

SERVING THE CITY BUDGET PRIORITIES FUNDING OF COUNCIL SERVICES CALCULATION OF COUNCIL TAX COUNCIL TAX STATISTICS COUNCIL TAX ANNUAL PERCENTAGE INCREASES GOVERNMENT GRANT SETTLEMENT NON DOMESTIC RATES ANALYSIS OF GROSS EXPENDITURE ANALYSIS OF NET EXPENDITURE BY SERVICE FUNDING OF NET EXPENDITURE INVESTMENT PROGRAMME INVESTMENT PROGRAMME EXPENDITURE FUNDING OF INVESTMENT PROGRAMME EXPENDITURE KEY STATISTICS GLASGOW CITY COUNCIL

# Key facts and figures

2010 to 2011



## Foreword

Lynn Brown  
Executive Director  
of Financial Services  
Glasgow City Council



**This booklet provides you with a summary of our revenue and capital expenditure and funding for 2010 to 2011, 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 £2,440 million gross revenue budget which is spent on providing Education, Social Work, Police, Fire and other services and on the repayment of debt. The council also has projected expenditure within the investment programme totalling over £240 million which includes replacement and refurbishment of primary schools, National Indoor Sports Arena and Velodrome and the Riverside Museum.

The booklet supplements our detailed 2010 to 2011 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:

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

March 2010

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# Serving the City - Budget Priorities

**Our council is the main provider of services to the city's 584,240 residents and those who visit, work and do business in the city.**

In determining our budget and service plan strategy we have set out the key priorities as follows:

- Improving the efficiency and effectiveness of our services
- Increasing access to lifelong learning
- Making Glasgow a cleaner, safer city
- Building a prosperous city
- Improving health and wellbeing

These priorities 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. Police and Fire services are provided through Joint Boards with other neighbouring local authorities.

## 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 2010 to 2011' on page 6 shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2010 to 2011.

# Calculation of Council Tax

<b>1. Calculation of Council Tax 2010 to 2011</b>		<b>£</b>
<b>Gross Service Expenditure</b>		2,439,549,600
Less: Service Income		841,027,400
<b>Total Net Service Expenditure</b>		<b>1,598,522,200</b>
Add: Changes in balances		5,000,000
Net expenditure to be funded by grant/local taxes		1,603,522,200
Less: Central Government Grant		1,354,023,000
<b>Local Tax to be collected</b>		<b>249,499,200</b>
<b>Council Tax Band D 2010 to 2011</b>		<b>1,213</b>

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 2010 to 2011

<b>Band</b>	<b>Upper Limit of House Value £</b>	<b>Scottish Proportion Band D £</b>	<b>Council Tax 2010 to 2011 £</b>	<b>Water Charge £</b>	<b>Total Charge £</b>
A	up to 27,000	6/9	809	262	1,071
B	35,000	7/9	943	306	1,249
C	45,000	8/9	1,078	350	1,428
D	58,000	9/9	1,213	394	1,607
E	80,000	11/9	1,483	481	1,964
F	106,000	13/9	1,752	569	2,321
G	212,000	15/9	2,022	656	2,678
H	over 212,000	18/9	2,426	787	3,213

## 3. Movement in Band D 2001 to 2002 - 2010 to 2011

	<b>£</b>	<b>% increase</b>
2001 to 2002	1,120	2.4%
2002 to 2003	1,141	1.9%
2003 to 2004	1,163	1.9%
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%

# Council Tax Statistics

## Scottish Comparative Statistics

<b>Band D</b>	<b>2009 to</b>	<b>2010 to</b>	<b>Increase</b>	<b>Increase</b>
<b>Council</b>	<b>2010</b>	<b>2011</b>	<b>£</b>	<b>%</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>%</b>
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
<b>Glasgow City</b>	<b>1,213</b>	<b>1,213</b>	<b>0</b>	<b>0.0</b>
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	1,209	1,209	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>1,149</b>	<b>0</b>	<b>0.0</b>

Source: Scottish Government

**Note:** The Scottish Government in 2008 to 2009 provided additional resources to local authorities in support of a Council Tax freeze between 2008 to 2009 and 2010 to 2011.

