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# **CITY OF EDINBURGH COUNCIL**

## **KEY FACTS and FIGURES 2014-2015**

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# **CITY OF EDINBURGH COUNCIL**

## **KEY FACTS and FIGURES 2014-2015**

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### **INTRODUCTION**

The purpose of this booklet is to complement the details of the revenue budget published by the Council's Finance section and contribute towards the wider publication of local authority financial information.

The Scottish Government announced a three year funding settlement in December 2011 covering the period 2012-2013 to 2014-2015. This is therefore the third year of the 3 year period. The Council set a one year budget for 2014-2015 within the context of a longer term framework at the Council meeting in February 2014.

This publication provides a summary of revenue and capital expenditure and funding for 2014-2015, as well as a number of key facts about the services provided by the Council, together with comparative statistics for the other Scottish City Councils.

Any enquiries about the contents should be made to the Head of Finance, Waverley Court, Level 2:6, 4 East Market Street, Edinburgh, EH8 8BG, Tel. 0131-469-3166 or e-mail [corporate.finance@edinburgh.gov.uk](mailto:corporate.finance@edinburgh.gov.uk).

A D Maclean  
Director of Corporate Governance  
*June 2014*

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## 2014-2015 REVENUE BUDGET

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### THE FUNDING OF THE CITY COUNCIL SERVICES

#### Council Services

The City Council is responsible for providing services such as education, social work, housing and culture and leisure, while valuation services and the Forth Road Bridge are provided through joint boards with neighbouring authorities. Police and fire and rescue services which had been provided through joint boards have been provided through new single Scottish services since 1 April 2013.

#### Revenue Expenditure

Revenue expenditure is the day-to-day costs incurred by the Council in providing services. It includes salaries, running costs, interest payments and repayments of debt. Revenue expenditure on all services except council housing is charged to the General Fund and financed through a combination of fees and charges, government grants, non-domestic rates and Council Tax. Expenditure on council housing is financed wholly through rents.

#### Receipts

The main sources of income from client and customer receipts are rents from Council properties and fees and charges for services.

#### Fees and Charges

Sources of income from fees and charges vary from parking charges to residential accommodation for the elderly, school meal charges and charges for recreation and leisure facilities.

#### Government Grants and Non-Domestic Rates

The Scottish Government provides financial support to local authorities through ring-fenced grant, Non-Domestic Rates and general revenue funding.

Apart from some small ring-fenced grants, most of this funding is distributed amongst authorities as general revenue funding and Non-Domestic Rates. The distribution is designed to ensure that if all local authorities providing the same range of services incurred expenditure at a level equal to their needs, as assessed by the government, they would all levy the same level of Council Tax.

#### Council Taxes

After taking account of income from fees and charges, government grants and non-domestic rates, General Fund revenue expenditure is financed by a Council Tax, levied on each property within the Council's area, subject to certain discounts and exemptions.

The Council Tax is the only tax-based element of the Council's funding which is not determined by the Government. In 2014-2015, Council Tax income represents 24% of the Council's net General Fund Expenditure.

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## 2014-2015 REVENUE BUDGET

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### SUMMARY OF CHARGES TO BE LEVIED

#### Council Tax

Band	Council Tax band limits (property value)	Council Tax 2014-2015	Council Tax 2013-2014
A	Below £27,000	£779.33	£779.33
B	£27,001 - £35,000	£909.22	£909.22
C	£35,001 - £45,000	£1,039.11	£1,039.11
<b>D</b>	<b>£45,001 - £58,000</b>	<b>£1,169.00</b>	<b>£1,169.00</b>
E	£58,001 - £80,000	£1,428.78	£1,428.78
F	£80,001 - £106,000	£1,688.56	£1,688.56
G	£106,001 - £212,000	£1,948.33	£1,948.33
H	Above £212,000	£2,338.00	£2,338.00

Dwellings are valued on the basis of what they might reasonably have been expected to realise in the open market if sold on 1 April 1991. The use of this date for all valuations means that they do not have to be adjusted for changes in prices through time. A new dwelling in September 2007 will be valued on the basis of its open market value as if it had been sold on 1 April 1991.

