



Glasgow City Council Key Facts and Figures 2020-21



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Foreword

This booklet provides you with a summary of our revenue and capital expenditure and funding for 2020 to 2021, 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 £2,729 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 £210 million to provide council services and infrastructure.

The booklet supplements our detailed 2020 to 2021 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.

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Serving the City - Budget Priorities

Our council is the main provider of services to the city's 626,410 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 Rates 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 2020 to 2021' on page 6 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2020 to 2021.

Calculation of Council Tax

1. Calculation of Council Tax 2020 to 2021

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	2,728,916,300
Less: Service Income	1,064,084,100
Total Net Service Expenditure to be funded by grant/local taxes	1,664,832,200
Less: Changes in balances	8,047,000
Less: Central Government Grant	1,347,576,000 ⁽¹⁾
Local Tax to be collected	309,209,200
Council Tax Band D 2020 to 2021	1,386

(1) This includes additional grant funding notified in respect of Hardship Fund, Scottish Welfare Fund and Food Fund.

2. Combined Council Tax and Scottish Water Charges 2020 to 2021

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2020 to 2021 £	Water Charge £	Total Charge £
A	up to 27,000	240/360	924	299	1,223
B	35,000	280/360	1,078	349	1,427
C	45,000	320/360	1,232	398	1,630
D	58,000	360/360	1,386	448	1,834
E	80,000	473/360	1,821	548	2,369
F	106,000	585/360	2,252	648	2,900
G	212,000	705/360	2,714	747	3,461
H	over 212,000	882/360	3,396	896	4,292

3. Movement In Band D 2011 to 2012 - 2020 to 2021

Year	£	% increase
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
2020 to 2021	1,386	4.6

Council Tax Statistics

Scottish Comparative Statistics

Band D

Council	2019 to 2020 £	2020 to 2021 £	£	Movement %
Aberdeen City	1,324	1,377	53	4.0
Aberdeenshire	1,241	1,301	60	4.8
Angus	1,171	1,207	36	3.0
Argyll and Bute	1,309	1,368	59	4.5
Clackmannanshire	1,267	1,305	38	3.0
Comhairle Nan Eilean Siar	1,138	1,193	55	4.8
Dumfries and Galloway	1,166	1,223	57	4.8
Dundee City	1,316	1,379	63	4.8
East Ayrshire	1,312	1,375	63	4.8
East Dunbartonshire	1,259	1,309	50	4.0
East Lothian	1,242	1,303	61	4.8
East Renfrewshire	1,230	1,290	60	4.8
Edinburgh, City of	1,277	1,339	62	4.8
Falkirk	1,169	1,226	57	4.8
Fife	1,222	1,281	59	4.8
Glasgow City	1,325	1,386	61	4.6
Highland	1,271	1,332	61	4.8
Inverclyde	1,293	1,332	39	3.0
Midlothian	1,344	1,409	65	4.8
Moray	1,262	1,323	61	4.8
North Ayrshire	1,281	1,343	62	4.8
North Lanarkshire	1,165	1,221	56	4.8

Council	2019 to 2020 £	2020 to 2021 £	£	Movement %
Orkney Islands	1,153	1,208	55	4.8
Perth and Kinross	1,264	1,318	54	4.3
Renfrewshire	1,257	1,315	58	4.6
Scottish Borders	1,196	1,254	58	4.8
Shetland Islands	1,151	1,206	55	4.8
South Ayrshire	1,283	1,345	62	4.8
South Lanarkshire	1,168	1,203	35	3.0
Stirling	1,282	1,344	62	4.8
West Dunbartonshire	1,234	1,294	60	4.8
West Lothian	1,217	1,276	59	4.8
Scotland Average	1,251	1,308	57	4.6

Source: Scottish Government

Government Grant Settlement

Scottish Comparative Statistics

AEF 2019 to 2021

Council	2019 to 2020 £million	2020 to 2021 £million
Aberdeen City	342.3	364.6
Aberdeenshire	429.4	460.2
Angus	208.2	220.2
Argyll and Bute	198.7	208.8
Clackmannanshire	97.5	103.0
Comhairle Nan Eilean Siar	96.4	99.8
Dumfries and Galloway	290.6	306.8
Dundee City	304.4	320.1
East Ayrshire	235.9	249.9
East Dunbartonshire	189.7	202.1
East Lothian	177.8	189.2
East Renfrewshire	180.5	191.3
Edinburgh, City of	747.7	799.5
Falkirk	288.1	308.2
Fife	661.9	702.4
Glasgow City	1,274.3	1,333.1
Highland	458.1	493.0
Inverclyde	168.9	177.6
Midlothian	165.7	178.9
Moray	163.6	173.6
North Ayrshire	281.6	296.7
North Lanarkshire	631.8	673.1

