



Glasgow City Council

Key Facts and Figures

2016 to 2017



Foreword

This booklet provides you with a summary of our revenue and capital expenditure and funding for 2016 to 2017, 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
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May 2016

We have a £2,222 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 £295 million to provide council services and infrastructure.

The booklet supplements our detailed 2016 to 2017 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 599,650 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:

- Economic growth
- A world class city
- A sustainable city
- A city that looks after its vulnerable people
- A learning city
- Making best use of our resources

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 2016 to 2017' on page 7 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2016 to 2017.

Calculation of Council Tax

1 Calculation of Council Tax 2016 to 2017

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	2,222,288,000
Less: Service Income	738,906,800
Total Net Service Expenditure to be funded by grant/local taxes	1,483,381,200
Less: Changes in balances	12,808,000
Less: Central Government Grant	1,219,974,000
Local Tax to be collected	250,599,200
Council Tax Band D 2016 to 2017	1,213

2 Combined Council Tax and Scottish Water Charges 2016 to 2017

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2016 to 2017 £	Water Charge £	Total Charge £
A	up to 27,000	6/9	809	283	1,092
B	35,000	7/9	943	330	1,273
C	45,000	8/9	1,078	377	1,455
D	58,000	9/9	1,213	424	1,637
E	80,000	11/9	1,483	518	2,001
F	106,000	13/9	1,752	612	2,364
G	212,000	15/9	2,022	707	2,729
H	over 212,000	18/9	2,426	848	3,274

3 Movement In Band D 2007 to 2008 - 2016 to 2017

Year	£	% increase
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%
2015 to 2016	1,213	0.0%
2016 to 2017	1,213	0.0%

Council Tax Statistics

Scottish Comparative Statistics

Band D Council	2015	2016	Movement	
	to 2016 £	to 2017 £	£	%
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 2016 to 2017.

Council Tax Annual Percentage Movement

Scottish Comparative Statistics

Band D Council	Total Movement					
	2012 to 2013 %	2013 to 2014 %	2014 to 2015 %	2015 to 2016 %	2016 to 2017 %	2012 to 2017 %
Aberdeen City	0.0	0.0	0.0	0.0	0.0	0.0
Aberdeenshire	0.0	0.0	0.0	0.0	0.0	0.0
Angus	0.0	0.0	0.0	0.0	0.0	0.0
Argyll and Bute	0.0	0.0	0.0	0.0	0.0	0.0
Clackmannanshire	0.0	0.0	0.0	0.0	0.0	0.0
Comhairle Nan Eilean Siar	0.0	0.0	0.0	0.0	0.0	0.0
Dumfries and Galloway	0.0	0.0	0.0	0.0	0.0	0.0
Dundee City	0.0	0.0	0.0	0.0	0.0	0.0
East Ayrshire	0.0	0.0	0.0	0.0	0.0	0.0
East Dunbartonshire	0.0	0.0	0.0	0.0	0.0	0.0
East Lothian	0.0	0.0	0.0	0.0	0.0	0.0
East Renfrewshire	0.0	0.0	0.0	0.0	0.0	0.0
Edinburgh, City of	0.0	0.0	0.0	0.0	0.0	0.0
Falkirk	0.0	0.0	0.0	0.0	0.0	0.0
Fife	0.0	0.0	0.0	0.0	0.0	0.0
Glasgow City	0.0	0.0	0.0	0.0	0.0	0.0
Highland	0.0	0.0	0.0	0.0	0.0	0.0
Inverclyde	0.0	0.0	0.0	0.0	0.0	0.0
Midlothian	0.0	0.0	0.0	0.0	0.0	0.0
Moray	0.0	0.0	0.0	0.0	0.0	0.0
North Ayrshire	0.0	0.0	0.0	0.0	0.0	0.0
North Lanarkshire	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Islands	0.0	0.0	0.0	0.0	0.0	0.0
Perth and Kinross	0.0	0.0	0.0	0.0	0.0	0.0
Renfrewshire	0.0	0.0	0.0	0.0	0.0	0.0
Scottish Borders	0.0	0.0	0.0	0.0	0.0	0.0
Shetland Islands	0.0	0.0	0.0	0.0	0.0	0.0
South Ayrshire	0.0	0.0	0.0	0.0	0.0	0.0
South Lanarkshire	0.0	0.0	0.0	0.0	0.0	0.0
Stirling	0.0	-1.0	0.0	0.0	0.0	-1.0
West Dunbartonshire	0.0	0.0	0.0	0.0	0.0	0.0
West Lothian	0.0	0.0	0.0	0.0	0.0	0.0
Scotland Average	0.0	0.0	0.0	0.0	0.0	0.0

