

Scottish Local Government Financial Statistics 2009-10

A National Statistics Publication for Scotland



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1 - INTRODUCTION TO SCOTTISH LOCAL GOVERNMENT FINANCE STATISTICS

Scottish Local Government Finance Statistics is an annual publication that provides a comprehensive review of Scottish Local Authority financial activity. The publication covers Local Authority income, revenue and capital expenditure, outstanding debt, local taxation and Local Authority pensions. Further information on Scottish Local Government Finance Statistics can be found at <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance> .

1.1 Structure and Functions of Local Government

Local Government is responsible for delivering a wide range of services, including education, social services, transport, housing, environmental services, cultural services, planning and development and central services. Under the Concordat signed in November 2007, the Scottish Government and Local Government work jointly towards agreed outcomes under a single national purpose.

Local Government in Scotland is comprised of 32 Local Authorities as shown in Map 1.1. In terms of population, the largest of these 32 Authorities is Glasgow City Council and the smallest is Orkney Islands Council. Table 1.1 below shows the population and area for each Local Authority.

In addition to these 32 Local Authorities, there are also Police and Fire Boards, Valuation Joint Boards, Regional Transport Partnerships and the Forth and Tay Bridge Boards. Most of these Boards are the collective responsibility of two or more Councils. See Annex A for listings of Boards and constituent Local Authorities.

Police and Fire Boards are responsible for providing police and fire services to their constituent council members. Board members are nominated by the constituent councils. Net funding is requisitioned from the constituent councils.

Regional Transport Partnerships (RTPs) were established by the Transport (Scotland) Act 2005. Seven statutory regional transport partnerships were created across Scotland to lead on regional transport strategy and delivery.

Valuation Joint Boards provide valuation services, primarily maintaining the Valuation Roll for non-domestic rates properties, and the Council Tax Valuation List for domestic dwellings. The Valuation Roll and Council Tax Valuation Lists are used as the basis for local taxation billing liability.

Table 1.1 Local Authority Population and Area, 2009-10

	Population ¹	Area ² (sq km)
Scotland	5,194,000	77,925
Aberdeen City	213,810	186
Aberdeenshire	243,510	6,313
Angus	110,250	2,182
Argyll & Bute	90,040	6,909
Clackmannanshire	50,540	159
Dumfries & Galloway	148,510	6,426
Dundee City	143,390	60
East Ayrshire	120,210	1,262
East Dunbartonshire	104,680	175
East Lothian	96,830	679
East Renfrewshire	89,240	174
Edinburgh, City of	477,660	264
Eilean Siar	26,180	3,071
Falkirk	152,480	297
Fife	363,460	1,325
Glasgow City	588,470	175
Highland	220,490	25,659
Inverclyde	80,210	160
Midlothian	80,810	354
Moray	87,660	2,238
North Ayrshire	135,510	885
North Lanarkshire	326,320	470
Orkney Islands	19,960	990
Perth & Kinross	145,910	5,286
Renfrewshire	169,910	261
Scottish Borders	112,680	4,732
Shetland Islands	22,210	1,466
South Ayrshire	111,440	1,222
South Lanarkshire	310,930	1,772
Stirling	88,740	2,187
West Dunbartonshire	90,920	159
West Lothian	171,040	427

1. GROS 2009 mid-year population estimates, Table 1

2. GROS 2009 mid-year population estimates, Table 10

<http://www.gro-scotland.gov.uk/statistics/theme/population/estimates/mid-year/2009/index.html>

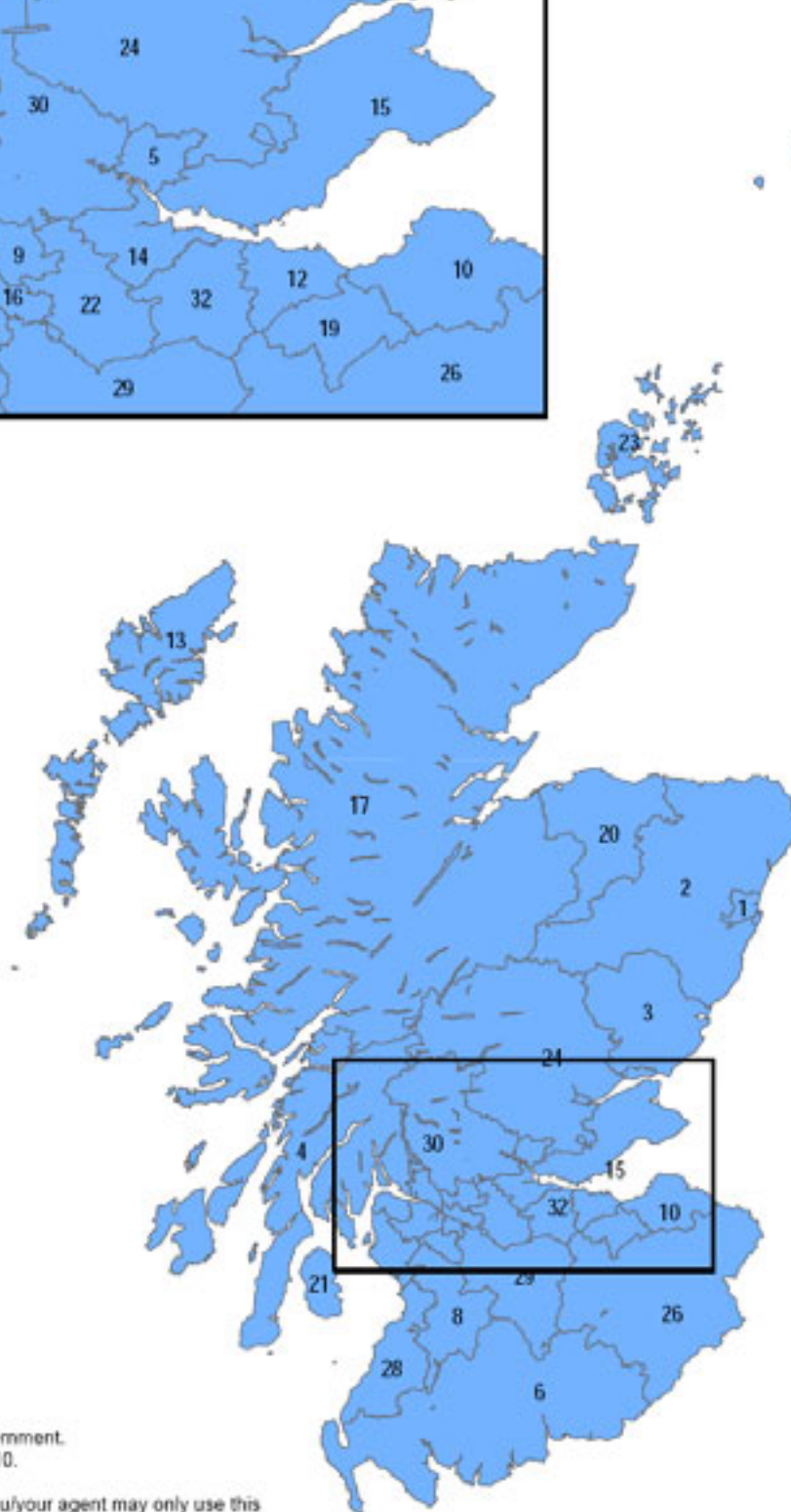
Map 1.1

Local Authorities



Numbered areas

1. Aberdeen City
2. Aberdeenshire
3. Angus
4. Argyll & Bute
5. Clackmannanshire
6. Dumfries & Galloway
7. Dundee City
8. East Ayrshire
9. East Dunbartonshire
10. East Lothian
11. East Renfrewshire
12. City of Edinburgh
13. Eilean Siar
14. Falkirk
15. Fife
16. Glasgow City
17. Highland
18. Inverclyde
19. Midlothian
20. Moray
21. North Ayrshire
22. North Lanarkshire
23. Orkney Islands
24. Perth & Kinross
25. Renfrewshire
26. Scottish Borders
27. Shetland Islands
28. South Ayrshire
29. South Lanarkshire
30. Stirling
31. West Dunbartonshire
32. West Lothian



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1.2 Local Government Finance

Capital and Revenue

Local Government expenditure is split between revenue and capital expenditure.

Both the capital and revenue sections of Local Authority accounts are collected on an *accruals* basis. This means that transactions are reflected in the accounts of the period in which they took place. Capital accounts figures prior to 2004-05 were recorded on a *cash* basis, where transactions were recorded in the period in which the payment was made or received.

Revenue expenditure is largely made up of employee and operating costs. *Employee costs* include salaries, wages, national insurance, superannuation contributions, cash allowances to employees, redundancy and severance payments and other employee costs. *Operating costs* include property costs, supplies and services, transport and plant costs, payments to agencies and other bodies, and direct administration costs.

Capital expenditure is mainly incurred by Local Authorities for buying, constructing or enhancing physical assets such as buildings (schools, houses etc), land, vehicles, plant and machinery.

For accounting purposes revenue and capital are kept separate, but there is a relationship between the two, where capital expenditure (on a building for example) can have implications for revenue expenditure (where that building needs to be maintained and staffed). The revenue accounts reported include the General Fund, Housing Revenue accounts and External Trading Services accounts. Adjustments are made for transfers between accounts in order to avoid any double counting of expenditure or income.

Revenue expenditure is largely financed through Scottish Government grants, Non-Domestic Rates income and Council Tax income. Capital is mainly financed through Scottish Government grants, borrowing, capital receipts and revenue contributions.

Revenue and capital accounts should not be combined to produce total expenditure and income figures. There are elements of expenditure, i.e. Revenue Contributions to Capital, which is also known as Capital Financed from Current Revenue, and Grants to third parties funded by the General Capital Grant, which are reported both as Revenue and as Capital expenditure. As such, analysis and discussion of revenue and capital accounts are done separately to avoid double-counting.

Local Authority Funds and Reserves

Local Authorities are required under section 93(1) of the Local Government (Scotland) Act 1973 to have a **General Fund**. All sums received by or on behalf of the authority are required to be paid into that fund, and all sums payable by the authority shall be paid out of the General Fund, except where statute provides otherwise. The General Fund is therefore the main account for local authorities and the one where most transactions occur. General Fund revenue expenditure and income is reported in Chapter 3 of this publication. References to General Fund Income and Expenditure in this publication encompass the income and expenditure of the 32 Local Authorities, the Police and Fire Boards, the

Valuation Joint Boards, and the Regional Transport Partnerships, but do not include income and expenditure of the Forth or Tay Bridge Boards.

The Housing (Scotland) Act 1987 requires a local authority to keep a **Housing Revenue Account** in respect of housing dwellings of a local authority. This separates the costs of social housing from other services provided by the local authority. Details of the Housing Revenue Account are reported in Chapter 3 (Section 3.5) of this publication.

Local authorities also own and manage **Common Good** assets. Statute requires these assets to be accounted for separately. Common good values are reported in Chapter 3 (Section 3.6) of this publication.

Local Authorities are empowered by the Local Government (Scotland) Act 1975 to establish a **Renewal and Repair fund**. This fund may be used for repairing, maintaining, replacing and renewing the authority's buildings, plant and equipment. The Renewal and Repair fund may also be used to finance capital expenditure. In accordance with the local authority Statement of Recommended Accounting Practice, expenditure may not be charged directly to reserves. As such, all transactions are restricted to contributions to and from the General Fund.

The Local Government (Scotland) Act 1975 (as amended by schedule 13 of the Local Government etc. (Scotland) Act 1994) also enables a local authority to establish an **Insurance Fund**. Again, expenditure should not be charged directly to any reserve. As such, all transactions for this reserve are restricted to contributions to and from the General Fund.

In addition to the funds listed above, some local authorities may have specific statutory authority to hold other reserves. Examples include the Orkney County Council Act 1974 and the Zetland County Council Act 1974, which require the respective councils to keep separate accounts for their harbour undertakings and provide the power for the councils to hold a reserve fund for the same undertakings. As with other reserves' transactions, all transactions for these reserves are restricted to contributions to and from the General Fund.

The Local Government (Scotland) Act 1975 Act also permits a local authority to establish a **Capital Fund**. This fund may be used for the purpose of meeting the cost of capital expenditure and for the repayment of principal on loans (but not any interest on loans). Capital receipts may be paid directly into the Capital Fund in accordance with the provisions of the 1975 Act.

Details of the balances held by local authorities on their General Fund and other reserves are detailed in Chapter 3 (Section 3.3).

In addition to their own funds certain local authorities have the responsibility for managing pension funds. The **Local Government Pension Schemes** do not form part of the local authority accounts or reserves. Pension fund data is reported in Chapter 5 of this publication.

Changes to accounting arrangements for Public Private Partnerships and Public Finance Initiatives

Revised accounting arrangements for Public Private Partnerships (PPP) and Public Finance Initiatives (PFI) were introduced from 1st April 2009. Local Financial Returns 2009-10 and Final Capital Return 2009-10 were revised to collect data based on the new arrangements.

The revisions require local authorities to separate the PPP/PFI unitary charge into elements recognising the liability to meet the construction cost of the asset (statutory repayment of debt), interest costs arising from financing arrangements and the service charge for services (revenue expenditure) provided under the arrangement. Previously the total unitary charge was included within the relevant service revenue expenditure. Therefore, **2009-10 revenue expenditure, statutory repayment of debt and interest and investment income** for services in which there are PPP or PFI schemes is not comparable with previous years. Total revenue expenditure is not affected by the changes.

Capital expenditure is affected by the revised accounting arrangements. Before 1 April 2009 assets provided by a PFI/PPP or similar arrangement were not recorded as assets of the authority and therefore expenditure on the construction or enhancement of those assets were not recorded as capital expenditure. Under the new accounting arrangements the criteria for asset recognition moved from risk and reward to the control of service provision and control of the residual value of the asset. Based on the new tests most local authorities identified that they do have control of service provision and the residual interest in the PFI assets, such as schools. These assets are now recognised as assets of the local authority (on-balance sheet) which they were not under the previous arrangements and now form part of the capital regime. Any expenditure on their construction or enhancement will be capital expenditure.

Care should therefore be taken when comparing **2009-10 capital expenditure** for services in which councils have PPP or PFI with those of previous years.

The services in which councils have reported having PPP or PFI are Education, Social Work, Culture & Related Services, Environmental Services and Roads & Transport. The biggest effect can be seen in Education as most councils have a PPP or PFI scheme for this service.

For more detailed information on the accounting changes see [Finance Circular 4/2010](#)

Data Sources and Notes

The tables and figures in this publication have been compiled using various financial returns made by Local Authorities and Joint Boards throughout the financial year. The continued co-operation of these bodies in completing these returns is gratefully acknowledged.

All financial data is shown at outturn level to reflect the amounts after the year's accounts have been closed, but before audit. Where possible actual figures have been used. Where this has not been possible, near-actual figures have been taken. For this reason the

figures published in this publication may not always agree with those published in Local Authority Audited Accounts.

Please note that due to rounding, some totals may not agree with the sum of their constituent parts. Calculations have been made where possible using un-rounded figures and may therefore not agree exactly with the rounded figures given in accompanying tables.

The following symbols are used throughout the publication:

- .. not available
- . not applicable
- nil or less than half the final digit shown

Enquiries

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All tables in this publication and further background data are available as Excel spreadsheets from the Scottish Government Local Government Finance Statistics website at:

<http://www.scotland.gov.uk/stats/lqfstats>

2 - LOCAL GOVERNMENT INCOME – WHERE THE MONEY COMES FROM

KEY SUMMARY FACTS

- **Total Revenue income in 2009-10 was £17.9 billion.**
- **Total Capital income in 2009-10 was £1.1 billion.**
- **Council Tax income was £1.9 billion.**
- **There were 2,377,474 Council Tax chargeable dwellings in September 2010.**
- **The Scotland average Council Tax band D level was £1,149 in 2009-10.**
- **Distributable Non-domestic rate income in 2009-10 was £2.2 billion.**
- **There were 213,311 properties on the Valuation Roll at 1 April 2010 with a total rateable value of £6,612 million.**
- **Total capital grants in 2009-10 were £875 million.**
- **Total capital receipts in 2009-10 were £229 million.**
- **General Revenue Funding (GRF) income in 2009-10 was £7.8 billion.**
- **Total Revenue Funding (TRF) in 2009-10 was £10.8 billion.**

The main sources of Local Government income are¹:

- Grants from the Scottish Government consisting of Revenue Grants and Capital Grants
- Local Taxes consisting of Council Tax and Non-domestic Rates
- Sales, Fees and Charges
- Other Revenue Income
- Capital Receipts from asset sales
- Other Capital Income
- Investment Income

¹ A breakdown of Revenue income by Local Authority and by Main Service for 2009-10 can be found in Annex B. A detailed breakdown of Capital Income by Local Authority for 2009-10 can be found in Annex C.