Council	2019 to 2020 £million	2020 to 2021 £million
Orkney Islands	75.5	78.2
Perth and Kinross	254.9	271.0
Renfrewshire	321.5	341.9
Scottish Borders	211.5	224.0
Shetland Islands	86.7	90.0
South Ayrshire	205.8	217.4
South Lanarkshire	575.2	610.3
Stirling	172.7	183.5
West Dunbartonshire	192.9	203.0
West Lothian	326.0	344.5
Scotland Total	10,015.8	10,615.9

Source: Scottish Government, Finance Circulars FC2/2019, FC4/2020

Government Grant Settlement

Scottish Comparative Statistics

AEF % movement 2019 to 2021

Council	2019 to 2021 Movement %
Aberdeen City	6.5
Aberdeenshire	7.2
Angus	5.8
Argyll and Bute	5.1
Clackmannanshire	5.6
Comhairle Nan Eilean Siar	3.5
Dumfries and Galloway	5.6
Dundee City	5.1
East Ayrshire	5.9
East Dunbartonshire	6.5
East Lothian	6.5
East Renfrewshire	6.0
Edinburgh, City of	6.9
Falkirk	7.0
Fife	6.1
Glasgow City	4.6
Highland	7.6
Inverclyde	5.1
Midlothian	8.0
Moray	6.1
North Ayrshire	5.4
North Lanarkshire	6.5

Council	2019 to 2021 Movement %
Orkney Islands	3.6
Perth and Kinross	6.3
Renfrewshire	6.3
Scottish Borders	5.9
Shetland Islands	3.7
South Ayrshire	5.6
South Lanarkshire	6.1
Stirling	6.3
West Dunbartonshire	5.2
West Lothian	5.7
Scotland Total	6.0

Non-Domestic Rates

1. Non Domestic Rate Poundage 2020 to 2021

National rate poundage (rateable value over £95,000)	52.4p
National rate poundage (rateable value between £51,001 and £95,000)	51.1p
National rate poundage (rateable value up to £51,000)	49.8p

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 2020 to 2021 this supplement is set at either 1.3p or 2.6p. Details of the SBBS scheme can be obtained by visiting www.gov.scot/

As a result of the Covid-19 pandemic, the Scottish Government have introduced rates relief of 1.6% to all Non-Domestic properties in Scotland for the financial year 2020 to 2021. This reduction will reduce the total rates payable and is applied automatically.

2. Non-Domestic Rates Income 2016 to 2021

	Raised in the City £thousand
2016 to 2017	374,267
2017 to 2018	359,195
2018 to 2019	358,586
2019 to 2020	347,422
2020 to 2021 (estimated)	170,644

