



Glasgow City Council

Key Facts and Figures

2019 to 2020



Foreword

This booklet provides you with a summary of our revenue and capital expenditure and funding for 2019 to 2020, as well as a number of key facts about the services we provide, together with comparative statistics for the other Scottish councils.

We have a £2,546 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 in excess of £222 million to provide council services and infrastructure.

The booklet supplements our detailed 2019 to 2020 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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A world class city with a thriving and inclusive economy where everyone can flourish and benefit from the city's success.

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Serving the City - Budget Priorities

Our council is the main provider of services to the city's 621,020 residents and those who visit, work and do business in the city.

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

- A Thriving Economy
- A Vibrant City
- A Healthier City
- Excellent and Inclusive Education
- A Sustainable and Low Carbon City
- Resilient and Empowered Neighbourhoods
- A Well Governed City that Listens and Responds

These themes reflect the wide ranging views and comments received from stakeholders, as identified through the council's consultation mechanisms, our annual household survey and our Charter consultation.

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 Ring-fenced 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 2019 to 2020' on page 6 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2019 to 2020.

Calculation of Council Tax

1. Calculation of Council Tax 2019 to 2020

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.

	£
Gross Service Expenditure	2,545,594,900
Less: Service Income	948,401,700
Total Net Service Expenditure to be funded by grant/local taxes	1,597,193,200
Less: Changes in balances	12,000,000
Less: Central Government Grant ⁽¹⁾	1,294,594,000
Local Tax to be collected	290,599,200
Council Tax Band D 2019 to 2020	1,325

(1) This includes assumptions of additional grant funding in respect of pay awards and teachers superannuation employers rate change.

2. Combined Council Tax and Scottish Water Charges 2019 to 2020

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2019 to 2020 £	Water Charge £	Total Charge £
A	up to 27,000	240/360	883	296	1,179
B	35,000	280/360	1,031	346	1,377
C	45,000	320/360	1,178	395	1,573
D	58,000	360/360	1,325	444	1,769
E	80,000	473/360	1,741	543	2,284
F	106,000	585/360	2,153	642	2,795
G	212,000	705/360	2,595	740	3,335
H	over 212,000	882/360	3,246	888	4,134

3. Movement In Band D 2010 to 2011 - 2019 to 2020

Year	£	% increase
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
2015 to 2016	1,213	0.0
2016 to 2017	1,213	0.0
2017 to 2018	1,249	3.0
2018 to 2019	1,286	3.0
2019 to 2020	1,325	3.0

Council Tax Statistics

Scottish Comparative Statistics

Band D Council	2018	2019	Movement	
	to 2019 £	to 2020 £	£	%
Aberdeen City	1,267	1,324	57	4.5
Aberdeenshire	1,205	1,241	36	3.0
Angus	1,137	1,171	34	3.0
Argyll and Bute	1,249	1,309	59	4.8
Clackmannanshire	1,218	1,267	49	4.0
Comhairle Nan Eilean Siar	1,086	1,138	52	4.8
Dumfries and Galloway	1,113	1,166	53	4.8
Dundee City	1,278	1,316	38	3.0
East Ayrshire	1,261	1,312	50	4.0
East Dunbartonshire	1,211	1,259	48	4.0
East Lothian	1,186	1,242	57	4.8
East Renfrewshire	1,195	1,230	36	3.0
Edinburgh, City of	1,240	1,277	37	3.0
Falkirk	1,135	1,169	34	3.0
Fife	1,186	1,222	36	3.0
Glasgow City	1,286	1,325	39	3.0
Highland	1,234	1,271	37	3.0
Inverclyde	1,234	1,293	59	4.8
Midlothian	1,283	1,344	61	4.7
Moray	1,204	1,262	58	4.8
North Ayrshire	1,222	1,281	59	4.8
North Lanarkshire	1,131	1,165	34	3.0
Orkney Islands	1,100	1,153	53	4.8
Perth and Kinross	1,216	1,264	48	3.9
Renfrewshire	1,200	1,257	57	4.8
Scottish Borders	1,150	1,196	46	4.0
Shetland Islands	1,117	1,151	34	3.0
South Ayrshire	1,224	1,283	59	4.8
South Lanarkshire	1,134	1,168	34	3.0
Stirling	1,233	1,282	49	4.0
West Dunbartonshire	1,198	1,234	36	3.0
West Lothian	1,162	1,217	56	4.8
Scotland Average	1,208	1,251	43	3.6

Source: Scottish Government.

