



# Glasgow City Council

## Key Facts and Figures

### 2017 to 2018



# Foreword

This booklet provides you with a summary of our revenue and capital expenditure and funding for 2017 to 2018, 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 £2,225 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 £282 million to provide enhanced council services and infrastructure.

The booklet supplements our detailed 2017 to 2018 Revenue Estimates and Investment Programme – which can be downloaded from our website at [www.glasgow.gov.uk](http://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:

Morag Johnston  
Acting Executive Director  
of Financial Services  
Glasgow City Council  
City Chambers  
Glasgow, G2 1DU

Phone **0141 287 3837**

Fax **0141 287 0264**

Email [financial@glasgow.gov.uk](mailto:financial@glasgow.gov.uk)



A handwritten signature in black ink that reads "Morag Johnston". The signature is written in a cursive, flowing style.

# Contents

Serving the City - Budget Priorities	4
Funding of Council Services	5
Calculation of Council Tax	6
Council Tax Statistics	7
Government Grant Settlement	9
Non Domestic Rates	11
Analysis of Gross Expenditure by Type	12
Analysis of Net Expenditure by Service	13
Funding of Net Expenditure	14
Investment Programme	15
Investment Programme Expenditure	17
Funding of Investment Programme Expenditure	18
Key Statistics	19
Glossary of Terms	22
Ombudsman	23

## Serving the City - Budget Priorities

Our council is the main provider of services to the city's 606,340 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 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 2017 to 2018' on [page 6](#) shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2017 to 2018.

## Calculation of Council Tax

### 1. Calculation of Council Tax 2017 to 2018

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	2,225,458,200
Less: Service Income	727,086,000
<b>Total Net Service Expenditure to be funded by grant/local taxes</b>	<b>1,498,372,200</b>
Less: Changes in balances	7,300,000
Less: Central Government Grant	1,224,573,000
<b>Local Tax to be collected</b>	<b>266,499,200</b>

<b>Council Tax Band D 2017 to 2018</b>	<b>1,249</b>
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### 2. Combined Council Tax and Scottish Water Charges 2017 to 2018

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2017 to 2018 £	Water Charge £	Total Charge £
A	up to 27,000	240/360	833	287	1,120
B	35,000	280/360	971	335	1,306
C	45,000	320/360	1,110	383	1,493
D	58,000	360/360	1,249	431	1,680
E	80,000	473/360	1,641	526	2,167
F	106,000	585/360	2,030	622	2,652
G	212,000	705/360	2,446	718	3,164
H	over 212,000	882/360	3,060	861	3,921

### 3. Movement In Band D 2008 to 2009 - 2017 to 2018

Year	£	% increase
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
2017 to 2018	1,249	3.0

## Council Tax Statistics

### Scottish Comparative Statistics

Band D Council	2016	2017	Movement	
	to 2017 £	to 2018 £	£	%
Aberdeen City	1,230	1,230	0	0.0
Aberdeenshire	1,141	1,170	29	2.5
Angus	1,072	1,104	32	3.0
Argyll and Bute	1,178	1,213	35	3.0
Clackmannanshire	1,148	1,182	34	3.0
Comhairle Nan Eilean Siar	1,024	1,055	31	3.0
Dumfries and Galloway	1,049	1,080	31	3.0
Dundee City	1,211	1,241	30	2.5
East Ayrshire	1,189	1,225	36	3.0
East Dunbartonshire	1,142	1,176	34	3.0
East Lothian	1,118	1,151	34	3.0
East Renfrewshire	1,126	1,160	34	3.0
Edinburgh, City of	1,169	1,204	35	3.0
Falkirk	1,070	1,102	32	3.0
Fife	1,118	1,152	34	3.0
<b>Glasgow City</b>	<b>1,213</b>	<b>1,249</b>	<b>36</b>	<b>3.0</b>
Highland	1,163	1,198	35	3.0
Inverclyde	1,198	1,198	0	0.0
Midlothian	1,210	1,246	36	3.0
Moray	1,135	1,169	34	3.0
North Ayrshire	1,152	1,187	35	3.0
North Lanarkshire	1,098	1,098	0	0.0
Orkney Islands	1,037	1,068	31	3.0
Perth and Kinross	1,158	1,181	23	2.0
Renfrewshire	1,165	1,165	0	0.0
Scottish Borders	1,084	1,117	33	3.0
Shetland Islands	1,053	1,085	32	3.0
South Ayrshire	1,154	1,189	35	3.0
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
<b>Scotland Average</b>	<b>1,149</b>	<b>1,173</b>	<b>24</b>	<b>2.1</b>