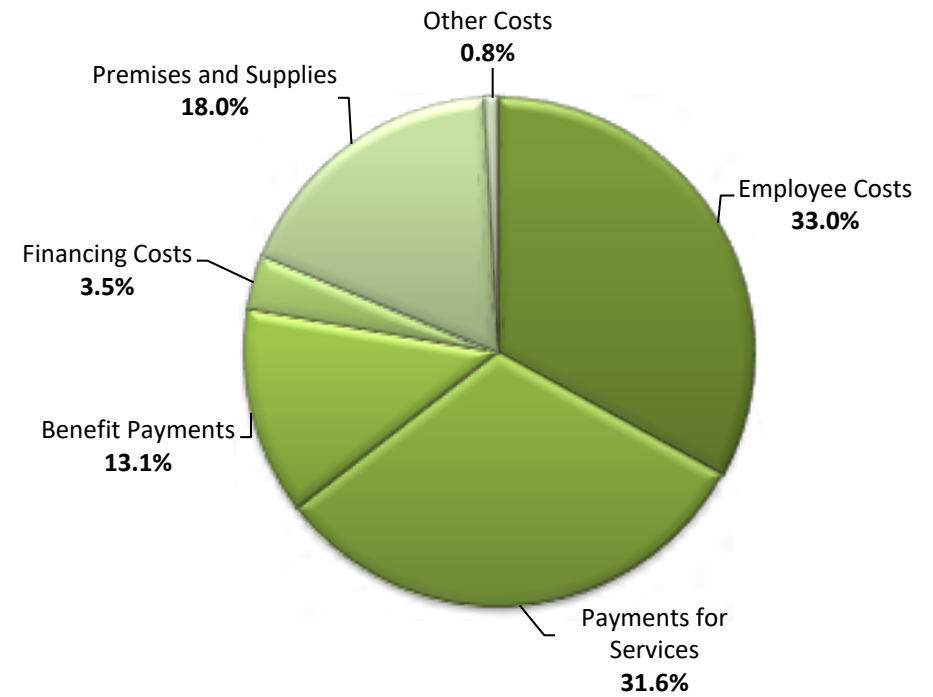
Source: Scottish Government

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.

The reduction in estimated Non-Domestic Rates income for 2020 to 2021 is mainly due to additional reliefs as a result of Covid-19.

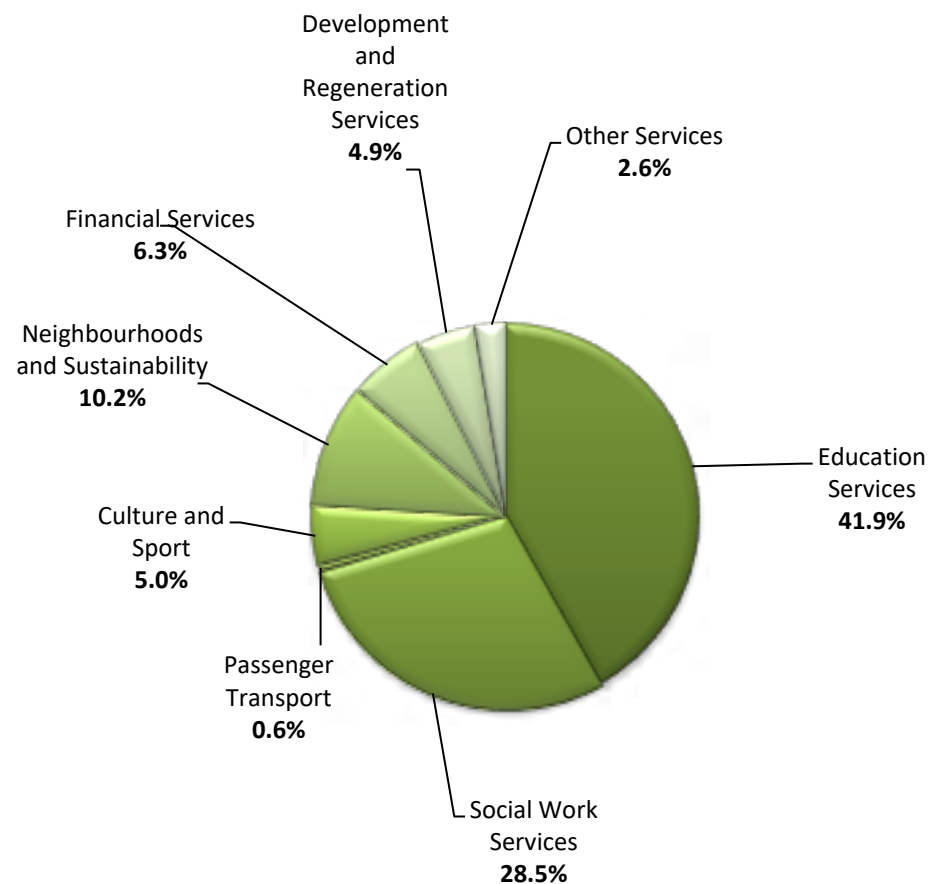
Analysis of Gross Expenditure by Type

	Budget £thousand	%	Last year %
Employee Costs	898,515	33.0	33.4
Payments for Services	862,171	31.6	26.7
Benefit Payments	358,391	13.1	16.1
Financing Costs	95,401	3.5	3.9
Premises and Supplies	491,667	18.0	19.4
Other Costs	22,771	0.8	0.5
Gross Expenditure	2,728,916	100.0	100.0



Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	696,793	41.9	581
Social Work Services	474,021	28.5	395
Passenger Transport	10,802	0.6	9
Culture and Sport	83,307	5.0	69
Neighbourhoods and Sustainability	169,838	10.2	141
Financial Services	104,831	6.3	87
Development and Regeneration Services	81,868	4.9	68
Other Services	43,372	2.6	36
	1,664,832	100.0	1,386