Government Grant Settlement

Scottish Comparative Statistics

AEF 2018 to 2020

Council	2018 to 2019 £million	2019 to 2020 £million
Aberdeen City	328.9	342.3
Aberdeenshire	415.5	429.4
Angus	200.7	208.2
Argyll and Bute	195.0	198.7
Clackmannanshire	95.3	97.5
Comhairle Nan Eilean Siar	95.7	96.4
Dumfries and Galloway	285.3	290.6
Dundee City	297.0	304.4
East Ayrshire	227.1	235.9
East Dunbartonshire	183.5	189.7
East Lothian	171.3	177.8
East Renfrewshire	177.3	180.5
Edinburgh, City of	720.6	747.7
Falkirk	278.5	288.1
Fife	637.0	661.9
Glasgow City	1,248.2	1,274.3
Highland	444.6	458.1
Inverclyde	164.6	168.9
Midlothian	157.8	165.7
Moray	158.0	163.6
North Ayrshire	274.3	281.6
North Lanarkshire	614.2	631.8
Orkney Islands	74.6	75.5
Perth and Kinross	246.8	254.9
Renfrewshire	310.3	321.5
Scottish Borders	204.9	211.5
Shetland Islands	86.1	86.7
South Ayrshire	200.9	205.8
South Lanarkshire	559.0	575.2
Stirling	166.7	172.7
West Dunbartonshire	188.7	192.9
West Lothian	315.6	326.0
Scotland Total	9,724.0	10,015.8

Source: Scottish Government, Finance Circulars FC4/2018, FC2/2019

Government Grant Settlement

Scottish Comparative Statistics

AEF % movement 2018 to 2020

Council	2018 to 2020 %
Aberdeen City	4.1
Aberdeenshire	3.3
Angus	3.7
Argyll and Bute	1.9
Clackmannanshire	2.3
Comhairle Nan Eilean Siar	0.7
Dumfries and Galloway	1.8
Dundee City	2.5
East Ayrshire	3.9
East Dunbartonshire	3.4
East Lothian	3.8
East Renfrewshire	1.8
Edinburgh, City of	3.8
Falkirk	3.5
Fife	3.9
Glasgow City	2.1
Highland	3.0
Inverclyde	2.6
Midlothian	5.0
Moray	3.5
North Ayrshire	2.7
North Lanarkshire	2.9
Orkney Islands	1.2
Perth and Kinross	3.3
Renfrewshire	3.6
Scottish Borders	3.2
Shetland Islands	0.8
South Ayrshire	2.4
South Lanarkshire	2.9
Stirling	3.6
West Dunbartonshire	2.2
West Lothian	3.3
Scotland Total	3.0

Non-Domestic Rates

1. Non-Domestic Rate Poundage 2019 to 2020

National rate poundage (rateable value over £51,000)	51.6p
National rate poundage (rateable value up to £51,000)	49p

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 £51,000. For 2019 to 2020 this supplement is set at 2.6p. Details of the SBBS scheme can be obtained by visiting www.scotland.gov.uk.

2. Non-Domestic Rate Income (NDRI) 2015 to 2020

**Raised in the City
£thousand**

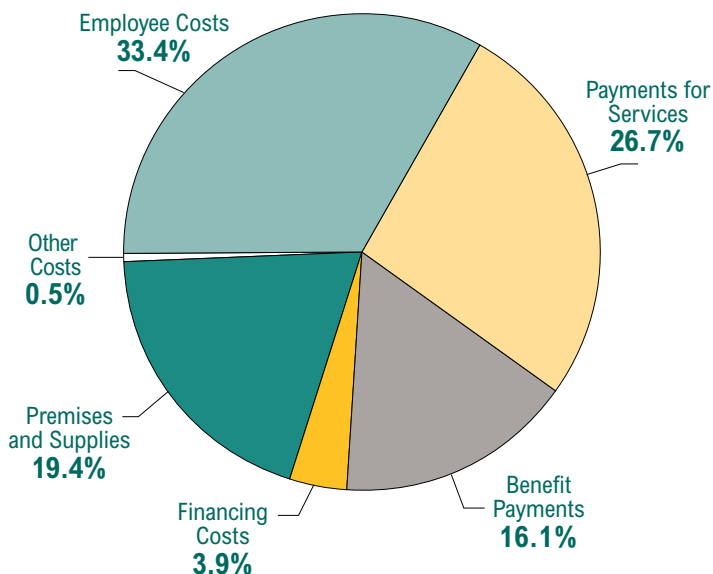
2015 to 2016	360,714
2016 to 2017	374,267
2017 to 2018	359,195
2018 to 2019	360,115
2019 to 2020 (estimated)	360,314

Source: Scottish Government

Non-Domestic Rates income is allocated to councils as part of the local government settlement. The council retains all income it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.