# Council Tax Annual Percentage Increases

## Scottish Comparative Statistics

### Band D

Council	2006	2007	2008	2009	2010	Total Increase 2006 to 2007 - 2010 to 2011 %
	to 2007 %	to 2008 %	to 2009 %	to 2010 %	to 2011 %	
Aberdeen City	2.9	2.8	0.0	0.0	0.0	2.8
Aberdeenshire	4.5	2.5	0.0	0.0	0.0	2.5
Angus	3.4	0.0	0.0	0.0	0.0	0.0
Argyll and Bute	3.5	1.9	0.0	0.0	0.0	1.9
Clackmannanshire	4.9	1.9	0.0	0.0	0.0	1.9
Comhairle Nan Eilean Siar	4.5	2.5	0.0	0.0	0.0	2.5
Dumfries and Galloway	3.0	3.0	0.0	0.0	0.0	3.0
Dundee City	2.6	0.0	0.0	0.0	0.0	0.0
East Ayrshire	4.9	1.5	0.0	0.0	0.0	1.5
East Dunbartonshire	3.9	1.9	0.0	0.0	0.0	1.9
East Lothian	2.5	2.0	0.0	0.0	0.0	2.0
East Renfrewshire	4.9	1.9	0.0	0.0	0.0	1.9
Edinburgh, City of	2.3	1.5	0.0	0.0	0.0	1.5
Falkirk	4.6	2.4	0.0	0.0	0.0	2.4
Fife	3.9	2.5	0.0	0.0	0.0	2.5
<b>Glasgow City</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Highland	4.5	2.5	0.0	0.0	0.0	2.5
Inverclyde	2.6	-0.7	0.0	0.0	0.0	-0.7
Midlothian	2.9	0.0	0.0	0.0	0.0	0.0
Moray	4.9	3.6	0.0	0.0	0.0	3.6
North Ayrshire	4.7	2.4	0.0	0.0	0.0	2.4
North Lanarkshire	3.5	1.9	0.0	0.0	0.0	1.9
Orkney Islands	3.5	3.0	0.0	0.0	0.0	3.0
Perth and Kinross	4.4	1.9	0.0	0.0	0.0	1.9
Renfrewshire	4.8	1.9	0.0	0.0	0.0	1.9
Scottish Borders	4.4	1.9	0.0	0.0	0.0	1.9
Shetland Islands	3.7	3.5	0.0	0.0	0.0	3.5
South Ayrshire	4.5	3.9	0.0	0.0	0.0	3.9
South Lanarkshire	3.5	2.3	0.0	0.0	0.0	2.3
Stirling	4.5	1.8	-1.1	0.0	0.0	0.7
West Dunbartonshire	2.2	2.2	0.0	0.0	0.0	2.2
West Lothian	2.5	2.5	0.0	0.0	0.0	2.5
<b>Scottish Average</b>	<b>3.2</b>	<b>1.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.8</b>



# Government Grant Settlement

## Scottish Comparative Statistics

### AEF 2009 to 2010 - 2010 to 2011

<b>Council</b>	<b>2009 to 2010 £million</b>	<b>2010 to 2011 £million</b>
Aberdeen City	361.8	367.2
Aberdeenshire	425.9	435.3
Angus	215.7	219.6
Argyll and Bute	229.0	231.5
Clackmannanshire	99.4	101.3
Comhairle Nan Eilean Siar	112.3	115.9
Dumfries and Galloway	314.9	323.0
Dundee City	318.8	320.5
East Ayrshire	242.7	244.4
East Dunbartonshire	192.4	192.6
East Lothian	174.9	178.3
East Renfrewshire	179.4	182.9
Edinburgh, City of	821.3	816.3
Falkirk	289.5	295.2
Fife	683.4	690.6
<b>Glasgow City</b>	<b>1,464.8</b>	<b>1,443.3</b>
Highland	487.8	501.4
Inverclyde	185.3	184.4
Midlothian	161.5	162.3
Moray	168.2	173.0
North Ayrshire	288.1	288.5
North Lanarkshire	663.8	668.5
Orkney Islands	71.9	74.8
Perth and Kinross	257.0	265.1
Renfrewshire	347.0	347.5
Scottish Borders	228.1	231.1
Shetland Islands	97.4	98.7
South Ayrshire	214.1	216.0
South Lanarkshire	596.1	600.9
Stirling	179.7	183.1
West Dunbartonshire	217.5	216.6
West Lothian	313.4	318.6
<b>Scotland Total</b>	<b>10,602.8</b>	<b>10,688.4</b>

