



Glasgow City Council Key facts and figures 2014 to 2015



Foreword



This booklet provides you with a summary of our revenue and capital expenditure and funding for 2014 to 2015, as well as a number of key facts about the services we provide, together with comparative statistics for the other Scottish councils.



Lynn Brown Executive Director
of Financial Services and
Deputy Chief Executive
Glasgow City Council

Lynn Brown

March 2014





We have a £2,179 million gross revenue budget which is spent on providing Education, Social Work, and other services and on the repayment of debt. The council also has projected expenditure within the investment programme totalling over £240 million to provide enhanced council services and infrastructure.

The booklet supplements our detailed 2014 to 2015 Revenue Estimates and Investment Programme – which can be downloaded from our website at www.glasgow.gov.uk and contributes towards the wider publication of local authority financial information.

If you have any enquiries about the contents of the booklet please write to:

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Serving the City - budget priorities



Our council is the main provider of services to the city's 595,080 residents and those who visit, work and do business in the city.

In determining our budget and service plan strategy we have developed five key themes as follows:

That Glasgow;

- **Has Economic Growth; and is**
- **A world class city**
- **A sustainable city**
- **A city that looks after its vulnerable people**
- **A learning city.**

These themes reflect the wide ranging views and comments received from stakeholders, as identified through the council's consultation mechanisms, Best Value reviews and Citizens' Panel.

Funding of council services



Council services

We are responsible for providing services including Education, Social Work, Roads, Cleansing and Leisure and Recreation.

Revenue expenditure

Revenue expenditure is the day to day running costs incurred by the council in providing services.

This includes employee costs, other running costs, payments for services and debt repayment.

Aggregate External Finance (AEF)

AEF is the total grant provided by central government to local authorities. It comprises three elements: **General Revenue Grant (GRG), Non Domestic Rate Income (NDRI) and Ringfenced Grants**. GRG is the principal grant received by local authorities and is determined by the total level of grant available and an individual authority's need to spend. NDRI is collected by all authorities and paid into a central pool which is then redistributed by the Scottish Government. Ring-fenced grants are provided for a specific service area or initiative.

Fees and charges

Charges are levied in respect of services such as the provision of school meals, residential accommodation, building control warrants and planning application fees and so on.

Use of balances and trading operation surpluses

Councils which have generated surpluses in previous years may use these to help create stability in the level of Council Tax. The same applies to surpluses generated by Trading Operations.

Local taxation

The difference between AEF, fees and charges, the use of balances, and the total budgeted expenditure is met by Council Tax. This is a tax levied on individual properties.

The section entitled 'Calculation of Council Tax 2014 to 2015' on page 8 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2014 to 2015.

Calculation of Council Tax



1. Calculation of Council Tax 2014 to 2015

	£
Gross Service Expenditure	2,179,455,700
Less: Service Income	738,122,500
Total Net Service Expenditure to be funded by grant/local taxes	1,441,333,200
Less: Changes in balances	0
Less: Central Government Grant	1,191,834,000
Local Tax to be collected	249,499,200
Council Tax Band D 2014 to 2015	1,213

This figure is the charge generated by Glasgow City Council. Charges levied by Scottish Water for the provision of water and waste water services are added to produce the total local tax.

2. Combined Council Tax and Scottish Water Charges 2014 to 2015

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2014 to 2015 £	Water Charge £	Total Charge £
A	up to 27,000	6/9	809	274	1,083
B	35,000	7/9	943	320	1,263
C	45,000	8/9	1,078	365	1,443
D	58,000	9/9	1,213	411	1,624
E	80,000	11/9	1,483	502	1,985
F	106,000	13/9	1,752	593	2,345
G	212,000	15/9	2,022	685	2,707
H	over 212,000	18/9	2,426	822	3,248

3. Movement in Band D 2005 to 2015

Year	£	% increase
2005 to 2006	1,213	2.4%
2006 to 2007	1,213	0.0%
2007 to 2008	1,213	0.0%
2008 to 2009	1,213	0.0%
2009 to 2010	1,213	0.0%
2010 to 2011	1,213	0.0%
2011 to 2012	1,213	0.0%
2012 to 2013	1,213	0.0%
2013 to 2014	1,213	0.0%
2014 to 2015	1,213	0.0%