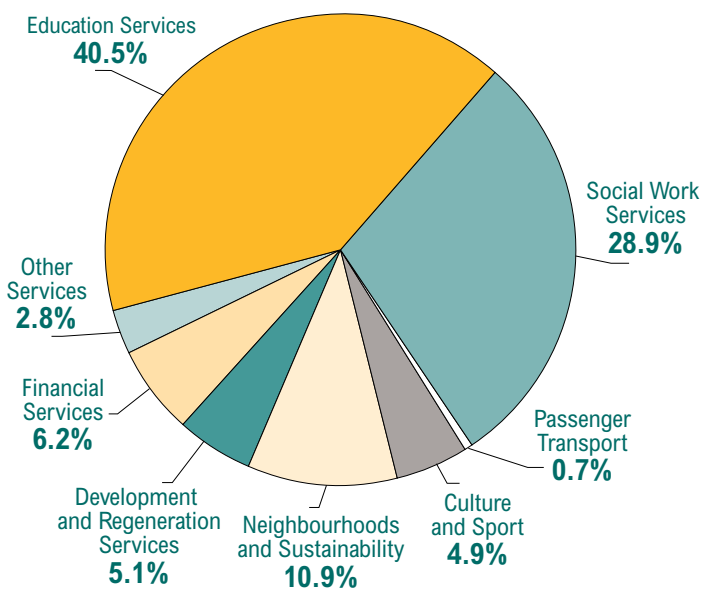
Analysis of Gross Expenditure by Type

	Budget £thousand	%	Last year %
Employee Costs	850,985	33.4	27.2
Payments for Services	679,542	26.7	30.9
Benefit Payments	409,065	16.1	16.9
Financing Costs	98,421	3.9	6.2
Premises and Supplies	493,750	19.4	18.5
Other Costs	13,832	0.5	0.3
Gross Expenditure	2,545,595	100.0	100.0



Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	646,768	40.5	537
Social Work Services	461,648	28.9	383
Passenger Transport	10,743	0.7	9
Culture and Sport	78,963	4.9	66
Neighbourhoods and Sustainability	173,746	10.9	144
Financial Services	98,445	6.2	82
Development and Regeneration Services	80,972	5.1	67
Other Services	45,908	2.8	37
	1,597,193	100.0	1,325



Funding of Net Expenditure

Comparison of Grant To Council Tax 1996 to 2020

	1996 to 1997 Estimate £million	2015 to 2016 Estimate £million	2016 to 2017 Estimate £million	2017 to 2018 Estimate £million	2018 to 2019 Estimate £million	2019 to 2020 Estimate £million
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Net Expenditure	990.7	1,510.1	1,470.6	1,491.1	1,525.0	1,585.2
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Funded by:

Government

Grant	844.7	1,259.5	1,220.0	1,224.6	1,248.2	1,294.6 ⁽¹⁾
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Amount to be
met from

Council Tax	146.0	250.6	250.6	266.5	276.8	290.6
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Total Funding	990.7	1,510.1	1,470.6	1,491.1	1,525.0	1,585.2
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% of Government

Grant to total

funding	85.3	83.4	83.0	82.1	81.8	81.7
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(1) This includes assumptions of additional grant funding in respect of pay awards and teachers superannuation employers rate change.

The balance between government grant and total council funding is such that, despite a 53.3% increase (£844.7 million in 1996 to 1997 to £1,294.6 million in 2019 to 2020) in grant over the 21 years since local government re-organisation, the amount required to be met by council taxpayers in order to maintain the same level of service has increased by 99.0% (£146.0 million in 1996 to 1997 to £290.6 million in 2019 to 2020).

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. Glasgow aims to be a world class city focussed on economic growth and tackling inequality and poverty. To support this priority, our investment programme priorities include modernisation of our school estate and neighbourhood regeneration in Sighthill.