Funding of Net Expenditure

Comparison Of Grant To Council Tax 1996 to 2021

	1996 to 1997 Estimate £million	2016 to 2017 Estimate £million	2017 to 2018 Estimate £million	2018 to 2019 Estimate £million	2019 to 2020 Estimate £million	2020 to 2021 Estimate £million
Net Expenditure	990.7	1,470.6	1,491.1	1,525.0	1,585.2	1,656.8
Funded by:						
Government Grant	844.7	1,220.0	1,224.6	1,248.2	1,294.6	1,347.6 ⁽¹⁾
Amount to be met from Council Tax	146.0	250.6	266.5	276.8	290.6	309.2
Total Funding	990.7	1,470.6	1,491.1	1,525.0	1,585.2	1,656.8
% of Government Grant to total funding	85.3	83.0	82.1	81.8	81.7	81.3

(1) This includes additional grant funding notified in respect of Hardship Fund, Scottish Welfare Fund and Food Fund.

The balance between government grant and total council funding is such that, despite a 59.5% increase (£844.7 million in 1996 to 1997 to £1,347.6 million in 2020 to 2021) in grant over the 24 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 111.8% (£146.0 million in 1996 to 1997 to £309.2 million in 2020 to 2021).

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 2020 to 2021 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 & 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 and cycle infrastructure).

Burrell Refurbishment

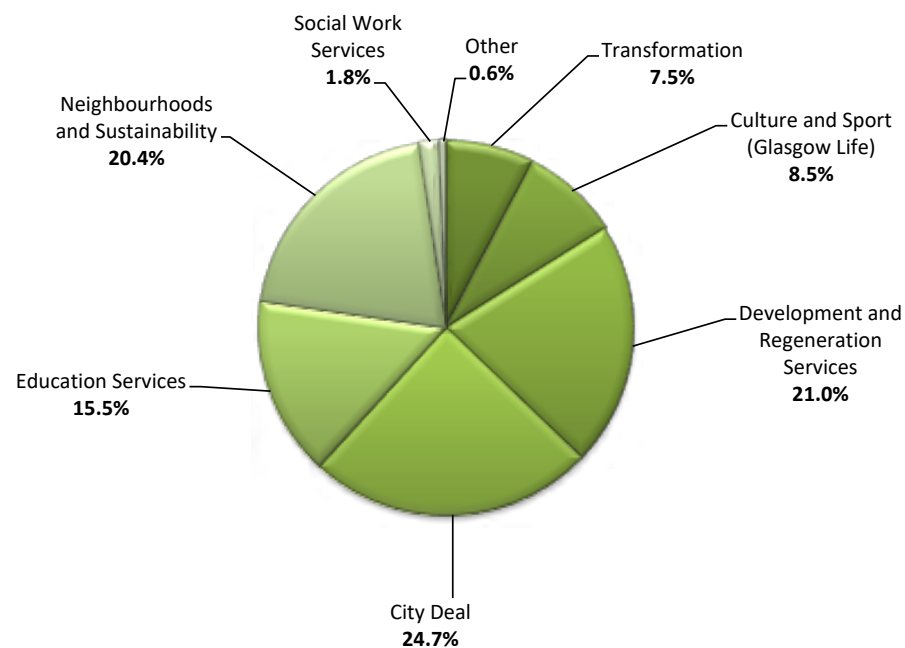
This refurbishment project will greatly improve access to the building and collections.

Investment Programme Expenditure

An analysis of 2020 to 2021 estimated investment programme expenditure is given in the following table.

	Budget £thousand	%
Transformation	15,895	7.5
Culture and Sport (Glasgow Life)	17,796	8.5
Development and Regeneration Services	44,528	21.0
City Deal	51,936	24.7
Education Services	32,579	15.5
Neighbourhoods and Sustainability	42,928	20.4
Social Work Services	3,686	1.8
Other	1,185	0.6
Total	210,533	100.0