Table 2.1 - Summary of Local Government Income by Source

	£ Million				
	2005-06	2006-07	2007-08	2008-09	2009-10
Revenue Income					
Revenue Grants ¹	8,862	9,284	9,834	10,377	10,845
Council Tax ²	1,720	1,812	1,890	1,909	1,910
Non Domestic rates	1,897	1,884	1,860	1,963	2,165
Sales, Rents, Fees & Charges	1,959	2,047	2,132	2,262	2,287
Other income ^{3,4}	1,153	1,001	883	770	676
Total revenue income	15,591	16,027	16,599	17,281	17,883
Capital Income					
Capital Receipts	366	451	514	230	229
Government Grants	210	520	707	595	760
Other Grants and Contributions	72	93	142	155	115
Other Income	3	2	.	.	.
Total capital income	651	1,066	1,362	979	1,105
TOTAL INCOME	16,242	17,094	17,961	18,260	18,988

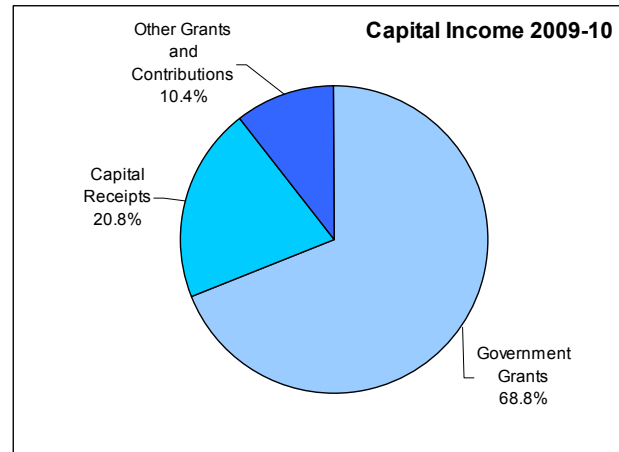
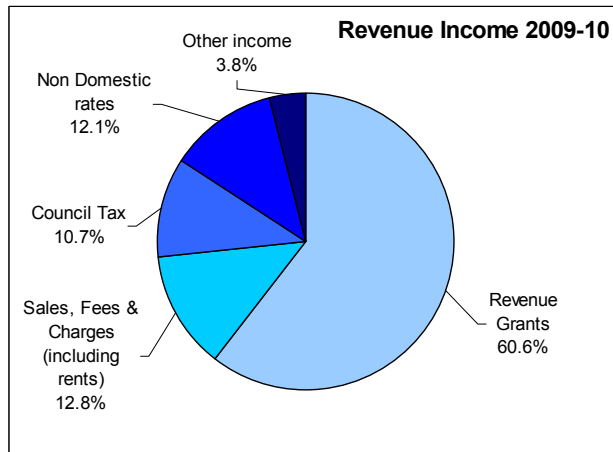
1. Includes Council Tax Benefit (CTB)

2. Excludes CTB

3. See section 2.5 for more detail on what is contained under other revenue income.

4. No longer includes Superannuation Fund income. For this figure, see Table 5.3.

Chart 2.1 – Summary of income by source, 2009-10



2.1 Revenue Grants

The main sources of revenue income for local government are General Revenue Funding, formerly referred to as the Revenue Support Grant, and Ring-fenced Revenue Grants, formerly referred to as Specific Grants. Together with non-domestic rates income, these sources of income constitute Total Revenue Funding (TRF), formerly referred to as Aggregate External Finance.

General Revenue Funding (GRF) is paid by the Scottish Government in support of local authorities' general net revenue expenditure. It is the residual element after non-domestic rates income and ring-fenced revenue grants have been deducted from TRF. Unlike ring-fenced revenue grants, no conditions are imposed on how the money is spent.

Ring-fenced revenue grants are made to local authorities for a specific named purpose, or with the intention of achieving a specific policy objective. The relevant policy division of the Scottish Government allocates each local authority's share of ring-fenced revenue grants.

The total amounts of ring-fenced revenue grants within TRF are determined in advance as part of the local authority finance settlement. As well as the ring-fenced revenue grants which form part of TRF, local authorities can receive other grants in addition to TRF. These grants are demand led and generally do not have an established means of distribution that can be applied in advance. Table 2.2 below shows a breakdown of the Revenue Grants received by local authorities and their growth over time.

Table 2.2 – Revenue Grants

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
General Revenue Funding ¹	5,567,902	5,777,204	6,169,645	7,425,884	7,756,689
Ring-fenced Revenue Grants ²	756,874	888,171	869,938	723,776	757,818
Council Tax Benefit Subsidy	354,067	359,159	354,030	351,165	368,381
Other Grants and Subsidies ³	2,183,263	2,259,326	2,440,774	1,875,863	1,962,249
Total Revenue Grants	8,862,106	9,283,860	9,834,387	10,376,688	10,845,137

1. Prior to 2008-09 this was Revenue Support Grant

2. Prior to 2008-09 this was Specific Grants

3. Decrease in 2008-09 due to rolling up of previously ring-fenced grants

In the 2008-09 local government finance revenue settlement, many formerly ring-fenced revenue grants were rolled up into GRF. A few examples² of these rolled up grants include the Supporting People Grant, the Strategic Waste Fund and the National Priorities Action Fund. These formerly ring-fenced grants would have been recorded as either Ring-fenced Revenue Grants or Other Grants and Subsidies for the financial years up to and including 2007-08. From 2008-09, the rolled up grants have been recorded as part of GRF. As a result of this change to grant distribution and recording, the level of GRF is showing a much larger than usual increase from 2007-08 to 2008-09, while both Ring-fenced Revenue Grants and Other Grants and Subsidies are showing corresponding decreases in their level of funding from 2007-08 to 2008-09.

² For a complete list of the rolled up revenue grants for the 2008-09 local government finance revenue settlement, refer to the Finance Circular No. 6/2007, available on the Scottish Government website, <http://www.scotland.gov.uk/Topics/Government/local-government/17999/lgf2008-2011>.

2.2 Council Tax

Council Tax was introduced in Scotland on the 1st April 1993 to replace the Community Charge system. It is a tax system based on dwellings. A dwelling is classified as any kind of flat or house that is used as a place of residence. Each dwelling is placed into one of the 8 council tax bands (A to H) depending on the market value of the dwelling as at the 1st April 1991. Table 2.3 details the band boundaries, the ratio to band D council tax (the multiplier) and the number of chargeable dwellings in each band by local authority.

Table 2.3 - Chargeable Dwellings¹ by Council Tax Band & Local Authority (as at 6 September 2010)

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Valuation band ranges	Under 27,000	27,001 to 35,000	35,001 to 45,000	45,001 to 58,000	58,001 to 80,000	80,001 to 106,000	106,001 to 212,000	Over 212,000	
Ratio to band D	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
Scotland	517,443	567,337	378,367	305,885	312,142	173,300	111,230	11,770	2,377,474
Aberdeen City	19,517	25,873	16,655	11,784	13,048	7,751	6,926	789	102,343
Aberdeenshire	19,589	15,334	13,400	16,135	19,431	14,015	8,481	514	106,899
Angus	14,417	12,202	6,687	7,794	6,940	2,817	1,472	144	52,473
Argyll & Bute	7,305	9,353	8,712	5,713	6,920	3,880	2,631	208	44,722
Clackmannanshire	6,065	6,973	1,906	2,384	3,080	1,744	788	41	22,981
Dumfries & Galloway	10,705	22,029	11,218	9,319	9,891	4,645	2,252	154	70,213
Dundee City	25,275	15,361	7,799	7,969	6,163	2,165	977	33	65,742
East Ayrshire	25,657	9,189	4,652	6,211	5,795	2,732	828	41	55,105
East Dunbartonshire	1,130	3,539	7,928	6,986	10,711	6,588	5,843	536	43,261
East Lothian	1,127	8,818	14,053	5,395	5,588	4,333	3,487	595	43,396
East Renfrewshire	1,212	4,992	3,803	6,060	7,854	5,843	5,734	670	36,168
Edinburgh, City of	20,166	42,806	39,509	33,112	34,819	22,012	19,350	3,458	215,232
Eilean Siar	4,482	3,569	2,667	1,622	1,041	154	31	4	13,570
Falkirk	21,456	18,758	6,317	8,095	8,027	4,711	2,117	59	69,540
Fife	39,050	46,632	20,596	18,308	21,109	11,786	5,718	367	163,566
Glasgow City	62,373	73,713	60,254	36,004	25,179	11,189	5,745	604	275,061
Highland	18,638	22,021	21,360	16,884	16,652	8,045	3,813	307	107,720
Inverclyde	19,233	5,228	3,100	3,120	3,308	1,754	1,358	202	37,303
Midlothian	948	11,834	9,954	4,158	4,019	2,373	1,624	155	35,065
Moray	11,318	9,873	5,870	5,541	4,997	1,776	545	51	39,971
North Ayrshire	21,293	17,880	6,350	6,308	8,477	3,380	1,140	50	64,878
North Lanarkshire	52,475	36,204	18,110	14,776	14,668	6,905	2,415	118	145,671
Orkney Islands	2,312	2,632	2,038	1,555	1,090	224	18	3	9,872
Perth & Kinross	8,509	14,161	10,976	9,787	10,867	6,757	5,238	618	66,913
Renfrewshire	12,354	25,018	13,064	10,657	9,920	5,522	3,197	180	79,912
Scottish Borders	15,745	12,189	6,305	5,453	5,915	4,244	3,822	410	54,083
Shetland Islands	2,893	1,726	2,550	1,645	1,176	216	54	0	10,260
South Ayrshire	6,972	12,229	8,362	7,964	9,255	4,504	2,868	259	52,413
South Lanarkshire	34,975	28,617	23,945	18,353	17,581	9,943	5,300	389	139,103
Stirling	5,459	8,147	3,918	4,030	5,780	4,820	4,547	618	37,319
West Dunbartonshire	7,683	16,584	7,212	5,446	4,095	1,517	564	41	43,142
West Lothian	17,110	23,853	9,097	7,317	8,746	4,955	2,347	152	73,577

1. Excludes dwellings exempt from council tax

Each local authority determines its own level of council tax as part of their budget setting process, and is responsible for its billing and collection. Council tax is used as a source of funding to make up the difference between the amount of money a local authority wishes to spend, and the amount of funding it receives from other sources (such as GRF and ring-fenced revenue grants). The Scotland band D council tax level, and its change over time, can be seen in table 2.4.

Table 2.4 - Scotland Council Tax Levels

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Scotland Average Band D Council Tax (£) ¹	1,094	1,129	1,149	1,149	1,149	1,149
Band D % increase (cash terms)	3.9	3.2	1.8	0.0	0.0	0.0
Band D % increase (real terms ²)	1.8	0.5	-1.2	-3.2	-1.5	-2.2
Average Council Tax Bill per Dwelling (£) ³	925	958	980	983	987	985

1. In 2010-11, Council Tax rates were frozen in all local authorities at 2007-08 levels.

2. Real terms figures are calculated using GDP deflators

3. This average is taken over all chargeable dwellings and is affected by a number of factors such as the distribution of dwellings across council tax bands, discounts and exemptions.

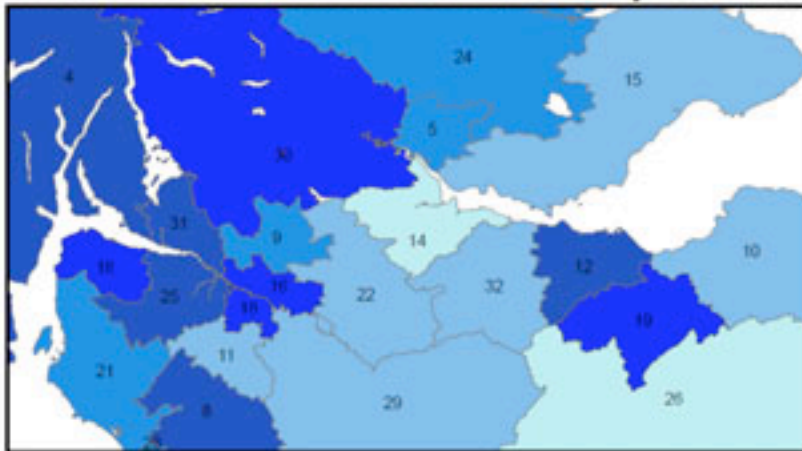
Each individual bill is calculated by applying the multiplier for each band (see table 2.3) to the band D level, (and then any discounts are applied). Therefore, bills vary according to council tax band, but also by Local Authority as shown in Map 2.1. The changes in Band D council tax levels by local authority over time are shown in table 2.5.

Table 2.5 - Band D Council Tax by Local Authority (£)

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Scotland	1,094	1,129	1,149	1,149	1,149	1,149
Aberdeen City	1,162	1,196	1,230	1,230	1,230	1,230
Aberdeenshire	1,065	1,113	1,141	1,141	1,141	1,141
Angus	1,037	1,072	1,072	1,072	1,072	1,072
Argyll & Bute	1,117	1,156	1,178	1,178	1,178	1,178
Clackmannanshire	1,074	1,127	1,148	1,148	1,148	1,148
Dumfries & Galloway	988	1,018	1,049	1,049	1,049	1,049
Dundee City	1,180	1,211	1,211	1,211	1,211	1,211
East Ayrshire	1,116	1,171	1,189	1,189	1,189	1,189
East Dunbartonshire	1,078	1,121	1,142	1,142	1,142	1,142
East Lothian	1,069	1,096	1,118	1,118	1,118	1,118
East Renfrewshire	1,053	1,105	1,126	1,126	1,126	1,126
Edinburgh, City of	1,126	1,152	1,169	1,169	1,169	1,169
Eilean Siar	956	999	1,024	1,024	1,024	1,024
Falkirk	999	1,045	1,070	1,070	1,070	1,070
Fife	1,050	1,091	1,118	1,118	1,118	1,118
Glasgow City	1,213	1,213	1,213	1,213	1,213	1,213
Highland	1,086	1,135	1,163	1,163	1,163	1,163
Inverclyde	1,176	1,206	1,198	1,198	1,198	1,198
Midlothian	1,176	1,210	1,210	1,210	1,210	1,210
Moray	1,045	1,096	1,135	1,135	1,135	1,135
North Ayrshire	1,075	1,125	1,152	1,152	1,152	1,152
North Lanarkshire	1,041	1,077	1,098	1,098	1,098	1,098
Orkney Islands	973	1,007	1,037	1,037	1,037	1,037
Perth & Kinross	1,088	1,136	1,158	1,158	1,158	1,158
Renfrewshire	1,091	1,143	1,165	1,165	1,165	1,165
Scottish Borders	1,019	1,064	1,084	1,084	1,084	1,084
Shetland Islands	981	1,017	1,053	1,053	1,053	1,053
South Ayrshire	1,063	1,111	1,154	1,154	1,154	1,154
South Lanarkshire	1,040	1,076	1,101	1,101	1,101	1,101
Stirling	1,149	1,201	1,223	1,209	1,209	1,209
West Dunbartonshire	1,113	1,138	1,163	1,163	1,163	1,163
West Lothian	1,074	1,101	1,128	1,128	1,128	1,128

Map 2.1

Band D Council Tax bill amount per local authority, 2009-10

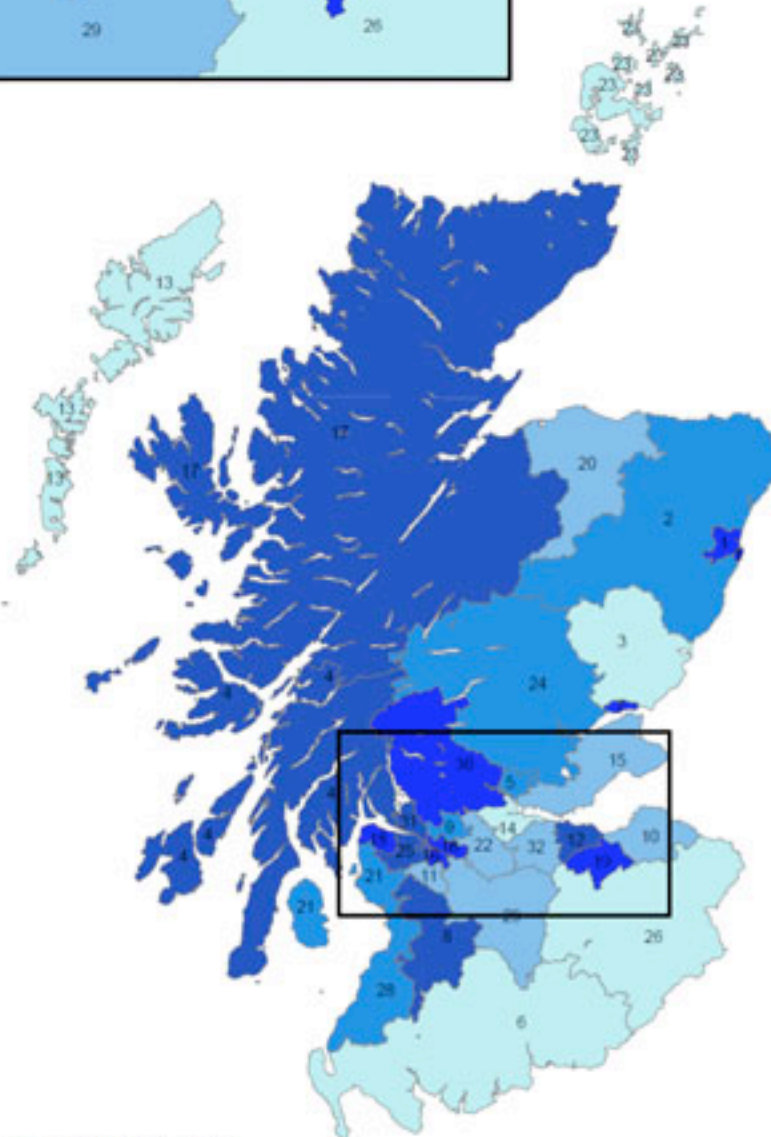


Legend

£1,024.00 - £1,084.00
£1,084.01 - £1,135.00
£1,135.01 - £1,158.00
£1,158.01 - £1,189.00
£1,189.01 - £1,230.00

Numbered areas

1. Aberdeen City
2. Aberdeenshire
3. Angus
4. Argyll & Bute
5. Clackmannanshire
6. Dumfries & Galloway
7. Dundee City
8. East Ayrshire
9. East Dunbartonshire
10. East Lothian
11. East Renfrewshire
12. City of Edinburgh
13. Eilean Siar
14. Falkirk
15. Fife
16. Glasgow City
17. Highland
18. Inverclyde
19. Midlothian
20. Moray
21. North Ayrshire
22. North Lanarkshire
23. Orkney Islands
24. Perth & Kinross
25. Renfrewshire
26. Scottish Borders
27. Shetland Islands
28. South Ayrshire
29. South Lanarkshire
30. Stirling
31. West Dunbartonshire
32. West Lothian



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Source: As reported by local authorities on the statistical return Council Tax Assumptions

Not all dwellings are liable to pay full council tax. A dwelling may be eligible for a discount or exemption dependent on the personal circumstances of the persons resident in the dwelling. If a dwelling is exempt there is no council tax payable in respect of that dwelling. If a dwelling is eligible for a discount then the discount may range from 10% to 50% depending on the nature of the discount.