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	Total Movement					
	2013 to 2014	2014 to 2015	2015 to 2016	2016 to 2017	2017 to 2018	2013 to 2018
Council	%	%	%	%	%	%
Aberdeen City	0.0	0.0	0.0	0.0	0.0	0.0
Aberdeenshire	0.0	0.0	0.0	0.0	2.5	2.5
Angus	0.0	0.0	0.0	0.0	3.0	3.0
Argyll and Bute	0.0	0.0	0.0	0.0	3.0	3.0
Clackmannanshire	0.0	0.0	0.0	0.0	3.0	3.0
Comhairle Nan Eilean Siar	0.0	0.0	0.0	0.0	3.0	3.0
Dumfries and Galloway	0.0	0.0	0.0	0.0	3.0	3.0
Dundee City	0.0	0.0	0.0	0.0	2.5	2.5
East Ayrshire	0.0	0.0	0.0	0.0	3.0	3.0
East Dunbartonshire	0.0	0.0	0.0	0.0	3.0	3.0
East Lothian	0.0	0.0	0.0	0.0	3.0	3.0
East Renfrewshire	0.0	0.0	0.0	0.0	3.0	3.0
Edinburgh, City of	0.0	0.0	0.0	0.0	3.0	3.0
Falkirk	0.0	0.0	0.0	0.0	3.0	3.0
Fife	0.0	0.0	0.0	0.0	3.0	3.0
<b>Glasgow City</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>3.0</b>	<b>3.0</b>
Highland	0.0	0.0	0.0	0.0	3.0	3.0
Inverclyde	0.0	0.0	0.0	0.0	0.0	0.0
Midlothian	0.0	0.0	0.0	0.0	3.0	3.0
Moray	0.0	0.0	0.0	0.0	3.0	3.0
North Ayrshire	0.0	0.0	0.0	0.0	3.0	3.0
North Lanarkshire	0.0	0.0	0.0	0.0	0.0	0.0
Orkney Islands	0.0	0.0	0.0	0.0	3.0	3.0
Perth and Kinross	0.0	0.0	0.0	0.0	2.0	2.0
Renfrewshire	0.0	0.0	0.0	0.0	0.0	0.0
Scottish Borders	0.0	0.0	0.0	0.0	3.0	3.0
Shetland Islands	0.0	0.0	0.0	0.0	3.0	3.0
South Ayrshire	0.0	0.0	0.0	0.0	3.0	3.0
South Lanarkshire	0.0	0.0	0.0	0.0	0.0	0.0
Stirling	-1.0	0.0	0.0	0.0	0.0	0.0
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
<b>Scottish Average</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2.1</b>	<b>2.1</b>



# Government Grant Settlement

## Scottish Comparative Statistics

### AEF 2016 to 2018

<b>Council</b>	<b>2016 to 2017 £million</b>	<b>2017 to 2018 £million</b>
Aberdeen City	329.7	324.0
Aberdeenshire	410.1	406.9
Angus	197.9	196.9
Argyll and Bute	196.5	193.0
Clackmannanshire	93.6	93.7
Comhairle Nan Eilean Siar	97.5	94.9
Dumfries and Galloway	282.0	279.9
Dundee City	285.1	288.1
East Ayrshire	222.8	223.0
East Dunbartonshire	182.9	180.6
East Lothian	167.8	167.7
East Renfrewshire	176.4	174.9
Edinburgh, City of	717.5	706.8
Falkirk	273.2	273.0
Fife	623.5	625.6
<b>Glasgow City</b>	<b>1,220.0</b>	<b>1,224.6</b>
Highland	439.4	437.1
Inverclyde	163.6	162.3
Midlothian	151.2	152.1
Moray	156.0	154.7
North Ayrshire	267.3	269.0
North Lanarkshire	604.9	603.0
Orkney Islands	67.7	67.1
Perth and Kinross	243.3	242.6
Renfrewshire	303.5	302.6
Scottish Borders	202.9	201.1
Shetland Islands	82.4	80.3
South Ayrshire	197.9	196.8
South Lanarkshire	551.2	548.9
Stirling	163.2	164.0
West Dunbartonshire	184.2	184.9
West Lothian	305.2	306.7
<b>Scotland Total</b>	<b>9,560.4</b>	<b>9,526.8</b>

