

# Scottish Local Government Financial Statistics 2010-11

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 overview 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 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 (council tax and non-domestic rates).

**Table 1.1 Local Authority Population and Area, 2010-11**

	Population <sup>1</sup>	Area <sup>2</sup> (sq km)
<b>Scotland</b>	<b>5,222,100</b>	<b>77,925</b>
Aberdeen City	217,120	186
Aberdeenshire	245,780	6,313
Angus	110,570	2,182
Argyll & Bute	89,200	6,909
Clackmannanshire	50,630	159
Dumfries & Galloway	148,190	6,426
Dundee City	144,290	60
East Ayrshire	120,240	1,262
East Dunbartonshire	104,580	175
East Lothian	97,500	679
East Renfrewshire	89,540	174
Edinburgh, City of	486,120	264
Eilean Siar	26,190	3,071
Falkirk	153,280	297
Fife	365,020	1,325
Glasgow City	592,820	175
Highland	221,630	25,659
Inverclyde	79,770	160
Midlothian	81,140	354
Moray	87,720	2,238
North Ayrshire	135,180	885
North Lanarkshire	326,360	470
Orkney Islands	20,110	990
Perth & Kinross	147,780	5,286
Renfrewshire	170,250	261
Scottish Borders	112,870	4,732
Shetland Islands	22,400	1,466
South Ayrshire	111,440	1,222
South Lanarkshire	311,880	1,772
Stirling	89,850	2,187
West Dunbartonshire	90,570	159
West Lothian	172,080	427

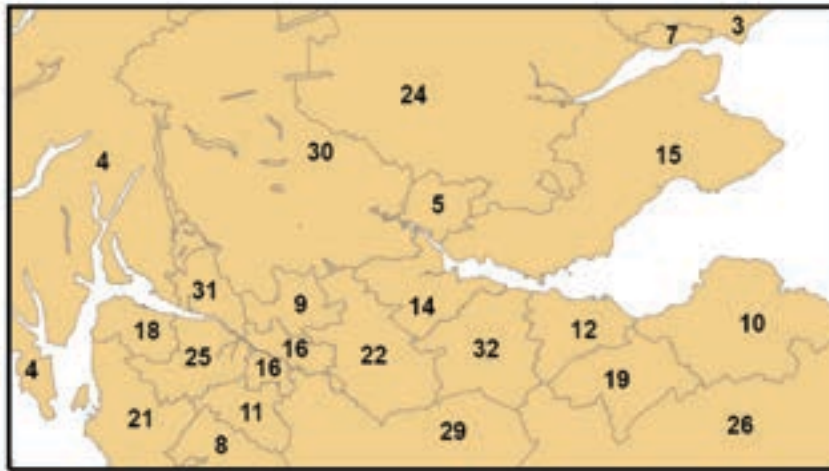
1. Source: NRS 2010 mid-year population estimates, Table 2

2. Source: NRS 2010 mid-year population estimates, Table 9

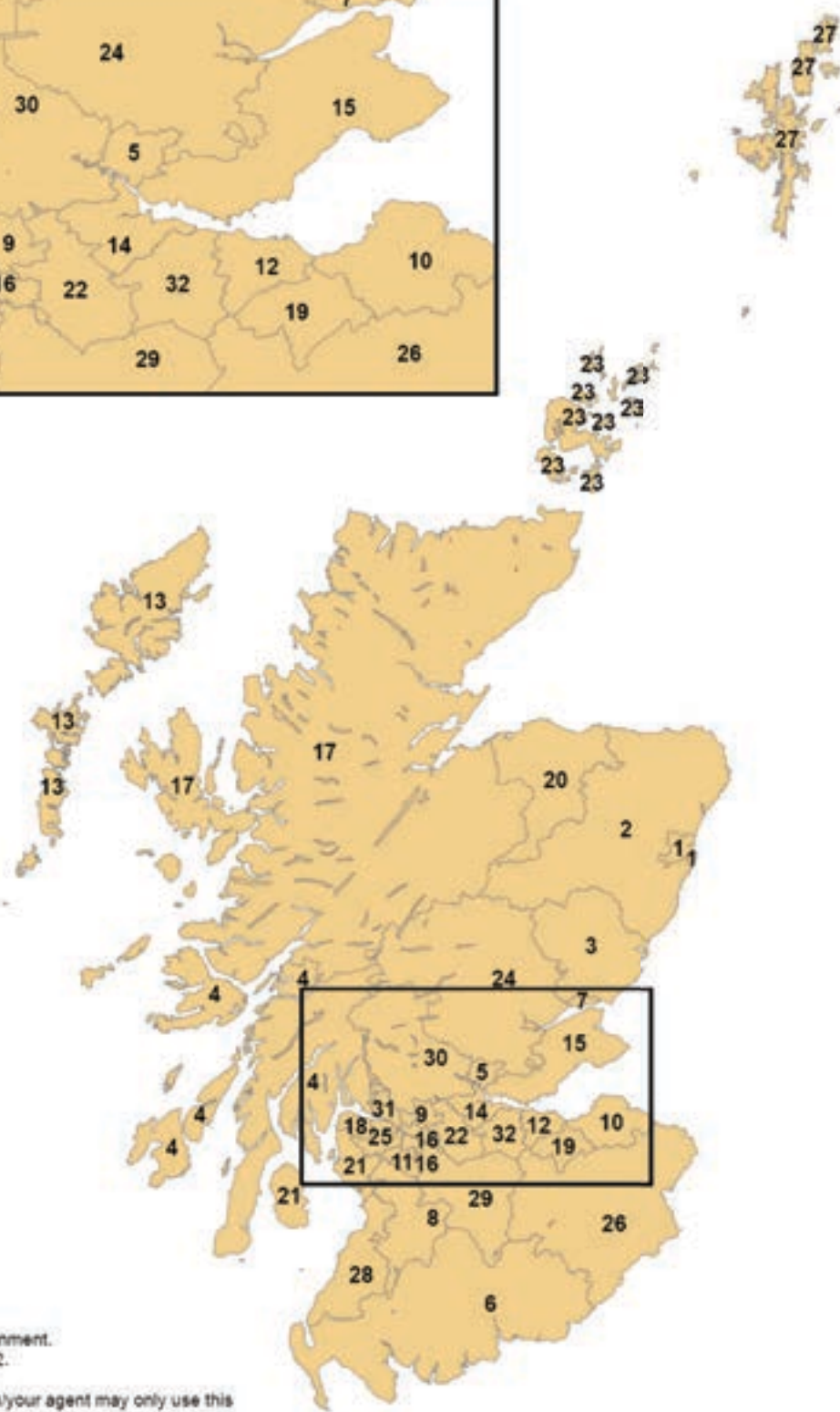
<http://www.gro-scotland.gov.uk/statistics/theme/population/estimates/mid-year/2010/tables.html>

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 the relevant event took place (for example, when income was earned or an expense was incurred). 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 (HRA)** for income and expenditure in relation to a local authority's own direct provision of housing. 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 Code of Practice on Local Authority Accounting in the UK (the Code), 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 1<sup>st</sup> April 2009. Local Financial Returns 2009-10 and Final Capital Return 2009-10 were revised to collect data based on the new arrangements and this has continued for 2010-11.

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, **for 2009-10 (and later years) 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. To allow comparisons to be made between the old and new accounting arrangements, revenue expenditure tables prepared on the old basis [LGF Stats 2009-10 (PPP/PFI Adjusted)] were published alongside Scottish [Local Government Financial Statistics 2009-10](#) (which included tables on the new basis).

Capital expenditure is also 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.

This change should therefore be taken into account when comparing **2009-10 capital expenditure** for services in which councils have PPP or PFI with those of previous years. Comparison between data on the old and new bases is provided in [Capital Expenditure Report 2010-11](#).

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 2010-11 was £18.1 billion.**
- **Total Capital income in 2010-11 was £0.793 billion.**
- **Council Tax income was £1.92 billion.**
- **There were 2,389,029 Council Tax chargeable dwellings in September 2011.**
- **The Scotland average Council Tax band D level was £1,149 in 2010-11.**
- **Distributable Non-domestic rate income in 2010-11 was £2.07 billion.**
- **There were 215,969 properties on the Valuation Roll at 1 April 2011 with a total rateable value of £6.68 billion.**
- **Total capital grants in 2010-11 were £651 million.**
- **Total capital receipts in 2010-11 were £142 million.**
- **General Revenue Funding (GRF) income in 2010-11 was £8.15 billion.**
- **Total Revenue Funding (TRF) in 2010-11 was £11.1 billion.**

The main sources of Local Government income are<sup>1</sup>:

- 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

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<sup>1</sup> A breakdown of Revenue income by Local Authority and by Main Service for 2010-11 can be found in Annex B. A detailed breakdown of Capital Income by Local Authority for 2010-11 can be found in Annex C.