An exempt dwelling can be occupied or unoccupied. Examples of unoccupied exempt dwellings include dwellings that are unoccupied and unfurnished for up to 6 months, dwellings that cannot be occupied because they are in need of structural repair, or are being improved or reconstructed, or an unoccupied dwelling where the liable person was formerly resident and has moved to receive personal care elsewhere. Occupied dwellings eligible for exemption include dwellings that are the sole residence of only persons under the age of 18, dwellings occupied only by students, and dwellings used as trial flats by registered housing associations.

Where only one council tax liable adult resides in a dwelling they are entitled to claim a 25% discount on their council tax bill. Where a dwelling is classed as a second home or long term empty, that dwelling is entitled to claim a discount of between 10% and 50% depending on the Local Authority. Unoccupied dwellings may also be eligible for a 50% discount for the 6 months after the initial 6 month exemption.

A breakdown of council tax dwellings by classification as chargeable, discounted, or exempt from 2006 to 2010 is given below in table 2.6.

Table 2.6 – Chargeable dwellings, Discounts and Exemptions¹

	2006	2007	2008	2009	2010
Total dwellings	2,417,759	2,442,284	2,462,571	2,477,397	2,488,928
Dwellings exempt	103,105	106,394	112,838	112,168	111,454
Chargeable dwellings	2,314,654	2,335,890	2,349,733	2,365,229	2,377,474
<i>Chargeable dwellings subject to:</i>					
25% discount	918,199	929,326	929,246	936,957	941,915
Second Homes ²	36,167	35,057	35,036	37,060	38,002
Long Term Empty ²	16,656	20,328	22,784	22,169	24,598
Occupied entirely by disregarded adults	4,283	3,394	1,986	2,668	1,887
Dwellings not subject to discount	1,339,349	1,347,785	1,360,681	1,366,375	1,371,072

1. As at the first Monday in September of each year

2. It is not possible for some councils to separately identify second homes and long term empty dwellings. For these councils, the total number of second homes and long term empty dwellings have been recorded under second homes.

At the start of each financial year local authorities issue council tax bills to households liable for each bill. Local authorities collect council tax income relating to these bills, and also continue to collect late amounts from previous billing years³. At the end of the financial year each local authority reports the amount of council tax it has collected to the Scottish Government. The amounts of council tax income collected in-year for 2009-10 (relating to that billing year) are reported in table 2.7 below.

Table 2.7 – Council Tax Income by Local Authority, 2009-10

£ thousands

	Council Tax Income (excl CTB) ¹	Council Tax Benefit Subsidy (CTB)	Council Tax Income (incl CTB) ¹
Scotland	1,909,627	368,381	2,278,008
Aberdeen City	94,361	11,020	105,381
Aberdeenshire	108,239	8,490	116,729
Angus	39,588	5,809	45,397
Argyll & Bute	40,191	5,836	46,027
Clackmannanshire	17,789	3,602	21,391
Dumfries & Galloway	52,566	8,971	61,537
Dundee City	45,404	13,158	58,562
East Ayrshire	37,537	10,057	47,594
East Dunbartonshire	47,603	4,945	52,548
East Lothian	39,531	5,560	45,091
East Renfrewshire	39,909	4,008	43,917
Edinburgh, City of	197,448	29,950	227,398
Eilean Siar	8,335	1,833	10,168
Falkirk	50,695	8,668	59,363
Fife	128,394	22,396	150,790
Glasgow City	178,739	72,590	251,329
Highland	94,275	13,158	107,433
Inverclyde	25,867	7,188	33,055
Midlothian	31,861	5,139	37,000
Moray	33,065	4,055	37,120
North Ayrshire	45,547	11,675	57,222
North Lanarkshire	95,634	26,252	121,886
Orkney Islands	6,748	888	7,636
Perth & Kinross	64,245	6,763	71,008
Renfrewshire	62,024	13,412	75,436
Scottish Borders	43,159	5,757	48,916
Shetland Islands	7,705	775	8,480
South Ayrshire	44,037	8,744	52,781
South Lanarkshire	104,730	22,645	127,375
Stirling	38,861	4,824	43,685
West Dunbartonshire	28,691	10,019	38,710
West Lothian	56,849	10,194	67,043

1- Includes Community Charge

³ For more information on late collections of Council Tax please see the Council Tax Collection Statistics 2009-10 publication, <http://www.scotland.gov.uk/Publications/2010/06/29091212/0>

2.3 Non-Domestic Rates

The principles of Non-domestic Rates (NDR) were established in the Lands Valuation (Scotland) Act of 1854. This Act also provided for the appointment of Assessors, who are responsible for determining the classification of a property as domestic or non-domestic and assigning a valuation. A non-domestic property is an individual property used for non-domestic purposes. They can include businesses, public buildings and advertising hoardings. The value given to a property is called its rateable value. Assessors list each property on the Valuation Roll with its corresponding rateable value that is used to calculate its NDR bill. Tables 2.8 and 2.9 show the composition of the properties on the Valuation Roll by Classification, Local Authority and Valuation band.

Business rate revaluations normally take place every five years. The most recent revaluation came into effect on 1 April 2010. The purpose of revaluation is to ensure that the tax burden is distributed fairly by taking account of changes over time in market conditions and individual business circumstances. At each revaluation, the Scottish Assessors, who are independent of both the Scottish Government and local authorities, assess a rateable value for each non-domestic (business) property in Scotland by taking account of the type and nature of the property in question. The next revaluation is scheduled to take effect on 1 April 2015.

Table 2.8 – Non-Domestic Rates Properties by Classification (as at 1 April 2010)

CATEGORY	Number of properties	Rateable value (£000s)
	1st April 2010	1st April 2010
Advertising	1,973	8,399
Care Facilities	3,199	102,476
Communications	389	15,303
Cultural	1,362	41,298
Education and Training	3,938	496,220
Garages and Petrol Stations	4,456	66,184
Health and Medical	3,109	191,821
Hotels	4,580	179,631
Industrial Subjects	45,112	1,106,609
Leisure, Entertainment, Caravans etc.	18,506	225,872
Offices	36,648	1,110,188
Other	12,774	85,074
Petrochemical	145	112,707
Public Houses	4,021	117,322
Public Service Subjects	10,117	310,328
Quarries, Mines, etc.	705	24,187
Religious	6,304	53,305
Shops	52,670	1,586,233
Sporting Subjects	2,753	17,948
Statutory Undertaking	550	761,381
TOTAL ALL NON-DOMESTIC PROPERTIES	213,311	6,612,485

Table 2.9 – Non-Domestic Rates Properties by Local Authority (as at 1 April 2010)¹

Local Authority	Rateable Value Band			Total Non-Domestic Properties
	<= £18,000	£18,001 to £34,999	>= £35,000	
Scotland	164,514	19,911	28,886	213,311
Aberdeen City	4,879	1,143	2,248	8,270
Aberdeenshire	9,127	751	919	10,797
Angus	4,057	365	392	4,814
Argyll & Bute	6,900	339	352	7,591
Clackmannanshire	1,256	137	148	1,541
Dumfries & Galloway	7,820	496	538	8,854
Dundee City	4,052	619	997	5,668
East Ayrshire	3,043	323	399	3,765
East Dunbartonshire	1,643	302	306	2,251
East Lothian	2,659	264	323	3,246
East Renfrewshire	1,203	209	226	1,638
Edinburgh, City of	12,401	2,436	3,943	18,780
Eilean Siar	1,921	99	112	2,132
Falkirk	3,549	482	688	4,719
Fife	9,866	1,212	1,619	12,697
Glasgow City	17,190	2,928	4,817	24,935
Highland	14,377	956	1,345	16,678
Inverclyde	1,747	222	311	2,280
Midlothian	2,118	249	357	2,724
Moray	3,814	248	355	4,417
North Ayrshire	3,943	389	501	4,833
North Lanarkshire	6,379	1,034	1,550	8,963
Orkney Islands	1,767	116	93	1,976
Perth & Kinross	6,783	576	719	8,078
Renfrewshire	4,451	621	958	6,030
Scottish Borders	6,099	408	412	6,919
Shetland Islands	1,662	97	143	1,902
South Ayrshire	3,539	450	552	4,541
South Lanarkshire	6,741	1,135	1,476	9,352
Stirling	3,838	437	563	4,838
West Dunbartonshire	2,015	273	416	2,704
West Lothian	3,675	595	1,108	5,378

1- Includes properties with zero rateable value.

NDR bills are calculated by multiplying the rateable value of a property by the poundage rate. The Scottish Government sets the rate poundage, which applies to the whole of Scotland. In 2006-07, Scottish Ministers committed to the equalisation of the Scottish poundage rate with that of England, and in 2007-08 this was achieved. The annual NDR Income, total Rateable Value, and Poundage Rate, as well as their changes over time, are shown in table 2.10. Due to the 2010 revaluation, the total Rateable Value of Non-domestic properties (the tax base) increased from £5.3 billion in 2009-10 to £6.6 billion in 2010-11, however, the overall impact on Non-Domestic rate bills will be zero over the 5 year revaluation cycle as the poundage reduction must be taken into account when calculating bills. Additionally, exempt properties (which do not pay rates), along with the impact of appeals and relief schemes such as the Small Business Bonus Scheme, will also significantly reduce the amount paid in bills.

The cumulative Rateable Value for the Valuation Roll at the end of the 2009-10 financial year and NDR Income for 2009-10 and 2010-11 per Local Authority are given in Table 2.11.

Table 2.10 – Non-Domestic Rates Income, Total Rateable Values and Poundage Rates

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Non Domestic Rates Income (£m) ¹	1,933	1,933	1,921	1,933	2,015	2,164
Total Rateable Value (£m) ²	5,063	5,186	5,239	5,296	5,299	6,612
Poundage Rate (pence)	46.1	44.9	44.1	45.8	48.1	40.7

1. Mid-year estimate of income for 2010-11

2. The most recent business rate revaluation came into effect on 1st April 2010.

Table 2.11 – Non-Domestic Rates Properties, Rateable Values and Income By Local Authority^{1,2}

Authority	Non-Domestic Properties April 2010	Non-Domestic Rateable Values ³	Non-Domestic Rate income	
		April 2010 (£000s)	2009-10 (£000s)	2010-11 ⁴ (£000s)
Scotland	213,311	6,612,485	2,014,616	2,163,520
Aberdeen City	8,270	447,608	140,067	160,062
Aberdeenshire	10,797	199,422	57,783	68,088
Angus	4,814	76,634	21,669	23,192
Argyll & Bute	7,591	83,526	25,247	25,365
Clackmannanshire	1,541	37,952	10,832	12,179
Dumfries & Galloway	8,854	109,668	35,919	38,162
Dundee City	5,668	196,483	59,922	60,796
East Ayrshire	3,765	80,838	25,160	25,104
East Dunbartonshire	2,251	63,848	19,845	20,174
East Lothian	3,246	63,805	18,000	19,155
East Renfrewshire	1,638	37,962	11,862	11,875
Edinburgh, City of	18,780	905,787	291,893	294,923
Eilean Siar	2,132	20,434	5,432	5,932
Falkirk	4,719	167,778	55,589	55,048
Fife	12,697	425,498	120,602	133,862
Glasgow City	24,935	976,977	303,582	300,579
Highland	16,678	286,273	82,810	94,565
Inverclyde	2,280	56,831	18,497	18,542
Midlothian	2,724	73,308	21,138	23,057
Moray	4,417	82,994	24,692	26,824
North Ayrshire	4,833	105,518	30,604	32,802
North Lanarkshire	8,963	291,886	97,989	95,939
Orkney Islands	1,976	24,166	6,757	7,656
Perth & Kinross	8,078	144,196	44,559	44,901
Renfrewshire	6,030	243,497	74,155	84,515
Scottish Borders	6,919	85,098	22,593	23,745
Shetland Islands	1,902	43,066	12,206	14,187
South Ayrshire	4,541	107,661	33,639	34,540
South Lanarkshire	9,352	681,990	176,793	241,911
Stirling	4,838	113,142	36,379	31,621
West Dunbartonshire	2,704	171,009	59,646	65,419
West Lothian	5,378	207,632	68,758	68,798

1. The most recent business rates revaluation came into effect on 1st April 2010

2. A number of individual councils collect certain rates bills on behalf of all 32 councils. For example, Fife collects rates for Scottish Water, South Lanarkshire for Electricity Companies and Renfrewshire for Telecoms.

3. Includes those with a zero rateable value.

4. Mid-year estimate.

The figures presented in Table 2.11 are shown net of reliefs. Relief⁴ arrangements apply to properties including, but not exhaustively, qualifying village stores, post offices, petrol stations and public houses/hotels, stud farms, empty properties, properties owned by charities and premises used for religious worship. From 1 April 2008, the Small Business Rates Relief Scheme (SBRRS) was replaced by the Small Business Bonus Scheme (SBBS), both of which targeted properties with rateable values on the lower end of the spectrum. The cost of the SBBS scheme is much greater than that of the former SBRRS, resulting in a larger than usual increase in the gross amount of reliefs awarded from 2007-08 to 2008-09. In 2009-10 the mandatory element of reliefs for Sports Clubs were collected separately from the discretionary element for the first time. Table 2.12 shows the amounts of the main reliefs received from 2005-06 to 2009-10.

Table 2.12 – Non-Domestic Rates Reliefs By Relief Type

		£ thousands				
		2005-06	2006-07	2007-08	2008-09	2009-10 ¹
Mandatory	Unoccupied Property/Partly Unoccupied Property	131,112	130,155	119,957	127,385	153,361
	Charities	90,998	93,423	97,361	102,475	110,264
	Sports Clubs ²	..	..	..	..	2,279
	Disabled persons relief	40,668	40,079	40,040	42,914	45,484
	SBRRS/SBBS ³	24,052	24,321	24,686	72,553	108,435
	Religious Properties	18,668	18,439	18,146	18,986	20,218
	Rural Rate Relief	945	927	924	936	960
	Former Agricultural Premises ⁴	10	12	14	.	.
Discretionary	Charities & other organisations	9,095	9,428	10,405	10,943	12,007
	Sports Clubs	9,473	9,309	9,173	9,651	9,325
	Rural Rate relief	2,952	2,964	2,977	2,952	2,958
	Backdated relief for Sports Clubs & Charities	26	181	38	101	45
	Hardship	192	3	20	27	19
	Former Agricultural Premises ⁴	3	4	5	.	.
	Stud Farms	-	-	-	-	-
Gross Amount		328,196	329,244	323,746	388,921	465,356

1. Provisional notified estimate of relief expenditure for 2009-10

2. The mandatory element of Sports Club relief was not collected separately prior to 2009-10

3. From 1 April 2008, the Small Business Rates Relief Scheme was replaced with the Small Business Bonus Scheme.

4. Relief for Former Agricultural Premises was a time limited relief which ended at 31 March 2008

NDR income is collected by Local Authorities and pooled at the Scotland level. Each council, having collected its taxes, reports the Non-Domestic Rates collected to the Scottish Government to be included in the central pool. The amount to be re-distributed from the pool is known as the Distributable Amount (DA) and is set by the Scottish Government before the start of the financial year in question and redistributed to individual local authorities on the basis of population shares. It is based upon a forecast of the NDR income and prior year adjustments, and is therefore not guaranteed to match the total contributions to the pool for that year.

