



Glasgow City Council

Key Facts and Figures

2018 to 2019



Foreword

This booklet provides you with a summary of our revenue and capital expenditure and funding for 2018 to 2019, 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 £2,407 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 £219 million to provide council services and infrastructure.

The booklet supplements our detailed 2018 to 2019 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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A world class city with a thriving and inclusive economy where everyone can flourish and benefit from the city's success.

Contents

Serving the City - Budget Priorities	4
Funding of Council Services	5
Calculation of Council Tax	6
Council Tax Statistics	7
Government Grant Settlement	8
Business Rates	10
Analysis of Gross Expenditure by Type	11
Analysis of Net Expenditure by Service	12
Funding of Net Expenditure	13
Investment Programme	14
Investment Programme Expenditure	16
Funding of Investment Programme Expenditure	17
Key Statistics	18
Glossary of Terms	22
Ombudsman	23

Serving the City - Budget Priorities

Our council is the main provider of services to the city's 615,070 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), Business Rates Income 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. Business Rates Income 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 2018 to 2019' on [page 6](#) shows how these different elements combine to fund the council's budgeted net revenue expenditure for 2018 to 2019.

Calculation of Council Tax

1. Calculation of Council Tax 2018 to 2019

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	2,407,248,400
Less: Service Income	878,439,200
Total Net Service Expenditure to be funded by grant/local taxes	1,528,809,200
Less: Changes in balances	3,818,000
Less: Central Government Grant	1,248,192,000
Local Tax to be collected	276,799,200

Council Tax Band D 2018 to 2019	1,286
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2. Combined Council Tax and Scottish Water Charges 2018 to 2019

Band	Upper Limit of House Value £	Scottish Proportion Band D	Council Tax 2018 to 2019 £	Water Charge £	Total Charge £
A	up to 27,000	240/360	857	292	1,149
B	35,000	280/360	1,000	340	1,340
C	45,000	320/360	1,143	389	1,532
D	58,000	360/360	1,286	437	1,723
E	80,000	473/360	1,690	535	2,224
F	106,000	585/360	2,090	632	2,722
G	212,000	705/360	2,518	729	3,247
H	over 212,000	882/360	3,151	875	4,026

3. Movement In Band D 2009 to 2010 - 2018 to 2019

Year	£	% increase
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
2018 to 2019	1,286	3.0

Council Tax Statistics

Scottish Comparative Statistics

Band D Council	2017	2018	Movement	
	to 2018 £	to 2019 £	£	%
Aberdeen City	1,230	1,267	37	3.0
Aberdeenshire	1,170	1,205	35	3.0
Angus	1,104	1,137	33	3.0
Argyll and Bute	1,213	1,249	36	3.0
Clackmannanshire	1,182	1,218	36	3.0
Comhairle Nan Eilean Siar	1,055	1,086	31	3.0
Dumfries and Galloway	1,080	1,113	33	3.0
Dundee City	1,241	1,278	37	3.0
East Ayrshire	1,225	1,261	36	3.0
East Dunbartonshire	1,176	1,211	35	3.0
East Lothian	1,151	1,186	35	3.0
East Renfrewshire	1,160	1,195	35	3.0
Edinburgh, City of	1,204	1,240	36	3.0
Falkirk	1,102	1,135	33	3.0
Fife	1,152	1,186	34	3.0
Glasgow City	1,249	1,286	37	3.0
Highland	1,198	1,234	36	3.0
Inverclyde	1,198	1,234	36	3.0
Midlothian	1,246	1,283	37	3.0
Moray	1,169	1,204	35	3.0
North Ayrshire	1,187	1,222	35	3.0
North Lanarkshire	1,098	1,131	33	3.0
Orkney Islands	1,068	1,100	32	3.0
Perth and Kinross	1,181	1,216	35	3.0
Renfrewshire	1,165	1,200	35	3.0
Scottish Borders	1,117	1,150	33	3.0
Shetland Islands	1,085	1,117	32	3.0
South Ayrshire	1,189	1,224	35	3.0
South Lanarkshire	1,101	1,134	33	3.0
Stirling	1,197	1,233	36	3.0
West Dunbartonshire	1,163	1,198	35	3.0
West Lothian	1,128	1,162	34	3.0
Scotland Average	1,173	1,208	35	3.0

Source: Scottish Government.