**Table 2.1 Summary of Local Government Income by Source, 2006-07 to 2010-11**

	£ Million				
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue Income</b>					
Revenue Grants <sup>1</sup>	9,284	9,834	10,379	10,849	11,082
Council Tax <sup>2</sup>	1,812	1,890	1,909	1,910	1,923
Non Domestic rates	1,884	1,860	1,963	2,165	2,068
Sales, Rents, Fees & Charges	2,047	2,132	2,262	2,287	2,179
Other income <sup>3,4</sup>	966	866	770	676	800
<b>Total revenue income</b>	<b>15,992</b>	<b>16,582</b>	<b>17,283</b>	<b>17,886</b>	<b>18,052</b>
<b>Capital Income</b>					
Capital Receipts	451	514	230	229	142
Government Grants	520	707	595	760	548
Other Grants and Contributions	93	142	155	115	104
Other Income	2	-	-	-	-
<b>Total capital income</b>	<b>1,066</b>	<b>1,362</b>	<b>979</b>	<b>1,105</b>	<b>793</b>

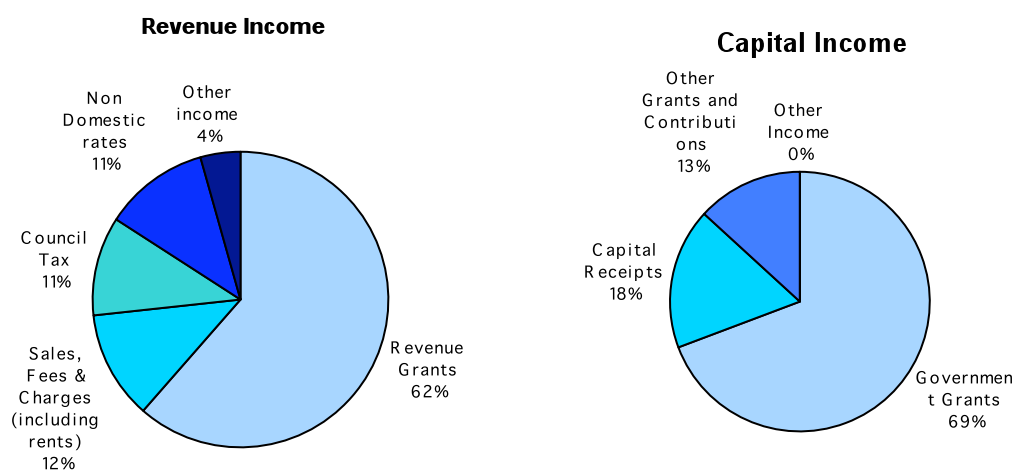
1. Includes Council Tax Benefit (CTB)

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, 2010-11**



## 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				
	2006-07	2007-08	2008-09	2009-10	2010-11
General Revenue Funding <sup>1</sup>	5,777,202	6,169,645	7,425,886	7,756,689	8,149,407
Ring-fenced Revenue Grants <sup>2</sup>	888,171	869,939	726,350	761,338	431,419
Council Tax Benefit Subsidy	359,159	354,030	351,165	368,381	375,142
Other Grants and Subsidies <sup>3</sup>	2,259,326	2,440,774	1,875,863	1,962,249	2,125,952
<b>Total Revenue Grants</b>	<b>9,283,858</b>	<b>9,834,388</b>	<b>10,379,264</b>	<b>10,848,657</b>	<b>11,081,920</b>

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 examples<sup>2</sup> 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.

<sup>2</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 Dwellings by Council Tax Band & Local Authority ( as at 5 September 2011)**

Valuation band ranges	Band A Under 27,000	Band B 27,001 to 35,000	Band C 35,001 to 45,000	Band D 45,001 to 58,000	Band E 58,001 to 80,000	Band F 80,001 to 106,000	Band G 106,001 to 212,000	Band H Over 212,000	Total
Ratio to band D	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9	
<b>Scotland</b>	<b>514,378</b>	<b>568,120</b>	<b>382,164</b>	<b>309,249</b>	<b>314,830</b>	<b>175,542</b>	<b>112,688</b>	<b>12,058</b>	<b>2,389,029</b>
Aberdeen City	19,458	25,903	16,800	11,951	13,091	7,771	6,948	792	102,714
Aberdeenshire	19,625	15,296	13,517	16,253	19,695	14,262	8,705	531	107,884
Angus	14,440	12,245	6,715	7,881	6,997	2,851	1,485	148	52,762
Argyll & Bute	7,285	9,386	8,725	5,735	6,978	3,927	2,655	212	44,903
Clackmannanshire	6,080	7,022	1,915	2,392	3,088	1,762	798	41	23,098
Dumfries & Galloway	10,686	22,020	11,382	9,428	9,970	4,747	2,272	156	70,661
Dundee City	25,551	15,234	7,851	8,019	6,156	2,212	988	32	66,043
East Ayrshire	25,624	9,181	4,743	6,207	5,851	2,781	868	41	55,296
East Dunbartonshire	1,115	3,547	7,934	7,094	10,705	6,599	5,879	570	43,443
East Lothian	1,119	8,890	14,161	5,454	5,635	4,415	3,517	598	43,789
East Renfrewshire	1,175	5,003	3,867	6,155	7,885	5,839	5,779	682	36,385
Edinburgh, City of	20,285	43,026	39,599	33,191	35,063	22,095	19,515	3,566	216,340
Eilean Siar	4,500	3,604	2,689	1,637	1,090	160	33	4	13,717
Falkirk	21,508	18,756	6,341	8,134	8,085	4,813	2,186	60	69,883
Fife	38,992	46,616	20,757	18,533	21,363	11,978	5,810	380	164,429
Glasgow City	60,114	73,839	61,435	36,815	25,635	11,377	5,768	602	275,585
Highland	18,588	22,035	21,659	17,075	16,883	8,161	3,906	315	108,622
Inverclyde	18,686	5,419	3,214	3,136	3,337	1,780	1,362	205	37,139
Midlothian	943	11,854	10,006	4,244	4,083	2,461	1,655	157	35,403
Moray	11,322	9,986	5,979	5,587	5,093	1,821	559	50	40,397
North Ayrshire	21,178	17,852	6,417	6,374	8,542	3,446	1,146	52	65,007
North Lanarkshire	52,502	36,193	18,208	14,947	14,788	7,053	2,480	120	146,291
Orkney Islands	2,294	2,639	2,074	1,587	1,112	230	18	3	9,957
Perth & Kinross	8,478	14,213	11,059	9,858	10,911	6,816	5,336	631	67,302
Renfrewshire	12,298	24,958	13,194	10,734	9,920	5,548	3,199	199	80,050
Scottish Borders	15,710	12,218	6,436	5,493	6,003	4,352	3,902	424	54,538
Shetland Islands	2,858	1,750	2,573	1,679	1,206	225	55	-	10,346
South Ayrshire	7,038	12,195	8,431	8,013	9,297	4,542	2,874	267	52,657
South Lanarkshire	34,910	28,654	24,039	18,663	17,676	10,156	5,427	400	139,925
Stirling	5,386	8,127	3,940	4,093	5,823	4,837	4,619	622	37,447
West Dunbartonshire	7,606	16,535	7,269	5,546	4,084	1,529	579	45	43,193
West Lothian	17,024	23,924	9,235	7,341	8,785	4,996	2,365	153	73,823

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. Council tax levels remain constant at 2007-08 levels as a consequence of the council tax freeze agreed between the Scottish Government and local government.

**Table 2.4 – Scotland Council Tax Levels**

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Scotland Average Band D Council Tax (£) <sup>1</sup>	1,129	1,149	1,149	1,149	1,149	1,149
Band D % increase (cash terms)	3.2%	1.8%	0.0%	0.0%	0.0%	0.0%
Band D % increase (real terms <sup>2</sup> )	-0.2%	-1.0%	-2.7%	-1.6%	-3.0%	-2.4%
Average Council Tax Bill per Dwelling (£) <sup>3</sup>	958	980	983	987	985	984

1. Since 2008-09, Council Tax rates have been frozen 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, new construction and removal of demolished housing from the roll.