<b>Non-Domestic (Business) Rates</b>	<b>2014-2015</b>	<b>2013-2014</b>
National Business Rate	47.1p per £	46.2p per £
Properties with rateable value greater than £35,000 (2013-14 £35,000)	48.2p per £	47.1p per £
Empty Property Rate	10%	10%

The national Business Rate is set by the Scottish Government.

Under the Small Business Bonus Scheme, business properties with a combined rateable value of £18,000 or less may receive relief up to 31 March 2016. Following revaluation on 1 April 2010 the thresholds are set out below:

<b>Thresholds by rateable value £</b>	<b>2014-2015</b>	<b>2013-2014</b>
100% relief	£10,000	£10,000
50% relief	£12,000	£12,000
25% relief	£18,000	£18,000
Upper limit for combined rateable value*	£35,000	£25,000

\* *Businesses with multiple properties whose combined rateable value is £35,000 or less will be eligible for relief of 25% for each property with a rateable value of £18,000 or less.*

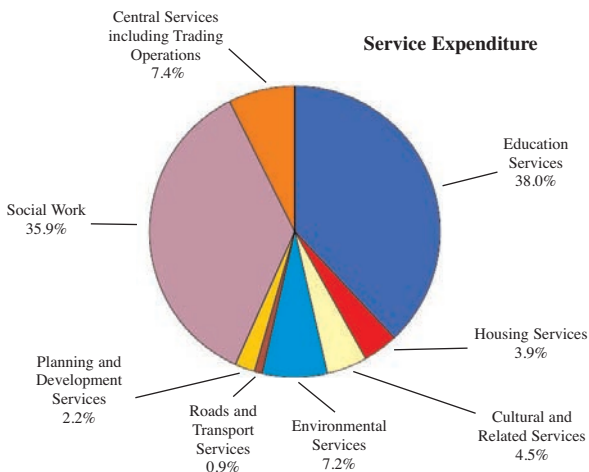
*Effective from 1 April 2014, Payday lenders will no longer be eligible for Small Business Bonus Relief.*

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## 2014-2015 REVENUE BUDGET

### GENERAL FUND FUNCTIONAL SUMMARY

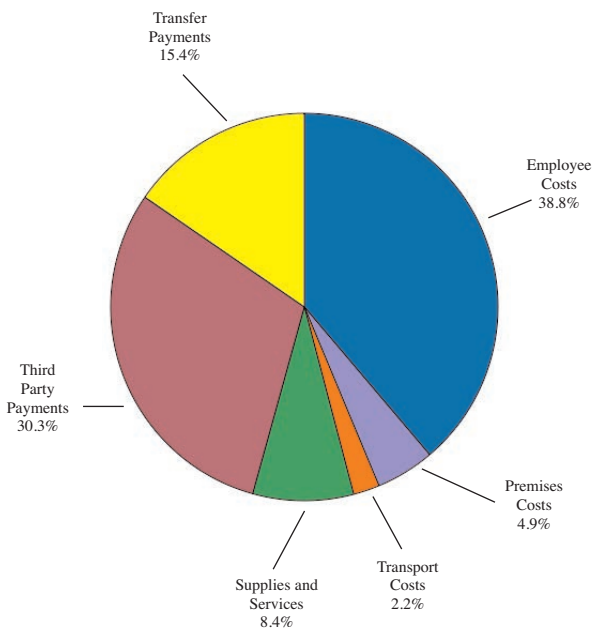
	Budget £'000	Band D Equivalent £
<b>Service Expenditure</b>		
Education Services	306,354	368
Housing Services (Non-HRA)	31,459	38
Cultural and Related Services	36,641	44
Environmental Services	57,957	70
Roads and Transport Services	7,168	9
Planning and Development Services	17,647	21
Social Work	289,983	349
Central Services (including Trading Operations)	59,828	72
	807,037	971
<b>Other Adjustments</b>		
Loans Charges	122,180	147
Equal Pay Costs	4,505	5
Other Non-Service Specific Expenditure	16,248	19
Dividend Income	0	0
Contribution to / (from) Reserves	(2,831)	(3)
Council Tax Reduction Scheme	24,734	30
	971,873	1,169
	971,873	1,169