Government Grant Settlement

Scottish Comparative Statistics

AEF 2015 to 2017

Council	2015 to 2016 £million	2016 to 2017 £million
Aberdeen City	338.0	329.7
Aberdeenshire	414.7	410.1
Angus	205.2	197.9
Argyll and Bute	204.0	196.5
Clackmannanshire	96.6	93.6
Comhairle Nan Eilean Siar	101.9	97.5
Dumfries and Galloway	293.1	282.0
Dundee City	293.5	285.1
East Ayrshire	230.2	222.8
East Dunbartonshire	186.1	182.9
East Lothian	171.8	167.8
East Renfrewshire	179.7	176.4
Edinburgh, City of	739.3	717.5
Falkirk	282.3	273.2
Fife	638.1	623.5
Glasgow City	1,259.5	1,220.0
Highland	456.2	439.4
Inverclyde	169.3	163.6
Midlothian	154.7	151.2
Moray	160.4	156.0
North Ayrshire	275.1	267.3
North Lanarkshire	625.8	604.9
Orkney Islands	70.5	67.7
Perth and Kinross	250.1	243.3
Renfrewshire	313.3	303.5
Scottish Borders	208.7	202.9
Shetland Islands	86.5	82.4
South Ayrshire	204.3	197.9
South Lanarkshire	570.1	551.2
Stirling	167.7	163.2
West Dunbartonshire	189.7	184.2
West Lothian	308.7	305.2
Scotland Total	9,845.1	9,560.4

Source: Scottish Government, Finance Circulars
FC1/2015, FC1/2016

Government Grant Settlement

Scottish Comparative Statistics

AEF % movement 2015 to 2017

Council	2015 to 2017 %
Aberdeen City	-2.5
Aberdeenshire	-1.1
Angus	-3.6
Argyll and Bute	-3.7
Clackmannanshire	-3.1
Comhairle Nan Eilean Siar	-4.3
Dumfries and Galloway	-3.8
Dundee City	-2.9
East Ayrshire	-3.2
East Dunbartonshire	-1.7
East Lothian	-2.3
East Renfrewshire	-1.8
Edinburgh, City of	-2.9
Falkirk	-3.2
Fife	-2.3
Glasgow City	-3.1
Highland	-3.7
Inverclyde	-3.4
Midlothian	-2.3
Moray	-2.7
North Ayrshire	-2.8
North Lanarkshire	-3.3
Orkney Islands	-4.0
Perth and Kinross	-2.7
Renfrewshire	-3.1
Scottish Borders	-2.8
Shetland Islands	-4.7
South Ayrshire	-3.1
South Lanarkshire	-3.3
Stirling	-2.7
West Dunbartonshire	-2.9
West Lothian	-1.1
Scotland Total	-2.9

KEY FACTS AND FIGURES 2016 TO 2017

KEY FACTS AND FIGURES 2016 TO 2017

Non Domestic Rates

1 Non Domestic Rate Poundage 2016 to 2017

National rate poundage (rateable value over £35,000)	51.0p
National rate poundage (rateable value up to £35,000)	48.4p

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 2016 to 2017 this supplement is set at 2.6p. Details of the SBBS can be obtained by visiting www.scotland.gov.uk.