The DA forms part of the Total Revenue Funding (TRF), which represents the Government's revenue funding for core local government services. As the combined total of NDR income and General Revenue Funding (GRF) is guaranteed this means that any reduction in the amount of NDR collected is compensated for by a corresponding increase in GRF and vice versa.

⁴ More information on NDR relief can be found via this link:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199>.

The calculation of the distributable amount for 2009-10 is given in Annex D. The 2009-10 distributable amount per Local Authority is shown in table 2.13.

Table 2.13 – Non-Domestic Rates Distributable Amount By Local Authority, 2009-10

£ T thousands	
	Non-Domestic Rate Income
Scotland	2,165,100
Aberdeen City	88,074
Aberdeenshire	100,659
Angus	46,242
Argyll & Bute	38,448
Clackmannanshire	21,002
Dumfries & Galloway	62,417
Dundee City	59,828
East Ayrshire	50,325
East Dunbartonshire	44,129
East Lothian	39,748
East Renfrewshire	37,568
Edinburgh, City of	197,002
Eilean Siar	11,069
Falkirk	63,435
Fife	151,728
Glasgow City	244,927
Highland	91,517
Inverclyde	34,125
Midlothian	33,464
Moray	36,562
North Ayrshire	57,139
North Lanarkshire	136,652
Orkney	8,359
Perth & Kinross	59,824
Renfrewshire	71,382
Scottish Borders	46,899
Shetland	9,238
South Ayrshire	47,008
South Lanarkshire	130,263
Stirling	37,118
West Dunbartonshire	38,338
West Lothian	70,611

Source: Finance Circular 6/2009, available at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203>

2.4 Sales, Rents, Fees and Charges

Local Authorities receive income from sales, rents, fees and charges as a result of providing services. These services are wide ranging in nature, as is the amount of income associated with each service, as detailed in Table 2.14 below.

Table 2.14 - Sales, Rents, Fees and Charges

	£ thousand				
	2005-06	2006-07	2007-08	2008-09	2009-10
Education	87,716	84,863	93,253	85,691	87,115
Cultural & Related Services	77,415	76,337	81,421	78,621	85,516
Social Work	214,605	232,588	256,018	259,061	246,014
Police, Fire & Emergency Planning	59,933	49,878	55,564	88,557	93,043
Roads & Transport	112,201	143,723	145,226	146,605	165,941
Environmental Services	91,282	98,951	117,585	117,873	123,164
Planning & Economic Development	136,196	144,215	141,791	112,644	120,146
Non-HRA Housing	97,889	123,072	124,893	232,028	189,150
Central Services	98,098	101,932	130,075	141,455	144,819
Trading Services	55,928	55,488	56,544	70,810	66,992
Total GF Sales, Rents, Fees and Charges	1,031,263	1,111,047	1,202,370	1,333,345	1,321,900
HRA	904,509	911,946	909,126	920,146	955,710
Common Good Fund	7,719	7,892	7,342	8,324	9,073
Road Bridges	15,543	16,224	13,618	162	133
Total Sales, Rents, Fees and Charges	1,959,034	2,047,109	2,132,456	2,261,977	2,286,816

2.5 Other Revenue Income

Other revenue income consists of all other grants, reimbursements and contributions, some income from interest on revenue balances, and increases in revenue balances. All other grants, reimbursements and contributions consists of revenue income received to finance a project/function jointly undertaken with other non-government bodies and the value of the costs recharged to outside bodies (including other committees). Table 2.15 below details other income by fund or reserve.

Table 2.15 - Other Income, 2009-10

	£ thousands
	2009-10
Other Grants, reimbursements and contributions	638,270
General Fund	618,877
Housing Revenue Account	5,942
Common Good	396
Road Bridges	13,055
Interest and Investment Income	35,619
General Fund	30,358
Housing Revenue Account	1,878
Common Good	3,296
Road Bridges	87
Increases in Revenue Balances	2,332
Total	676,221

2.6 Capital Grants

Capital grants consist of Scottish Government capital grants and other capital grants and contributions. From the 2008-09 financial year, Scottish Government capital grants have been broken down into three components, the Scottish Government General Capital Grant, Scottish Government Specific Capital Grants and Grants from Scottish Government Agencies and Non-departmental Public Bodies (NDPBs). Other grants and contributions include grants from other local authorities, European Structural Funds, contributions from private developers or persons, and grants from the National Lottery. Table 2.16 details capital grants by source, and type of local authority.

Table 2.16 – Capital Grants income 2009-10 ^{1,2}

	£ thousands					
	Scotland	Unitary Authorities	Police Boards	Fire Boards	Regional Transport Partnerships	Bridge Authorities
Scottish Government General Capital Grant	448,496	446,252	2,244	-	-	-
Scottish Government Specific Capital Grants	155,704	103,086	3,277	22,675	26,666	-
Grants from Scottish Government Agencies and NDPBs	156,098	145,828	379	-	-	9,891
Grants from other Local Authorities/Joint Boards	24,615	4,392	19,768	-	455	-
European Union Structural Funds	1,088	1,088	-	-	-	-
Contributions from private developers or persons	28,881	28,859	-	22	-	-
Grants from the National Lottery	12,964	12,964	-	-	-	-
Other grants/ contributions	47,560	46,490	418	652	-	-
Total Grants	875,406	788,959	26,086	23,349	27,121	9,891

1. These figures are those reported by local authorities in their 2009-10 Final Capital Return. The figures in this table may not therefore necessarily agree with the breakdown of capital grants detailed in Finance Circular 9/2010.

2. Figures include Housing Revenue Account

2.7 Capital Receipts

Capital receipts are capital income, normally generated by the sale or disposal of an asset. They may only be applied to capital expenditure or for the write down of capital debt.

Table 2.17 details capital receipts raised by service type from 2005-06 to 2009-10. As can be seen in the table, within General Fund services, the service area with the greatest amounts of capital receipts has consistently been Other Services. This trend is reflective of advice given to local authorities to manage surplus assets centrally, rather than in their original service portfolios, so that any sales of these surplus assets can be managed most effectively. A detailed breakdown of Capital Receipts by Service for 2009-10 can be found in Annex E.

Table 2.17 – Service Breakdown of Capital Receipts Raised

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
Education	16,637	12,348	62,563	30,489	4,089
Culture & Related Services	6,536	3,260	12,697	2,594	2,243
Social Work	600	1,964	3,473	715	285
Police & Fire	4,877	4,644	4,112	4,908	3,709
Roads & Transport	8,357	5,407	5,849	1,928	742
Environmental Services	190	565	644	793	1,113
Planning & Economic Development	10,000	18,661	26,421	9,120	8,996
Trading Services	22	60	243	6	133
Other Services	85,143	178,906	168,348	43,557	142,394
Non-HRA Housing	274	262	454	211	602
Total General Fund Services	132,636	226,077	284,804	94,321	164,306
Housing Revenue Account	233,666	225,276	229,109	135,484	65,091
Total Services	366,302	451,353	513,913	229,805	229,397

3 - LOCAL GOVERNMENT REVENUE EXPENDITURE

KEY SUMMARY FACTS

- **Total gross revenue expenditure in 2009-10 was £18.5 billion.**
- **Total General Fund net revenue expenditure to be funded from GRF, council tax and non-domestic rates was £13.1 billion.**
- **Total revenue reserves at 31 March 2010 were £1.4 billion.**
- **Housing revenue account gross revenue expenditure was £973 million.**

Revenue expenditure covers the costs of maintaining local services and primarily consists of *employee costs* and *operating costs*. The benefits of revenue expenditure are received within one financial year. All revenue expenditure, except expenditure on Local Authority housing, is accounted for through the General Fund.

Employee costs include salaries and wages, national insurance and superannuation contributions, cash allowances paid to employees, redundancy and severance payments and other employee costs.

Operating costs include property costs, supplies and services costs, transport (including car allowances) and plant costs, payments to agencies and other bodies, and direct administration costs (including training).

Support Service costs are those paid for services that support the provision of services to the public, e.g. IT, Human Resources, Legal Services, Procurement Services and Corporate Services.

Transfer payments are those made to individuals for which no goods or services are received in return by the local authority.

Revenue Contributions to Capital (RCC) are the revenue contributions towards capital expenditure on capital assets which were met directly from the service revenue within the current year. RCC can also be referred to as capital funded from current revenue (CFCR) in discussions of Capital accounts.

Adjustment for inter-account and inter-authority transfers is an adjustment made for the contributions made by one authority to another, i.e. inter-authority transfers, and the recharges, or income from other accounts within an authority, i.e. inter-account transfers. The adjustment is equal to the total of inter-authority transfers and the total of inter-account transfers.

Grants to third parties funded by General Capital Grant (GCG) come under both revenue and capital expenditure. The General Capital Grant was introduced for the first time in 2008-09. It is a Scottish Government grant paid to the 32 Local Authorities. The grant may be used to fund the capital expenditure of the local authority. With certain limitations, the grant may also be used to fund third party capital expenditure (either through direct spend or the provision of grant). Where the GCG is used to finance the capital expenditure of the council, this expenditure is considered strictly as capital expenditure. Where the GCG is used to fund third party capital projects the GCG is treated as revenue income and the corresponding third-party grant or direct payment is treated as revenue expenditure.

Revised accounting arrangements for *Public Private Partnerships (PPP)* and *Public Finance Initiatives (PFI)* were introduced from 1st April 2009. Therefore, 2009-10 revenue expenditure, statutory repayment of debt and interest and investment income for services in which there are PPP or PFI schemes is not comparable with previous years. See section 1.2 for further details.

Gross revenue expenditure is the total expenditure on Local Authority services within a financial year less inter-authority and inter-account transfers.

Net revenue expenditure is gross revenue expenditure, less other government grants, sales, fees and charges, grants to third parties funded by General Capital Grant, and other grants, reimbursements and contributions. It is therefore the net revenue expenditure that is to be financed from General Revenue Funding, non-domestic rates, council tax and balances.

Table 3.1 – Gross Revenue Expenditure, 2009-10

	£ Thousands				
	General Fund Services ¹	Housing Revenue Account	Significant Trading Operations	Road Bridges	Common Good Fund
Employee Costs	7,504,392	137,832	502,149	4,189	149
Operating Costs	6,083,923	470,755	515,365	2,979	11,238
Support Service Costs	701,560	67,325	23,378	115	388
Transfer payments	2,337,408	1,395	.	-	1,449
Revenue Contributions to Capital	40,905	106,463	975	8,871	232
Adjustment for inter account and inter authority transfers	-673,792	-14,319	-728,181	-	-979
Grants to third parties funded by General Capital Grant	75,150	.	.	.	.
Statutory Repayment of Debt	473,136	94,410	14,845	740	1,609
Interest payments	599,150	104,786	..	..	..
Contributions to General Fund/ Other	.	4,299	4,509	-	626
Total Gross Revenue Expenditure	17,141,832	972,946	333,040	16,894	14,712

1- Includes trading services and non-HRA housing. For a breakdown of expenditure in these areas, refer to Table 3.7 and Annexes F and G respectively.

3.1 General Fund Revenue Expenditure⁵

Table 3.2 – General Fund Revenue Expenditure, 2009-10

£ thousands					
	Gross Expenditure	Income	Net Expenditure financed from grants, NDR, council tax and balances	Net exp as % of total services	Ring-fenced Revenue Grants
Education	4,818,152	185,275	4,632,877	38.3%	37,783
Cultural and Related Services	768,987	106,791	662,196	5.5%	7,883
Social Work	3,559,328	734,196	2,825,132	23.4%	14,669
Police	1,296,823	171,357	1,125,466	9.3%	594,980
Fire	349,708	18,001	331,707	2.7%	-
Roads and Transport	698,778	213,051	485,727	4.0%	1,218
Environmental Services	789,900	132,473	657,427	5.4%	1,787
Planning & Economic Development	514,080	181,929	332,151	2.7%	94,768
Non-HRA Housing	2,323,649	1,903,387	420,262	3.5%	4,608
Central Services	889,716	257,374	632,342	5.2%	.
Trading Services	59,530	68,759	-9,229	-0.1%	122
Total General Fund services	16,068,651	3,972,593	12,096,058	100.0%	757,818
Interest and investment income	599,150	30,358	568,792		.
Statutory repayment of debt	473,136	.	473,136		.
Contributions to/from HRA	895	.	895		.
Surplus/deficit from Significant Trading Operations	.	.	-3,509		.
Total	17,141,832	4,002,951	13,135,372		757,818

⁵ For a detailed breakdown of General Fund Income and Expenditure, of General Fund Expenditure per Local Authority and of the changes in Net Revenue Expenditure per Local Authority, refer to Annexes F, G, and H.

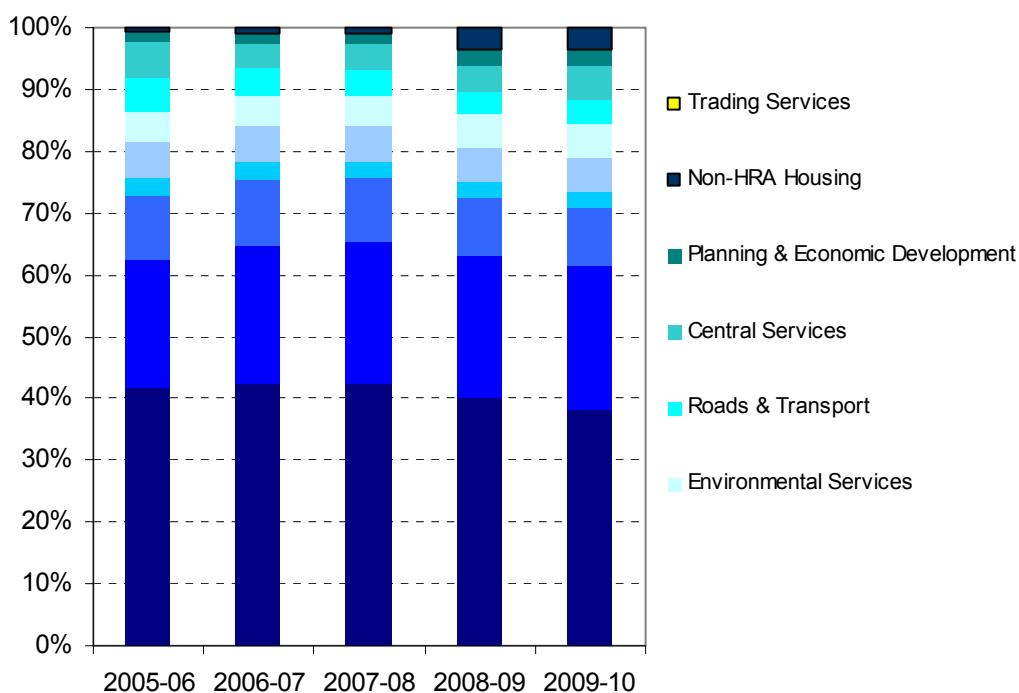
Table 3.3 - Net Revenue Expenditure by Service, 2005-06 to 2009-10

	£ millions				
	2005-06	2006-07	2007-08	2008-09	2009-10 ²
Education	4,112	4,252	4,432	4,676	4,633
Social Work	2,054	2,212	2,368	2,684	2,825
Police	1,018	1,067	1,078	1,100	1,125
Fire	278	280	290	320	332
Cultural & Related Services	575	592	593	628	662
Environmental Services	476	502	510	628	657
Roads & Transport ¹	555	447	447	453	486
Central Services	551	392	439	469	632
Planning & Economic Development	159	160	163	289	332
Non-HRA Housing	64	77	91	427	420
Trading Services	-9	-11	-12	-5	-9

1. Includes Local Authority Transport Undertakings

2. Due to revised accounting arrangements for PPP and PFI, it is not possible to compare net revenue expenditure for 2009-10 with previous years for services in which there are PPP or PFI schemes. The services affected are: Education, Social Work, Culture & Related Services, Environmental Services and Roads & Transport.

Chart 3.1 - General Fund Net Revenue Expenditure by Service (%) ^{1,2}



1. Due to revised accounting arrangements for PPP and PFI, it is not possible to compare net revenue expenditure for 2009-10 with previous years for services in which there are PPP or PFI schemes. The services affected are: Education, Social Work, Culture & Related Services, Environmental Services and Roads & Transport.

2. Roads & Transport includes Local Authority Transport Undertakings.

As identified in Section 1.2, changes in accounting arrangements in 2009-10 for PPP and PFI mean that items relating to financing of PPP and PFI previously included within service expenditure are now recorded in statutory repayment of debt and interest payments. This affects the level of service expenditure when comparing 2008-09 to 2009-10, especially in education where most councils have a PPP or PFI scheme in operation. As mentioned

earlier in section 2.1, in the 2008-09 local government finance revenue settlement, many formerly ring-fenced revenue grants were rolled up into General Revenue Funding (GRF). This change in funding can be seen as a larger than usual increase in expenditure from 2007-08 to 2008-09 both in Table 3.3 and in Chart 3.1 above. The Supporting People Grant, the Community Regeneration Fund and the Strategic Waste Fund were three of the largest grants affected by these changes in funding.