## 2014-2015 REVENUE BUDGET

### GENERAL FUND SERVICES SUBJECTIVE ANALYSIS

	Budget £'000	%
Employee Costs	531,217	38.8
Premises Costs	66,771	4.9
Transport Costs	30,930	2.2
Supplies and Services	114,997	8.4
Third Party Payments	414,113	30.3
Transfer Payments	210,346	15.4
<b>Gross Expenditure</b>	<b>1,368,374</b>	<b>100.0</b>
Income	(561,337)	
<b>Net Expenditure</b>	<b>807,037</b>	



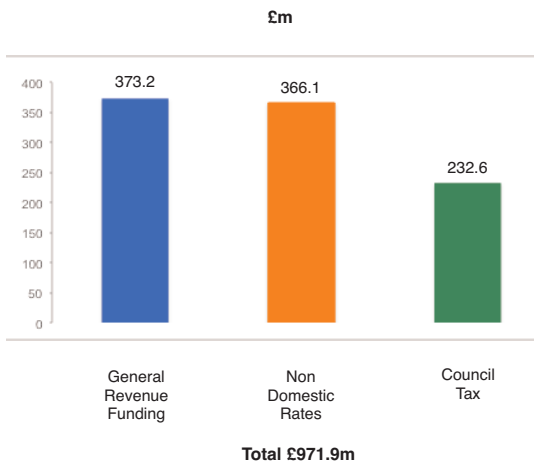
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## 2014-2015 REVENUE BUDGET

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### FUNDING OF NET EXPENDITURE

The following chart analyses the principal sources of funding of net expenditure for 2014-2015.



Council Tax income is shown inclusive of amounts met through the Council Tax Reduction Scheme.

The Scottish Government determines the General Revenue Funding and Non Domestic Rates figures. The balance of funding is met through Council Tax.

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## 2014-2015 HOUSING REVENUE ACCOUNT BUDGET

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### Housing Revenue Account

There is a statutory requirement for local authorities to maintain a Housing Revenue Account (HRA) separate from the General Fund. All expenditure incurred and income received in the provision of rented accommodation must be included in the HRA.

The Council is not allowed to subsidise the HRA by making contributions from the General Fund. Accordingly, the HRA must break even in its own right.

Most of the HRA's income is derived from rents, and this must be sufficient to cover the expenditure on the HRA.

### Summary of Budgeted Expenditure and Income 2014-15

	£'000
<b>Expenditure</b>	
Employee Costs	10,957
Premises Costs	27,438
Transport Costs	146
Supplies and Services	5,594
Third Party Payments	3,035
Support Services	6,237
Capital Financing Costs	50,669
	<hr/>
Gross Expenditure	104,076
	<hr/>
<b>Income</b>	
Fees and Charges	1,406
Service Charges	9,944
Rental Income-houses	91,743
Rental Income-others	532
Other Income	451
	<hr/>
<b>Total Income</b>	104,076
	<hr/>

Average Weekly Rent 2013/2014	Average Weekly Rent 2014/2015	Average Weekly Rent Increase	Change
£	£	£	%
85.55	90.68	5.13	6.0



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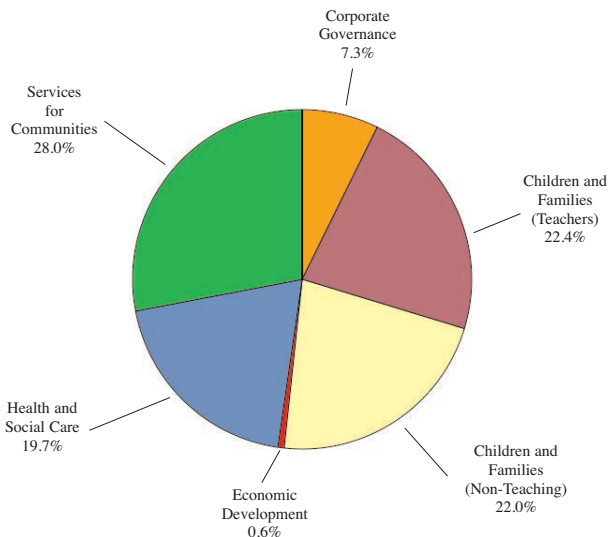
## 2014-2015 REVENUE BUDGET