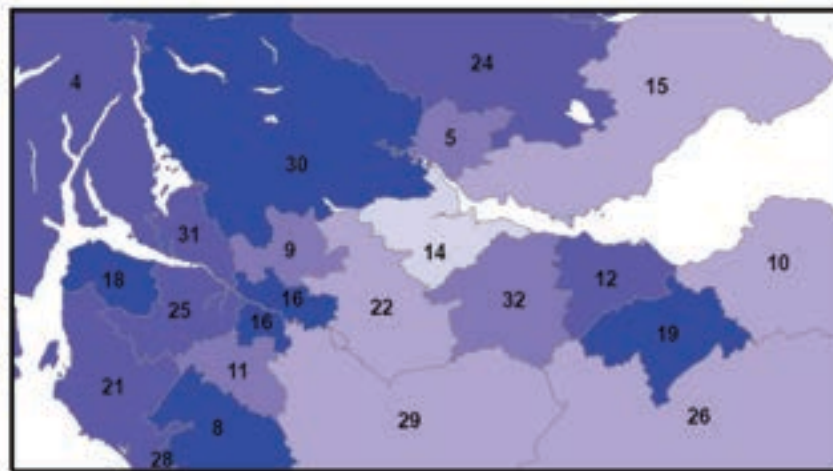
Each individual bill is calculated by applying the multiplier for each band (see table 2.3) to the band D level (and then any discounts, exemptions or reductions are applied). Therefore, bills vary according to council tax band, but also by Local Authority as shown in Map 2.1. The changes in Band D council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

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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
<b>Scotland</b>	<b>1,129</b>	<b>1,149</b>	<b>1,149</b>	<b>1,149</b>	<b>1,149</b>	<b>1,149</b>
Aberdeen City	1,196	1,230	1,230	1,230	1,230	1,230
Aberdeenshire	1,113	1,141	1,141	1,141	1,141	1,141
Angus	1,072	1,072	1,072	1,072	1,072	1,072
Argyll & Bute	1,156	1,178	1,178	1,178	1,178	1,178
Clackmannanshire	1,127	1,148	1,148	1,148	1,148	1,148
Dumfries & Galloway	1,018	1,049	1,049	1,049	1,049	1,049
Dundee City	1,211	1,211	1,211	1,211	1,211	1,211
East Ayrshire	1,171	1,189	1,189	1,189	1,189	1,189
East Dunbartonshire	1,121	1,142	1,142	1,142	1,142	1,142
East Lothian	1,096	1,118	1,118	1,118	1,118	1,118
East Renfrewshire	1,105	1,126	1,126	1,126	1,126	1,126
Edinburgh, City of	1,152	1,169	1,169	1,169	1,169	1,169
Eilean Siar	999	1,024	1,024	1,024	1,024	1,024
Falkirk	1,045	1,070	1,070	1,070	1,070	1,070
Fife	1,091	1,118	1,118	1,118	1,118	1,118
Glasgow City	1,213	1,213	1,213	1,213	1,213	1,213
Highland	1,135	1,163	1,163	1,163	1,163	1,163
Inverclyde	1,206	1,198	1,198	1,198	1,198	1,198
Midlothian	1,210	1,210	1,210	1,210	1,210	1,210
Moray	1,096	1,135	1,135	1,135	1,135	1,135
North Ayrshire	1,125	1,152	1,152	1,152	1,152	1,152
North Lanarkshire	1,077	1,098	1,098	1,098	1,098	1,098
Orkney Islands	1,007	1,037	1,037	1,037	1,037	1,037
Perth & Kinross	1,136	1,158	1,158	1,158	1,158	1,158
Renfrewshire	1,143	1,165	1,165	1,165	1,165	1,165
Scottish Borders	1,064	1,084	1,084	1,084	1,084	1,084
Shetland Islands	1,017	1,053	1,053	1,053	1,053	1,053
South Ayrshire	1,111	1,154	1,154	1,154	1,154	1,154
South Lanarkshire	1,076	1,101	1,101	1,101	1,101	1,101
Stirling	1,201	1,223	1,209	1,209	1,209	1,209
West Dunbartonshire	1,138	1,163	1,163	1,163	1,163	1,163
West Lothian	1,101	1,128	1,128	1,128	1,128	1,128

Map 2.1

## Band D Council Tax bill amount per local authority, 2010-11

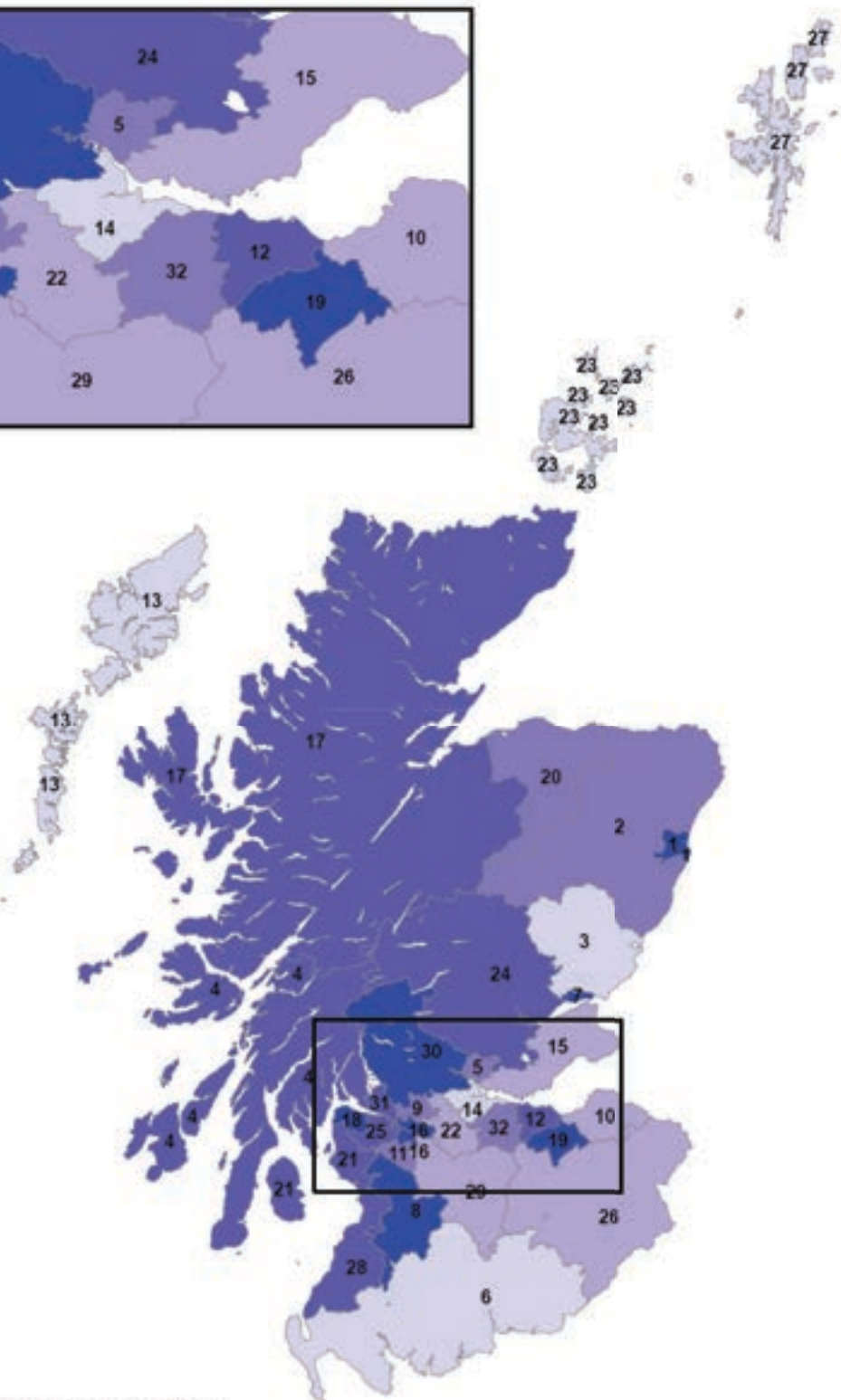


### Legend

Lightest purple	£1,024.00 - £1,071.00
Light purple	£1,071.01 - £1,118.00
Medium purple	£1,118.01 - £1,147.00
Dark purple	£1,147.01 - £1,177.00
Darkest purple	£1,177.01 - £1,231.00

### 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 either the status of the dwelling or 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 these 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 2007 to 2011 is given below in Table 2.6.

