



Glasgow City Council Key facts and figures 2013 to 2014



Foreword



This booklet provides you with a summary of our revenue and capital expenditure and funding for 2013 to 2014, 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
Glasgow City Council

Lynn Brown

March 2013





We have a £2,135 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 £270 million which includes finalisation of major projects for the Commonwealth Games to be hosted in Glasgow in 2014, as well as continued investment in council services and infrastructure.

The booklet supplements our detailed 2013 to 2014 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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Contents



Serving the City - budget priorities	6
Funding of council services	7
Calculation of Council Tax	8
Council Tax statistics	9
Government Grant settlement	11
Non Domestic Rates	13
Analysis of gross expenditure by type	14
Analysis of net expenditure by service	15



Funding of net expenditure	16
Investment programme	17
Investment programme expenditure	18
Funding of investment programme expenditure	19
Key statistics	20
Glossary of terms and ombudsman	23

Serving the City - budget priorities



Our council is the main provider of services to the city's 598,830 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 2013 to 2014' on page 8 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2013 to 2014.



Calculation of Council Tax

1. Calculation of Council Tax 2013 to 2014		£
Gross Service Expenditure		2,135,234,100
Less: Service Income		641,606,900
Total Net Service Expenditure to be funded by grant/local taxes		1,493,627,200
Less: Changes in balances		0
Less: Central Government Grant		1,244,128,000
Local Tax to be collected		249,499,200
Council Tax Band D 2013 to 2014		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 2013 to 2014

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2013 to 2014 £	Water Charge £	Total Charge £
A	up to 27,000	6/9	809	270	1,079
B	35,000	7/9	943	315	1,258
C	45,000	8/9	1,078	360	1,438
D	58,000	9/9	1,213	404	1,617
E	80,000	11/9	1,483	494	1,977
F	106,000	13/9	1,752	584	2,336
G	212,000	15/9	2,022	674	2,696
H	over 212,000	18/9	2,426	809	3,235

3. Movement in Band D 2004 to 2014

Year	£	% increase
2004 to 2005	1,185	1.9%
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%

Council Tax statistics



Scottish Comparative Statistics

Band D	2012	2013	Movement	Movement
Council	to 2013	to 2014	£	%
	£	£	£	%
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 2013 to 2014.

Government Grant settlement



Scottish Comparative Statistics

AEF 2012 to 2014

Council	2012 to 2013 £million	2013 to 2014 £million
Aberdeen City	365.7	319.0
Aberdeenshire	430.3	396.8
Angus	214.3	197.2
Argyll and Bute	224.0	204.0
Clackmannanshire	99.3	92.5
Comhairle Nan Eilean Siar	110.3	103.7
Dumfries and Galloway	315.7	286.5
Dundee City	316.4	283.2
East Ayrshire	236.6	220.5
East Dunbartonshire	191.2	176.8
East Lothian	176.7	164.9
East Renfrewshire	182.1	171.1
Edinburgh, City of	818.8	728.0
Falkirk	293.9	270.5
Fife	673.8	617.2
Glasgow City	1,385.9	1,230.3
Highland	490.1	445.2
Inverclyde	180.9	164.3
Midlothian	158.6	147.6
Moray	167.4	151.1
North Ayrshire	282.8	261.5
North Lanarkshire	657.7	608.9
Orkney Islands	71.5	67.9
Perth and Kinross	262.1	241.3
Renfrewshire	334.2	303.8
Scottish Borders	224.1	202.0
Shetland Islands	92.4	87.7
South Ayrshire	211.6	196.0
South Lanarkshire	591.7	552.8
Stirling	178.2	161.8
West Dunbartonshire	208.1	185.2
West Lothian	321.5	296.0
Scotland Total	10,467.9	9,535.3

Source: Scottish Government, Finance Circulars FC12/2011, FC1/2013.
The AEF figures for 2013 to 2014 have reduced to reflect the transfer of police and fire services to the new national forces.

As a result the Police and Fire funding no longer forms part of the Local Government AEF.