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### STAFFING SUMMARY

SERVICE	Jan. 2014		Jan. 2013	
	No. (FTE)	% of Total	No. (FTE)	% of Total
Corporate Governance	1,118	7.3	1,040	6.9
Children and Families (Teachers)	3,436	22.4	3,431	22.9
Children and Families (Non-Teaching)	3,380	22.0	3,466	23.1
Economic Development	96	0.6	80	0.5
Health and Social Care	3,025	19.7	2,907	19.4
Services for Communities	4,301	28.0	4,079	27.2
<b>Total</b>	<b>15,356</b>	<b>100.0</b>	<b>15,003</b>	<b>100.0</b>

Snapshot of Council Employees at January 2014 as per Workforce Planning (WP) data.



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## FUNDING STATISTICS

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### COUNCIL TAX BASE 2014-2015

Properties per Band:	
A	23,075
B	46,749
C	43,482
D	37,021
E	39,235
F	23,751
G	20,421
H	3,790
TOTAL	<hr/> 237,524 <hr/>

Band D Equivalent	251,291
<i>Less: Discounts and Exemptions</i>	(52,861)
<i>Add: Contributions in lieu</i>	536
Tax Base	<hr/> 198,966 <hr/>

	Edinburgh	Aberdeen	Dundee	Glasgow
Band D Tax	1,169	1,230	1,211	1,213
Net Tax Base	198,966	81,523	47,757	205,687
	£'000	£'000	£'000	£'000
Net Expenditure To be Funded by Council Tax	232,591	100,273	57,834	249,499

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## 2014-2015 CAPITAL BUDGET

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The Capital Budget includes expenditure on the following areas:

- Upgrading Council Houses (Housing Revenue Account)
- Operational Land and Buildings, including Schools and Offices
- Acquisition of Vehicles, Plant and Equipment
- Infrastructure and Community Assets, for example, Roads and Parks

In 2004-2005 the Chartered Institute of Public Finance and Accountancy developed a Prudential Code to support local authorities in taking their capital investment decisions. Local authorities are required by Regulation (Part 7 of the Local Government in Scotland Act 2003) to have regard to the Prudential Code when carrying out their duties.

The objective of the code is to provide a framework for local authority capital finance which will ensure that:

- a) Capital expenditure plans are affordable.
- b) All external borrowing and other long-term liabilities are within prudent and sustainable levels.
- c) Treasury management decisions are taken in accordance with professional good practice.

Further, the framework established by the code should be consistent with and support:

- i) Local Strategic Planning
- ii) Local Asset Management Planning
- iii) Proper Option Appraisal

The 2014-2015 Capital Budget includes expenditure on the following projects:

- Wave 3 Schools - £18.416m
- Investment on the Children and Families estate - £13.147m
- Asset Management Works across the Council-wide estate - £25.965m
- Carriageway and Footway Works including Street Lighting - £17.952m
- Delivery of affordable housing through National Housing Trust - £9.696m

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## 2014-2015 CAPITAL BUDGET

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The table below details the sources of funds available to finance capital expenditure in 2014-2015.

Resources	General Services £'000
Prudential Borrowing supported by Service Areas for General Services Projects	15,248
Prudential Borrowing supported by Council Tax	72,243
Cycling, Walking and Safer Streets	762
Management Development Funding	32,512
General Capital Grant	50,658
Capital Receipts and other contributions	6,743
	<hr/>
Total Available Resources	178,166

As can be seen from the table on page 13, general services total expenditure of £157.518m is less than total available resources of £178.166m by £20.648m. The difference of £20.648m is under-programming and is based on the phasing of project costs over the period of the investment programme.