**Table 2.6 – Chargeable dwellings, Discounts and Exemptions**

	2007	2008	2009	2010	2011
<b>Total dwellings</b>	<b>2,442,284</b>	<b>2,462,571</b>	<b>2,477,397</b>	<b>2,488,928</b>	<b>2,500,769</b>
Dwellings exempt	106,394	112,838	112,168	111,454	111,740
<b>Chargeable dwellings</b>	<b>2,335,890</b>	<b>2,349,733</b>	<b>2,365,229</b>	<b>2,377,474</b>	<b>2,389,029</b>
<i>Chargeable dwellings subject to:</i>					
25% discount	929,326	929,246	936,957	941,915	945,515
Second Homes <sup>2</sup>	35,057	35,036	37,060	38,002	39,250
Long Term Empty <sup>2</sup>	20,328	22,784	22,169	24,598	25,356
Occupied entirely by disregarded adults	3,394	1,986	2,668	1,887	1,910
Dwellings not subject to discount	1,347,785	1,360,681	1,366,375	1,371,072	1,376,998

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 years<sup>3</sup>. 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 2010-11 (relating to that billing year) are reported in table 2.7 below.

**Table 2.7 – Council Tax Income by Local Authority, 2010-11**

£ thousands

	Council Tax Income (excl CTB) <sup>1</sup>	Council Tax Benefit Subsidy (CTB)	Council Tax Income (incl CTB) <sup>1</sup>
<b>Scotland</b>	<b>1,923,186</b>	<b>375,142</b>	<b>2,298,328</b>
Aberdeen City	96,376	11,151	107,527
Aberdeenshire	109,881	8,600	118,481
Angus	39,582	6,050	45,632
Argyll & Bute	40,301	6,010	46,311
Clackmannanshire	17,800	3,718	21,518
Dumfries & Galloway	53,325	9,219	62,544
Dundee City	45,643	13,396	59,039
East Ayrshire	37,819	10,220	48,039
East Dunbartonshire	47,799	4,988	52,787
East Lothian	40,425	5,620	46,045
East Renfrewshire	40,418	4,115	44,533
Edinburgh, City of	197,715	29,824	227,539
Eilean Siar	8,304	1,819	10,123
Falkirk	50,744	8,899	59,643
Fife	129,696	22,072	151,768
Glasgow City	179,924	73,858	253,782
Highland	94,937	13,661	108,598
Inverclyde	25,343	7,291	32,634
Midlothian	31,884	5,389	37,273
Moray	33,659	4,131	37,790
North Ayrshire	45,646	12,104	57,750
North Lanarkshire	96,938	26,670	123,608
Orkney Islands	6,944	915	7,859
Perth & Kinross	64,177	7,079	71,256
Renfrewshire	61,911	13,898	75,809
Scottish Borders	44,179	5,955	50,134
Shetland Islands	7,841	788	8,629
South Ayrshire	44,300	9,033	53,333
South Lanarkshire	104,892	23,049	127,941
Stirling	38,847	4,926	43,773
West Dunbartonshire	29,030	10,125	39,155
West Lothian	56,906	10,569	67,475

1. Includes Community Charge

<sup>3</sup> For more information on late collections of Council Tax please see the Council Tax Collection Statistics 2010-11 publication, <http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/PubScottishCounTaxStats>

## 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 2011)**

<b>CATEGORY</b>	<b>Number of properties 1st April 2011</b>	<b>Rateable value (£000s) 1st April 2011</b>
Advertising	1,987	8,317
Care Facilities	3,144	102,665
Communications	377	16,377
Cultural	1,376	42,005
Education and Training	3,924	502,023
Garages and Petrol Stations	4,514	69,358
Health and Medical	3,122	198,593
Hotels	4,655	181,967
Industrial Subjects	45,534	1,116,737
Leisure, Entertainment, Caravans etc.	19,197	229,992
Offices	37,307	1,135,617
Other	12,969	89,471
Petrochemical	142	113,187
Public Houses	3,973	115,752
Public Service Subjects	10,083	312,979
Quarries, Mines, etc.	697	26,722
Religious	6,305	53,760
Shops	52,732	1,605,904
Sporting Subjects	3,328	19,166
Statutory Undertaking	603	737,170
<b>TOTAL ALL NON-DOMESTIC PROPERTIES</b>	<b>215,969</b>	<b>6,677,761</b>

**Table 2.9 – Non-Domestic Rates Subjects by Local Authority (as at 1 April 2011)<sup>1</sup>**

Local Authority	Rateable Value Band			Total Non-Domestic Properties
	<= £18,000	£18,001 to £34,999	>= £35,000	
<b>Scotland</b>	<b>166,830</b>	<b>19,964</b>	<b>29,175</b>	<b>215,969</b>
Aberdeen City	4,972	1,165	2,278	8,415
Aberdeenshire	9,565	747	947	11,259
Angus	4,068	363	396	4,827
Argyll & Bute	6,947	336	356	7,639
Clackmannanshire	1,263	135	150	1,548
Dumfries & Galloway	7,903	503	561	8,967
Dundee City	4,092	617	992	5,701
East Ayrshire	3,132	324	406	3,862
East Dunbartonshire	1,656	302	311	2,269
East Lothian	2,688	257	326	3,271
East Renfrewshire	1,215	213	231	1,659
Edinburgh, City of	12,660	2,425	3,957	19,042
Eilean Siar	1,954	99	113	2,166
Falkirk	3,539	486	692	4,717
Fife	9,972	1,229	1,624	12,825
Glasgow City	17,196	2,916	4,866	24,978
Highland	14,486	965	1,374	16,825
Inverclyde	1,737	223	315	2,275
Midlothian	2,139	251	363	2,753
Moray	3,914	250	362	4,526
North Ayrshire	3,990	395	502	4,887
North Lanarkshire	6,467	1,029	1,561	9,057
Orkney Islands	1,771	114	96	1,981
Perth & Kinross	6,819	580	730	8,129
Renfrewshire	4,597	618	968	6,183
Scottish Borders	6,156	407	415	6,978
Shetland Islands	1,665	102	145	1,912
South Ayrshire	3,727	443	554	4,724
South Lanarkshire	6,857	1,147	1,487	9,491
Stirling	3,887	441	563	4,891
West Dunbartonshire	2,031	280	421	2,732
West Lothian	3,765	602	1,113	5,480

1. Includes properties with zero rateable value.

NDR bills are calculated by multiplying the rateable value of a property by the poundage rate. 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 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, revaluation is designed to be cost neutral, hence a drop in the poundage (from 48.1p to 40.7p) is seen for the same time period.

The cumulative Rateable Value for the Valuation Roll at the end of the 2010-11 financial year and NDR Income for 2010-11 and 2011-12 per Local Authority are given in Table 2.11.

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

	2007-08	2008-09	2009-10	2010-11	2011-12
Non Domestic Rates Income (£m) <sup>1</sup>	1,928	1,924	2,010	2,136	2,239
Total Rateable Value (£m)	5,239	5,296	5,299	6,612	6,678
Poundage Rate (pence)	44.1	45.8	48.1	40.7	42.6

1. Notified estimate of income for 2010-11; mid-year estimate of income for 2011-12

**Table 2.11 – Non-Domestic Rates Properties, Rateable Values and Income By Local Authority<sup>1,2</sup>**

Authority	Non-Domestic Properties April 2011	Non-Domestic Rateable Values <sup>3</sup> April 2011 (£000s)	Non-Domestic Rate income	
			2010-11 <sup>4</sup> (£000s)	2011-12 <sup>5</sup> (£000s)
<b>Scotland</b>	<b>215,969</b>	<b>6,677,761</b>	<b>2,136,388</b>	<b>2,239,162</b>
Aberdeen City	8,415	448,688	155,672	162,842
Aberdeenshire	11,259	203,901	66,764	72,597
Angus	4,827	76,600	22,711	23,692
Argyll & Bute	7,639	85,693	25,620	26,200
Clackmannanshire	1,548	39,343	10,269	10,917
Dumfries & Galloway	8,967	120,419	37,959	40,966
Dundee City	5,701	197,470	58,825	49,612
East Ayrshire	3,862	82,562	25,426	26,250
East Dunbartonshire	2,269	64,951	20,137	21,044
East Lothian	3,271	67,839	19,677	21,274
East Renfrewshire	1,659	38,784	11,425	12,804
Edinburgh, City of	19,042	912,194	288,506	307,717
Eilean Siar	2,166	20,931	5,707	5,954
Falkirk	4,717	174,799	60,476	62,799
Fife	12,825	429,447	134,426	134,089
Glasgow City	24,978	983,090	297,399	306,833
Highland	16,825	301,188	93,300	104,973
Inverclyde	2,275	59,965	17,413	19,191
Midlothian	2,753	74,507	22,526	24,520
Moray	4,526	81,733	25,929	28,202
North Ayrshire	4,887	106,018	30,918	33,971
North Lanarkshire	9,057	298,921	94,425	100,399
Orkney Islands	1,981	24,680	7,643	8,117
Perth & Kinross	8,129	146,472	44,342	46,832
Renfrewshire	6,183	250,090	82,866	89,851
Scottish Borders	6,978	87,532	22,012	26,210
Shetland Islands	1,912	43,618	14,201	14,876
South Ayrshire	4,724	110,767	34,235	36,453
South Lanarkshire	9,491	648,058	235,013	251,250
Stirling	4,891	114,693	35,984	27,539
West Dunbartonshire	2,732	172,763	64,774	66,383
West Lothian	5,480	210,048	69,806	74,805

1. The most recent business rates revaluation came into effect on 1st April 2011

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. Notified estimate.