Government Grant Settlement

Scottish Comparative Statistics

AEF 2017 to 2019

Council	2017 to 2018 £million	2018 to 2019 £million
Aberdeen City	324.0	328.9
Aberdeenshire	406.9	415.5
Angus	196.9	200.7
Argyll and Bute	193.0	195.0
Clackmannanshire	93.7	95.3
Comhairle Nan Eilean Siar	94.9	95.7
Dumfries and Galloway	279.9	285.3
Dundee City	288.1	297.0
East Ayrshire	223.0	227.1
East Dunbartonshire	180.6	183.5
East Lothian	167.7	171.3
East Renfrewshire	174.9	177.3
Edinburgh, City of	706.8	720.6
Falkirk	273.0	278.5
Fife	625.6	637.0
Glasgow City	1,224.6	1,248.2
Highland	437.1	444.6
Inverclyde	162.3	164.6
Midlothian	152.1	157.8
Moray	154.7	158.0
North Ayrshire	269.0	274.3
North Lanarkshire	603.0	614.2
Orkney Islands	67.1	74.6
Perth and Kinross	242.6	246.8
Renfrewshire	302.6	310.3
Scottish Borders	201.1	204.9
Shetland Islands	80.3	86.1
South Ayrshire	196.8	200.9
South Lanarkshire	548.9	559.0
Stirling	164.0	166.7
West Dunbartonshire	184.9	188.7
West Lothian	306.7	315.6
Scotland Total	9,526.8	9,724.0

Source: Scottish Government, Finance Circulars FC1/2017, FC4/2018

Government Grant Settlement

Scottish Comparative Statistics

AEF % movement 2017 to 2019

Council	2017 to 2019 %
Aberdeen City	1.5
Aberdeenshire	2.1
Angus	1.9
Argyll and Bute	1.0
Clackmannanshire	1.7
Comhairle Nan Eilean Siar	0.8
Dumfries and Galloway	1.9
Dundee City	3.1
East Ayrshire	1.8
East Dunbartonshire	1.6
East Lothian	2.1
East Renfrewshire	1.4
Edinburgh, City of	2.0
Falkirk	2.0
Fife	1.8
Glasgow City	1.9
Highland	1.7
Inverclyde	1.4
Midlothian	3.7
Moray	2.1
North Ayrshire	2.0
North Lanarkshire	1.9
Orkney Islands	11.2
Perth and Kinross	1.7
Renfrewshire	2.5
Scottish Borders	1.9
Shetland Islands	7.2
South Ayrshire	2.1
South Lanarkshire	1.8
Stirling	1.6
West Dunbartonshire	2.1
West Lothian	2.9
Scotland Total	2.1

Business Rates

1. Non Domestic Rate Poundage 2018 to 2019

National rate poundage (rateable value over £51,000) 50.6p

National rate poundage (rateable value up to £51,000) 48p

Source: Scottish Government

Owners of non domestic properties such as industrial and commercial premises pay Business 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 2018 to 2019 this supplement is set at 2.6p. Details of the SBBS scheme can be obtained by www.scotland.gov.uk.