3.2 Revenue Expenditure Financing

Net revenue expenditure is funded through grants, non-domestic rates, council tax and balances as shown below in Tables 3.4 and 3.5.

Table 3.4 - Financing of Net Revenue Expenditure, 2005-06 to 2009-10

	£ thousands					
	Net Revenue Expenditure ¹	General Revenue Funding ²	Ring-fenced Revenue Grants ³	Council Taxes	NDR	Balances
2005-06	10,612,201	5,567,902	756,874	1,720,305	1,897,073	670,047
2006-07	10,714,001	5,777,204	888,171	1,811,577	1,883,769	353,280
2007-08	11,119,280	6,169,645	869,938	1,889,913	1,859,727	330,057
2008-09	12,421,451	7,425,884	723,776	1,908,972	1,962,800	400,019
2009-10	13,135,372	7,756,689	757,818	1,909,627	2,165,100	546,138

1. Includes trading services and non-HRA housing. For a breakdown of expenditure in these areas, refer to Table 3.7 and Annexes F and G respectively.

2. Prior to 2008-09, GRF or General Revenue Funding was referred to as Revenue Support Grant.

3. Prior to 2008-09, Ring-fenced Revenue Grants were referred to as Specific Grants.

Table 3.5 - Financing of Net Revenue Expenditure (%), 2005-06 to 2009-10

	Net Revenue Expenditure ¹	General Revenue Funding ²	Ring-fenced Revenue Grants ³	Council Taxes	NDR	Balances
2005-06	100.0%	52.5%	7.1%	16.2%	17.9%	6.3%
2006-07	100.0%	53.9%	8.3%	16.9%	17.6%	3.3%
2007-08	100.0%	55.5%	7.8%	17.0%	16.7%	3.0%
2008-09	100.0%	59.8%	5.8%	15.4%	15.8%	3.2%
2009-10	100.0%	59.1%	5.8%	14.5%	16.5%	4.2%

1. Includes trading services and non-HRA housing. For a breakdown of expenditure in these areas, refer to Table 3.7 and Annexes F and G respectively.

2. Prior to 2008-09, GRF or General Revenue Funding was referred to as Revenue Support Grant.

3. Prior to 2008-09, Ring-fenced Revenue Grants were referred to as Specific Grants.

3.3 Revenue Reserves

Reserves are generated by accumulating surplus income, which is generally then used to finance future spending on services.

Table 3.6 – Beginning and End of Year Revenue Reserves Levels by Account, 2009-10

	Revenue Reserves					£ thousands
	General Fund	Housing Revenue Account	Renewal and Repairs	Insurance Fund	Other Statutory Funds	Total Revenue Reserves
Level of Reserves held 1 April 2009	718,211	99,373	189,362	76,688	261,496	1,345,130
Level of Reserves held 31 March 2010	775,622	95,715	185,026	75,914	274,513	1,406,790

3.4 Trading Services

Trading Service accounts cover the finances of Local Authority operated services that are commercial in nature. They are financed by the charges made by a Local Authority to the recipients of the services they provide.

The main trading services are Local Authority Transport (buses, ferries and other Local Authority transport undertakings), Fishery harbours and markets and other trading services (including airports, other harbours and bridges).

From 2008-09, the funding arrangements for the Forth and Tay Bridge authorities changed. Under the Abolition of Bridge Tolls (Scotland) Act 2008, the bridge authorities stopped receiving income from tolls and, instead, started receiving a revenue grant from Transport Scotland. On the capital expenditure side of things, bridge authorities also started receiving a capital grant from Transport Scotland, so are no longer reliant on borrowing through their constituent authorities from the Loans Fund. Despite this change in funding, Local Authorities continue to provide services for the bridge authorities by way of contract.

Table 3.7 - Trading Service Revenue Expenditure and Income by Service, 2009-10

	Passenger Transport ¹						£ thousands
	Buses	Ferries	Other transport undertakings	Road bridges	Fisheries, harbours and markets ²	Other trading services ²	Total External Trading
Expenditure							
Employee costs	621	8,168	1,183	4,189	1,888	20,037	36,086
Operating expenses	556	16,684	2,877	2,979	16,482	21,313	60,891
Revenue contributions to capital	.	.	.	8,871	-	1,356	10,227
Support service costs	11	254	219	115	342	1,460	2,401
Adjustment for inter account and inter authority transfers	-940	-88	-5,292	-	-245	-3,103	-9,668
Total expenditure	248	25,018	-1,013	16,154	18,467	41,063	99,937
Income							
Government grants	80	31	-	1,226	2	-	1,339
Sales, rents, fees and charges	202	5,469	64	133	18,277	48,715	72,860
Other income	-	366	-	13,142	84	1,681	15,273
Total income	282	5,866	64	14,501	18,363	50,396	89,472
Ring Fenced Grants	-	-	-	-	-	122	122

1. Included under Roads & Transport in service level breakdowns

2. Included under Trading Services in service level breakdowns

3.5 Housing Revenue Account

The Housing Revenue Account (HRA) records income and expenditure relating to Local Authority housing stock. Whilst most other Local Authority services are funded through a combination of non domestic rates and council tax income plus Government grants, the HRA is a ring-fenced account, and expenditure is funded by housing rents and Government subsidies.

Table 3.8 - Housing Revenue Account Expenditure and Income, 2009-10¹

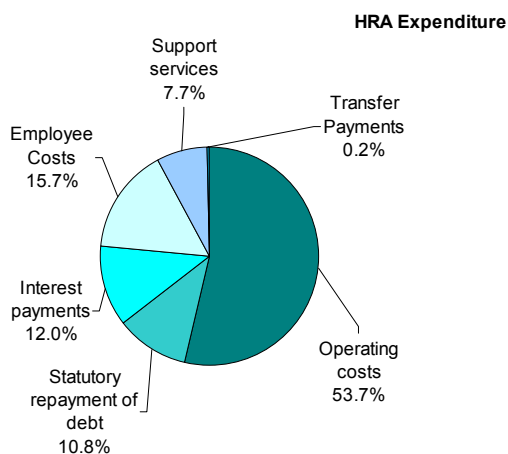
	£ thousands
Expenditure	
Employee Costs	137,832
Operating costs	470,755
Transfer Payments	1,395
Support services	67,325
Statutory repayment of debt	94,410
Interest payments	104,786
Total Expenditure²	876,503
Total Gross Revenue Expenditure²	972,946
Income	
Sales, rents, fees and charges	955,710
Government Grants	5,583
Other Income	5,942
Interest and investment income	1,878
Inter-Account and Inter-Authority Transfers	14,319
TOTAL INCOME	983,432
Net expenditure on housing	-106,929
Revenue contribution to capital	106,463
Net expenditure after contribution to capital	-466
Contributions from the General Fund	895
Contributions to the General Fund	4,299
Surplus retained on HRA	4,728

1. Includes leasing charges

2. The total expenditure breakdown represents the way HRA is recorded in local authority accounts.

The total gross revenue expenditure figure is included to ensure consistency with the HRA expenditure breakdown in table 3.1 which provides a comparison with other accounts.

Chart 3.2 – Housing Revenue Account Expenditure and Income, 2009-10



3.6 Common Good Fund

Common Good Fund income and expenditure is recorded in a separate set of accounts. Some property held within a Local Authority's Common Good Fund can be sold, while some must be maintained in trust for the community. The fund is used for projects that are for the common good of all residents.

Table 3.9 - Common Good Fund Expenditure and Income, 2009-10

	£ thousands
Expenditure	
Employee Costs	149
Operating Expenses	11,238
Support Service Costs	388
Other Expenditure	626
Revenue Contributions to Capital	232
Transfer Payments	1,449
Loan Charges	1,609
Adjustment for inter account and inter authority transfers	-979
TOTAL EXPENDITURE	14,712
Income	
Sales, fees and Charges	9,073
Investment Income	3,296
Other Income	396
TOTAL INCOME	12,765

4 - LOCAL GOVERNMENT CAPITAL EXPENDITURE

KEY SUMMARY FACTS

- **Total capital expenditure in 2009-10 was £3,293 million.**
- **Capital grants from the Scottish Government to finance capital expenditure in 2009-10 were £891 million.**
- **Borrowing to finance capital expenditure (including finance leases) in 2009-10 was £1,916 million.**
- **Capital receipts used to finance 2009-10 capital expenditure were £165 million.**
- **Capital funded from current revenue in 2009-10 was £166 million.**
- **The value of Local Authority fixed assets at 31 March 2010 was £34.5 billion.**
- **Total outstanding debt at 31 March 2010 was £10.9 billion.**

Capital expenditure undertaken by Local Authorities is mainly for purchasing, constructing or enhancing physical assets, such as buildings (e.g. police or fire stations and schools), land (e.g. playing fields), infrastructure (e.g. roads), and vehicles, plant and machinery. Capital expenditure also includes expenditure that the Scottish Ministers have permitted the local authorities to treat as capital expenditure and is met from capital resources.

Capital expenditure is financed by one or more of the following types of income:

- Capital receipts from asset sales
- Capital grants and contributions
- Contributions from revenue funds
- Borrowing/ Finance leases

Prior to 1 April 2004, Local Authorities were only permitted to incur liability to fund capital expenditure with the consent of Scottish Ministers. These capital consents were issued by Ministers under section 94 of the Local Government (Scotland) Act 1973. Following the introduction of the Local Government in Scotland Act 2003, Local Authorities are permitted to finance capital expenditure by borrowing without securing Government approval. Local Authorities have a statutory duty to set their own maximum capital expenditure limits. These limits must be set with regard to the CIPFA Prudential Code, which requires that capital expenditure undertaken by Local Authorities must be affordable, prudent and sustainable.

Detailed breakdowns of Capital Expenditure can be found in Annexes I and J.

Table 4.1 – Capital Expenditure, 2009-10 ¹

	£ thousands		
	General Fund Services	Housing Revenue Account	Total
Acquisition of land, leases, existing buildings or works	455,789	21,414	477,203
New construction, conversions & enhancement to existing buildings	1,920,724	465,182	2,385,906
Vehicles, machinery & equipment	174,688	8,325	183,013
Intangible assets	10,801	396	11,197
Total	2,562,002	495,317	3,057,319
Revenue Expenditure funded from Capital Resources	235,316	-	235,316
Total Capital Expenditure	2,797,318	495,317	3,292,635

1. Includes capital funded from current revenue

Table 4.2 - Capital Expenditure By General Fund Service ¹

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
Education	330,458	415,392	464,827	479,258	1,248,645
Cultural & Related Services	120,063	136,412	165,992	207,088	216,345
Social Work	46,843	58,962	65,449	63,233	66,379
Police & Fire	66,533	66,820	68,680	101,062	83,779
Roads & Transport	345,831	427,303	484,669	479,769	471,795
Environmental Services	79,823	69,260	101,325	121,267	121,769
Planning & Economic Development	78,398	71,188	121,596	124,060	171,613
Non-HRA housing	89,940	82,259	54,786	180,099	182,808
Trading Services	34,055	48,960	22,179	22,764	21,935
Other Services	206,667	283,610	181,725	274,923	212,250
Total GF Capital Expenditure	1,398,611	1,660,166	1,731,228	2,053,523	2,797,318
Housing Revenue Account	418,078	489,313	453,119	500,558	495,317
Total Capital Expenditure	1,816,689	2,149,479	2,184,347	2,554,081	3,292,635

1. Includes capital funded from current revenue

2. Due to revised accounting arrangements for PPP and PFI, it is not possible to compare capital expenditure for 2009-10 with previous years for services in which there are PPP or PFI schemes. This mainly affects Education.

Table 4.3 - Capital Expenditure By Local Authority type, 2009-10

£ thousands

	General Fund	Housing Revenue Account	Total		General Fund	Housing Revenue Account	Total
Scotland	2,797,318	495,317	3,292,635				
Aberdeen City	154,675	48,547	203,222	Central Scotland Fire	986	.	986
Aberdeenshire	55,825	19,224	75,049	Dumfries & Galloway Fire	735	.	735
Angus	33,368	9,621	42,989	Fife Fire and Rescue Service	3,662	.	3,662
Argyll & Bute ¹	29,022	-	29,022	Grampian Fire	2,385	.	2,385
Clackmannanshire	33,468	4,824	38,292	Highlands & Islands Fire	2,771	.	2,771
Dumfries & Galloway ¹	109,684	-	109,684	Lothian and Borders Fire	2,192	.	2,192
Dundee City	78,753	20,805	99,558	Strathclyde Fire	9,909	.	9,909
East Ayrshire	24,463	12,556	37,019	Tayside Fire	2,119	.	2,119
East Dunbartonshire	172,092	4,432	176,524	TOTAL FIRE	24,759	.	24,759
East Lothian	31,895	21,618	53,513	Central Scotland Police	2,492	.	2,492
East Renfrewshire	12,820	3,903	16,723	Dumfries & Galloway Police	828	.	828
Edinburgh, City of	460,824	33,864	494,688	Fife Constabulary	2,150	.	2,150
Eilean Siar ¹	17,978	-	17,978	Grampian Police	2,526	.	2,526
Falkirk	72,358	14,099	86,457	Lothian & Borders Police	10,829	.	10,829
Fife	74,799	52,238	127,037	Northern Police	3,796	.	3,796
Glasgow City ¹	296,357	-	296,357	Strathclyde Police	12,896	.	12,896
Highland	70,606	10,738	81,344	Tayside Police	2,103	.	2,103
Inverclyde ¹	38,520	-	38,520	TOTAL POLICE	37,620	.	37,620
Midlothian	19,993	22,670	42,663	Forth Estuary Transport	8,835	.	8,835
Moray	31,937	4,258	36,195	Tay Road Bridge	1,921	.	1,921
North Ayrshire	22,131	20,286	42,417	TOTAL BRIDGE AUTHORITIES	10,756	.	10,756
North Lanarkshire	100,900	53,844	154,744	HITRANS	-	.	-
Orkney Islands	9,067	1,401	10,468	NESTRANS	3,278	.	3,278
Perth & Kinross	118,962	18,594	137,556	SESTRAN	-	.	-
Renfrewshire	39,862	12,623	52,485	SWESTRANS	465	.	465
Scottish Borders ¹	73,931	-	73,931	SPT	26,656	.	26,656
Shetland Islands	31,915	2,168	34,083	TACTRAN	-	.	-
South Ayrshire	19,310	7,904	27,214	ZetTrans	-	.	-
South Lanarkshire	185,935	39,612	225,547	TOTAL REGIONAL TRANSPORT PARTNERSHIPS	30,399	.	30,399
Stirling	26,256	8,997	35,253				
West Dunbartonshire	108,364	16,099	124,463				
West Lothian	137,714	30,392	168,106				
TOTAL UNITARY AUTHORITIES	2,693,784	495,317	3,189,101				

1. These councils have transferred their housing stock to Registered Social Landlords

4.1 Financing Capital Expenditure

Capital expenditure can be financed by central Government grants, capital receipts (proceeds from the sale of fixed assets), other grants and contributions, revenue resources and prudential borrowing (consisting of self-financed borrowing and borrowing supported through loan charge support from the Scottish Government).