5. Mid-year estimate.

The figures presented in Table 2.11 are shown net of reliefs. Relief<sup>4</sup> 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 2006-07 to 2010-11.

**Table 2.12 – Non-Domestic Rates Reliefs by Relief Type**

		£ thousands				
		2006-07	2007-08	2008-09	2009-10	2010-11 <sup>1</sup>
<b>Mandatory</b>	Unoccupied Property/Partly Unoccupied Property	130,155	119,957	127,385	153,361	145,936
	Charities	93,423	97,361	102,475	110,264	123,417
	Sports Clubs <sup>2</sup>	-	-	-	2,683	4,394
	Disabled persons relief	40,079	40,040	42,914	45,484	51,888
	SBRRS/SBBS <sup>3</sup>	24,321	24,686	72,553	108,420	123,259
	Religious Properties	18,439	18,146	18,986	20,218	24,016
	Rural Rate Relief	927	924	936	960	1,059
	Former Agricultural Premises <sup>4</sup>	12	14	.	.	.
	Renew able Energy Relief Scheme <sup>5</sup>	-	-	-	-	3,560
<b>Discretionary</b>	Charities & other organisations	9,428	10,405	10,943	11,867	13,314
	Sports Clubs	9,309	9,173	9,651	8,921	8,835
	Rural Rate relief	2,964	2,977	2,952	2,958	3,070
	Backdated relief for Sports Clubs & Charities	181	38	101	45	56
	Hardship	3	20	27	19	4
	Former Agricultural Premises <sup>4</sup>	4	5	.	.	.
	Stud Farms	-	-	-	-	-
<b>Gross Amount</b>		<b>329,244</b>	<b>323,746</b>	<b>388,921</b>	<b>465,201</b>	<b>502,810</b>

1. Notified estimate of relief expenditure for 2010-11

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

5. The Renew able Energy Relief Scheme was introduced at 1 April 2010

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

<sup>4</sup> More information on NDR relief can be found via this link:

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

reduction in the amount of NDR collected is compensated for by a corresponding increase in GRF and vice versa.

The calculation of the distributable amount for 2010-11 is given in Annex D. The 2010-11 distributable amount per Local Authority is shown in table 2.13.

**Table 2.13 – Non-Domestic Rates Distributable Amount by Local Authority, 2010-11**

	<b>Non-Domestic Rate Income</b>
<b>Scotland</b>	<b>2,068,200</b>
Aberdeen City	84,193
Aberdeenshire	96,621
Angus	44,141
Argyll & Bute	36,214
Clackmannanshire	20,200
Dumfries & Galloway	59,455
Dundee City	57,010
East Ayrshire	47,987
East Dunbartonshire	41,904
East Lothian	38,455
East Renfrewshire	35,702
Edinburgh, City of	188,733
Eilean Siar	10,484
Falkirk	60,652
Fife	144,812
Glasgow City	233,786
Highland	87,794
Inverclyde	32,325
Midlothian	32,237
Moray	35,122
North Ayrshire	54,389
North Lanarkshire	130,258
Orkney	7,959
Perth & Kinross	57,694
Renfrewshire	67,946
Scottish Borders	44,989
Shetland	8,795
South Ayrshire	44,685
South Lanarkshire	124,084
Stirling	35,354
West Dunbartonshire	36,390
West Lothian	67,830

Source: Finance Circular 9/2010 (Annex C), 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				
	2006-07	2007-08	2008-09	2009-10	2010-11
Education	84,863	93,255	85,691	87,115	95,006
Cultural & Related Services	76,337	81,421	78,621	85,516	81,521
Social Work	232,588	256,018	259,061	246,014	251,167
Police, Fire & Emergency Planning	49,878	55,564	88,557	93,043	55,098
Roads & Transport	133,008	133,005	146,605	165,941	146,068
Environmental Services	98,951	117,585	117,873	123,164	120,400
Planning & Economic Development	144,215	141,791	112,644	120,146	97,897
Non-HRA Housing	123,072	124,893	232,028	189,150	164,339
Central Services	101,932	130,075	141,455	144,819	113,862
Trading Services	66,203	68,765	70,810	66,992	66,852
<b>Total GF Sales, Rents, Fees and Charges</b>	<b>1,111,047</b>	<b>1,202,370</b>	<b>1,333,345</b>	<b>1,321,900</b>	<b>1,192,210</b>
HRA	911,946	909,126	920,146	955,710	979,571
Common Good Fund	7,892	7,342	8,324	9,073	7,168
Road Bridges	16,224	13,618	162	133	89
<b>Total Sales, Rents, Fees and Charges</b>	<b>2,047,109</b>	<b>2,132,456</b>	<b>2,261,977</b>	<b>2,286,816</b>	<b>2,179,038</b>

1. The Housing Revenue Account (HRA) records income and expenditure relating to Local Authority housing stock

## 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**

	2008-09	2009-10	2010-11
<b>Other Grants, reimbursements and contributions</b>	<b>661,273</b>	<b>638,240</b>	<b>758,937</b>
General Fund	637,719	618,847	741,031
Housing Revenue Account	4,086	5,942	2,309
Common Good	1,325	396	353
Road Bridges	18,143	13,055	15,244
<b>Interest and Investment Income</b>	<b>106,994</b>	<b>35,387</b>	<b>30,655</b>
General Fund	92,457	30,366	26,185
Housing Revenue Account	9,726	1,638	1,260
Common Good	4,352	3,296	3,157
Road Bridges	459	87	53
Increases in Revenue Balances	2,046	2,332	9,947
<b>Total</b>	<b>770,313</b>	<b>675,959</b>	<b>799,539</b>



## 2.6 Capital Grants

Capital grants are grants provided to local authorities to fund capital investment. The Scottish Government provides two types of grant funding to local authorities – a General Capital Grant and a number of ring-fenced grants. Scottish Government Agencies, such as Transport Scotland, and Non-Departmental Bodies, such as Sportscotland may also award grant for projects. 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, 2010-11** <sup>1, 2</sup>

	£ thousands						
	Scotland	Unitary Authorities	Police Boards	Fire Boards	Regional Transport Partnerships	Bridge Authorities	Valuation Boards
Scottish Government General Capital Grant	313,660	311,492	1,436	732	-	-	-
Scottish Government Ring Fenced Capital Grants	107,371	72,075	1,979	9,458	23,859	-	-
Grants from Scottish Government Agencies and NDPBs	126,721	113,363	723	-	100	12,535	-
Grants from other Local Authorities/Joint Boards	25,689	7,520	16,868	-	1,236	-	65
European Union Structural Funds	2,063	2,000	-	-	63	-	-
Contributions from private developers or persons	18,433	18,433	-	-	-	-	-
Grants from the National Lottery	8,421	8,421	-	-	-	-	-
Other grants/ contributions	48,946	45,717	714	277	2,145	-	93
<b>Total Grants</b>	<b>651,304</b>	<b>579,021</b>	<b>21,720</b>	<b>10,467</b>	<b>27,403</b>	<b>12,535</b>	<b>158</b>

1. These figures are those reported by local authorities in their 2010-11 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' is the term used to recognise income from the sale or disposal of a fixed asset, such as land or council housing. Under statute capital receipts may only be used to fund capital expenditure or for the repayment of the principal of loans.

Table 2.17 details capital receipts categorised by service from 2006-07 to 2010-11. In order to reflect the corporate nature of assets and to promote good asset management practices local authorities commonly move assets to "Central Services" (which forms part of the "Other Services" categorisation in this table) when they become identified as surplus for disposal. This can be seen from the table where in recent years for General Fund services, the greatest value of capital receipts has generally been reported against "Other Services". From 2009-10, Local authorities have been required to report Capital Receipts against the service with which the asset was last in use. A detailed breakdown of Capital Receipts by Service for 2010-11 can be found in Annex E.