Source: Scottish Government, Finance Circulars FC2/2009, FC1/2010.

# Government Grant Settlement

## Scottish Comparative Statistics

### AEF % increase 2009 to 2010 - 2010 to 2011

<b>Council</b>	<b>2009 to 2010 - 2010 to 2011 Increase %</b>
Aberdeen City	1.5
Aberdeenshire	2.2
Angus	1.8
Argyll and Bute	1.1
Clackmannanshire	1.9
Comhairle Nan Eilean Siar	3.2
Dumfries and Galloway	2.6
Dundee City	0.5
East Ayrshire	0.7
East Dunbartonshire	0.1
East Lothian	2.0
East Renfrewshire	2.0
Edinburgh, City of	-0.6
Falkirk	2.0
Fife	1.1
<b>Glasgow City</b>	<b>-1.5</b>
Highland	2.8
Inverclyde	-0.5
Midlothian	0.5
Moray	2.8
North Ayrshire	0.1
North Lanarkshire	0.7
Orkney Islands	4.1
Perth and Kinross	3.2
Renfrewshire	0.1
Scottish Borders	1.3
Shetland Islands	1.4
South Ayrshire	0.9
South Lanarkshire	0.8
Stirling	1.9
West Dunbartonshire	-0.4
West Lothian	1.7
<b>Scotland Total</b>	<b>0.8</b>

# Non Domestic Rates

## 1. Non Domestic Rate Poundage 2010 to 2011

National rate poundage (rateable value over £35,000)	<b>41.4p</b>
National rate poundage (rateable value up to £35,000)	<b>40.7p</b>

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).

With effect from 1 April 2010, the Small Business Bonus Scheme (SBBS) has been modified as a result of revaluation. This scheme now applies to properties with a cumulative rateable value of £18,000 or less and is partly funded by a supplement to the rate poundage for businesses with a rateable value of more than £35,000. For 2010 to 2011 this supplement is set at 0.7p. Further assistance has also been introduced under the scheme to help rate payers where their properties combined rateable value does not exceed £25,000. Details of the Revaluation and the SBBS can be obtained by visiting [www.scotland.gov.uk](http://www.scotland.gov.uk).

## 2. Non Domestic Rate Income (NDRI) 2001 to 2002 - 2008 to 2009

	<b>Raised in the city £thousand</b>	<b>Received from national pool £thousand</b>	<b>Net payment to national pool £thousand</b>
2001 to 2002	266,242	185,602	80,640
2002 to 2003	256,909	204,701	52,208
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

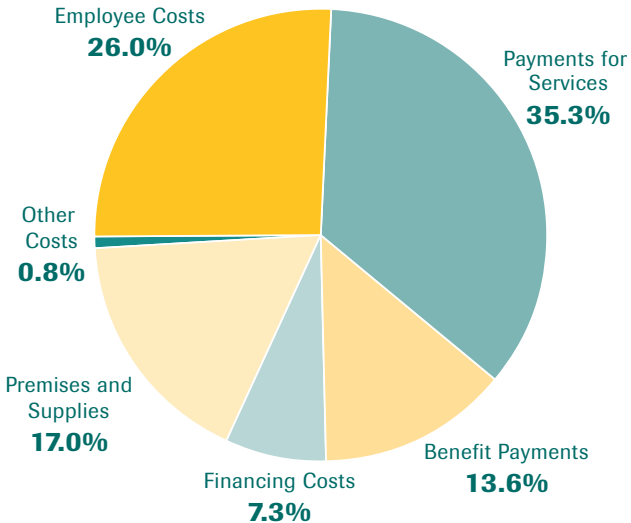
Source: Scottish Government

The reduction in NDRI raised in the city in 2002 to 2003 was due to the impact of the boundary changes at Braehead.