The capital data for 2009-10 include the changes arising from the introduction of International Financial Reporting Standards (IFRS). Under the new accounting arrangements the criteria for asset recognition moved from risk and reward to the control of service provision and control of the residual value of the asset. Based on the new tests most local authorities identified that they do have control of service provision and the residual interest in the PFI assets, such as schools. These assets are now recognised as assets of the local authority (on-balance sheet) which they were not under the previous arrangements and now form part of the capital regime. Any expenditure on their construction or enhancement will be capital expenditure. The associated financing of the arrangement is a type of debt which is known as a finance lease or credit arrangement

Table 4.4 - Financing of capital expenditure, 2009-10

	£ thousands		
	General Fund	Housing Revenue Account	Total
Scottish Government General Capital Grant	462,640	-	462,640
Scottish Government Specific Capital Grants	265,605	2,765	268,370
Grants from Scottish Government Agencies and NDPBs	157,955	2,326	160,281
Other Grants and Contributions	121,558	4,293	125,851
Borrowing from Loans fund	779,807	311,741	1,091,548
Capital receipts used from asset sales/disposals	110,418	54,328	164,746
Capital Fund applied	28,017	599	28,616
Capital funded from current revenue	46,876	119,265	166,141
Assets acquired under credit arrangements (e.g. finance leases, PPP/PFI)	824,442	-	824,442
TOTAL	2,797,318	495,317	3,292,635

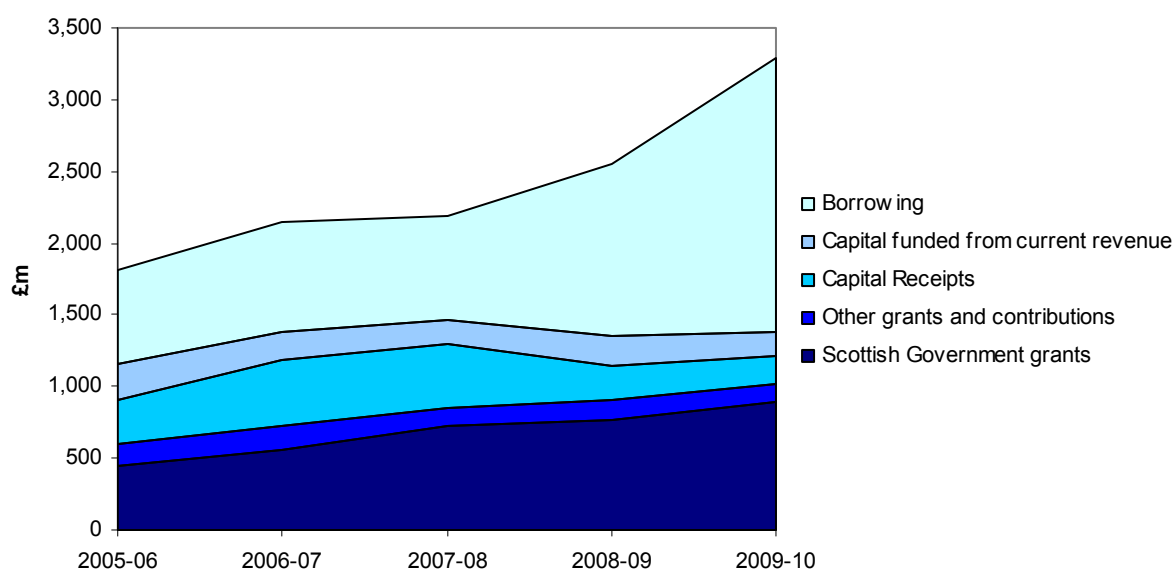
Table 4.5 - Total Capital Expenditure and Financing¹

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
Total Capital Expenditure	1,816,689	2,149,479	2,184,347	2,554,081	3,292,635
<i>Financed by:</i>					
Scottish Government grants	446,533	553,047	722,171	767,722	891,291
Borrowing ²	663,119	766,272	715,234	1,207,055	1,915,990
Other grants and contributions	147,337	176,929	132,287	137,811	125,851
Capital Receipts/Capital Fund applied	313,241	454,178	440,987	244,657	193,362
Capital funded from current revenue	246,459	199,053	173,668	196,836	166,141

1. Includes Housing Revenue Account expenditure and financing.

2. Includes finance leases.

Chart 4.1 – Capital Expenditure Financing



4.2 Capital Receipts

Capital receipts can be used to finance capital expenditure and repay debt (principal but not interest). These receipts are generated through the sale or disposal of assets, such as a council house or other local authority land/building. The amount of capital receipts *used* to finance capital expenditure can be less than the amount of capital receipts *raised* in a given year.

Table 4.6 - Capital receipts summary, 2009-10

	£ thousands		
	General Fund	HRA	TOTAL
Capital Receipts brought forward at 1 April 2009	74,748	3,725	78,473
Capital receipts from the sale/ disposal of tangible fixed assets	164,306	63,609	227,915
Capital receipts from the sale/ disposal of intangible fixed assets	-	1,482	1,482
Total capital receipts available for use	239,054	68,816	307,870
Capital receipts used from asset sales/disposals	110,418	54,328	164,746
Capital receipts used to repay debt	1,557	11,028	12,585
Capital receipts transferred to Capital Fund	74,061	.	74,061
Capital receipts held 31 March 2010	53,018	3,460	56,478

4.3 Borrowing

Local Authorities have the statutory power to borrow under Schedule 3 of the Local Government (Scotland) Act 1975. Local Authorities may borrow for the purposes of:

- Acquiring land
- Construction of buildings
- Undertaking permanent work or provision of plant and machinery
- Lending to relevant authorities or Community Councils
- Any other purpose for which the authority is authorised under any enactment to borrow

Borrowing is a major component of the funding of capital expenditure, whose proportion in terms of capital expenditure financing increased greatly from 2007-08 to 2008-09, as shown in Chart 4.1. This increase is likely reflective of advice given to authorities to take advantage of recent market conditions by borrowing where possible, instead of, for example, using receipts from sales of assets, which has shown a corresponding decrease in proportion of capital expenditure financing.

The Scottish Government provides loan charge support as part of local authority revenue funding, which covers the debt charges on a notional amount of capital expenditure each year. This is known as *supported borrowing*. Borrowing over and above the level of supported borrowing is classified as *self-financed* borrowing, and is financed by the local authority itself.

Local authorities are required by legislation to operate a loans fund. All amounts of money borrowed by local authorities must be paid into this loans fund, which then makes advances to service accounts to fund capital expenditure. The Scottish Government monitors the value of debt recorded in the loans fund (rather than the level of external debt) because it is this amount of debt that is charged to services over a period of time. It is not expected, however, that the levels of loan pool debt and external debt will be significantly different in value.

Table 4.7 – Loans Fund Advances to Finance Capital

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
Scotland	663,119	766,272	710,474	1,206,318	1,091,548
Unitary Authorities	662,785	760,598	706,643	1,194,867	1,086,559
Fire	-	616	-	5,674	-
Police	334	994	3,831	5,777	4,989
Regional Transport Partnerships	-	-	-	-	-
Bridge Authorities	-	4,064	-	-	-

Local Authorities often need to provide long term financing for capital projects. Borrowing allows authorities a flexible, yet largely predictable method of finance. The Scottish Government provides Local Authorities with support for the costs of an agreed level of new borrowing each year.

The ongoing cost of servicing the majority of this debt is supported through loan charges support within Total Revenue Funding (TRF). New debt incurred over and above the levels of supported borrowing is self-financed by local authorities and the small element of non-revenue generating debt on general fund services that is not relevant for loan charges support within TRF is generally on programmes supported through ring-fenced grants up to and including 2008-09.

The costs of servicing debt on Local Authority trading services (e.g piers and harbours) are mainly met through the charges made for these services, while the costs of servicing Housing Revenue Account (HRA) debt are met principally through income from rents and from Housing Support Grant.

4.4 Fixed Assets and Outstanding Debt

As a result of capital expenditure, Local Authorities generate assets and liabilities. The value of Local Authority fixed assets is shown in Table 4.8 below, and the levels of outstanding debt are shown in Table 4.9.

Table 4.8 - Value Of Fixed Assets, 2009-10

£ thousands

	Value of fixed assets as at 31 March 2010
Operational Assets	
Council dwellings	9,140,999
Other land and buildings	18,182,691
Vehicles, plant and machinery	769,104
Infrastructure assets	3,941,374
Community assets	172,117
Total operational assets	32,206,285
Non-operational assets	
Assets under construction	983,249
Surplus assets held for disposal	583,577
Investment properties	702,732
Total non-operational assets	2,269,558
Intangible Assets	42,756
TOTAL ASSETS	34,518,599

Table 4.9 - Outstanding Debt On Local Authority Services, 2009-10

	General Fund Services ¹		Housing Revenue Account		Total All Debt (£000s)
	Total Debt (£000s)	Per Head (£)	Total Debt (£000s)	Per HRA dwelling (£)	
Scotland	8,701,375	1,675	2,209,731	6,838	10,911,106
Aberdeen City	397,896	1,861	163,658	7,175	561,554
Aberdeenshire	284,943	1,170	126,065	9,741	411,008
Angus	124,573	1,130	27,114	3,462	151,687
Argyll & Bute ²	191,110	2,123	-	-	191,110
Clackmannanshire	95,744	1,894	33,788	6,748	129,532
Dumfries & Galloway ²	232,057	1,563	-	-	232,057
Dundee City	213,396	1,488	141,567	9,589	354,963
East Ayrshire	164,875	1,372	68,030	5,241	232,905
East Dunbartonshire	110,395	1,055	16,320	4,523	126,715
East Lothian	178,687	1,845	56,276	6,996	234,963
East Renfrewshire	93,528	1,048	23,134	7,531	116,662
Edinburgh, City of	850,108	1,780	313,160	14,711	1,163,268
Eilean Siar ²	146,296	5,588	-	-	146,296
Falkirk	185,273	1,215	37,584	2,296	222,857
Fife	475,108	1,307	128,623	4,184	603,731
Glasgow City ²	1,467,764	2,494	-	-	1,467,764
Highland	468,309	2,124	139,221	10,233	607,530
Inverclyde ²	183,641	2,290	-	-	183,641
Midlothian	104,649	1,295	85,498	13,047	190,147
Moray	119,536	1,364	37,341	6,428	156,877
North Ayrshire	163,472	1,206	71,423	5,328	234,895
North Lanarkshire	389,437	1,193	120,266	3,227	509,703
Orkney Islands	35,228	1,765	-	-	35,228
Perth & Kinross	173,082	1,186	48,543	6,560	221,625
Renfrewshire	169,352	997	126,378	9,639	295,730
Scottish Borders ²	195,180	1,732	-	-	195,180
Shetland Islands	12,401	558	42,739	23,626	55,140
South Ayrshire	130,073	1,167	56,154	6,792	186,227
South Lanarkshire	555,544	1,787	149,651	5,793	705,195
Stirling	130,761	1,474	19,081	3,409	149,842
West Dunbartonshire	118,638	1,305	95,406	8,385	214,044
West Lothian	324,446	1,897	82,711	6,429	407,157
Central Scotland Fire	6,571	23	.	.	6,571
Dumfries & Galloway Fire	-	-	.	.	-
Fife Fire and Rescue Service	-	-	.	.	-
Grampian Fire	10,444	19	.	.	10,444
Highlands & Islands Fire	12,211	42	.	.	12,211
Lothian and Borders Fire	9,638	10	.	.	9,638
Strathclyde Fire	28,586	13	.	.	28,586
Tayside Fire	6,820	17	.	.	6,820
Central Scotland Police	9,781	34	.	.	9,781
Dumfries & Galloway Police	-	-	.	.	-
Fife Constabulary	-	-	.	.	-
Grampian Police	6,436	12	.	.	6,436
Lothian & Borders Police	28,322	30	.	.	28,322
Northern Police	18,632	65	.	.	18,632
Strathclyde Police	36,876	17	.	.	36,876
Tayside Police	11,298	28	.	.	11,298
Forth Estuary Transport	-	..	.	.	-
Tay Road Bridge	-	..	.	.	-
HITRANS	-	-	.	.	-
NESTRANS	-	-	.	.	-
SESTRAN	-	-	.	.	-
SWESTRANS	-	-	.	.	-
SPT	30,258	14	.	.	30,258
TACTRAN	-	-	.	.	-
ZetTrans	-	-	.	.	-

1. Includes Trading Services

2. These councils have transferred their housing stock to Registered Social Landlords

5 - LOCAL GOVERNMENT PENSIONS

KEY SUMMARY FACTS

- Local Government Pension Fund expenditure in 2009-10 was £1.1 billion.
- Local Government Pension Fund income in 2009-10 was £5.2 billion.

Local Government Pension Funds are operated as separate funds to other accounts. In accordance with the Local Government Pension Scheme (Scotland) Regulations 1998, employer and employee contributions are paid in to the fund along with income from investments, and pensions and other lump sum benefits are paid out of the fund. The income and expenditure from these funds are therefore separate from the income and expenditure of the Authorities that administer the funds.

Table 5.1 – Local Government Pension Funds Expenditure

	£ thousands				
	2005-06	2006-07	2007-08	2008-09	2009-10
Total Benefits ¹	453,507	507,639	558,964	605,687	777,991
Payments under Pensions (Increase) Acts	100,142	105,058	116,036	131,641	63,035
Transfer Values	62,728	49,766	48,119	41,942	69,848
Premiums	699	814	967	4,775	1,442
Losses on Realisation of Investments	120,355	208,179	469,236	1,881,387	162,579
Refunds of Contributions	4,168	3,602	3,068	3,054	2,760
Adjustments	-1,701	-1,866	-1,900	-2,002	-2,434
Other	48,056	56,557	66,597	61,695	60,086
TOTAL EXPENDITURE	787,954	929,749	1,261,087	2,728,179	1,135,307

1 - See table 5.2 for breakdown.

Table 5.2 – Local Government Pension Funds Expenditure on Benefits

	£ thousands			
	Pensions	Lump Sums	Other Benefits	Total Benefits
2005-06	364,471	87,161	1,875	453,507
2006-07	388,589	117,146	1,904	507,639
2006-07	410,955	145,942	2,067	558,964
2008-09	429,290	174,095	2,302	605,687
2009-10	544,814	230,477	2,700	777,991

Table 5.3 – Local Government Pension Funds Income

		£ thousands				
		2005-06	2006-07	2007-08	2008-09	2009-10
Contributions (including those from other employing authorities)	Employees	239,825	252,639	236,844	247,052	273,280
	Employers	558,455	599,840	696,104	759,185	866,785
Investment income (gross)		411,184	489,750	509,036	490,948	384,189
Transfer Values		207,789	70,288	77,799	62,040	72,152
Profits on Realisation of Investments		1,023,788	1,659,652	1,221,797	294,685	3,586,281
Other Income		25,845	20,310	2,364	2,051	2,001
TOTAL INCOME		2,466,886	3,092,479	2,743,944	1,855,961	5,184,688

ANNEX A

32 Local Authorities

Aberdeen City	East Dunbartonshire	Highland	Renfrewshire
Aberdeenshire	East Lothian	Inverclyde	Scottish Borders
Angus	East Renfrewshire	Midlothian	Shetland Islands
Argyll & Bute	City of Edinburgh	Moray	South Ayrshire
Clackmannanshire	Eilean Siar	North Ayrshire	South Lanarkshire
Dumfries & Galloway	Falkirk	North Lanarkshire	Stirling
Dundee City	Fife	Orkney Islands	West Dunbartonshire
East Ayrshire	Glasgow City	Perth & Kinross	West Lothian

Police Boards

Police Joint Board	Constituent Councils
Central Scotland Police	Clackmannanshire, Falkirk and Stirling
Dumfries & Galloway Constabulary	Dumfries & Galloway
Fife Constabulary	Fife
Grampian Police	Aberdeen City, Aberdeenshire and Moray
Lothian & Borders Police	City of Edinburgh, East Lothian, Midlothian, Scottish Borders and West Lothian
Northern Constabulary	Highland, Orkney, Shetland and Eilean Siar
Strathclyde Police	Argyll & Bute, East Ayrshire, East Dunbartonshire, East Renfrewshire, Glasgow City, Inverclyde, North Ayrshire, North Lanarkshire, South Lanarkshire, Renfrewshire, South Ayrshire and West Dunbartonshire
Tayside Police	Angus, Dundee, and Perth & Kinross

Fire Boards

Fire Joint Board	Constituent Councils
Central Scotland Fire	Clackmannanshire, Falkirk, Stirling
Dumfries & Galloway Fire	Dumfries & Galloway
Fife Fire	Fife
Grampian Fire	Aberdeen City, Aberdeenshire, Moray
Highlands & Islands Fire	Highland, Orkney, Shetland, Eilean Siar
Lothian & Borders Fire & Rescue	City of Edinburgh, East Lothian, Midlothian, Scottish Borders and West Lothian
Strathclyde Fire	Argyll & Bute, East Ayrshire, East Dunbartonshire, East Renfrewshire, Glasgow City, Inverclyde, North Ayrshire, North Lanarkshire, Renfrewshire, South Ayrshire, South Lanarkshire, West Dunbartonshire
Tayside Fire & Rescue	Angus, Dundee, Perth & Kinross

Regional Transport Partnerships

Regional Transport Partnership	Constituent Councils
HITRANS	Argyll & Bute (except Helensburgh & Lomond), Highland, Moray, Eilean Siar and Orkney
NESTRANS	Aberdeen City, Aberdeenshire
SESTRAN	Edinburgh, Clackmannanshire, East Lothian, Falkirk, Fife, Midlothian, Scottish Borders and West Lothian
SWESTRANS	Dumfries & Galloway
SPT	East Dunbartonshire, East Ayrshire, East Renfrewshire, Glasgow City, Inverclyde, North Ayrshire, North Lanarkshire, Renfrewshire, South Ayrshire, South Lanarkshire, West Dunbartonshire, and the Helensburgh & Lomond area of Argyll & Bute.
TACTRAN	Angus, Dundee, Perth & Kinross and Stirling
ZetTrans	Shetland

Valuation Joint Boards

Valuation Joint Board (VJB)	Constituent Councils
Ayrshire VJB	East Ayrshire, North Ayrshire, South Ayrshire
Borders VJB	Scottish Borders
Central VJB	Clackmannanshire, Falkirk, Stirling
Dumfries & Galloway VJB	Dumfries & Galloway
Dunbartonshire and Argyll & Bute VJB	East Dunbartonshire, West Dunbartonshire and Argyll & Bute
Fife VJB	Fife
Grampian VJB	Aberdeen City, Aberdeenshire and Moray
Glasgow VJB	Glasgow City
Highland and Western Isles VJB	Highland and Eilean Siar
Lanarkshire VJB	North Lanarkshire and South Lanarkshire
Lothian VJB	City Of Edinburgh, East Lothian, Midlothian and West Lothian
Orkney & Shetland VJB	Orkney Islands and Shetland Islands
Renfrewshire VJB	East Renfrewshire, Inverclyde and Renfrewshire
Tayside VJB	Angus, Dundee and Perth & Kinross