**Table 2.17 – Service Breakdown of Capital Receipts Raised**

	£ thousands				
	2006-07	2007-08	2008-09	2009-10	2010-11
Education	12,348	62,563	30,489	4,089	18,822
Culture & Related Services	3,260	12,697	2,594	2,243	12,013
Social Work	1,964	3,473	715	285	2,026
Police & Fire	4,644	4,112	4,908	3,709	3,834
Roads & Transport	5,407	5,849	1,928	742	913
Environmental Services	565	644	793	1,113	799
Planning & Economic Development	18,661	26,421	9,120	8,996	17,901
Trading Services	-	243	6	133	1,082
Other Services	178,906	168,348	43,557	142,394	18,613
Non-HRA Housing	262	454	211	602	453
<b>Total General Fund Services</b>	<b>226,017</b>	<b>284,804</b>	<b>94,321</b>	<b>164,306</b>	<b>76,456</b>
Housing Revenue Account	225,276	229,109	135,657	65,091	65,515
<b>Total Services</b>	<b>451,293</b>	<b>513,913</b>	<b>229,978</b>	<b>229,397</b>	<b>141,971</b>

### **3 - LOCAL GOVERNMENT REVENUE EXPENDITURE**

#### **KEY SUMMARY FACTS**

- **Total gross revenue expenditure in 2010-11 was £18.5 billion.**
- **Total General Fund net revenue expenditure to be funded from General Revenue Funding (GRF), council tax and non-domestic rates was £13.0 billion.**
- **Total revenue reserves at 31 March 2011 were £1.6 billion.**
- **Housing revenue account gross revenue expenditure was £1.0 billion.**

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 1<sup>st</sup> April 2009. Therefore, from 2009-10 onwards revenue expenditure, statutory repayment of debt and interest and investment income for services in which there are PPP or PFI schemes is not directly 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, 2010-11**

	£ Thousands				
	General Fund Services <sup>1</sup>	Housing Revenue Account	Significant Trading Operations	Road Bridges	Common Good Fund
Employee Costs	7,580,561	151,164	453,258	4,075	218
Operating Costs	6,056,339	449,303	498,898	2,225	10,358
Support Service Costs	694,379	58,296	26,060	117	370
Transfer payments	2,239,666	1,683	.	-	800
Revenue Contributions to Capital	36,658	140,454	-	9,856	214
Adjustment for inter account and inter authority transfers	-654,297	-22,664	-709,787	-	-3,421
Grants to third parties funded by General Capital Grant	63,407	.	.	.	.
Statutory Repayment of Debt	531,490	105,190	22,378	1,440	2,633
Interest payments	615,931	122,444	..	..	..
Contributions to General Fund/ Other	.	1,475	7,816	-554	358
<b>Total Gross Revenue Expenditure</b>	<b>17,164,134</b>	<b>1,007,345</b>	<b>298,623</b>	<b>17,159</b>	<b>11,530</b>

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 Expenditure<sup>5</sup>

**Table 3.2 – General Fund Revenue Expenditure, 2010-11**

£ 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	4,856,964	180,450	4,676,514	39.3%	21,624
Cultural and Related Services	738,957	100,851	638,106	5.4%	12
Social Work	3,609,012	748,260	2,860,752	24.1%	2,354
Police	1,242,866	264,657	978,209	8.2%	397,102
Fire	357,138	43,643	313,495	2.6%	-
Roads and Transport	706,996	204,366	502,630	4.2%	300
Environmental Services	792,494	128,939	663,555	5.6%	162
Planning & Economic Development	512,608	199,401	313,207	2.6%	2,242
Non-HRA Housing	2,361,230	1,967,327	393,903	3.3%	2,962
Central Services	774,715	214,395	560,320	4.7%	.
Trading Services	61,552	69,825	-8,273	-0.1%	123
<b>Total General Fund services</b>	<b>16,014,532</b>	<b>4,122,114</b>	<b>11,892,418</b>	<b>100.0%</b>	<b>426,881</b>
Interest and investment income	615,931	26,185	589,746	.	.
Statutory repayment of debt	531,490	.	531,490	.	.
Contributions to/from HRA	2,181	.	2,181	.	.
Surplus/deficit from Significant Trading Operations	.	.	-11,105	.	.
<b>Total</b>	<b>17,164,134</b>	<b>4,148,299</b>	<b>13,004,730</b>		<b>426,881</b>

**Table 3.3 – Net Revenue Expenditure by Service, 2006-07 to 2010-11**

£ millions

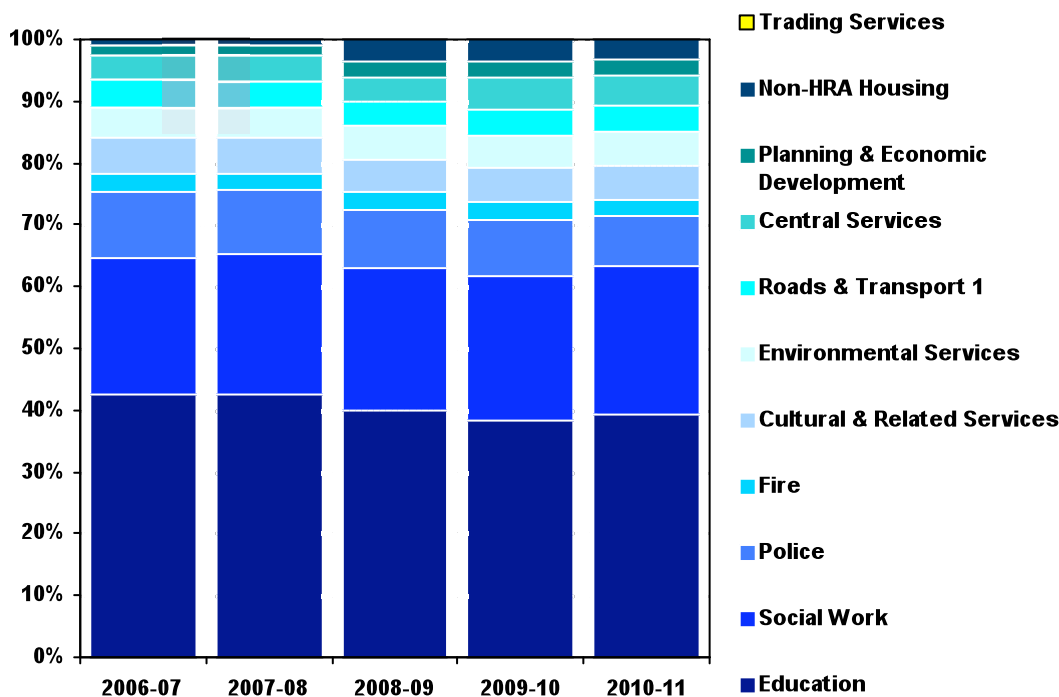
	2006-07	2007-08	2008-09	2009-10 <sup>2</sup>	2010-11
Education	4,252	4,432	4,676	4,633	4,677
Social Work	2,212	2,368	2,684	2,825	2,861
Police	1,067	1,078	1,100	1,125	978
Fire	280	290	320	332	313
Cultural & Related Services	592	593	628	662	638
Environmental Services	502	510	628	657	664
Roads & Transport <sup>1</sup>	447	447	453	486	503
Central Services	392	439	469	632	560
Planning & Economic Development	160	163	289	332	313
Non-HRA Housing	77	91	427	420	394
Trading Services	-11	-12	-5	-9	-8

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.

<sup>5</sup> 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.

**Chart 3.1 – Net Revenue Expenditure By Service (%)**



1. Due to revised accounting arrangements for PPP and PFI, it is not possible to directly 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.

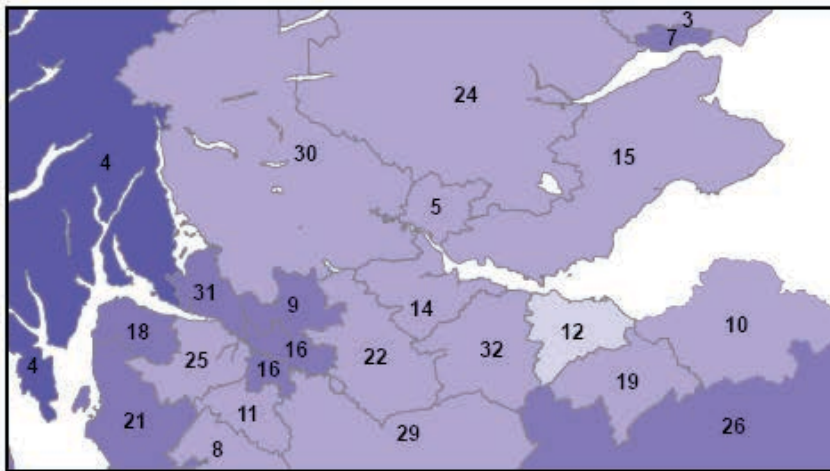
2. Roads & Transport includes Local Authority Transport Undertakings.

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 (and later years), 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.