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 2008 to 2009, the city paid £70 million more into the pool than it received back.

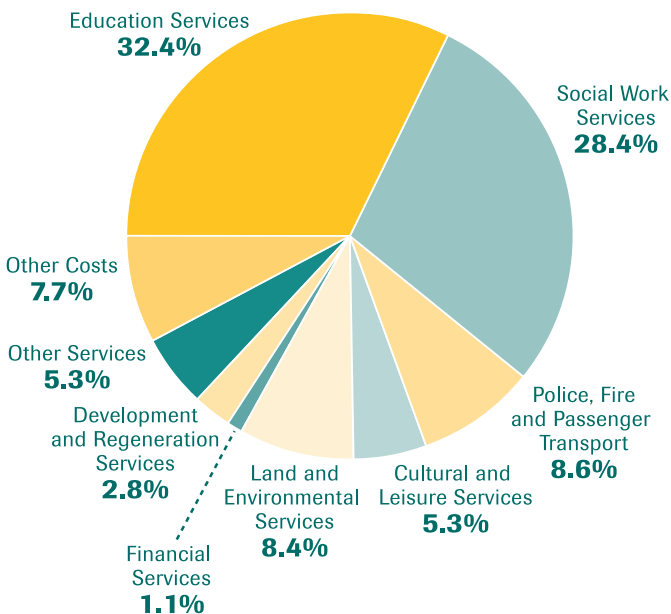
# Analysis of Gross Expenditure by Type

	<b>Budget £thousand</b>	<b>%</b>	<b>Last year %</b>
Employee Costs	634,814	26.0	26.6
Payments for Services	861,910	35.3	35.8
Benefit Payments	331,566	13.6	13.8
Financing Costs	177,183	7.3	5.5
Premises and Supplies	414,982	17.0	17.5
Other Costs	19,095	0.8	0.8
<b>Total</b>	<b>2,439,550</b>	<b>100.0</b>	<b>100.0</b>



# Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	518,462	32.4	395
Social Work Services	453,888	28.4	344
Police, Fire and Passenger Transport	136,883	8.6	104
Cultural and Leisure Services	84,348	5.3	64
Land and Environmental Services	134,970	8.4	102
Financial Services	17,478	1.1	13
Development and Regeneration Services	44,544	2.8	34
Other Services	84,174	5.3	64
Other Costs	123,775	7.7	93
<b>Total</b>	<b>1,598,522</b>	<b>100.0</b>	<b>1,213</b>



# Funding of Net Expenditure

## Comparison of Grant to Council Tax 1996 to 1997 - 2010 to 2011

	1996 to 1997 Estimate £million	2006 to 2007 Estimate £million	2007 to 2008 Estimate £million	2008 to 2009 Estimate £million	2009 to 2010 Estimate £million	2010 to 2011 Estimate £million
<b>Net Expenditure</b>	<b>990.7</b>	<b>1,430.3</b>	<b>1,442.2</b>	<b>1,543.1</b>	<b>1,609.1</b>	<b>1,603.5</b>
<b>Funded by:</b>						
Government Grant	844.7	1,188.7	1,196.2	1,295.7	1,359.6	1,354.0
Amount to be met from Council Tax	146.0	241.6	246.0	247.4	249.5	249.5
<b>Total Funding</b>	<b>990.7</b>	<b>1,430.3</b>	<b>1,442.2</b>	<b>1,543.1</b>	<b>1,609.1</b>	<b>1,603.5</b>
% of Government Grant to total funding	85.3	83.1	82.9	84.0	84.5	84.4

The balance between government grant and total council funding is such that, despite a 60.3% increase (£844.7 million in 1996 to 1997 to £1,354.0 million in 2010 to 2011) in grant over the 14 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 2010 to 2011).