Council Tax statistics



Scottish Comparative Statistics

Band D Council	2013	2014	Movement £	Movement %
	to 2014 £	to 2015 £		
Aberdeen City	1,230	1,230	0	0.0
Aberdeenshire	1,141	1,141	0	0.0
Angus	1,072	1,072	0	0.0
Argyll and Bute	1,178	1,178	0	0.0
Clackmannanshire	1,148	1,148	0	0.0
Comhairle Nan Eilean Siar	1,024	1,024	0	0.0
Dumfries and Galloway	1,049	1,049	0	0.0
Dundee City	1,211	1,211	0	0.0
East Ayrshire	1,189	1,189	0	0.0
East Dunbartonshire	1,142	1,142	0	0.0
East Lothian	1,118	1,118	0	0.0
East Renfrewshire	1,126	1,126	0	0.0
Edinburgh, City of	1,169	1,169	0	0.0
Falkirk	1,070	1,070	0	0.0
Fife	1,118	1,118	0	0.0
Glasgow City	1,213	1,213	0	0.0
Highland	1,163	1,163	0	0.0
Inverclyde	1,198	1,198	0	0.0
Midlothian	1,210	1,210	0	0.0
Moray	1,135	1,135	0	0.0
North Ayrshire	1,152	1,152	0	0.0
North Lanarkshire	1,098	1,098	0	0.0
Orkney Islands	1,037	1,037	0	0.0
Perth and Kinross	1,158	1,158	0	0.0
Renfrewshire	1,165	1,165	0	0.0
Scottish Borders	1,084	1,084	0	0.0
Shetland Islands	1,053	1,053	0	0.0
South Ayrshire	1,154	1,154	0	0.0
South Lanarkshire	1,101	1,101	0	0.0
Stirling	1,197	1,197	0	0.0
West Dunbartonshire	1,163	1,163	0	0.0
West Lothian	1,128	1,128	0	0.0
Scotland Average	1,149	1,149	0	0.0

Source: Scottish Government

Note: The Scottish Government has provided additional resources to local authorities in support of a Council Tax freeze between 2008 to 2009 and 2014 to 2015.

Government Grant settlement



Scottish Comparative Statistics

AEF 2013 to 2015

Council	2013 to 2014 £million	2014 to 2015 £million
Aberdeen City	319.0	317.2
Aberdeenshire	396.8	397.3
Angus	197.2	195.5
Argyll and Bute	204.0	199.9
Clackmannanshire	92.5	91.6
Comhairle Nan Eilean Siar	103.7	102.0
Dumfries and Galloway	286.5	283.2
Dundee City	283.2	277.3
East Ayrshire	220.5	215.6
East Dunbartonshire	176.8	175.3
East Lothian	164.9	163.6
East Renfrewshire	171.1	169.8
Edinburgh, City of	728.0	717.7
Falkirk	270.5	267.6
Fife	617.2	610.9
Glasgow City	1,230.3	1,191.8
Highland	445.2	441.2
Inverclyde	164.3	159.6
Midlothian	147.6	145.4
Moray	151.1	150.3
North Ayrshire	261.5	255.2
North Lanarkshire	608.9	595.6
Orkney Islands	67.9	67.9
Perth and Kinross	241.3	240.8
Renfrewshire	303.8	295.9
Scottish Borders	202.0	199.9
Shetland Islands	87.7	85.6
South Ayrshire	196.0	192.3
South Lanarkshire	552.8	545.5
Stirling	161.8	159.9
West Dunbartonshire	185.2	178.7
West Lothian	296.0	294.2
Scotland Total	9,535.3	9,384.3

Source: Scottish Government, Finance Circulars FC1/2013, FC1/2014.

Government Grant settlement



Scottish Comparative Statistics

AEF percentage movement 2013 to 2015

Council	2013 to 2015 Movement %
Aberdeen City	-0.6
Aberdeenshire	0.1
Angus	-0.8
Argyll and Bute	-2.0
Clackmannanshire	-1.0
Comhairle Nan Eilean Siar	-1.7
Dumfries and Galloway	-1.1
Dundee City	-2.1
East Ayrshire	-2.2
East Dunbartonshire	-0.9
East Lothian	-0.8
East Renfrewshire	-0.7
Edinburgh, City of	-1.4
Falkirk	-1.1
Fife	-1.0
Glasgow City	-3.1
Highland	-0.9
Inverclyde	-2.8
Midlothian	-1.5
Moray	-0.5
North Ayrshire	-2.4
North Lanarkshire	-2.2
Orkney Islands	0.0
Perth and Kinross	-0.2
Renfrewshire	-2.6
Scottish Borders	-1.0
Shetland Islands	-2.5
South Ayrshire	-1.9
South Lanarkshire	-1.3
Stirling	-1.1
West Dunbartonshire	-3.5
West Lothian	-0.6
Scotland Total	-1.6

