
	3,424,197	2,236	3,319,124	2,205

Total Revenue Funding from Scottish Government

	2019-2020		2018-2019	
	Total £'000	Per head of Population	Total £'000	Per head of Population
Aberdeen	342,296	1,466	328,858	1,394
Dundee	304,414	2,044	286,851	1,935
Edinburgh	747,694	1,431	706,034	1,376
Glasgow	1,274,262	2,033	1,248,192	2,056
	2,668,666	1,742	2,569,935	1,707

NOTES:

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

Revenue funding figures for 2019-2020 are as notified in [Finance Circular no 2/2019](#). This was issued after the Council's budget was set and therefore reflects additional expenditure commitments. The majority of the increase in revenue funding relates to additional sums provided for expansion of early learning and childcare provision and funding to support the expansion of free personal care for those aged under 65.

Estimated Populations mid 2019

Aberdeen	233,521
Dundee	148,947
Edinburgh	522,472
Glasgow	626,791

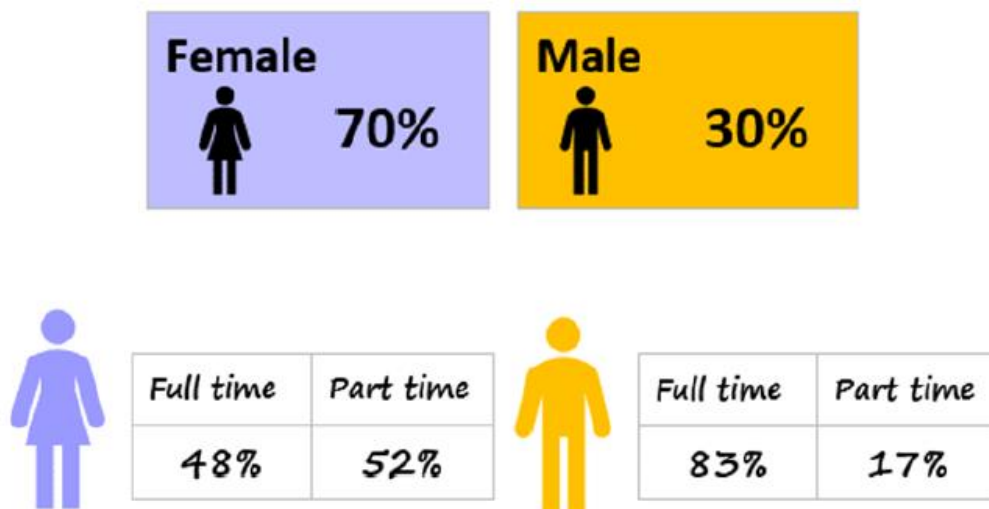
6. EQUAL PAY AND GENDER PAY GAP

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.

The gender pay gap is, however, not the same as equal pay. Equal pay is the equal payment of men and women for undertaking the same work. Men and women are paid equally for doing equivalent jobs across the organisation, a legal requirement. The gender pay gap is the difference in the average hourly wage of all men and women across the workforce.

An analysis of the gender pay gap data, as of October 2018, has indicated that the pay gap in the Council for all grades is 5%.

The Council has a population of 17,024 employees, of which 70% is female and 30% male.



The average hourly rate for women is £12.79, while the male counterparts are paid an average of £13.47 an hour. The median average gender pay gap is 5%.

The median hourly rate is calculated by ranking all employees from the highest to the lowest paid, and taking the hourly rate of the person in the middle. The median gender pay gap is the difference between women's median hourly rate (the middle-paid woman) and men's median hourly rate (the middle-paid man).

Median Average Hourly Rate		
Female	Male	Median Average Gap
£12.79	£13.47	5.0%



7. 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 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.

Onward Lending – Scottish Government has the power to allow Councils to borrow for purposes other than the strict criteria outlined in the Local Authority (Capital Financing and Accounting Scotland) Regulations 2016, including giving consent to lend to third parties. The Council has been given consent by the Scottish Government to borrow for the loans to Edinburgh Housing Trust LLPs, which in turn permits capitalisation of this lending.

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.



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