# 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.

A number of major developments will continue to progress during 2010 to 2011 including:

**Clyde Gateway** - This includes development of business and residential sites in the southern part of Dalmarnock by the removal of development constraints and provision of necessary infrastructure facilities. Opportunities for development are opened up by the completion of the M74 and the East End Regeneration project, linking the M74 and M8.

**M74 Completion** - The council, in partnership with the Scottish Government, is committed to this major economic development, which is due for completion in 2011.

**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 Clyde Gateway regeneration and the Commonwealth Games.

**Riverside Museum** - A new Museum of Transport, accommodating the Clyde Maritime Trust and Glenlee, to be built within the Glasgow Harbour development on the north bank of the River Clyde.

**National Indoor Sports Arena and National Velodrome** - Development of a National Indoor Sports Arena and National Velodrome (NISA) in the east end of the city. This is a crucial part of the 2014 Commonwealth Games requirements.

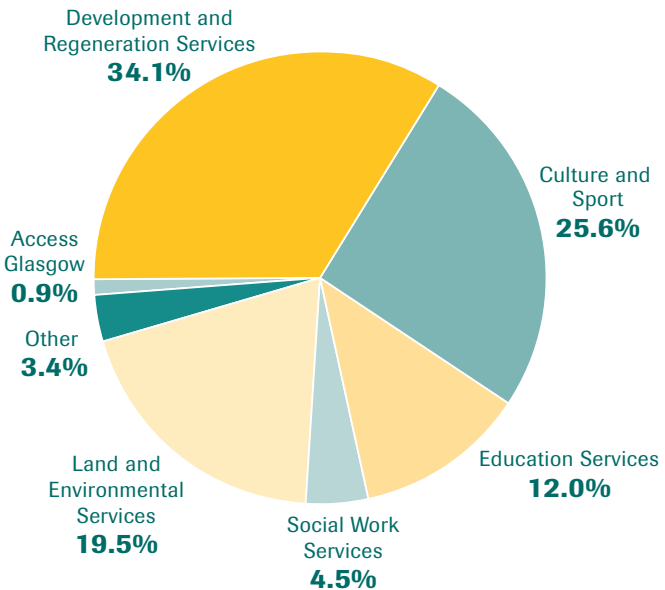
**Pre-12 Strategy** - The council has an ongoing programme for replacing and refurbishing Pre-12 and Additional Support for Learning schools.

# Investment Programme Expenditure

An analysis of 2010 to 2011 estimated investment programme expenditure is given in the following table.

	<b>Budget £thousand</b>	<b>%</b>
Access Glasgow	2,090	0.9
Culture and Sport	61,516	25.6
Development and Regeneration Services	82,148	34.1
Education Services	28,829	12.0
Land and Environmental Services	46,818	19.5
Social Work Services	10,877	4.5
Other	8,221	3.4
<b>Total</b>	<b>240,499</b>	<b>100.0</b>

## Service Analysis of Investment Programme Expenditure 2010 to 2011





# Funding of Investment Programme Expenditure

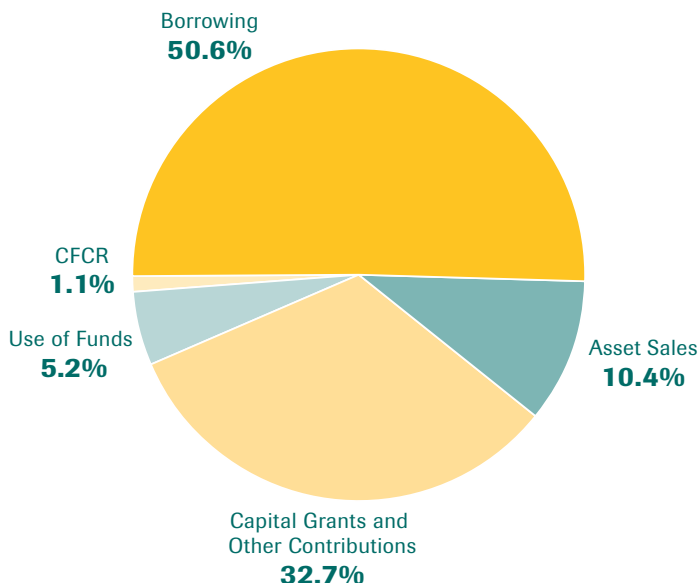
Projected gross investment programme expenditure in 2010 to 2011 totals £240.5 million.