2. Business Rates Income 2012 to 2017

**Raised in the City
£thousand**

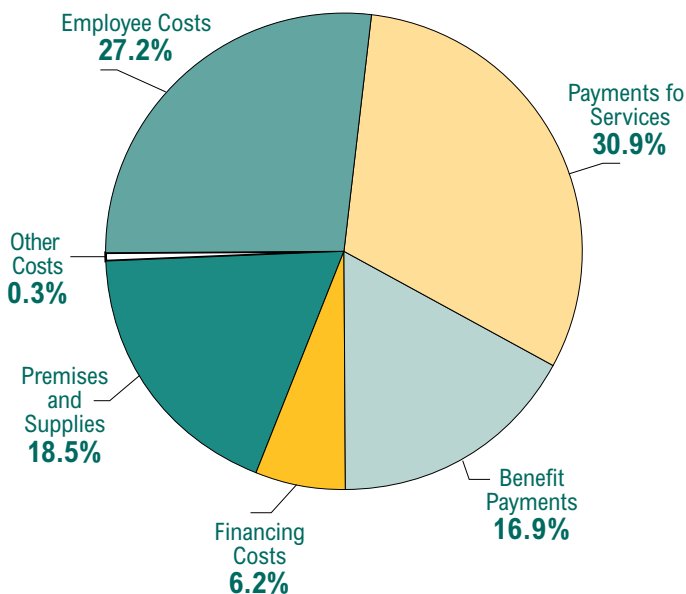
2012 to 2013	315,652
2013 to 2014	322,951
2014 to 2015	350,887
2015 to 2016	360,714
2016 to 2017	374,267

Source: Scottish Government

Business 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.

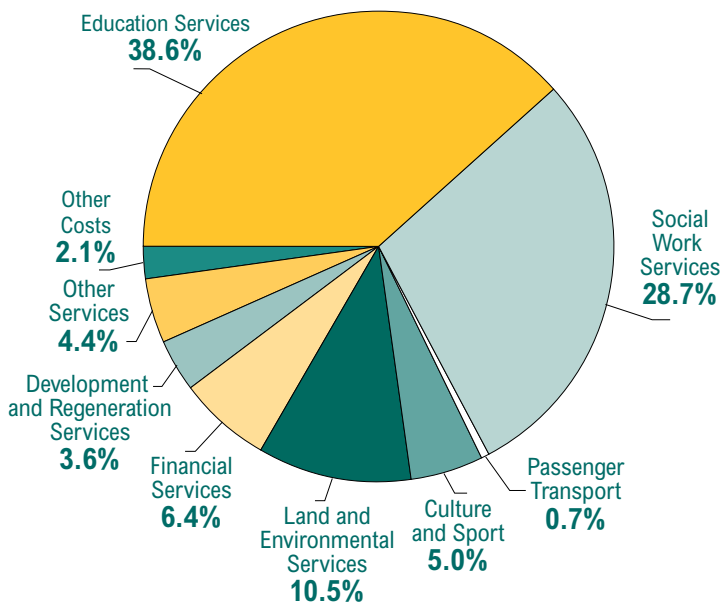
Analysis of Gross Expenditure by Type

	Budget £thousand	%	Last year %
Employee Costs	654,752	27.2	28.1
Payments for Services	742,714	30.9	31.8
Benefit Payments	406,629	16.9	17.9
Financing Costs	148,090	6.2	7.6
Premises and Supplies	444,198	18.5	14.1
Other Costs	10,865	0.3	0.5
Gross Expenditure	2,407,248	100.0	100.0



Analysis of Net Expenditure by Service

	Budget £thousand	%	Band D Equivalent £
Education Services	590,444	38.6	497
Social Work Services	438,827	28.7	369
Passenger Transport	10,675	0.7	9
Culture and Sport	76,639	5.0	65
Land and Environmental Services	160,254	10.5	135
Financial Services	98,502	6.4	83
Development and Regeneration Services	54,604	3.6	46
Other Services	67,633	4.4	57
Other Costs	31,231	2.1	25
	1,528,809	100.0	1,286