2 Non Domestic Rate Income (NDRI) 2006 to 2015

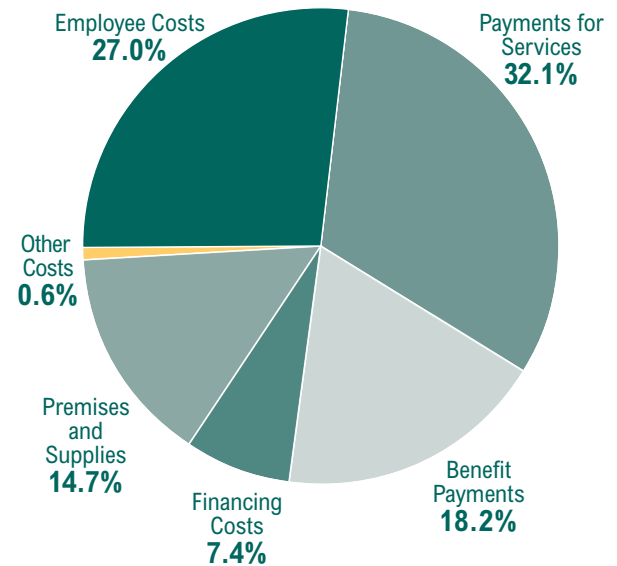
	Raised in the City £thousand	Received from national pool £thousand	Net payment to national pool £thousand
2006 to 2007	287,465	214,280	73,185
2007 to 2008	287,064	211,273	75,791
2008 to 2009	292,680	222,748	69,932
2009 to 2010	303,614	244,927	58,687
2010 to 2011	297,399	233,786	63,613
2011 to 2012	304,190	303,146	1,044
2012 to 2013	315,652	310,099	5,553
2013 to 2014	322,951	333,668	-10,717
2014 to 2015	350,887	363,061	-12,174

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 2014 to 2015 the city received £12 million more from the pool than it contributed.

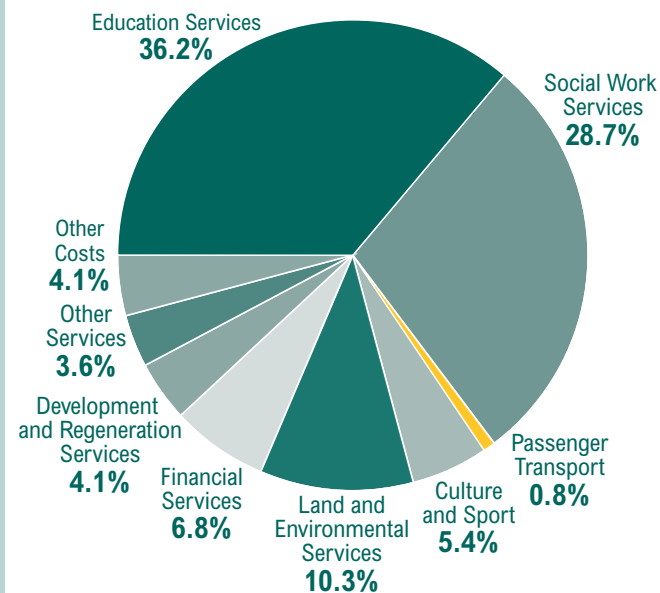
Analysis of Gross Expenditure by Type

	Budget £thousand	%	Last year %
Employee Costs	600,159	27.0	26.8
Payments for Services	712,535	32.1	32.3
Benefit Payments	403,486	18.2	18.1
Financing Costs	164,996	7.4	7.8
Premises and Supplies	327,099	14.7	14.3
Other Costs	14,013	0.6	0.7
Gross Expenditure	2,222,288	100.0	100.0



Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	537,301	36.2	439
Social Work Services	425,452	28.7	348
Passenger Transport	11,175	0.8	10
Culture and Sport	79,852	5.4	66
Land and Environmental Services	153,125	10.3	125
Financial Services	101,367	6.8	82
Development and Regeneration Services	61,531	4.1	50
Other Services	52,959	3.6	44
Other Costs	60,619	4.1	49
	1,483,381	100.0	1,213