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, grants from the National Lottery, Local Enterprise Companies, European Regional Development Fund, 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 2010 to 2011 gross expenditure is given in the following table.

	<b>£thousand</b>	<b>%</b>
Capital Grants and Other Contributions	78,741	32.7
Borrowing	121,707	50.6
Use of Funds	12,529	5.2
Asset Sales	25,000	10.4
CFCR	2,522	1.1
<b>Total</b>	<b>240,499</b>	<b>100.0</b>

## Funding of Capital Expenditure



# Key Statistics

**Area** 17,630 hectares

<b>Population</b> (mid year estimate)	<b>Number</b>	<b>% change</b>
2004	577,670	
2005	578,790	0.19
2006	580,690	0.33
2007	581,940	0.22
2008	584,240	0.40

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

<b>Age Group</b>	<b>Population</b>	<b>%</b>
0-15	96,330	16.5
16-24	84,192	14.4
25-44	188,270	32.2
45-64	133,017	22.8
65-84	72,471	12.4
85+	9,960	1.7
<b>Total</b>	<b>584,240</b>	<b>100.0</b>

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

## Political Make-up of the Council

Scottish Labour Party	46
Scottish National Party	19
Scottish Liberal Democrats	6
Scottish Green Party	5
Scottish Conservative Party	1
Independent	1
Vacancy	1
<b>Total</b>	<b>79</b>

## Staff Statistics

## Full-time Equivalents as at December 2009

Teachers	5,101
Other	16,716
<b>Total</b>	<b>21,817</b>

## Council Tax Rebates and Housing Benefits

In 2010 to 2011 Council Tax Benefit and Housing Benefit is estimated to be £74.0 million and £257.6 million respectively.

## Education Services 2010 to 2011

<b>School Type</b>	<b>Number</b>	<b>Places</b>	<b>Teachers*</b>
Pre-Fives	116	7,558	124
Primary	146	57,770	2,098
Secondary	30	33,252	2,035
Additional Support for Learning	47	2,430	844

\*Full-time equivalent figures

<b>Pupil Numbers</b>	<b>Primary Number</b>	<b>% change</b>	<b>Secondary Number</b>	<b>% change</b>
2001 to 2002	44,058		29,380	
2002 to 2003	43,085	-2.2	29,238	-0.5
2003 to 2004	41,796	-3.0	29,367	0.4
2004 to 2005	40,552	-3.0	28,960	-1.4
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

### Social Work Services

<b>Service</b>	<b>Number of units</b>	<b>Number of places</b>
Residential - children	18	120
Residential - older people	15	533
Residential - dementia units	5	47
Residential - respite (older people)	8	22
Day Care - children	9	220
Day Care - older people	26	550
Day Care - learning difficulties	10	809

### Cultural and Leisure Services

	<b>Number</b>
Leisure facilities	49
Golf courses	6
Playing pitches	
• general	86
• school	209
Community facilities	
• managed	30
• monitored	36
• school letting facilities	362
Libraries	34
Theatres/venues	2
Museums	9

### Land and Environmental Services

	<b>Number or Yearly number</b>
Cremations	4,702
Burials	1,063
Length of principal roads	131 kilometres
Length of non-principal roads	1,619 kilometres
Length of cycle routes	231 kilometres
Road bridges - owned and maintained by council	279
Council owned car parks	22
Parks and open spaces	3,692 hectares
Domestic gardens maintained	18,000
Void gardens maintained	612
Domestic collections (including recycling)	24.0 million
Commercial collections	3.5 million
Litter bins emptied	3.0 million
Kilometres of street swept	358,213
Backcourt areas maintained	1,000
Bulk uplifts	260,000

# 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.



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