Source: Scottish Government, Finance Circulars FC1/2016, FC1/2017

# Government Grant Settlement

## Scottish Comparative Statistics

### AEF % movement 2016 to 2018

Council	2016 to 2018
	%
Aberdeen City	-1.7
Aberdeenshire	-0.8
Angus	-0.5
Argyll and Bute	-1.8
Clackmannanshire	0.1
Comhairle Nan Eilean Siar	-2.7
Dumfries and Galloway	-0.7
Dundee City	1.1
East Ayrshire	0.1
East Dunbartonshire	-1.3
East Lothian	-0.1
East Renfrewshire	-0.9
Edinburgh, City of	-1.5
Falkirk	-0.1
Fife	0.3
<b>Glasgow City</b>	<b>0.4</b>
Highland	-0.5
Inverclyde	-0.8
Midlothian	0.6
Moray	-0.8
North Ayrshire	0.6
North Lanarkshire	-0.3
Orkney Islands	-0.9
Perth and Kinross	-0.3
Renfrewshire	-0.3
Scottish Borders	-0.9
Shetland Islands	-2.5
South Ayrshire	-0.6
South Lanarkshire	-0.4
Stirling	0.5
West Dunbartonshire	0.4
West Lothian	0.5
<b>Scotland Total</b>	<b>-0.4</b>

## Non Domestic Rates

### 1. Non Domestic Rate Poundage 2017 to 2018

National rate poundage (rateable value over £51,000)	49.2p
National rate poundage (rateable value up to £51,000)	46.6p

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 2017 to 2018 this supplement is set at 2.6p. Details of the SBBS scheme can be obtained by visiting [www.scotland.gov.uk](http://www.scotland.gov.uk).

### 2. Non Domestic Rate Income (NDRI) 2007 to 2016

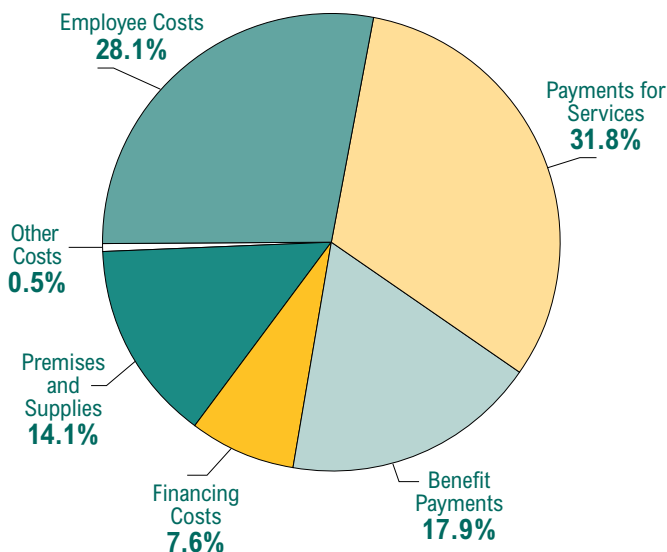
	Raised in the City £thousand	Received from national pool £thousand	Net payment to national pool £thousand
2007 to 2008	287,064	211,273	75,791
2008 to 2009	292,680	222,748	69,932
2009 to 2010	303,614	244,927	58,687
2010 to 2011	297,399	233,786	63,613
2011 to 2012	304,190	303,146	1,044
2012 to 2013	315,652	310,099	5,553
2013 to 2014	322,951	333,668	-10,717
2014 to 2015	350,887	363,061	-12,174
2015 to 2016	360,714	382,497	-21,783

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 2015 to 2016 the city received £21 million more from the pool than it contributed.

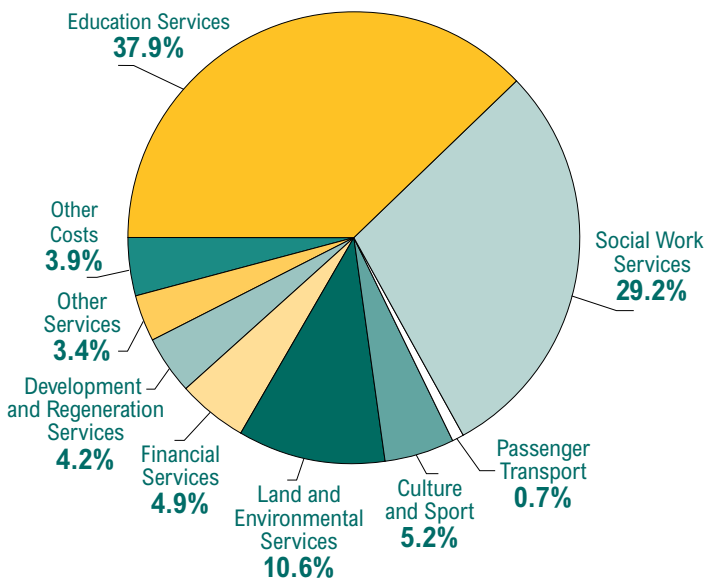
## Analysis of Gross Expenditure by Type