Government Grant settlement

Scottish Comparative Statistics AEF % movement 2012 to 2014



Council	2012 to 2014 Movement %
Aberdeen City	-12.8
Aberdeenshire	-7.8
Angus	-8.0
Argyll and Bute	-8.9
Clackmannanshire	-6.9
Comhairle Nan Eilean Siar	-6.0
Dumfries and Galloway	-9.2
Dundee City	-10.5
East Ayrshire	-6.8
East Dunbartonshire	-7.5
East Lothian	-6.7
East Renfrewshire	-6.1
Edinburgh, City of	-11.1
Falkirk	-8.0
Fife	-8.4
Glasgow City	-11.2
Highland	-9.2
Inverclyde	-9.2
Midlothian	-6.9
Moray	-9.7
North Ayrshire	-7.5
North Lanarkshire	-7.4
Orkney Islands	-5.1
Perth and Kinross	-8.0
Renfrewshire	-9.1
Scottish Borders	-9.9
Shetland Islands	-5.0
South Ayrshire	-7.4
South Lanarkshire	-6.6
Stirling	-9.2
West Dunbartonshire	-11.0
West Lothian	-7.9
Scotland Total	-8.9

Non Domestic Rates



1. Non Domestic Rate Poundage 2013 to 2014

National rate poundage (rateable value over £35,000)	47.1p
National rate poundage (rateable value up to £35,000)	46.2p

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 £25,000 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 2013 to 2014 this supplement is set at 0.9p. Details of the SBBS can be obtained by visiting www.scotland.gov.uk.

2. Non Domestic Rate Income (NDRI) 2003 to 2012

	Raised in the city £thousand	Received from national pool £thousand	Net payment to national pool £thousand
2003 to 2004	267,409	206,200	61,209
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

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 2011 to 2012 the city paid £1 million more into the pool than it received back.

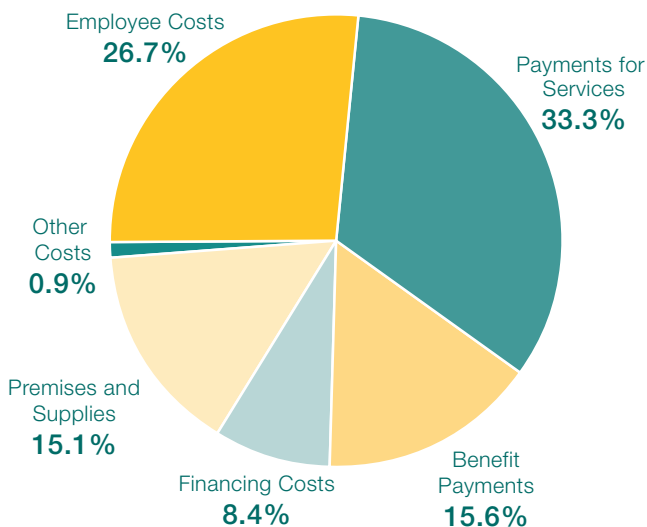
The sum due from the pool has increased by £69.360 million from 2010/2011 to 2011/2012.

The calculation methodology for the amount to be distributed to each council has changed for 2011 to 2012. There has been a compensating reduction to the General Revenue Grant paid by the Scottish Government to match the overall cash paid by the Scottish Government to that in the Local Government Finance Settlement.

Analysis of gross expenditure by type



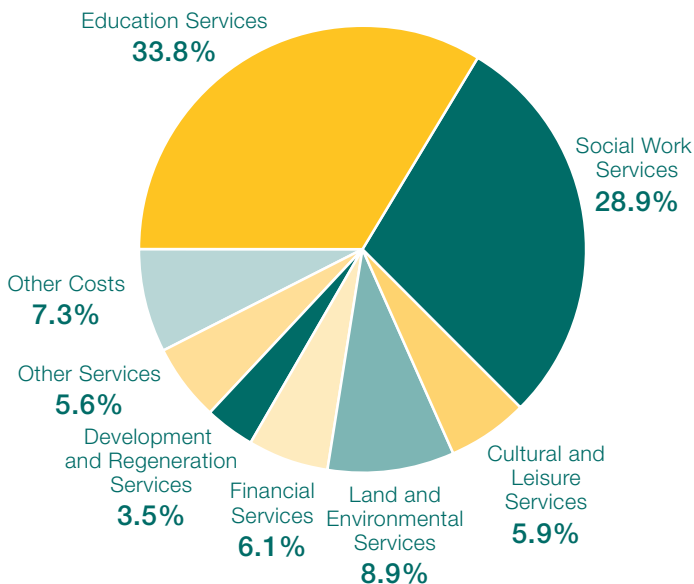
	Budget £thousand	%	Last year %
Employee Costs	569,670	26.7	26.0
Payments for Services	712,291	33.3	35.0
Benefit Payments	332,318	15.6	14.4
Financing Costs	179,392	8.4	7.1
Premises and Supplies	323,107	15.1	16.7
Other Costs	18,456	0.9	0.8
Total	2,135,234	100.0	100.0