**Map 3.1**

**Net Revenue Expenditure per capita per Local Authority, 2010-11**

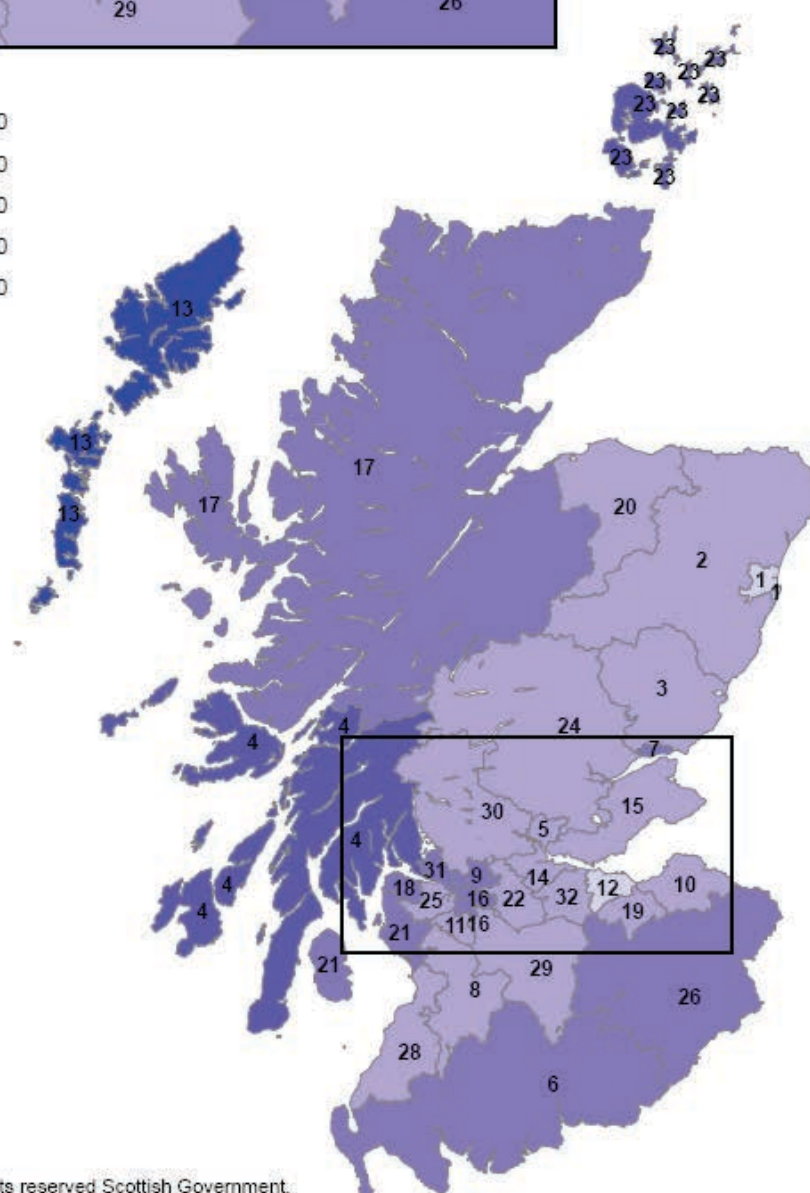


**Legend**

Lightest purple	£2,158.00 - £2,187.00
Light purple	£2,187.01 - £2,478.00
Medium purple	£2,478.01 - £2,863.00
Dark purple	£2,863.01 - £4,262.00
Dark blue	£4,262.01 - £5,609.00

**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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### 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**

	£ thousands					
	Net Revenue Expenditure <sup>1</sup>	General Revenue Funding <sup>2</sup>	Ring-fenced Revenue Grants <sup>3</sup>	Council Taxes	NDR	Balances
2006-07	10,714,001	5,777,202	888,171	1,811,577	1,883,769	353,282
2007-08	11,119,280	6,169,645	869,939	1,889,913	1,859,727	330,056
2008-09	12,421,451	7,425,886	726,350	1,908,972	1,962,800	397,443
2009-10	13,135,372	7,756,689	761,338	1,909,627	2,165,100	542,618
2010-11	13,004,730	8,149,407	431,419	1,923,186	2,068,200	432,518

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 (%)**

	Net Revenue Expenditure <sup>1</sup>	General Revenue Funding <sup>2</sup>	Ring-fenced Revenue Grants <sup>3</sup>	Council Taxes	NDR	Balances
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%	59.8%	5.8%	15.4%	15.8%	3.2%
2010-11	100.0%	62.7%	3.3%	14.8%	15.9%	3.3%

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, 2010-11**

	Revenue Reserves					Total Revenue Reserves
	General Fund	Housing Revenue Account	Renewal and Repairs	Insurance Fund	Other Statutory Funds	
Level of Reserves held 1 April 2010	813,544	69,222	185,452	76,092	267,488	1,411,798
Level of Reserves held 31 March 2011	920,750	75,792	201,380	75,820	290,181	1,563,923

£ thousands

### 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. For capital expenditure, 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, 2010-11**

	Passenger Transport <sup>1</sup>			Road bridges	Fisheries, harbours and markets <sup>2</sup>	Other trading services <sup>2</sup>	Total External Trading
	Buses	Ferries	Other transport undertakings				
<b>Expenditure</b>							
Employee costs	704	8,452	1,258	4,075	1,944	25,588	42,021
Operating expenses	556	16,326	3,016	1,671	17,765	27,012	66,346
Revenue contributions to capital	.	.	.	9,856	29	.	9,885
Support service costs	46	297	147	117	326	2,013	2,946
Grants to third parties funded by							
General Capital Grant	.	.	.	.	.	22	22
Adjustment for inter account and inter authority transfers	-1,029	0	-5,191	0	-33	-13,114	-19,367
<b>Total expenditure</b>	<b>277</b>	<b>25,075</b>	<b>-770</b>	<b>15,719</b>	<b>20,031</b>	<b>41,521</b>	<b>101,853</b>
<b>Income</b>							
Government grants	133	12	.	1,282	146	.	1,573
Sales, rents, fees and charges	225	5,600	83	89	19,908	46,944	72,849
Other income	200	76	.	15,297	.	2,805	18,378
Grants to third parties funded by							
General Capital Grant	.	.	.	.	.	22	22
<b>Total income</b>	<b>558</b>	<b>5,688</b>	<b>83</b>	<b>16,668</b>	<b>20,054</b>	<b>49,771</b>	<b>92,822</b>
<b>Ring Fenced Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>.</b>	<b>.</b>	<b>123</b>	<b>123</b>

£ thousands

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.

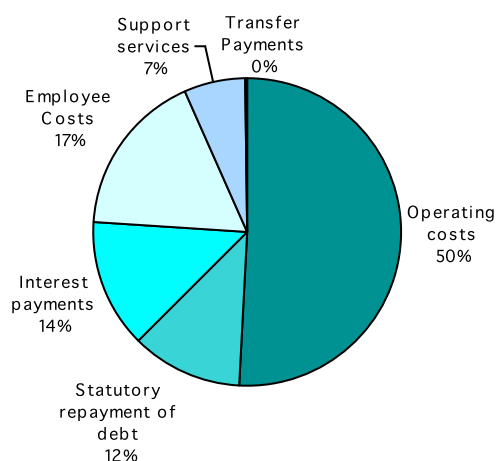
**Table 3.8 – Housing Revenue Account Expenditure and Income, 2010-11**

£ thousands	
<b>Expenditure</b>	
Employee Costs	151,164
Operating costs	449,303
Transfer Payments	1,683
Support services	58,296
Statutory repayment of debt	105,190
Interest payments	122,444
<b>Total Expenditure <sup>2</sup></b>	<b>888,080</b>
<b>Total Gross Revenue Expenditure <sup>2</sup></b>	<b>1,007,345</b>
<b>Income</b>	
Sales, rents, fees and charges	979,571
Government Grants	9,213
Other Income	2,309
Interest and investment income	1,260
Inter-Account and Inter-Authority Transfers	22,664
<b>TOTAL INCOME</b>	<b>1,015,017</b>
Net expenditure on housing	-126,937
Revenue contribution to capital	140,454
Net expenditure after contribution to capital	13,517
Contributions from the General Fund	2,181
Contributions to the General Fund	1,475
Surplus retained on HRA	17,173

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, 2010-11**



### 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, 2010-11**

	£ thousands
<b>Expenditure</b>	
Employee Costs	218
Operating Expenses	10,358
Support Service Costs	370
Other Expenditure	358
Revenue Contributions to Capital	214
Transfer Payments	800
Loan Charges	2,633
Adjustment for inter account and inter authority transfers	-3,421
<b>TOTAL EXPENDITURE</b>	<b>11,530</b>
<b>Income</b>	
Sales, fees and Charges	7,168
Investment Income	3,157
Other Income	353
<b>TOTAL INCOME</b>	<b>10,678</b>