Funding of Net Expenditure

Comparison of Grant To Council Tax 1996 to 2017

	1996 to 1997 Estimate £million	2012 to 2013 Estimate £million	2013 to 2014 Estimate £million	2014 to 2015 Estimate £million	2015 to 2016 Estimate £million	2016 to 2017 Estimate £million
Net Expenditure	990.7	1,550.2	1,493.6	1,441.3	1,510.1	1,470.6
Funded by:						
Government Grant	844.7	1,300.7	1,244.1	1,191.8	1,259.5	1,220.0
Amount to be met from Council Tax	146.0	249.5	249.5	249.5	250.6	250.6
Total Funding	990.7	1,550.2	1,493.6	1,441.3	1,510.1	1,470.6
% of Government Grant to total funding	85.3	83.9	83.3	82.7	83.4	83.0

The balance between government grant and total council funding is such that, despite a 44.4% increase (£844.7 million in 1996 to 1997 to £1,220.0 million in 2016 to 2017) in grant over the 19 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 71.6% (£146.0 million in 1996 to 1997 to £250.6 million in 2016 to 2017).

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 2016 to 2017 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.

The 4R's for Glasgow

The council has an ongoing programme for replacing and refurbishing Pre-12 and Additional Support for Learning schools. In addition there is an ongoing programme to build a further two schools with support of the Scottish Futures Trust.

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 make sure crucial links for this area.

Residential and Day Care Services

The overall proposal is that the council builds five new care homes and five day centres designed to meet the needs of older people and improve their quality of life.

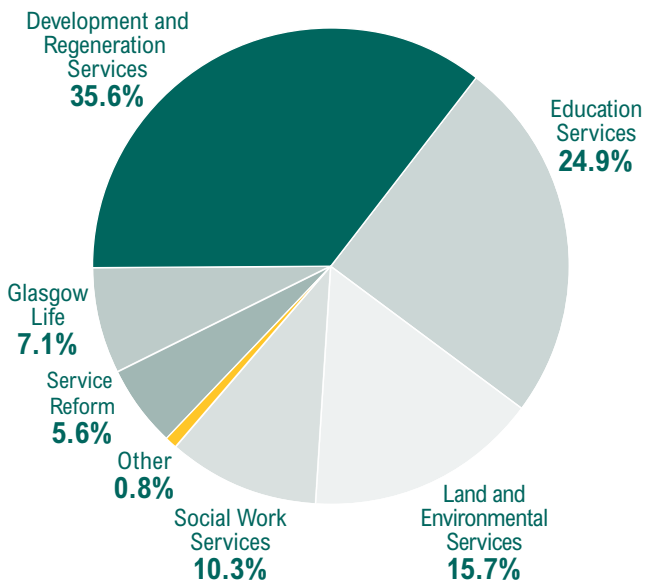
Roads and transport investment

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).

Investment Programme Expenditure

An analysis of 2016 to 2017 estimated investment programme expenditure is given in the following table.

	Budget £thousand	%
Service Reform	16,529	5.6
Glasgow Life	20,979	7.1
Development and Regeneration Services	105,109	35.6
Education Services	73,519	24.9
Land and Environmental Services	46,209	15.7
Social Work Services	30,323	10.3
Other	2,345	0.8
Total	295,013	100.0