Analysis of net expenditure by service



	Budget £thousand	%	Band D Equivalent £
Education Services	504,744	33.8	410
Social Work Services	431,099	28.9	351
Cultural and Leisure Services	88,526	5.9	72
Land and Environmental Services	133,470	8.9	108
Financial Services	91,006	6.1	74
Development and Regeneration Services	52,205	3.5	42
Other Services	84,145	5.6	68
Other Costs	108,432	7.3	88
Total	1,493,627	100.0	1,213



Funding of net expenditure



Comparison of Grant to Council Tax 1996 to 2014

	1996 to 1997 Estimate £million	2009 to 2010 Estimate £million	2010 to 2011 Estimate £million	2011 to 2012 Estimate £million	2012 to 2013 Estimate £million	2013 to 2014 Estimate £million
Net Expenditure	990.7	1,609.1	1,603.5	1,558.1	1,550.2	1,493.6
Funded by:						
Government Grant	844.7	1,359.6	1,354.0	1,308.6	1,300.7	1,244.1
Amount to be met from Council Tax	146.0	249.5	249.5	249.5	249.5	249.5
Total Funding	990.7	1,609.1	1,603.5	1,558.1	1,550.2	1,493.6
Percentage of Government Grant to total funding	85.3	84.5	84.4	84.0	83.9	83.3

The balance between government grant and total council funding is such that, despite a 47.3% increase (£844.7 million in 1996 to 1997 to £1,244.1 million in 2013 to 2014) in grant over the 17 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 2013 to 2014).

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.

On 23 July 2014 the Commonwealth Games will begin in Glasgow and mark the start of 11 days of world class sport and sporting achievement. The council is finalising a programme of major projects for the venues and transport infrastructure. In addition, capital investment in services will continue to progress during 2013 to 2014 including:

East End Regeneration Route - This is a road proposal in the east end of Glasgow which will bring development and employment opportunities to the city and is a key piece of infrastructure associated with regeneration of the Clyde Gateway and the Games.

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 investment - The council 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.

Homelessness Provision - The council has a programme to replace accommodation for existing homelessness services.

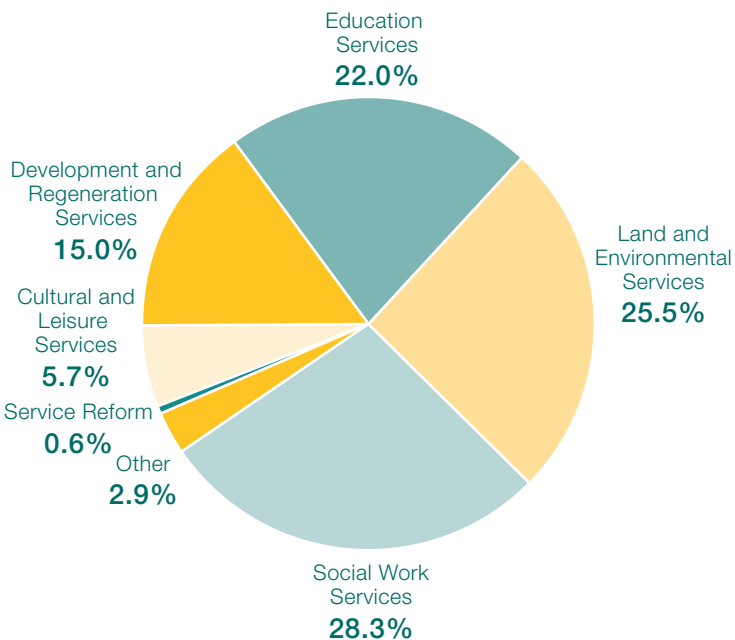
Investment programme expenditure

An analysis of 2013 to 2014 estimated investment programme expenditure is given in the following table.



	Budget £thousand	%
Service Reform	1,510	0.6
Cultural and Leisure Services	15,496	5.7
Development and Regeneration Services	40,550	15.0
Education Services	59,375	22.0
Land and Environmental Services	68,770	25.5
Social Work Services	76,256	28.3
Other	7,869	2.9
Total	269,826	100.0

Service Analysis of Investment Programme Expenditure 2013 to 2014



Funding of investment programme expenditure



Projected gross investment programme expenditure in 2013 to 2014 totals £270 million.