### Analysis of 2014-15 HRA Capital Budget

Expenditure Budget Heading	£'000
HRA Core Programme	
– Housing investment including Scottish Housing Quality Standard Work	27,610
– Neighbourhood environmental investment	2,150
– Community care	1,892
– Other capital expenditure	5,365
– Regeneration	1,400
21st Century Homes investment	11,043
	<hr/>
Total Expenditure	49,460
	<hr/>
Resources	£'000
HRA Core Programme	
– Prudential Borrowing supported by House Rents	34,910
– Receipts from council house sales	2,350
– Owners' Contributions	1,157
21st Century Homes investment	
– Capital Expenditure funded from Current Revenue and Repairs and Renewals Fund	8,331
– Developers' Contributions	1,087
– Scottish Government subsidy	1,625
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Total Available Resources	49,460

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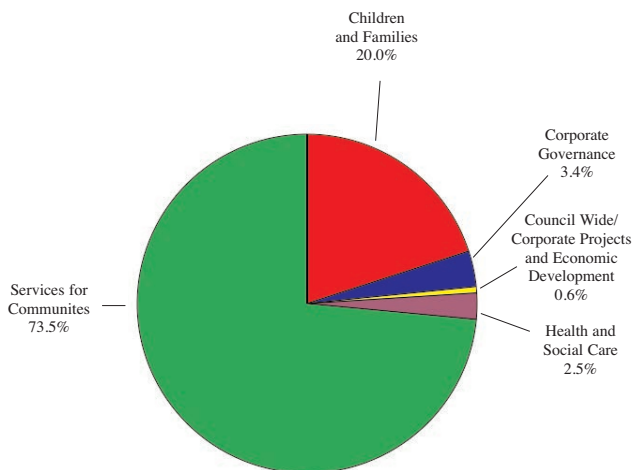
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## 2014-2015 CAPITAL BUDGET

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General Services Expenditure\* has been allocated as follows:

General Services	Budget	
	£'000	%
Children and Families	31,563	20.0
Corporate Governance	5,433	3.4
Council Wide / Corporate Projects	933	0.6
Health and Social Care	3,934	2.5
Services for Communities	115,655	73.5
<b>Total</b>	<b>157,518</b>	<b>100.0</b>



\* Excluding expenditure on the Edinburgh trams project.

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## EDINBURGH'S SERVICES – KEY STATISTICS

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### THE CITY OF EDINBURGH AND ITS COUNCIL

Area: 264 square kilometres

Population (Mid-Year Estimate 2012) 482,640

*Age Structure*

0-4 27,057

5-15 46,364

16-24 70,447

25-34 86,642

35-44 67,072

45-64 114,171

Over 64 70,887

#### **The Electorate:**

Number on Roll (December 2012) 344,852

#### **The Council:**

Number of Councillors 58

Political Representatives (March 2014):

Liberal Democrats 3 members

The Labour Party 20 members

Scottish National Party 17 members

Conservative Party 11 members

Scottish Green Party 6 members

Independent 1 member

The Labour Party and the Scottish National Party groups of Councillors form a coalition administration for the City of Edinburgh.

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## EDINBURGH'S SERVICES – KEY STATISTICS

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### Children and Families

<b>Population (Mid-Year Estimate 2012)</b>	<b>Number of Children</b>
Age 0-2	16,501
Age 3-4	10,556
Age 5-16	50,936
Age 0-16	77,993
Age 17	4,876
Age 0-17	82,869
Age 18	5,655

<b>Type of educational establishment</b>	<b>Number of units</b>	<b>Approx Number of children places</b>
Early years centres	14	940
Nurseries (including nursery classes in primary and special schools)	84	5,295
Partner Provider Nurseries	119	4,170
Primary schools	88	26,900
Secondary schools	23	18,366
Special education schools or facilities	13	695
Residential care places in Young Persons' Centres/secure accommodation units	15	76
Community centres and wings	39	n/a
Outdoor Education Centres	3	n/a

<b>Looked after Children</b>	<b>Number of Children</b>
Total Looked After Population	1,372
Looked after at home	333
Away from home:	
Foster care	583
Residential care	83
With kinship carers, friends/relatives	322
With prospective adopters	41
Secure	7
Other	3

*Note 1* – Child and Family Centres have changed status to become Early Years Centres.