Non Domestic Rates



1. Non Domestic Rate Poundage 2014 to 2015

National rate poundage
(rateable value over £35,000) **48.2p**

National rate poundage
(rateable value up to £35,000) **47.1p**

Source: Scottish Government

Owners of non domestic properties such as industrial and commercial premises pay Non Domestic Rates instead of Council Tax. This charge is calculated by multiplying the national rate poundage (set annually by the Scottish Government) by the rateable value of the property (revalued every five years by the City Assessor). The Small Business Bonus Scheme (SBBS) offers assistance to small businesses. This scheme applies to properties with a cumulative rateable value of £35,000 or less (where no single property has a rateable value of greater than £18,000) and is partly funded by a supplement to the rate poundage for businesses with a rateable value of more than £35,000. For 2014 to 2015 this supplement is set at 1.1p. Details of the SBBS can be obtained by visiting www.scotland.gov.uk.

2. Non Domestic Rate Income (NDRI) 2004 to 2013

	Raised in the city £thousand	Received from national pool £thousand	Net payment to national pool £thousand
2004 to 2005	279,895	216,551	63,344
2005 to 2006	282,734	216,471	66,263
2006 to 2007	287,465	214,280	73,185
2007 to 2008	287,064	211,273	75,791
2008 to 2009	292,680	222,748	69,932
2009 to 2010	303,614	244,927	58,687
2010 to 2011	297,399	233,786	63,613
2011 to 2012	304,190	303,146	1,044
2012 to 2013	315,652	310,099	5,553

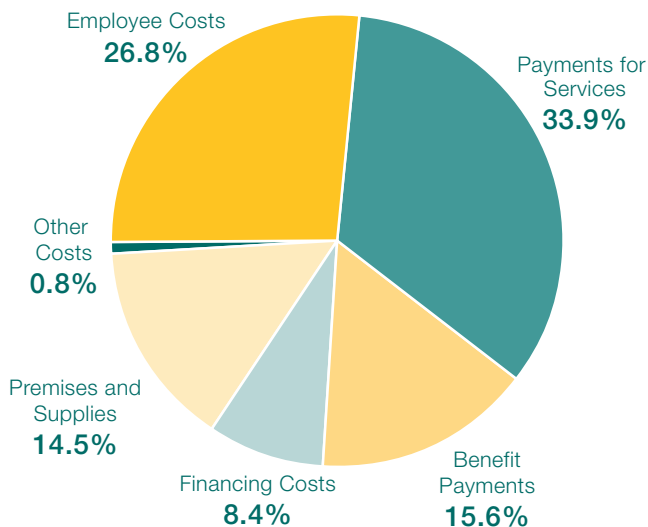
Source: Scottish Government

All NDRI raised within the city is paid into a national pool which the Scottish Government redistributes to authorities as part of the grant settlement. In 2012 to 2013 the city paid £5 million more into the pool than it received back.

Analysis of gross expenditure by type



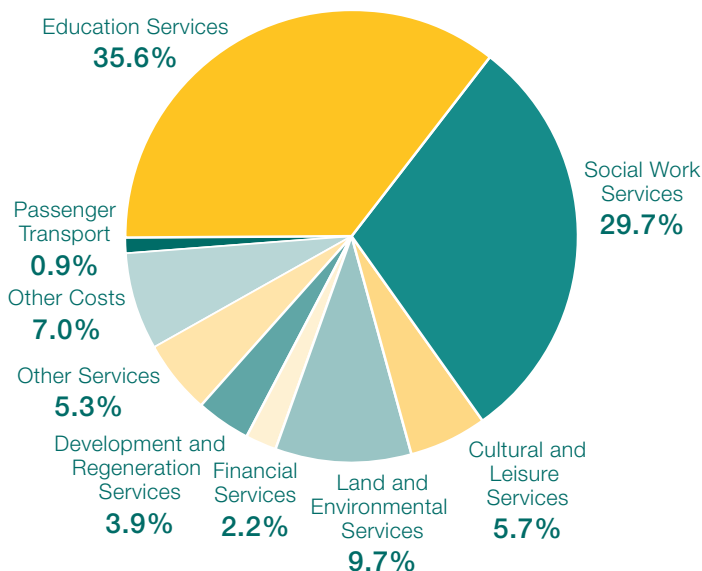
	Budget £thousand	%	Last year %
Employee Costs	583,482	26.8	26.7
Payments for Services	741,235	33.9	33.3
Benefit Payments	339,102	15.6	15.6
Financing Costs	182,982	8.4	8.4
Premises and Supplies	315,882	14.5	15.1
Other Costs	16,773	0.8	0.9
Total	2,179,456	100.0	100.0