Funding of Net Expenditure

Comparison of Grant To Council Tax 1996 to 2019

	1996 to 1997 Estimate £million	2014 to 2015 Estimate £million	2015 to 2016 Estimate £million	2016 to 2017 Estimate £million	2017 to 2018 Estimate £million	2018 to 2019 Estimate £million
Net Expenditure	990.7	1,441.3	1,510.1	1,470.6	1,491.1	1,525.0
Funded by:						
Government Grant	844.7	1,191.8	1,259.5	1,220.0	1,224.6	1,248.2
Amount to be met from Council Tax	146.0	249.5	250.6	250.6	266.5	276.8
Total Funding	990.7	1,441.3	1,510.1	1,470.6	1,491.1	1,525.0
% of Government Grant to total funding	85.3	82.7	83.4	83.0	82.1	81.8

The balance between government grant and total council funding is such that, despite a 47.8% increase (£844.7 million in 1996 to 1997 to £1,248.2 million in 2018 to 2019) 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 89.6% (£146.0 million in 1996 to 1997 to £276.8 million in 2018 to 2019).

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 2018 to 2019 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 of investment which is undertaking replacement and refurbishment of Pre-12, Additional Support for Learning schools and Early Year establishments. Commencing in 2013 and with funding committed through to 2021, a total of £373 million will have been spent on improving the Education Estate.

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).

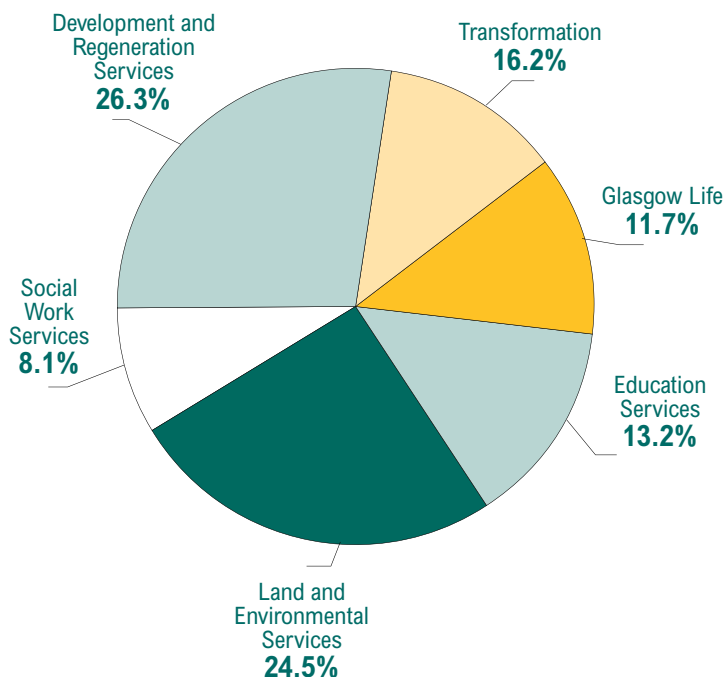
Burrell Refurbishment

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

Investment Programme Expenditure

An analysis of 2018 to 2019 estimated investment programme expenditure is given in the following table.

	Budget £thousand	%
Transformation	35,507	16.2
Glasgow Life	25,759	11.7
Development and Regeneration Services	57,701	26.3
Education Services	28,902	13.2
Land and Environmental Services	53,721	24.5
Social Work Services	17,866	8.1
Total	219,456	100.0



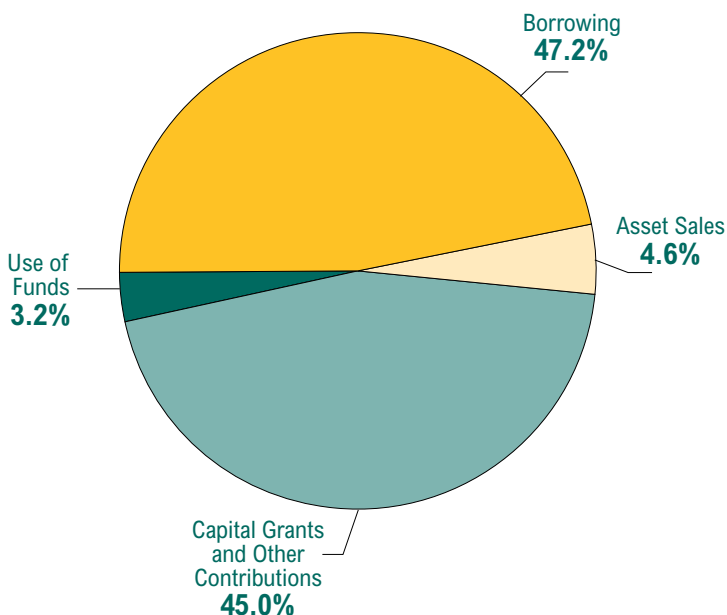
Funding of Investment Programme Expenditure