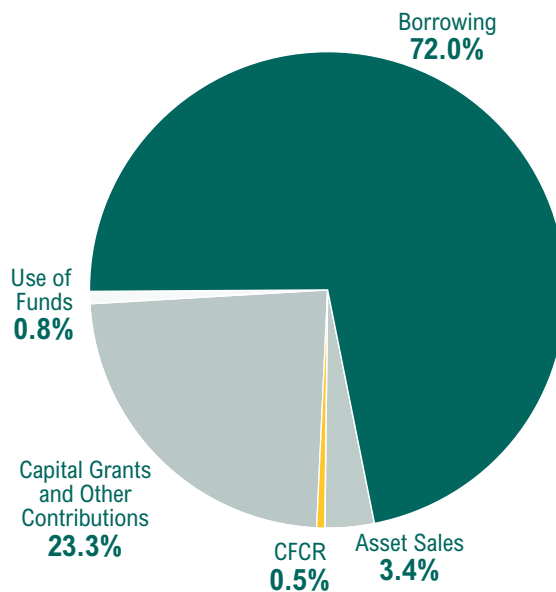
Funding of Investment Programme Expenditure

Projected gross investment programme expenditure in 2016 to 2017 totals £295 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 2016 to 2017 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	68,763	23.3
Borrowing	212,534	72.0
Use of Funds	2,233	0.8
Asset Sales	10,000	3.4
CFCR	1,483	0.5
Total	295,013	100.0



Key Statistics

Area: 17,644 hectares

Population (Mid Year Estimate)

	Number	% change
2010	592,820	
2011	598,830	1.01
2012	595,080	-0.63
2013	596,550	0.25
2014	599,650	0.52

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

Age Group	Population	%
0 to 15	96,711	16.1
16 to 24	84,107	14.1
25 to 44	189,025	31.5
45 to 64	146,274	24.4
65 to 84	73,053	12.2
85+	10,480	1.7
Total	599,650	100.0

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

Political Make-up of the Council (April 2016)

Scottish Labour Party	44
Scottish National Party	29
Scottish Liberal Democrats	1
Scottish Green Party	4
Scottish Conservative and Unionist Party	1
Total	79

Staff Statistics

Category	Full Time Equivalents as at December 2015
Teachers	4,838
Other	12,140
Total	16,978

Housing Benefits and Council Tax Reduction Scheme

In 2016 to 2017 Housing Benefit Expenditure is estimated to be £328.1 million. In respect of the Council Tax Reduction Scheme expenditure is estimated to be approximately £68.0 million.

Education Services

School Type	Number	Places	Teachers*
Pre-Fives	112	7,280	59**
Primary	138	55,119	2,259
Secondary	30	33,255	1,978
Additional Support for Learning***	31	1,866	370
Centrally Employed	N/A	N/A	172

* Full Time Equivalent (FTE) figures. The total FTE is 4,838 which includes centrally employed teachers.

** Please note that for Pre-Fives teachers numbers for 2015 to 2016 partnership nursery staff are included.

*** 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		Secondary	
	Number	(% change)	Number	(% change)
2007 to 2008	37,831		27,870	
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
2014 to 2015	38,496	2.5	25,374	-2.3
2015 to 2016	39,610	2.90	24,915	-1.8

Social Work Services

Service	Number of units	Number of places
Residential - children	20	144
Residential - older people	11	514
Residential - dementia units	6	85
Residential - Step Down Beds	1	6
Day Care - children	5	176
Day Care - older people	15	382
Day Care - learning difficulties	2	117

Culture and Sport (Managed by Glasgow Life) **Number**

Leisure facilities		65
Golf courses		6
Playing pitches	- general	113
	- school	143
Community facilities	- managed	26
	- monitored	33
	- school letting facilities	194
Libraries		33
Theatres/Cultural Venues		12
Museums		9

Land and Environmental Services

	Number or Yearly Number
Cremations	4,836
Burials	987
Length of roads	
	- A Roads 187.9 kilometres
	- B Roads 72.1 kilometres
	- C Roads 209.4 kilometres
	- Unclassified roads 1,411.8 kilometres
Length of cycle routes	310 kilometres
Bridges - owned and maintained by council	278
Council owned car parks	20
Parks and open spaces	3,381 hectares
Domestic gardens maintained	15,171
Domestic collections (including recycling)	23.5 million
Commercial collections	1.3 million
Litter bins	10,256
Kilometres of street swept	360,500
Bulk lifts	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.