Analysis of net expenditure by service



	Budget £thousand	%	Band D Equivalent £
Education Services	513,388	35.6	432
Social Work Services	428,492	29.7	360
Passenger Transport	11,175	0.9	11
Cultural and Leisure Services	82,063	5.7	69
Land and Environmental Services	140,036	9.7	118
Financial Services	31,956	2.2	27
Development and Regeneration Services	56,133	3.9	47
Other Services	76,630	5.3	64
Other Costs	101,460	7.0	85
Total	1,441,333	100.0	1,213



Funding of net expenditure



Comparison of Grant to Council Tax 1996 to 2015

	1996 to 1997 Estimate £million	2010 to 2011 Estimate £million	2011 to 2012 Estimate £million	2012 to 2013 Estimate £million	2013 to 2014 Estimate £million	2014 to 2015 Estimate £million
Net Expenditure	990.7	1,603.5	1,558.1	1,550.2	1,493.6	1,441.3
Funded by:						
Government Grant	844.7	1,354.0	1,308.6	1,300.7	1,244.1	1,191.8
Amount to be met from Council Tax	146.0	249.5	249.5	249.5	249.5	249.5
Total Funding	990.7	1,603.5	1,558.1	1,550.2	1,493.6	1,441.3
Percentage of Government Grant to total funding	85.3	84.4	84.0	83.9	83.3	82.7

The balance between government grant and total council funding is such that, despite a 41.1% increase (£844.7 million in 1996 to 1997 to £1,191.8 million in 2014 to 2015) in grant over the 18 years since local government re-organisation, the amount required to be met by council tax payers in order to maintain the same level of service has increased by 70.9% (£146.0 million in 1996 to 1997 to £249.5 million in 2014 to 2015).

Investment programme



Investment programme expenditure is spending on the council's assets such as land and buildings; vehicles, plant, furniture and equipment; and infrastructure and also contributions towards capital developments. The council's investment in the infrastructure of the city and its services contributes to the council's key priorities of Education, Regeneration and Social Inclusion.

The Local Government in Scotland Act 2003 introduced the Prudential Code for capital finance. This permits local authorities greater freedom to determine the scale of their capital investment plans, as long as they are affordable, prudent and sustainable.

Capital investment in services will continue to progress during 2014 to 2015 including:

Residential and Day Care Services - The overall proposal is that the council builds 5 new care homes and 5 day centres designed to meet the needs of older people and improve their quality of life.

Pre-12 Strategy - The council has an ongoing programme for replacing and refurbishing Pre-12 and Additional Support for Learning schools.

Roads and transport investment - In conjunction with Strathclyde Partnership for Transport, the council is developing a public transport corridor (Fastlink) on the north bank of the River Clyde. The council also continues to invest in the roads infrastructure (including footpaths).

Glasgow Royal Concert Hall - This venue will undergo significant development to accommodate Royal Scottish National Orchestra, by providing both performance and rehearsal facilities.

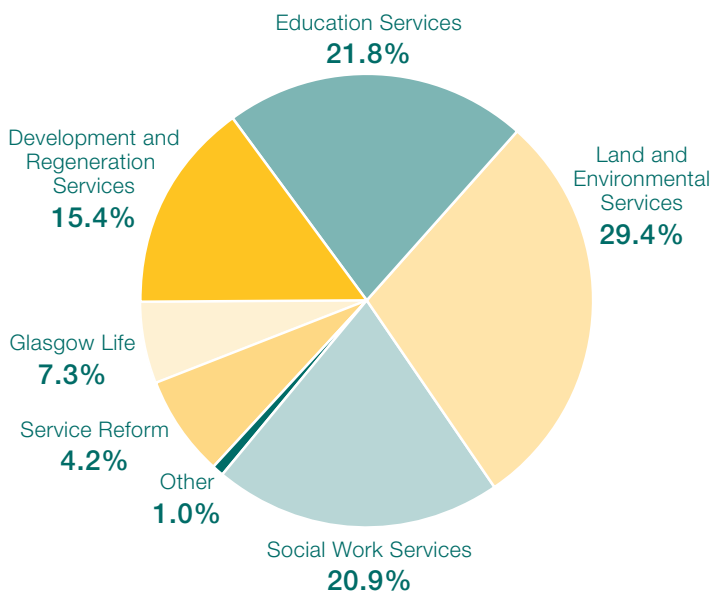
Investment programme expenditure



An analysis of 2014 to 2015 estimated investment programme expenditure is given in the following table.