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 2019 to 2020 including:

City Deal

Infrastructure works worth £1.13 billion will continue as part of the 10 year investment programme for City Deal across the Glasgow and Clyde Valley partner authorities. The UK and Scottish Governments have each agreed to provide funding of £500 million toward the cost of the programme. City Deal will bring £386 million of investment to the city and enhance economic growth.

ICT Development and Innovation

This programme includes further strategic investment in technological and transformational activities being delivered by the Council's new ICT provider over the coming years.

Early Years 1140 Expansion

Capital works to facilitate the expansion of early learning and childcare from 2018/19 to 2020/21. The programme includes a range of projects including new build facilities, extensions, repurposing/refurbishment projects, minor internal/external alterations and outdoor developments.

Education Estate Investment

The associated programme of works encompasses 120 projects across the estate, including one new-build, extensions, major refurbishments, fire alarms, heating systems and modular accommodation. This programme has funding committed to 2021.

Sighthill Transformational Regeneration Area (TRA)

This project is partially funded by City Deal and involves extensive infrastructure works, housing development (including social housing, new homes and student accommodation), a new campus school, commercial and community facilities and two new bridges (pedestrian and vehicular) to ensure crucial links for this area.

Roads and transport investment

The council continues to invest in the roads infrastructure (including footpaths).

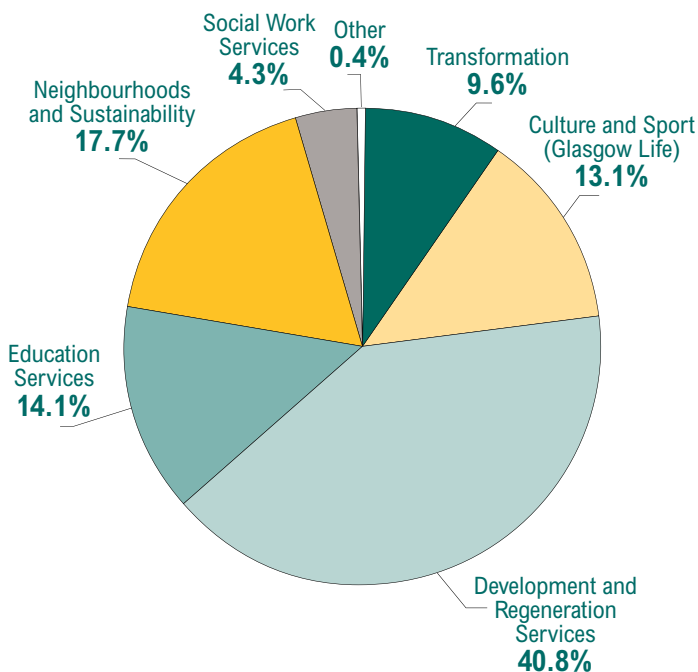
Burrell Refurbishment

This refurbishment project will greatly improve access to the building and collections.

Investment Programme Expenditure

An analysis of 2019 to 2020 estimated investment programme expenditure is given in the following table.

	Budget £thousand	%
Transformation	21,357	9.6
Culture and Sport (Glasgow Life)	29,111	13.1
Development and Regeneration Services	90,840	40.8
Education Services	31,310	14.1
Neighbourhoods and Sustainability	39,408	17.7
Social Work Services	9,522	4.3
Other	827	0.4
Total	222,375	100.0



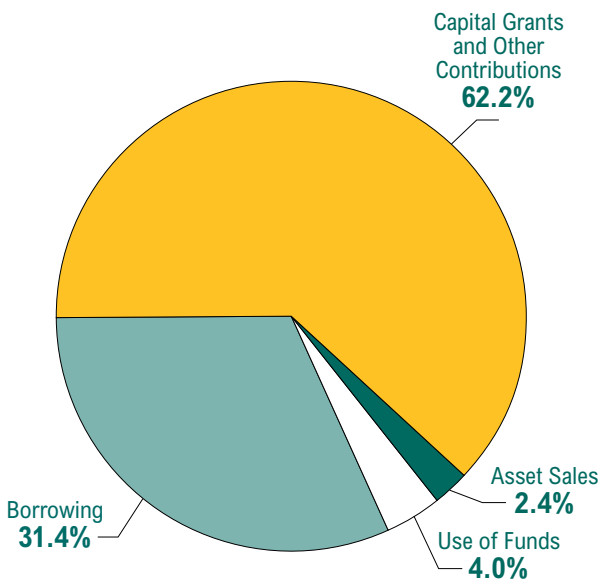
Funding of Investment Programme Expenditure