Projected gross investment programme expenditure in 2018 to 2019 totals £219.5 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 and the use of fund balances.

An analysis of the funding for the projected 2018 to 2019 gross expenditure is given in the following table.

	£thousand	%
Capital Grants and Other Contributions	98,838	45.0
Borrowing	103,602	47.2
Use of Funds	7,016	3.2
Asset Sales	10,000	4.6
	219,456	100.0



Key Statistics

Area: 17,644 hectares

Population (Mid Year Estimate)

	Number	% change
2012	595,080	
2013	596,550	0.25
2014	599,650	0.52
2015	606,340	1.12
2016	615,070	1.44

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

Age Group	Population	%
0 to 15	98,487	16.0
16 to 24	83,453	13.6
25 to 44	199,530	32.4
45 to 64	149,810	24.4
65 to 84	73,155	11.9
85+	10,635	1.7
Total	615,070	100.0

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

Political Make-up of the Council (April 2018)

Scottish National Party	39
Scottish Labour Party	31
Scottish Conservative and Unionist Party	8
Scottish Green Party	7
Total	85

Staff Statistics

Category	Full Time Equivalents as at December 2017
Teachers	5,340
Other	11,940
Total	17,280

Housing Benefits and Council Tax Reduction Scheme

In 2018 to 2019 Housing Benefit Expenditure is estimated to be £331.5 million. In respect of the Council Tax Reduction Scheme expenditure is estimated to be approximately £68.3 million.

Education Services School Type	Number	2018 to 2019	
		Places	Teachers ⁽¹⁾
Pre-Fives	110	7,603 ⁽²⁾	64 ⁽³⁾
Primary	138	48,834 ⁽⁴⁾	2,480
Secondary	30	33,255	2,082
Additional Support for Learning ⁽⁵⁾	27	1,750	312
Centrally Employed	N/A	N/A	146

(1) Full Time Equivalent (FTE) figures counted in Staff Census, September 2017. The total FTE is 5,084 which includes centrally employed teachers.

(2) Registered capacity as per Care Inspectorate as at 14 February 2018.

(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 (2017). 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
2009 to 2010	36,534		26,983	
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
2017 to 2018	41,272	1.5	25,358	1.3

Social Work Services

Service	Number of units	Number of places
Residential - children	20	155
Residential - older people	8	480
Residential - dementia units	8	95
Day Care - older people	12	340
Day Care - learning difficulties	2	91

Culture and Sport (Managed by Glasgow Life)

	Number
Leisure facilities	61
Golf courses	6
Playing pitches - general	113
- school	142
Community facilities - managed	26
- monitored	33
- school letting facilities	194
Libraries	33
Theatres/Cultural Venues	12
Museums	9

Land and Environmental Services

	Number or Yearly Number
Cremations	5,259
Burials	930
Length of roads	
- A Roads	202 kilometres
- B Roads	73 kilometres
- C Roads	245 kilometres
- Unclassified roads	1,334 kilometres
Length of cycle routes	320 kilometres
Bridges - owned and maintained by council	275
Council operated car parks	16
Parks and open spaces	3,381 hectares
Domestic gardens maintained	13,500
Domestic collections (including recycling)	20.7 million
Commercial collections	1.2 million
Litter bins	9,300
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.

Business Rates

Business 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.