	Budget £thousand	%
Service Reform	10,165	4.2
Glasgow Life	17,624	7.3
Development and Regeneration Services	37,036	15.4
Education Services	52,275	21.8
Land and Environmental Services	70,656	29.4
Social Work Services	50,064	20.9
Other	2,210	1.0
Total	240,030	100.0

Service Analysis of Investment Programme Expenditure 2014 to 2015



Funding of investment programme expenditure



Projected gross investment programme expenditure in 2014 to 2015 totals £240 million.

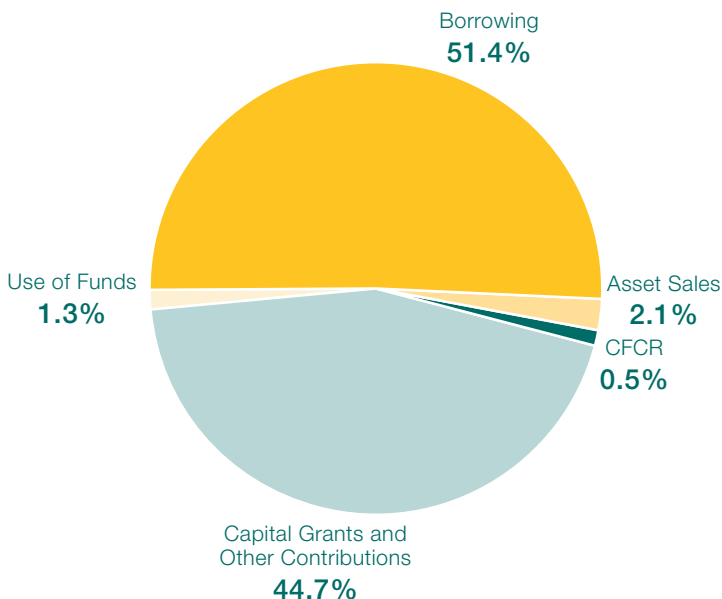
Capital income is often received for specific investment programme schemes, reducing the net cost to the council. This includes grants from the Scottish Government and UK government departments, and other public and private sector contributions.

The residual net cost to the council may be funded from: borrowing; receipts from asset sales; the use of fund balances; and the use of revenue funds, known as capital from current revenue (CFCR).

An analysis of the funding for the projected 2014 to 2015 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	107,325	44.7
Borrowing	123,381	51.4
Use of Funds	3,049	1.3
Asset Sales	5,000	2.1
CFCR	1,275	0.5
Total	240,030	100.0

Funding of Capital Expenditure



Key statistics



Area 17,644 hectares

Population (mid year estimate)	Number	% change
2008	584,240	
2009	588,470	0.72
2010	592,820	0.74
2011	598,830	1.01
2012	595,080	-0.63

Source: General Register Office for Scotland (Crown Copyright Reserved)

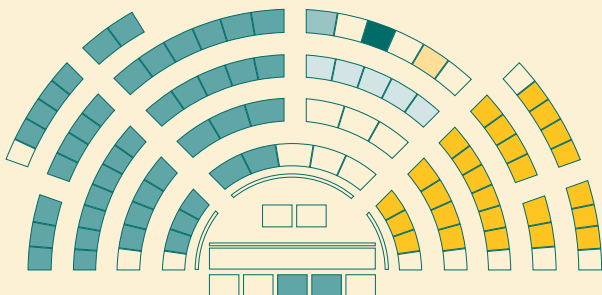
Age Group	Population	%
0 to 15	96,263	16.2
16 to 24	87,705	14.7
25 to 44	185,475	31.2
45 to 64	142,679	24.0
65 to 84	72,548	12.2
85 and over	10,410	1.7
Total	595,080	100.0

Source: General Register Office for Scotland (Crown Copyright Reserved)

Political Make-up of the Council

Scottish Labour Party	45
Scottish National Party	26
Scottish Green Party	5
Scottish Liberal Democrats	1
Scottish Conservative and Unionist Party	1
Glasgow First	1
Total	79

As at 31 March 2014





Staff Statistics Full-time equivalents Category as at December 2013

Teachers	5,018
Other	12,502
Total	17,520

Housing Benefits and Council Tax Reduction Scheme

In 2014 to 2015 Housing Benefit is estimated to be £327.9 million. Expenditure in respect of the Council Tax Reduction Scheme is still to be confirmed, however it is anticipated to be approximately £72.9 million.