	Budget £thousand	%	Last year %
Employee Costs	625,931	28.1	27.0
Payments for Services	706,904	31.8	32.1
Benefit Payments	397,491	17.9	18.2
Financing Costs	168,041	7.6	7.4
Premises and Supplies	314,055	14.1	14.7
Other Costs	13,036	0.5	0.6
<b>Gross Expenditure</b>	<b>2,225,458</b>	<b>100.0</b>	<b>100.0</b>



## Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	567,745	37.9	473
Social Work Services	436,935	29.2	364
Passenger Transport	10,975	0.7	9
Culture and Sport	77,588	5.2	65
Land and Environmental Services	159,711	10.6	134
Financial Services	73,073	4.9	61
Development and Regeneration Services	62,317	4.2	52
Other Services	50,867	3.4	42
Other Costs	59,161	3.9	49
	<b>1,498,372</b>	<b>100.0</b>	<b>1,249</b>



## Funding of Net Expenditure

Comparison of Grant To Council Tax 1996 to 2018

	1996 to 1997 Estimate £million	2013 to 2014 Estimate £million	2014 to 2015 Estimate £million	2015 to 2016 Estimate £million	2016 to 2017 Estimate £million	2017 to 2018 Estimate £million
<b>Net Expenditure</b>	<b>990.7</b>	<b>1,493.6</b>	<b>1,441.3</b>	<b>1,510.1</b>	<b>1,470.6</b>	<b>1,491.1</b>
<b>Funded by:</b>						
Government Grant	844.7	1,244.1	1,191.8	1,259.5	1,220.0	1,224.6
Amount to be met from Council Tax	146.0	249.5	249.5	250.6	250.6	266.5
<b>Total Funding</b>	<b>990.7</b>	<b>1,493.6</b>	<b>1,441.3</b>	<b>1,510.1</b>	<b>1,470.6</b>	<b>1,491.1</b>
% of Government Grant to total funding	85.3	83.3	82.7	83.4	83.0	82.1

The balance between government grant and total council funding is such that, despite a 45% increase (£844.7 million in 1996 to 1997 to £1,224.6 million in 2017 to 2018) in grant over the 20 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 82.5% (£146.0 million in 1996 to 1997 to £266.5 million in 2017 to 2018).

## 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 2017 to 2018 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. 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 ensure 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**

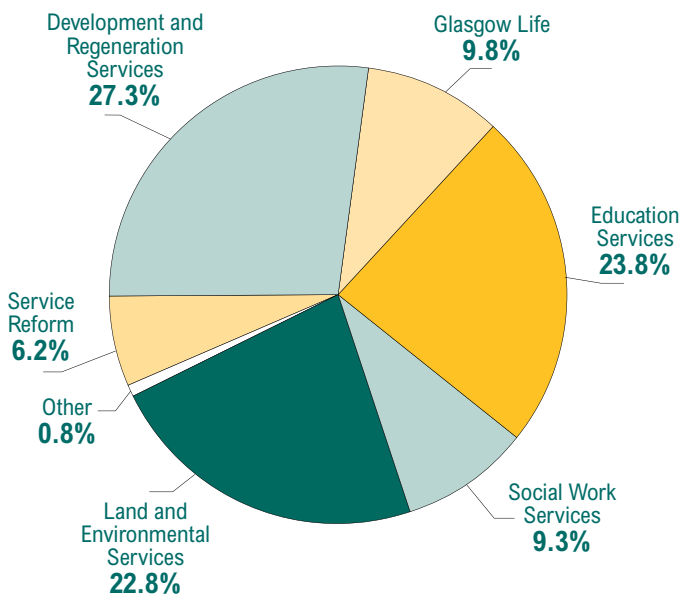
In conjunction with Strathclyde Partnership for Transport, the council is developing a public transport corridor (Fastlink) on the north bank of the River Clyde. The council also continues to invest in the roads infrastructure (including footpaths).



## Investment Programme Expenditure

An analysis of 2017 to 2018 estimated investment programme expenditure is given in the following table.