*Note 2* – For Early Years Centres the data shown represents the approximate number of children benefiting from the services provided at these establishments.

*Note 3* – For Primary, Secondary and Special school establishments, the information is taken from September 2013's school census.

*Note 4* – Community Centre numbers have been taken from the Children and Families Service Plan for 2013-2016.

*Note 5* – For Looked After Children, the numbers in Residential care and Secure may include placements in non Edinburgh establishments.

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## EDINBURGH'S SERVICES – KEY STATISTICS

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### Corporate Governance – Culture and Sport

Number of facilities managed by Edinburgh Leisure: —

Sports centres and swimming pools and Edinburgh International

Climbing Arena	19
Sports Pitches	157
Golf courses	6
Bowling greens	5
Others (Meadows tennis complex, Port Edgar marina)	2
Approximate number of Edinburgh Leisure visits in 2013	4,821,417
Number of sports clubs supported	108
Number of sports grants to third parties	40
Number of arts grants to third parties	37
Number of museums and art galleries	15
Number of monuments	200
Number of visits to museums and galleries including outreach – 2013	819,279
Approximate number of items in the collections of the museums and galleries	200,000
Number of attendances at the 12 funded festivals (2012)	3,956,544
Total attendance across four major funded venues (Festival Theatre, Kings Theatre, Royal Lyceum Theatre and Traverse Theatre) (Feb 2012-Jan 2013)	443,822
Number of visits to the Usher Hall in 2012	187,394

### Corporate Governance – Finance

Council Tax – Approximate number of chargeable dwellings	236,000
Council Tax – Net collectable charge	£232.6m
Non – Domestic Rates – Number of commercial properties	19,000
Non – Domestic Rates – Net collectable charge	£366.1m
Council Tax Benefit – Number of claimants in 2012-2013	40,000
Council Tax Benefit – Amount of benefit paid in 2012-2013	£36m

### Economic Development

	2012-13	2011-12	2009-12
New investment into Edinburgh's physical regeneration supported by Economic Development Service		£148m	£496.9m
New commercial investment into Edinburgh supported by Economic Development Service		£6.7m	£56.4m
People helped into work or learning by Economic Development Service	2,327	5,135	8,602
Number of jobs created and safeguarded in Edinburgh, supported by Economic Development	608		
Total value physical investment supported by Economic Development	£82.1m		

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## EDINBURGH'S SERVICES – KEY STATISTICS

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### Health and Social Care

Service	Number of units	Approx Number of places
Residential care – older people	15	615
Residential care – for adults with learning disabilities	3	31
Residential care – for adults with mental health problems	2	11
Day care – older people	8	1,191
Day care – for adults with learning disabilities	5	282
Day care – for adults with mental health problems	2	147
Assessments carried out	2011-12	25,358
Number of older people supported in care homes	Nov 12	2,757
Number of adults under 65 supported in care homes	Nov 12	272
Number of people receiving domiciliary care	Nov 12	4,212
Number of people receiving equipment	2011-12	8,144

### Services for Communities

#### Planning and Strategy / Corporate Property and Contingency Planning

Approximate number of planning applications received annually	4,430
Approximate value of the developments in 2010 that Planning were involved in (which were completed in 2010, were under construction at year end or were the subject of a current planning consent or application)	Over £9.1bn
Approximate number of building warrant applications received annually	4,560

#### Transport (including roads)

Number of park and ride sites	4
Kilometres of bus lane	66
Number of bus lane camera sites	7
Approximate number of Bus Tracker signs	390
Number of full time 20mph zones	100
Number of part time 20mph zones	48
Approximate number of on-street, shared use and residents parking spaces	27,849
Number of parking ticket machines	1,187
Number of infrastructure facilities maintained :-	
Bridges	284
Tunnels	4
Culverts	70
Footbridges	75
Underpasses	29
Retaining walls (estimated)	31km

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## EDINBURGH'S SERVICES – KEY STATISTICS

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### Services for Communities (*continued*)