Education Services 2014 to 2015

School Type	Number	Places	Teachers*
Pre-Fives	113	9,809	63
Primary	138	58,285	2,334
Secondary	30	33,252	2,001
Additional Support for Learning**	32	2,231	549
Centrally Employed	n/a	n/a	71

*Full-time equivalent (FTE) figures The FTE is 5,018 which includes centrally employed teachers.

**In addition to ASL Schools, the council has a number of units providing specialist support to children and young people with specific language, communication, hearing and visual impairments. These units are co-located within mainstream schools and the young people have the opportunity to experience the full range of the curriculum options available for every pupil at these establishments.

Pupil Numbers	Primary Number	% change	Secondary Number	% change
2005 to 2006	39,456		28,510	
2006 to 2007	38,582	-2.2	28,196	-1.1
2007 to 2008	37,831	-1.9	27,870	-1.2
2008 to 2009	36,920	-2.4	27,470	-1.4
2009 to 2010	36,534	-1.0	26,983	-1.8
2010 to 2011	36,249	-0.8	26,741	-0.9
2011 to 2012	36,381	0.4	26,318	-1.6
2012 to 2013	36,752	1.0	26,207	-0.4
2013 to 2014	37,542	2.1	25,970	-0.9

Key statistics



Social Work Services

Service	Number of units	Number of places
Residential - children	19	127
Residential - older people	15	536
Residential - dementia units	5	50
Residential - respite (older people)	0	0
Residential - Step Down Beds	1	6
Day Care - children	6	173
Day Care - older people	18	448
Day Care - learning difficulties	4	200

Cultural and Leisure Services*

	Number
Leisure facilities	57
Golf courses	6
Playing pitches	
• general	105
• school	142
Community facilities	
• managed	28
• monitored	33
• school letting facilities	188
Libraries	33
Theatres and venues	9
Museums	9

* Managed by Glasgow Life

Land and Environmental Services

	Number or yearly number
Cremations	4,480
Burials	1,037
Length of A roads	183.5 kilometres
Length of B roads	72.1 kilometres
Length of C roads	209.4 kilometres
Length of unclassified roads	1,338.8 kilometres
Length of cycle routes	301 kilometres
Road bridges - owned and maintained by council	279
Council owned car parks	20
Parks and open spaces	3,207 hectares
Domestic gardens maintained	17,000
Domestic collections (including recycling)	25.1 million
Commercial collections	1.23 million
Litter bins	10,500
Kilometres of street swept	360,500
Bulk uplifts	300,000

Glossary of terms and ombudsman



CFCR - Capital From Current Revenue

Capital expenditure that is financed by contributions from the revenue budget.

Council Tax

Council Tax meets the difference between expenditure, grant income and fees and charges, and comprises a 50% property charge and a 50% personal charge.

Council Tax Base

Band D equivalent dwellings.

General Fund

The fund to which expenditure is charged for council services.

Non Domestic Rates

Non domestic rates are levied against non-domestic properties based on assessed rateable values and a rate for every pound set by the Scottish Government.

Prudential Code

Central Government previously controlled the amount that a local authority was permitted to borrow in order to fund its investment programme. With effect from 1 April 2004 the Prudential Code, introduced by the Local Government in Scotland Act 2003, permits local authorities to determine a level of capital investment that is prudent, sustainable and affordable.

General Revenue Grant (GRG)

GRG is the main grant allocated by Central Government to support services provided by local authorities.

Ring-fenced Grants

Grants that relate to the provision of a specific service or initiative (and previously termed Specific Grants).

Scottish Water

Scottish Water sets the charge for water and waste water for each property band but it is the responsibility of local authorities to collect these charges along with Council Tax.

The Scottish Public Services Ombudsman

If you have gone through the council's complaints process and you are still unhappy, you have the right to take your complaint to the:

Scottish Ombudsman,
4, Melville Street,
Edinburgh EH3 7NS.
Phone: **0800 377 7330**

Generally, if you want to do this, you must contact the Ombudsman within one year.