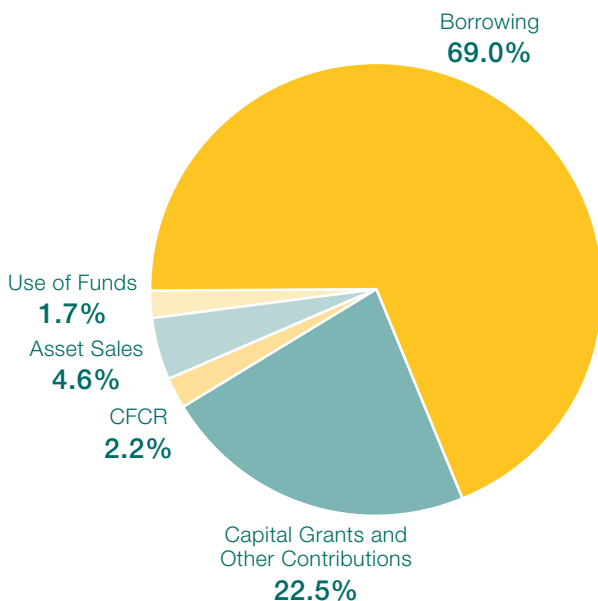
Capital income is often received for specific investment programme schemes, reducing the net cost to the council. This includes grants from the Scottish Government and UK government departments, and other public and private sector contributions.

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 2013 to 2014 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	60,740	22.5
Borrowing	186,312	69.0
Use of Funds	4,570	1.7
Asset Sales	12,400	4.6
CFCR	5,804	2.2
Total	269,826	100.0

Funding of Capital Expenditure



Key statistics



Area 17,644 hectares

Population (mid year estimate)	Number	% change
2007	581,940	
2008	584,240	0.40
2009	588,470	0.72
2010	592,820	0.74
2011	598,830	1.01

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

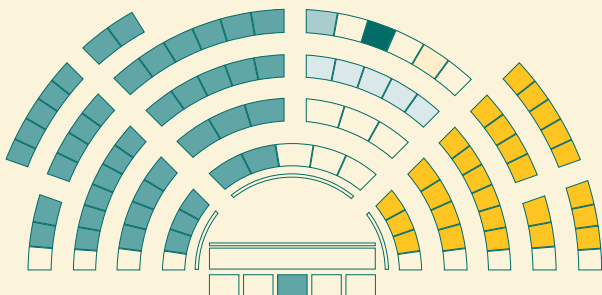
Age Group	Population	%
0 to 15	98,116	16.4
16 to 24	82,607	13.8
25 to 44	196,827	32.9
45 to 64	140,899	23.5
65 to 84	70,051	11.7
85 and over	10,330	1.7
Total	598,830	100.0

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

Political Make-up of the Council

Scottish Labour Party	44
Scottish National Party	27
Scottish Liberal Democrats	1
Scottish Green Party	5
Scottish Conservative and Unionist Party	1
Glasgow First	1
Total	79

As at 31 March 2013





Staff Statistics Full-time equivalents Category as at December 2012

Teachers	5,070
Other	12,714
Total	17,784

Council Tax Rebates and Housing Benefits

In 2013 to 2014 Council Tax Benefit and Housing Benefit is estimated to be £72.9 million and £259.4 million respectively.

Education Services 2013 to 2014

School Type	Number	Places	Teachers*
Pre-Fives	112	10,031	86
Primary	138	58,021	2,260
Secondary	30	33,252	1,930
Additional Support for Learning**	35	2,231	580
Centrally Employed	n/a	n/a	214

*Full-time equivalent (FTE) figures The FTE is 5,070 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
2004 to 2005	40,552		28,960	
2005 to 2006	39,456	-2.7	28,510	-1.6
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

Key statistics



Social Work Services

Service	Number of units	Number of places
Residential - children	18	112
Residential - older people	15	536
Residential - dementia units	5	51
Residential - respite (older people)	7	17
Day Care - children	7	208
Day Care - older people	18	466
Day Care - learning difficulties	7	505

Cultural and Leisure Services*

	Number
Leisure facilities	50
Golf courses	6
Playing pitches	
• general	86
• school	209
Community facilities	
• managed	29
• monitored	36
• school letting facilities	362
Libraries	34
Theatres and venues	3
Museums	9

* Managed by Glasgow Life

Land and Environmental Services

	Number or yearly number
Cremations	4,495
Burials	1,012
Length of A roads	191 kilometres
Length of B roads	71 kilometres
Length of C roads	249 kilometres
Length of unclassified roads	1,690 kilometres
Length of cycle routes	297 kilometres
Road bridges - owned and maintained by council	299
Council owned car parks	20
Parks and open spaces	3,266 hectares
Domestic gardens maintained	17,000
Domestic collections (including recycling)	16.9 million
Commercial collections	1.35 million
Litter bins	7,477
Kilometres of street swept	358,213
Bulk uplifts	105,000

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.