Signalised junctions	236
Pedestrian crossings	318
Variable Message Signs (driver information)	30
Variable Message Signs (car park information)	28
Piers	2
Harbours	1
Reservoirs	4
Flood storage reservoirs	2
Flood defence walls	7.3km
Flood embankments	2.6km
Length of public roads maintained	1,446km
Approximate number of street lamps maintained	63,700
Approximate number of road related defects made safe annually	50,100

### Environment

Approximate number of tonnes of waste collected annually	221,084
Approximate number of special bulky waste uplifts per year	13,675
Number of community recycling centres	3
Number of parks and gardens	141
Number of play areas	150
Number of allotment sites	24

### Housing and Regeneration

Stock of Council Houses (at 31 March 2013)	20,113
Approximate number of annual emergency repairs for council tenants	15,300

### Community Safety (including Libraries)

Approximate number of food hygiene interventions undertaken annually	3,600
Approximate number of health and safety enforcements carried out annually	1,200
Approximate annual number of complaints relating to anti-social behaviour dealt with by the Noise Team	7,500
Approximate number of books in library stock	1,300,000
Approximate number of visitors to libraries annually	3,074,676

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## SCOTTISH COMPARATIVE STATISTICS

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### Net Expenditure

	2014-2015		2013-2014	
	Total	Per head of Population	Total	Per head of Population
	£'000	£	£'000	£
Aberdeen	421,826	1,875	421,114	1,910
Dundee	344,667	2,332	331,458	2,277
Edinburgh	971,873	2,014	960,040	1,989
Glasgow	1,442,371	2,424	1,493,627	2,494
	<hr/> 3,180,737 <hr/>	<hr/> 2,193 <hr/>	<hr/> 3,206,239 <hr/>	<hr/> 2,215 <hr/>

### Total Revenue Funding from Scottish Government

	2014-2015		2013-2014	
	Total	Per head of Population	Total	Per head of Population
	£'000	£	£'000	£
Aberdeen	325,048	1,445	320,420	1,454
Dundee	287,621	1,946	285,017	1,958
Edinburgh	739,756	1,533	731,242	1,515
Glasgow	1,248,220	2,098	1,240,022	2,071
	<hr/> 2,600,645 <hr/>	<hr/> 1,793 <hr/>	<hr/> 2,576,701 <hr/>	<hr/> 1,780 <hr/>

### NOTES:

Expenditure is budgeted net service expenditure at out-turn prices.

It includes Loan Charges and is before the deduction of specific grants.

### Estimated Populations as at June 2012

Aberdeen	224,970
Dundee	147,800
Edinburgh	482,640
Glasgow	595,080

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## GLOSSARY OF TERMS

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**Council Tax** — With effect from April 1993 a local authority's total expenditure, after deducting income from fees and charges, government grants and non-domestic rates, and excluding expenditure chargeable against other sources of funding (principally Housing) is met from council tax.

**Council Tax Product** — The income derived from the levying of a £1 council tax for Band D properties.

**National Non-Domestic Rate** — A rate levied by each local authority upon each non-domestic property, expressed in pence per £ rateable value. It is prescribed by the Scottish Government.

**General Fund** — The fund to which all the expenses incurred by a local authority in the discharge of its functions under any Act are charged insofar as they are not met or provided for in any other such Act.

**Ring-Fenced Grants** — Government grants paid to local authorities in relation to specific service provision. Ring-fenced grants are deducted from the total grant aid made available by Government to local authorities before the balance is distributed in the form of General Revenue Funding. Following the transfer of Police services to the Scottish Government with effect from April 2013, the proportion of overall grant support they represent is very small..

**General Revenue Funding** — This is the main form of Central Government support to local authorities. It is not related to specific services but is a general grant payable as a contribution towards the cost of total general fund expenditure. Distribution between authorities is based on the Government's assessment of their grant-aided expenditure level, non-domestic rate income and number and value of taxable residential properties.

**Grant Aided Expenditure** — This is the amount, in the Government's view, which needs to be spent to provide local authority services.

**Total Estimated Expenditure** — This is the total of Grant Aided Expenditure, estimated loan and leasing charges, housing and council tax benefits net of Department of Work and Pensions subsidy, and floor adjustments for each authority.