	<b>Budget £thousand</b>	<b>%</b>
Service Reform	17,639	6.2
Glasgow Life	27,661	9.8
Development and Regeneration Services	77,028	27.3
Education Services	67,258	23.8
Land and Environmental Services	64,255	22.8
Social Work Services	26,385	9.3
Other	2,077	0.8
<b>Total</b>	<b>282,303</b>	<b>100.0</b>



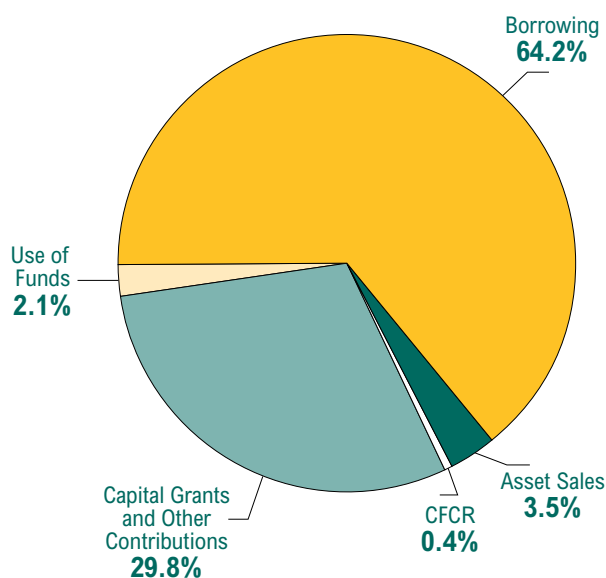
## Funding of Investment Programme Expenditure

Projected gross investment programme expenditure in 2017 to 2018 totals £282.3 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 2017 to 2018 gross expenditure is given in the following table.

	<b>£thousand</b>	<b>%</b>
Capital Grants and Other Contributions	83,989	29.8
Borrowing	181,287	64.2
Use of Funds	5,842	2.1
Asset Sales	10,000	3.5
CFCR	1,185	0.4
	<b>282,303</b>	<b>100.0</b>



## Key Statistics

**Area:** 16,745 hectares

### Population (Mid Year Estimate)

	Number	% change
2011	598,830	
2012	595,080	-0.63
2013	596,550	0.25
2014	599,650	0.52
2015	606,340	1.12

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

Age Group	Population	%
0 to 15	97,532	16.1
16 to 24	83,586	13.9
25 to 44	193,557	31.9
45 to 64	148,162	24.4
65 to 84	73,044	12.0
85+	10,459	1.7
<b>Total</b>	<b>606,340</b>	<b>100.0</b>

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

### Political Make-up of the Council (April 2017)

Scottish Labour Party	40
Scottish National Party	28
Scottish Liberal Democrats	1
Scottish Green Party	4
Scottish Conservative and Unionist Party	1
Independent	4
Vacant	1
<b>Total</b>	<b>79</b>

### Staff Statistics

Category	Full Time Equivalents as at December 2016
Teachers	4,942
Other	11,828
<b>Total</b>	<b>16,770</b>

## Housing Benefits and Council Tax Reduction Scheme

In 2017 to 2018 Housing Benefit Expenditure is estimated to be £329.8 million. In respect of the Council Tax Reduction Scheme expenditure is estimated to be approximately £60.9 million.

Education Services School Type	2017 to 2018		
	Number	Places	Teachers*
Pre-Fives**	112	7,643	72
Primary***	139	48,425	2,402
Secondary	30	33,255	1,974
Additional Support for Learning****	27	1,778	337
Centrally Employed	N/A	N/A	157

\* Full Time Equivalent (FTE) figures counted in Staff Census, September 2016. The total FTE is 4,942 which includes centrally employed teachers.

\*\* Please note that Pre-Fives teacher numbers include partnership nursery staff.

\*\*\* All primary capacities have been recalculated in accordance with the Scottish Government's October 2014 guidance on Determining Primary School Capacity.

\*\*\*\* As reported by the Scottish Government in the annual school census dataset (2016). 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)
2008 to 2009	36,920		27,470	
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	2.9	24,915	-1.8
2016 to 2017	40,681	2.7	25,025	0.4

## Social Work Services

Service	Number of units	Number of places
Residential - children	21	152
Residential - older people	8	483
Residential - dementia units	8	95
Day Care - children	5	176
Day Care - older people	13	324
Day Care - learning difficulties	2	83

## Culture and Sport (Managed by Glasgow Life)

	Number
Leisure facilities	61
Golf courses	6
Playing pitches - general	113
- school	140
Community facilities - managed	26
- monitored	33
- school letting facilities	178
Libraries	33
Theatres/Cultural Venues	12
Museums	9

## Land and Environmental Services

	Number or Yearly Number
Cremations	4,913
Burials	927
Length of roads - A Roads	199 kilometres
- B Roads	73 kilometres
- C Roads	245 kilometres
- Unclassified roads	1,333 kilometres
Length of cycle routes	316 kilometres
Bridges - owned and maintained by council	275
Council operated car parks	16
Parks and open spaces	3,381 hectares
Domestic gardens maintained	14,000
Domestic collections (including recycling)	23.5 million
Commercial collections	1.2 million
Litter bins	10,000
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.