Projected gross investment programme expenditure in 2019 to 2020 totals £222.4 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 2019 to 2020 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	138,269	62.2
Borrowing	69,929	31.4
Use of Funds	8,877	4.0
Asset Sales	5,300	2.4
	222,375	100.0



Key Statistics

Area: 17,644 hectares

Population (Mid Year Estimate)

	Number	% change
2013	596,550	
2014	599,650	0.52
2015	606,340	1.12
2016	615,070	1.44
2017	621,020	0.97

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

Age Group	Population	%
0-15	99,137	16.0
16-24	81,075	13.0
25-44	205,765	33.1
45-64	151,071	24.3
65-84	73,083	11.8
85+	10,889	1.8
Total	621,020	100.0

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

Political Make-up of the Council (1 April 2019)

Scottish National Party	39
Scottish Labour Party	31
Scottish Conservative and Unionist Party	8
Scottish Green Party	7
Total	85

Staff Statistics

Category	Full Time Equivalents as at December 2018
Teachers	5,582
Other	15,942
Total	21,524

Housing Benefits and Council Tax Reduction Scheme

In 2019 to 2020 Housing Benefit Expenditure is estimated to be £331.9 million. In respect of the Council Tax Reduction Scheme expenditure is estimated to be approximately £70.4 million.

Education Services School Type	2019 to 2020		
	Number	Places	Teachers ⁽¹⁾
Pre-Fives	110	7,604 ⁽²⁾	55 ⁽³⁾
Primary	138	49,157 ⁽⁴⁾	2,660
Secondary	30	33,255	2,141
Additional Support for Learning	27	1,904 ⁽⁵⁾	319
Centrally Employed	N/A	N/A	143

(1) Full Time Equivalent (FTE) figures counted in Staff Census, September 2018. The total FTE is 5,317 which includes centrally employed teachers.

(2) Registered places as at 18 February 2019.

(3) Please note that Pre-Fives teacher numbers include partnership nursery staff.

(4) All primary capacities have been recalculated in accordance with the Scottish Government's October 2014 guidance on Determining Primary School Capacity. The capacity figure presented in the table above represents the combined optimal capacities of our entire primary school estate which has been calculated using the principles contained within the Scottish Government's Guidance on the Calculation of School Capacities document issued in October 2014 and adapted to become GCC Education Services Management Circular 60. In reality, the capacities within our primary schools will fluctuate from year to year, and indeed at regular intervals throughout the academic year, depending upon the exact numbers of children at each stage within any given primary school, and the classification that the Head Teacher in a Primary School has set.

(5) As reported by the Scottish Government in the annual school census dataset (2018). 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. Both ASL school and unit numbers are reported here.

Education Services

Pupil Numbers	Primary Number	% change	Secondary Number	% change
2010 to 2011	36,249		26,741	
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
2014 to 2015	38,496	2.5	25,374	-2.3
2015 to 2016	39,610	2.9	24,915	-1.8
2016 to 2017	40,681	2.7	25,025	0.4
2017 to 2018	41,272	1.5	25,358	1.3
2018 to 2019	41,470	0.5	26,069	2.8

Social Work Services

Service	Number of units	Number of places
Residential - children	20	150
Residential - older people	8	480
Residential - dementia units	8	95
Day Care - older people	12	340
Day Care - learning difficulties	2	90

Culture and Sport (Managed by Glasgow Life)

	Number
Leisure facilities	61
Golf courses	6
Playing pitches - general	113
- school	143
Community facilities - managed	25
- monitored	33
- school letting facilities	194
Libraries	33
Theatres/Cultural Venues	12
Museums	9

Neighbourhoods and Sustainability

	Number or Yearly Number
Cremations	5,174
Burials	947
Length of roads	
- A Roads	202 kilometres
- B Roads	73 kilometres
- C Roads	245 kilometres
- Unclassified roads	1,339 kilometres
Length of cycle routes	316 kilometres
Bridges - owned and maintained by council	276
Council operated car parks	16
Parks and open spaces	3,381 hectares
Domestic gardens maintained	12,919
Domestic collections (including recycling)	20.7 million
Commercial collections	968,000
Litter bins	7,320
Kilometres of street swept	360,500
Bulk uplifts	300,000

Glossary of Terms

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 per £ 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.