ANNEX B - General Fund Revenue Income by Local Authority and Main Service, 2009-10

£ thousands

	Education	Cultural and related services	Social work	Police	Fire	Roads and transport	Environmental services	Planning and economic development	Non-HRA Housing	Central services	Trading Services	Interest and Investment Income	Total General Fund Income
Scotland	185,275	106,791	734,196	171,357	18,001	213,051	132,473	181,929	1,903,387	257,374	68,759	30,358	4,002,951
Aberdeen City	4,290	5,927	33,705	7,031	782	2,618	5,122	3,513	50,092	10,478	13,579	356	137,493
Aberdeenshire	5,937	5,230	33,553	5,285	536	5,803	5,520	5,230	32,481	11,567	399	454	111,994
Angus	3,947	2,094	16,402	3,468	21	2,318	2,875	2,837	25,037	7,376	137	278	66,790
Argyll & Bute	4,099	1,841	6,380	3,009	363	2,592	3,899	4,406	24,308	2,527	4,730	164	58,317
Clackmannanshire	2,039	1,190	8,654	2,058	445	197	504	530	19,524	1,356	-	145	36,641
Dumfries & Galloway	3,407	4,240	23,557	9,186	628	6,176	2,627	4,084	39,377	3,862	7,313	217	104,674
Dundee City	5,683	2,367	23,208	6,583	57	5,273	3,767	9,770	67,478	20,559	-	824	145,569
East Ayrshire	4,549	1,915	16,299	3,435	439	4,994	2,126	4,637	39,645	3,490	-	730	82,259
East Dunbartonshire	4,966	4,212	10,529	2,443	379	2,406	1,135	1,492	15,703	7,470	-	151	50,886
East Lothian	2,955	1,381	7,081	2,052	62	161	964	1,423	23,841	4,799	-	116	44,835
East Renfrewshire	5,221	3,384	9,137	1,760	264	2,918	1,088	1,191	13,765	1,390	-	312	40,430
Edinburgh, City of	19,094	11,641	48,951	13,803	484	42,278	17,604	20,179	265,562	43,171	1,768	1,223	485,757
Eilean Siar	1,848	1,178	4,861	770	15	1,047	1,728	2,639	7,188	1,174	1,295	188	23,932
Falkirk	4,771	4,591	22,481	6,678	1,316	1,500	2,490	6,638	38,815	4,121	442	222	94,065
Fife	17,915	4,205	48,153	11,265	2,780	11,110	10,863	7,194	105,462	14,100	222	57	233,326
Glasgow City	23,885	5,681	135,661	29,065	3,120	41,525	17,448	34,885	530,280	46,319	-	4,565	872,435
Highland	9,100	7,920	32,871	6,606	117	5,374	6,614	4,367	10,627	3,924	16,164	2,251	105,935
Inverclyde	3,082	2,006	14,350	2,701	471	4,409	1,423	3,947	37,225	2,802	-	1,345	73,761
Midlothian	3,370	5,419	10,118	2,010	53	260	1,313	2,996	20,832	1,286	-	355	48,012
Moray	1,063	1,527	6,775	1,982	259	1,223	2,516	3,084	17,078	8,687	418	222	44,834
North Ayrshire	4,966	905	22,522	3,855	603	3,562	2,569	4,027	48,529	3,915	-	328	95,781
North Lanarkshire	7,981	3,851	32,619	9,193	1,015	8,209	7,919	17,871	105,039	6,786	-	347	200,830
Orkney Islands	1,392	1,124	3,830	449	11	3,085	784	1,115	4,090	908	6,801	591	24,180
Perth & Kinross	5,709	982	17,385	4,281	32	4,309	5,008	3,952	29,892	3,536	134	513	75,731
Renfrewshire	2,665	1,599	30,678	5,237	641	5,854	1,956	3,617	57,869	9,897	-	1,821	121,834
Scottish Borders	2,936	2,873	14,575	3,011	154	13,972	3,669	2,862	25,928	3,952	-	595	74,528
Shetland Islands	5,927	886	4,011	557	14	2,286	3,033	1,857	4,332	1,985	15,357	8,999	49,244
South Ayrshire	4,493	4,697	17,601	3,204	449	3,208	2,568	2,217	33,400	2,985	-	464	75,287
South Lanarkshire	8,335	3,653	40,522	8,138	993	12,469	3,061	9,195	93,991	11,771	-	930	193,056
Stirling	2,977	2,105	11,475	4,423	747	4,909	6,559	1,865	23,278	3,247	-	1,167	62,753
West Dunbartonshire	3,993	2,464	11,646	3,926	611	6,285	2,354	2,158	42,029	7,132	-	163	82,761
West Lothian	2,680	3,703	14,606	3,893	140	721	1,367	6,151	50,690	806	-	265	85,022

ANNEX C - Capital Income Breakdown by Local Authority, 2009-10

£ thousands

	Capital receipts raised from the sale of tangible fixed assets	Capital receipts raised from the sale of intangible fixed assets	Scottish Government General Capital Grant	Scottish Government Specific Capital Grants	Grants from Scottish Government Agencies and NDPBs	Grants from other local authorities ¹	European Union Structural Funds	Contributions from private developers or persons	Grants from the National Lottery	Other Grants/Contributions	Total Capital Income
Scotland	227,915	1,482	448,496	155,704	156,098	24,615	1,088	28,881	12,964	47,560	1,104,803
Aberdeen City	7,496	-	14,476	365	-	-	-	354	44	1,944	24,679
Aberdeenshire	5,500	-	20,416	1,743	1,683	-	-	836	93	421	30,692
Angus	2,058	-	9,002	652	148	-	25	40	32	653	12,610
Argyll & Bute	114	-	10,843	115	2,163	-	-	4	-	124	13,363
Clackmannanshire	1,182	-	3,724	2,076	364	-	-	-	-	118	7,464
Dumfries & Galloway	618	-	14,031	1,522	-	-	283	1,232	182	34	17,902
Dundee City	3,319	-	14,637	6,220	1,800	1,011	-	30	769	212	27,998
East Ayrshire	2,602	-	6,901	201	-	-	-	-	-	740	10,444
East Dunbartonshire	2,216	-	6,393	1,030	516	-	-	19,632	-	335	30,122
East Lothian	4,939	-	7,169	1,739	703	-	-	1,113	-	4,848	20,511
East Renfrewshire	1,020	-	4,448	1,100	-	-	-	-	-	374	6,942
Edinburgh, City of	6,313	-	46,565	47,900	113,169	931	-	239	1,933	2,913	219,963
Eilean Siar	74	-	5,622	3,200	2,077	-	225	-	-	91	11,289
Falkirk	3,704	-	10,850	1,357	-	-	-	248	514	2,882	19,555
Fife	3,592	-	27,095	1,785	-	-	-	-	1,793	2,542	36,807
Glasgow City	127,929	-	59,643	1,021	9,064	2,048	-	1,913	4,656	6,196	212,470
Highland	4,777	-	24,073	1,959	662	8	68	48	2,470	4,051	38,116
Inverclyde	51	-	5,404	124	-	48	-	-	-	244	5,871
Midlothian	2,188	-	6,246	1,342	15	-	-	495	-	731	11,017
Moray	2,717	-	24,374	1,402	-	-	218	212	-	82	29,005
North Ayrshire	2,739	-	8,328	241	175	346	-	16	7	712	12,564
North Lanarkshire	8,317	-	22,567	5,749	-	-	-	550	-	1,866	39,049
Orkney Islands	1,745	-	3,888	1,106	582	-	-	-	-	114	7,425
Perth & Kinross	2,582	-	10,218	832	-	-	-	400	30	89	14,151
Renfrewshire	4,178	-	11,887	304	2,269	-	-	-	-	-	18,638
Scottish Borders	2,875	-	9,541	1,584	4,293	-	-	-	-	-	18,293
Shetland Islands	897	-	4,152	966	1,891	-	-	-	-	1,157	9,063
South Ayrshire	1,182	-	7,887	840	-	-	-	-	-	178	10,087
South Lanarkshire	9,448	-	20,733	7,258	2,266	-	198	-	-	3,923	43,826
Stirling	2,089	-	6,807	1,337	463	-	-	250	429	86	11,461
West Dunbartonshire	391	1,482	7,183	3,248	-	-	-	23	-	1,494	13,821
West Lothian	5,353	-	11,149	2,768	1,525	-	71	1,224	12	7,336	29,438
Central Scotland Joint Fire	22	-	-	880	-	-	-	-	-	135	1,037
Dumfries & Galloway Fire	-	-	-	713	-	-	-	22	-	-	735
Fife Fire and Rescue Service	3	-	-	3,386	-	-	-	-	-	176	3,565
Grampian Fire	48	-	-	1,900	-	-	-	-	-	221	2,169
Highlands & Islands Fire	56	-	-	2,342	-	-	-	-	-	28	2,426
Lothian & Borders Fire & Rescue	-	-	-	2,192	-	-	-	-	-	-	2,192
Strathclyde Fire	62	-	-	9,669	-	-	-	-	-	-	9,731
Tayside Fire & Rescue	59	-	-	1,593	-	-	-	-	-	92	1,744
Central Scotland Police	614	-	-	-	-	-	-	-	-	-	614
Dumfries & Galloway Police	107	-	565	42	114	-	-	-	-	-	828
Fife Constabulary	5	-	1,679	-	-	45	-	-	-	339	2,068
Grampian Police	913	-	-	230	246	2,041	-	-	-	7	3,437
Lothian & Borders Police	222	-	-	1,015	-	4,252	-	-	-	-	5,489
Northern Police	261	-	-	-	19	1,411	-	-	-	-	1,691
Strathclyde Police	1,071	-	-	1,698	-	10,280	-	-	-	-	13,049
Tayside Police	266	-	-	292	-	1,739	-	-	-	72	2,369
Forth Estuary Transport	-	-	-	-	8,007	-	-	-	-	-	8,007
Tay Road Bridge	1	-	-	-	1,884	-	-	-	-	-	1,885
HITRANS	-	-	-	-	-	-	-	-	-	-	-
NESTRANS	-	-	-	-	-	-	-	-	-	-	-
SESTRAN	-	-	-	-	-	-	-	-	-	-	-
SWESTRANS	-	-	-	10	-	455	-	-	-	-	465
SPT	-	-	-	26,656	-	-	-	-	-	-	26,656
TACTRAN	-	-	-	-	-	-	-	-	-	-	-
ZetTrans	-	-	-	-	-	-	-	-	-	-	-

1. Includes grants from Police, Fire & Bridges Boards and Regional Transport Partnerships

ANNEX D

2009-10 DISTRIBUTABLE AMOUNT					
NDR1 Balance Sheet to 31/3/2009					
	£m	£m	£m	£m	£m
1	Balance brought forward 31/3/2008 as per Distributable Amount calculation 2008-09				84.661
2	Closing Balance				84.661
Final Balance brought forward 31/3/2008					
3	Opening Balance				84.661
4	Add: Provisional Contributable Amount 2008-09		2,003.793		
5	Less: Distributable Amount 2008-09		<u>1,970.800</u>		
			32.993		117.654
6	Reconciliation of 2007-08				
7	Add: Notified Amount 2007-08		1,920.788		
8	Less: Provisional Contributable Amount 2007-08		<u>1,912.034</u>		
			8.754		126.408
10	Closing Balance 2008-09				126.408
11	Balance brought forward 31/3/2009				126.408
12	Opening Balance				
13	Add: estimated Provisional Contributable Amount 2009-10		2,051.851		
14	Add: Mid Year Estimate 2008-09		1,982.634		
15	Less: Provisional Contributable Amount 2008-09		<u>2,003.793</u>		
16	Add/less: Estimated reconciliation of 2008-09		-21.159		
17	Estimated movement on Pool 2009-10				2,030.692
18	Estimated movement on Pool 2009-10				2,030.692
19	Net Balance on 2008-09 Pool including brought forward at 31/3/08				2,157.100
20	Less: Distributable Amount for 2009-10				-2,157.100
21	Estimated balance at 31/3/2010				0.000

Note: An additional £8 million was added to the £2,157.1 million as a carry forward from 2008-09 and as a result the final distributable amount was £2,165.1 million

ANNEX E - Detailed Analysis of Capital Receipts, 2009-10

£ thousands

	Sale & Disposal of fixed assets
Education	4,089
Pre-primary education	148
Primary education	1,521
Secondary education	2,271
Special education	154
Community Learning	-5
Cultural and related services	2,243
Tourism	3
Recreation and Sport	1,664
Libraries	14
Museums and art galleries	-
Other culture and heritage	562
Social work	285
Children	20
Older people	110
Adults with learning disabilities	14
Adults with mental health needs	-
Other Adults Services	141
Police and fire	3,709
Police	3,459
Fire	250
Roads and transport	742
Roads	537
Network and traffic management	110
Bridges	29
Parking Services	47
Rail	16
Other Public Transport	3
Environmental services	1,113
Crematoria and burial grounds	117
Coast protection	-
Flood prevention	5
Environmental Health	57
Waste collection and disposal	934
Planning and economic development	8,996
Planning	35
Environmental Initiatives	40
Economic development	8,921
Non-HRA Housing	602
Trading Services	133
Fishery Harbours, Markets, Commercial Ports, Piers & Harbours	133
Shipping, Airports, Transport Piers & Ferry Terminals	-
Toll Bridges	-
Other Services	142,394
Total General Fund Services	164,306
Housing Revenue Account	65,091
All services	229,397

ANNEX G - General Fund Net Revenue Expenditure by Local Authority area and Main Service, 2009-10 ¹

£ thousands

	Education	Cultural and related services	Social work	Police ²	Fire ²	Roads and transport ^{3,4}	Environmental services	Planning and economic development	Non-HRA Housing	Central services ⁵	Trading services	Interest and Investment Income	Statutory Repayment of Debt	Contributions to/from HRA	Surplus/deficit from Significant Trading Operations	Total net revenue expenditure
Scotland	4,632,877	662,196	2,825,132	1,125,466	331,707	485,727	657,427	332,151	420,262	632,342	-9,229	568,792	473,136	895	-3,509	13,135,372
Aberdeen City	150,799	25,320	116,295	52,939	14,161	11,891	24,056	9,166	16,236	28,641	-7,498	21,382	12,413	-	945	476,746
Aberdeenshire	247,115	20,864	124,104	37,972	9,703	31,713	29,196	9,010	8,517	16,884	540	15,807	12,791	-	-285	563,932
Angus	101,907	11,012	56,682	20,335	5,600	17,932	12,592	3,186	8,529	13,149	-22	13,301	9,567	-	-	273,770
Argyll & Bute	90,909	8,112	50,301	20,376	5,807	18,655	16,227	5,644	13,441	12,534	-743	18,594	21,547	-	-851	280,554
Clackmannanshire	47,943	6,056	26,467	8,577	3,027	3,956	6,664	4,168	3,132	6,636	-	4,127	4,517	-	-203	125,068
Dumfries & Galloway	137,014	17,043	79,737	30,947	9,878	21,533	18,166	16,935	14,862	12,999	562	12,766	11,351	-	-	383,793
Dundee City	130,045	20,014	86,551	38,714	15,266	8,217	18,960	12,763	14,402	8,098	-	13,966	9,869	-	-307	376,558
East Ayrshire	113,820	11,550	64,041	24,047	7,032	10,038	13,320	6,264	9,439	7,338	-	12,545	11,749	-	-	291,182
East Dunbartonshire	112,251	12,119	43,525	16,257	6,070	5,949	13,879	3,201	8,016	7,530	-	14,128	35,701	-	-	278,626
East Lothian	87,816	17,188	48,128	17,194	3,454	7,171	11,515	2,524	10,991	3,568	-	7,332	6,623	-	-	223,504
East Renfrewshire	96,662	10,809	38,682	13,274	4,232	6,075	8,457	2,866	4,791	6,066	-	4,163	8,600	-	-	204,677
Edinburgh, City of	289,198	42,862	265,949	115,604	26,968	14,492	71,363	24,244	38,946	72,653	241	58,633	51,048	-	-	1,072,201
Eilean Siar	41,972	4,044	21,781	5,116	2,166	9,747	5,672	3,583	1,947	5,039	187	9,988	11,181	-	435	122,858
Falkirk	132,546	16,111	76,079	28,247	8,952	11,971	15,337	6,350	11,694	9,597	107	20,638	12,357	-	-2,227	347,758
Fife	302,355	45,722	183,345	69,075	25,263	38,572	42,905	16,438	26,461	19,675	405	32,960	25,775	-	-	828,951
Glasgow City	478,424	128,935	395,475	196,787	49,948	26,809	72,326	96,037	94,160	164,382	-	106,069	17,504	-	-	1,826,857
Highland	234,604	24,849	107,292	43,499	16,450	32,487	38,915	6,872	15,610	21,051	-1,008	19,987	23,679	-	259	584,545
Inverclyde	76,898	9,935	50,718	18,272	7,543	3,539	8,763	6,370	7,076	12,158	-	6,785	9,244	-	-	217,301
Midlothian	79,376	7,010	41,758	16,841	2,942	8,181	8,001	2,905	8,877	6,062	-	8,140	7,580	-	-	197,673
Moray	80,819	9,004	45,329	17,112	4,700	10,415	9,984	1,463	8,532	8,701	536	5,839	6,139	680	-	209,253
North Ayrshire	130,196	17,820	75,561	26,100	9,648	11,257	15,879	7,859	13,214	10,531	85	14,395	13,176	-	-	345,722
North Lanarkshire	329,534	41,088	166,127	62,257	16,249	29,336	40,498	16,195	8,897	29,908	-	31,280	27,879	-	-	799,247
Orkney Islands	28,068	4,538	16,533	2,886	1,581	13,519	3,521	2,545	802	6,761	-163	141	3,313	-	-	84,045
Perth & Kinross	126,914	17,451	70,885	25,101	8,527	15,028	19,540	5,947	14,358	10,332	102	10,132	10,648	215	-	335,180
Renfrewshire	144,179	21,637	93,254	35,336	10,262	11,988	23,218	8,809	4,893	47,177	-	14,981	10,119	-	-	425,854
Scottish Borders	97,232	12,310	67,551	25,232	8,595	14,361	14,540	2,777	3,363	10,552	-	11,814	12,336	-	-	280,663
Shetland Islands	45,081	8,575	25,734	3,513	1,950	20,907	4,748	6,402	1,831	8,106	-2,560	-8,638	280	-	-39	115,890
South Ayrshire	96,682	11,665	68,220	21,723	7,192	7,915	13,909	4,118	4,665	9,144	-	11,284	8,670	-	-	265,186
South Lanarkshire	264,911	37,347	144,505	55,253	15,890	30,397	34,147	22,737	18,810	31,071	-	42,789	50,030	-	-	747,886
Stirling	81,333	10,992	41,382	17,640	5,084	8,745	11,963	2,737	6,574	8,189	-	6,470	7,747	-	-	208,856
West Dunbartonshire	93,306	13,131	63,823	26,637	9,783	4,934	10,472	4,282	3,260	3,971	-	11,036	9,769	-	-	254,405
West Lothian	162,968	17,083	69,318	32,602	7,783	17,998	18,694	7,754	13,936	13,840	-	15,958	9,934	-	-1,236	386,632