Service Analysis of Investment Programme Expenditure 2020 to 2021



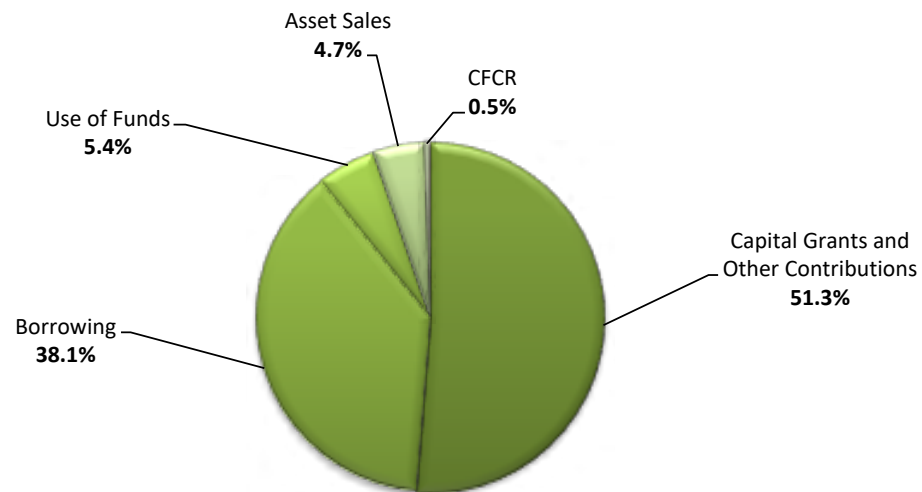
Funding of Investment Programme Expenditure

Projected gross investment programme expenditure in 2020 to 2021 totals £210.5 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 2020 to 2021 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	107,996	51.3
Borrowing	80,117	38.1
Use of Funds	11,415	5.4
Asset Sales	10,000	4.7
CFCR	1,005	0.5
	210,533	100.0



Key Statistics

Area: 17,644 hectares

Population (Mid Year Estimate)

	Number	% change
2014	599,650	
2015	606,340	1.12
2016	615,070	1.44
2017	621,020	0.97
2018	626,410	0.87

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

Age Group	Population	%
0-15	99,938	16.0
16-24	79,655	12.6
25-44	211,098	33.7
45-64	151,454	24.2
65-84	73,298	11.7
85+	10,967	1.8
Total	626,410	100.0

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

Political Make-up of the Council (1 April 2020)

Scottish National Party	38
Scottish Labour Party	30
Scottish Conservative and Unionist Party	8
Scottish Green Party	7
Change Glasgow	2
Total	85

Staff Statistics

Category	Full Time Equivalents as at December 2019
Teachers	5,763
Other	17,038
Total	22,801

Housing Benefits and Council Tax Reduction Scheme

In 2020 to 2021 Housing Benefit Expenditure is estimated to be £273.3m. In respect of the Council Tax Reduction Scheme expenditure is estimated to be approximately £73.6m.

Key Statistics

Education Services School Type	2020 to 2021		
	Number	Places	Teachers ⁽¹⁾
Pre-Fives	110	7,714 ⁽²⁾	58 ⁽³⁾
Primary	139	49,886 ⁽⁴⁾	2,667
Secondary	30	33,375	2,231
Additional Support for Learning	22	2,134 ⁽⁵⁾	323
Centrally Employed	N/A	N/A	132

(1) Full Time Equivalent (FTE) figures counted in Staff Census, September 2019. The total FTE is 5,411 which includes centrally employed teachers.

(2) Registered places as at 29 February 2020.

(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.

Pupil Numbers	Primary		Secondary	
	Number	% change	Number	% change
2011 to 2012	36,381		26,318	
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
2019 to 2020	41,725	0.6	26,839	3.0

Social Work Services

Service	Number of units	Number of places
Residential - children	19	145
Residential - older people	5	475
Residential - dementia units	4	75
Day Care - older people	10	300
Day Care - learning difficulties	2	100

Key Statistics

Culture and Sport (Managed by Glasgow Life)

	Number
Leisure facilities	61
Golf courses	6
Playing pitches	
general	113
school	144
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	5,109
Burials	905
Length of roads	
A Roads	188 kilometres
B Roads	72 kilometres
C Roads	209 kilometres
Unclassified roads	1,437 kilometres
Length of cycle routes	290 kilometres
Bridges - owned and maintained by council	277
Council operated car parks	15
Parks and open spaces	3,381 hectares
Domestic gardens maintained	11,088
Domestic collections (including recycling)	22.1 million
Commercial collections	1,170,000
Litter bins	5,100
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 Public Services Ombudsman

Bridgeside House

99 McDonald Road

Edinburgh,

EH7 4NS

Phone: 0800 377 7330

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