1. For the following councils, it is not possible to compare 2009-10 expenditure on services in which they have PPP/PFI schemes with previously published figures. The councils and the services affected are as follows: Aberdeen City (Education), Aberdeenshire (Education), Angus (Education, Social Work, Roads & Transport), Argyll & Bute (Education), Clackmannanshire (Education), Dumfries & Galloway (Education, Environmental Services), Dundee City (Education), East Ayrshire (Education), East Dunbartonshire (Education), East Lothian (Education), East Renfrewshire (Education, Roads & Transport), Edinburgh City (Education, Social Work), Falkirk (Education), Fife (Education, Culture & Related Services), Glasgow City (Education), Highland (Education), Inverclyde (Education), Midlothian (Education), North Ayrshire (Education), North Lanarkshire (Education), Perth & Kinross (Education, Roads & Transport), Renfrewshire (Education), Scottish Borders (Education), South Ayrshire (Education), South Lanarkshire (Education), Stirling (Education), West Dunbartonshire (Education), West Lothian (Education).

2. Police and fire expenditure is apportioned to councils using the amount that the Joint Boards requisition from them

3. Regional Transport Partnerships expenditure is apportioned to councils by population (GRO 2009 mid year estimates)

4. Including general fund contributions to transport (LA and non LA).

5. Expenditure on council tax and non-domestic valuation and registration of electors is apportioned to councils using the amount that the Valuation Joint Boards requisition from them

ANNEX H - Net Revenue Expenditure per Local Authority area ^{1, 2, 3, 4}

£ thousands

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Scotland	9,848,246	10,610,968	10,714,001	11,119,280	12,421,451	13,135,372
Aberdeen City	378,923	414,365	423,657	429,719	459,378	476,746
Aberdeenshire	408,932	447,619	452,715	477,121	519,456	563,932
Angus	204,451	210,867	211,055	233,345	253,270	273,770
Argyll & Bute	198,213	221,560	220,312	234,643	268,722	280,554
Clackmannanshire	88,643	96,182	101,771	105,751	114,173	125,068
Dumfries & Galloway	287,957	312,865	325,395	327,912	354,965	383,793
Dundee City	298,980	317,420	315,355	321,752	360,021	376,558
East Ayrshire	220,694	237,354	247,701	246,709	288,544	291,182
East Dunbartonshire	186,049	205,050	207,937	211,878	233,632	278,626
East Lothian	172,244	179,631	186,574	194,239	211,547	223,504
East Renfrewshire	165,397	179,479	184,532	192,781	207,485	204,677
Edinburgh City	801,827	859,406	867,682	887,569	1,016,749	1,072,201
Eilean Siar	99,369	107,066	110,070	113,647	119,728	122,858
Falkirk	258,944	278,885	291,908	303,693	331,645	347,758
Fife	625,547	695,108	689,100	718,319	797,614	828,951
Glasgow City	1,406,345	1,408,369	1,414,500	1,438,273	1,690,881	1,826,857
Highland	444,949	478,931	489,108	513,208	568,627	584,545
Inverclyde	174,868	199,085	178,982	189,006	205,344	217,301
Midlothian	155,031	166,033	175,095	177,579	204,601	197,673
Moray	160,278	176,451	175,914	182,516	200,191	209,253
North Ayrshire	245,428	292,361	276,630	299,292	328,866	345,722
North Lanarkshire	557,281	630,833	602,645	663,388	761,846	799,247
Orkney Islands	65,051	67,734	71,273	71,745	84,104	84,045
Perth & Kinross	244,070	263,304	266,053	282,346	319,876	335,180
Renfrewshire	309,942	349,563	350,133	367,402	395,521	425,854
Scottish Borders	203,900	223,580	231,959	242,714	264,682	280,663
Shetland Islands	93,245	88,631	108,373	104,704	94,377	115,890
South Ayrshire	208,693	222,812	225,256	228,093	253,675	265,186
South Lanarkshire	533,816	592,314	601,136	627,326	701,426	747,886
Stirling	169,503	180,755	184,249	185,112	206,441	208,856
West Dunbartonshire	194,726	203,470	207,441	212,722	238,714	254,405
West Lothian	284,950	303,886	319,489	334,774	365,348	386,632

1. Net expenditure financed from grants, non domestic rates, council taxes and balances.

2. Expenditure by Police, Fire and Valuation Boards is apportioned to councils by the amount that the Boards requisition from them.

3. From 2006-07 onwards, expenditure by Regional Transport Partnerships is apportioned to councils on a population basis.

4. Figures include Trading Services and non-HRA Housing.

ANNEX I - Detailed Analysis of Capital Expenditure, 2009-10

£ thousands

	Acquisition of land, leases, existing buildings or works	New construction, conversions, enhancement to existing buildings	Vehicles, Machinery, Equipment	Intangible Assets	Total Gross Capital Expenditure	Revenue Expenditure funded from Capital Resources	Total Expenditure to be met from Capital Resources
Education	309,577	910,380	24,919	1,063	1,245,939	2,706	1,248,645
Pre-primary education	534	4,388	48	-	4,970	-	4,970
Primary education	25,262	334,901	7,406	526	368,095	2,706	370,801
Secondary education	283,611	546,855	16,999	535	848,000	-	848,000
Special education	-	16,100	302	-	16,402	-	16,402
Community learning	170	8,136	164	2	8,472	-	8,472
Cultural and related services	6,417	201,082	8,214	169	215,882	463	216,345
Tourism	6	1,242	11	-	1,259	30	1,289
Recreation and Sport	6,264	135,407	5,264	-	146,935	326	147,261
Libraries	-	7,790	1,578	1	9,369	-	9,369
Museums and art galleries	146	32,219	836	9	33,210	-	33,210
Other culture and heritage	1	24,424	525	159	25,109	107	25,216
Social work	2,726	50,554	5,671	99	59,050	7,329	66,379
Children	590	9,301	90	4	9,985	-	9,985
Older people	495	23,109	2,613	-	26,217	7,329	33,546
Adults with mental health needs	-	326	20	-	346	-	346
Adults with learning disabilities	162	4,871	179	-	5,212	-	5,212
Other Adults Services	1,479	12,947	2,769	95	17,290	-	17,290
Police and fire	422	27,755	32,227	2,099	62,503	21,276	83,779
Police	187	16,921	18,963	1,673	37,744	21,276	59,020
Fire	235	10,834	13,264	426	24,759	-	24,759
Roads and transport	24,833	411,863	22,036	3,350	462,082	9,713	471,795
Roads	15,653	203,601	6,663	692	226,609	6,907	233,516
Network and traffic management	2,461	29,708	3,758	1,755	37,682	2,166	39,848
Bridges	2,961	31,005	77	-	34,043	-	34,043
Parking Services	238	2,168	392	-	2,798	133	2,931
Public Transport - Rail	3,382	3,936	-	334	7,652	-	7,652
Other Public Transport	138	141,445	11,146	569	153,298	507	153,805
Environmental services	5,638	99,035	16,593	40	121,306	463	121,769
Crematoria and burial grounds	1,168	6,606	131	-	7,905	-	7,905
Coast protection	-	2,157	-	-	2,157	-	2,157
Flood prevention	2,165	59,955	20	-	62,140	-	62,140
Environmental Health	-	6,383	897	-	7,280	430	7,710
Waste collection and disposal	2,305	23,934	15,545	40	41,824	33	41,857
Planning and economic development	88,017	70,644	3,192	4	161,857	9,756	171,613
Planning	136	10,822	1,856	-	12,814	-	12,814
Environmental Initiatives	615	16,384	783	1	17,783	1,772	19,555
Economic development	87,266	43,438	553	3	131,260	7,984	139,244
Trading Services	10,266	10,044	1,625	-	21,935	-	21,935
Fishery Harbours, Markets, Commercial Ports, Piers & Harbours	10,266	8,169	1,227	-	19,662	-	19,662
Shipping, Airports, Transport Piers & Ferry Terminals	-	1,875	398	-	2,273	-	2,273
Toll Bridges	-	-	-	-	-	-	-
Other Services	6,179	134,760	60,067	3,442	204,448	7,802	212,250
Non-HRA Housing	1,714	4,607	144	535	7,000	175,808	182,808
Total General Fund Services	455,789	1,920,724	174,688	10,801	2,562,002	235,316	2,797,318
Housing Revenue Account	21,414	465,182	8,325	396	495,317	-	495,317
All services	477,203	2,385,906	183,013	11,197	3,057,319	235,316	3,292,635

ANNEX J - Capital Expenditure By Local Authority And Main Service, 2009-10

£ thousands

	Education	Cultural and related services	Social work	Police & Fire	Roads and transport	Environmental services	Planning and economic development	Trading Services	Non-HRA Housing	Other Services	All General Fund Services	Housing Revenue Account
Scotland	1,248,645	216,345	66,379	83,779	471,795	121,769	171,613	21,935	182,808	212,250	2,797,318	495,317
Aberdeen City	104,875	4,898	196	900	12,538	7,476	44	-	-	23,748	154,675	48,547
Aberdeenshire	10,665	1,973	2,876	1,011	21,180	3,219	1,216	210	-	13,475	55,825	19,224
Angus	15,083	2,090	411	427	8,659	1,502	1,840	402	21	2,933	33,368	9,621
Argyll & Bute	11,836	1,115	1,062	424	11,425	1,396	141	626	-	997	29,022	-
Clackmannanshire	24,520	484	805	225	2,156	772	2,609	-	-	1,897	33,468	4,824
Dumfries & Galloway	48,835	1,090	435	-	10,022	1,225	1,804	-	-	46,273	109,684	-
Dundee City	40,438	5,220	1,598	794	7,941	4,630	5,085	-	2,171	10,876	78,753	20,805
East Ayrshire	3,733	5,955	1,582	463	4,765	948	3,344	-	-	3,673	24,463	12,556
East Dunbartonshire	136,598	1,073	1,873	333	25,438	144	1,061	-	839	4,733	172,092	4,432
East Lothian	8,657	9,826	515	352	6,494	3,860	186	-	1,433	572	31,895	21,618
East Renfrewshire	3,125	1,445	191	239	2,146	15	4,519	-	-	1,140	12,820	3,903
Edinburgh, City of	136,525	26,660	5,982	2,370	145,013	15,069	75,584	-	48,134	5,487	460,824	33,864
Eilean Siar	3,662	1,310	714	124	4,151	1,510	2,211	-	3,159	1,137	17,978	-
Falkirk	50,586	1,021	1,576	641	6,501	2,166	3,825	-	1,090	4,952	72,358	14,099
Fife	17,748	10,784	3,285	-	12,372	11,108	4,069	21	-	15,412	74,799	52,238
Glasgow City	37,140	53,279	7,123	4,104	27,160	22,568	26,445	-	108,609	9,929	296,357	-
Highland	25,610	5,138	5,780	1,116	18,325	4,690	3,420	5,932	314	281	70,606	10,738
Inverclyde	26,752	2,547	2,220	383	1,152	211	359	-	1,178	3,718	38,520	-
Midlothian	13,591	129	238	345	417	898	613	-	514	3,248	19,993	22,670
Moray	3,122	417	145	-	6,496	15,187	731	-	1,364	4,475	31,937	4,258
North Ayrshire	4,826	1,440	2,108	544	6,203	641	1,327	-	-	5,042	22,131	20,286
North Lanarkshire	21,072	35,488	3,645	1,296	10,651	5,387	13,810	-	-	9,551	100,900	53,844
Orkney Islands	952	87	627	-	1,557	4	47	2,061	366	3,366	9,067	1,401
Perth & Kinross	96,280	1,054	471	527	8,885	5,663	919	-	3,060	2,103	118,962	18,594
Renfrewshire	16,458	5,719	1,465	755	4,458	794	1,322	-	1,752	7,139	39,862	12,623
Scottish Borders	42,837	1,396	551	516	19,061	4,798	2,273	-	197	2,302	73,931	-
Shetland Islands	7,987	2,401	2,582	93	4,060	602	301	12,683	3	1,203	31,915	2,168
South Ayrshire	10,530	1,198	106	420	3,124	87	-	-	-	3,845	19,310	7,904
South Lanarkshire	131,432	11,377	6,257	1,129	17,774	1,154	9,224	-	4,850	2,738	185,935	39,612
Stirling	8,575	763	178	653	10,073	2,040	395	-	2,957	622	26,256	8,997
West Dunbartonshire	98,375	244	1,741	547	3,086	496	2,117	-	780	978	108,364	16,099
West Lothian	86,220	18,724	8,041	669	7,357	1,509	772	-	17	14,405	137,714	30,392
Central Scotland Joint Fire	-	-	-	986	-	-	-	-	-	-	986	-
Dumfries & Galloway Fire	-	-	-	735	-	-	-	-	-	-	735	-
Fife Fire and Rescue Service	-	-	-	3,662	-	-	-	-	-	-	3,662	-
Grampian Fire	-	-	-	2,385	-	-	-	-	-	-	2,385	-
Highlands & Islands Fire	-	-	-	2,771	-	-	-	-	-	-	2,771	-
Lothian & Borders Fire & Rescue	-	-	-	2,192	-	-	-	-	-	-	2,192	-
Strathclyde Fire	-	-	-	9,909	-	-	-	-	-	-	9,909	-
Tayside Fire & Rescue	-	-	-	2,119	-	-	-	-	-	-	2,119	-
Central Scotland Police	-	-	-	2,492	-	-	-	-	-	-	2,492	-
Dumfries & Galloway Police	-	-	-	828	-	-	-	-	-	-	828	-
Fife Constabulary	-	-	-	2,150	-	-	-	-	-	-	2,150	-
Grampian Police	-	-	-	2,526	-	-	-	-	-	-	2,526	-
Lothian & Borders Police	-	-	-	10,829	-	-	-	-	-	-	10,829	-
Northern Police	-	-	-	3,796	-	-	-	-	-	-	3,796	-
Strathclyde Police	-	-	-	12,896	-	-	-	-	-	-	12,896	-
Tayside Police	-	-	-	2,103	-	-	-	-	-	-	2,103	-
Forth Estuary Transport	-	-	-	-	8,835	-	-	-	-	-	8,835	-
Tay Road Bridge	-	-	-	-	1,921	-	-	-	-	-	1,921	-
HITRANS	-	-	-	-	-	-	-	-	-	-	-	-
NESTRANS	-	-	-	-	3,278	-	-	-	-	-	3,278	-
SESTRAN	-	-	-	-	-	-	-	-	-	-	-	-
SWESTRANS	-	-	-	-	465	-	-	-	-	-	465	-
SPT	-	-	-	-	26,656	-	-	-	-	-	26,656	-
TACTRAN	-	-	-	-	-	-	-	-	-	-	-	-
ZetTrans	-	-	-	-	-	-	-	-	-	-	-	-

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