## **4 - LOCAL GOVERNMENT CAPITAL EXPENDITURE**

### **KEY SUMMARY FACTS**

- **Total capital expenditure in 2010-11 was £2,35 million.**
- **Capital grants from the Scottish Government to finance capital expenditure in 2010-11 were £697 million.**
- **Borrowing to finance capital expenditure (including finance leases) in 2010-11 was £1.22 billion.**
- **Capital receipts used to finance 2010-11 capital expenditure were £115 million.**
- **Capital funded from current revenue in 2010-11 was £209 million.**
- **The value of Local Authority fixed assets at 31 March 2011 was £36.3 billion.**
- **Total outstanding debt at 31 March 2011 was £11.5 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, 2010-11<sup>1</sup>**

	£ thousands		
	General Fund Services	Housing Revenue Account	Total
Acquisition of land, leases, existing buildings or works	91,428	7,302	98,730
New construction, conversions & enhancement to existing buildings	1,349,467	527,225	1,876,692
Vehicles, machinery & equipment	145,920	10,369	156,289
Intangible assets	4,202	840	5,042
<b>Total</b>	<b>1,591,017</b>	<b>545,736</b>	<b>2,136,753</b>
Revenue Expenditure funded from Capital Resources	211,029	380	211,409
<b>Total Capital Expenditure</b>	<b>1,802,046</b>	<b>546,116</b>	<b>2,348,162</b>

1. Includes capital funded from current revenue

**Table 4.2 – Capital Expenditure by General Fund Service, 2006-07 to 2010-11**

	£ thousands				
	2006-07	2007-08	2008-09	2009-10	2010-11
Education	415,392	464,827	479,258	1,248,645	508,691
Cultural & Related Services	136,412	166,636	207,088	216,345	196,014
Social Work	58,962	65,449	63,233	66,379	51,256
Police & Fire	66,820	68,680	101,062	83,779	56,224
Roads & Transport	471,778	484,669	479,769	471,795	399,084
Environmental Services	69,260	101,341	121,267	121,769	102,458
Planning & Economic Development	71,000	122,754	124,060	171,613	120,742
Non-HRA housing	82,259	54,806	180,099	182,808	174,404
Trading Services	4,485	22,179	22,764	21,935	12,687
Other Services	283,610	179,887	274,923	212,250	180,486
<b>Total GF Capital Expenditure</b>	<b>1,659,978</b>	<b>1,731,228</b>	<b>2,053,523</b>	<b>2,797,318</b>	<b>1,802,046</b>
Housing Revenue Account	489,313	453,119	500,558	495,317	546,116
<b>Total Capital Expenditure</b>	<b>2,149,291</b>	<b>2,184,347</b>	<b>2,554,081</b>	<b>3,292,635</b>	<b>2,348,162</b>

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, 2010-11**

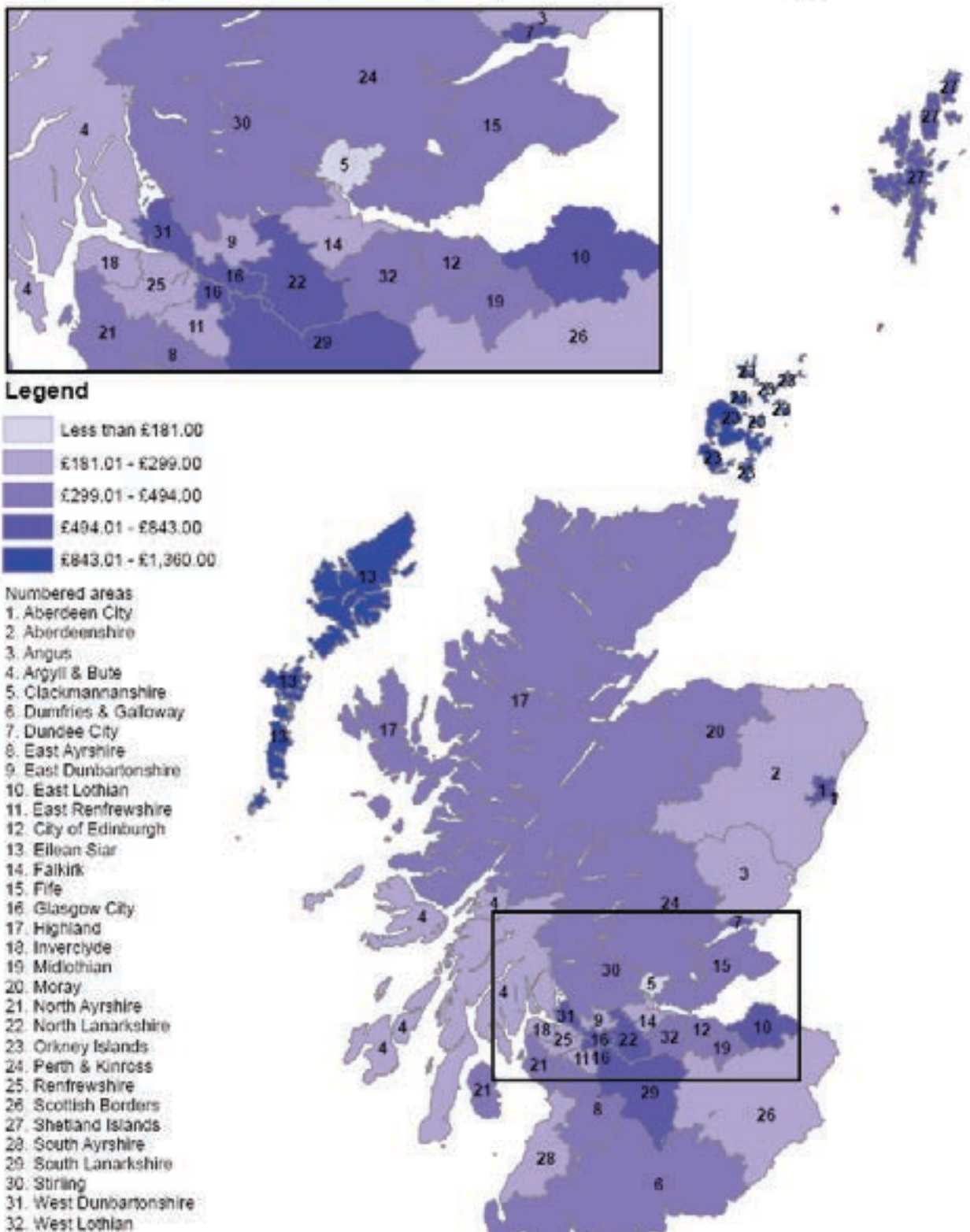
£ thousands

	General Fund	Housing Revenue Account	Total		General Fund		General Fund
<b>Scotland</b>	<b>1,802,046</b>	<b>546,116</b>	<b>2,348,162</b>				
Aberdeen City	89,110	52,991	<b>142,101</b>				
Aberdeenshire	41,665	25,882	<b>67,547</b>	Central Scotland Fire	1,005	Ayrshire VJB	7
Angus	23,293	8,344	<b>31,637</b>	Dumfries & Galloway Fire	595	Central VJB	-
Argyll & Bute <sup>1</sup>	22,697	-	<b>22,697</b>	Fife Fire and Rescue Service	973	Dunbartonshire & Argyll & Bute VJB	47
Clackmannanshire	5,242	3,468	<b>8,710</b>	Grampian Fire	1,681	Grampian VJB	-
Dumfries & Galloway <sup>1</sup>	66,217	-	<b>66,217</b>	Highlands & Islands Fire	2,652	Highland & Western Isles VJB	-
Dundee City	57,801	26,962	<b>84,763</b>	Lothian and Borders Fire	2,275	Lanarkshire VJB	-
East Ayrshire	28,148	14,379	<b>42,527</b>	Strathclyde Fire	18,698	Lothian VJB	72
East Dunbartonshire	20,141	4,564	<b>24,705</b>	Tayside Fire	3,104	Orkney & Shetland VJB	-
East Lothian	27,849	30,075	<b>57,924</b>	<b>TOTAL FIRE</b>	<b>30,983</b>	Renfrewshire VJB	20
East Renfrewshire	14,199	4,677	<b>18,876</b>			Tayside VJB	38
Edinburgh, City of	198,873	37,718	<b>236,591</b>	Central Scotland Police	1,406	<b>TOTAL VALUATION BOARDS</b>	<b>184</b>
Eilean Siar <sup>1</sup>	35,206	-	<b>35,206</b>	Dumfries & Galloway Police	672		
Falkirk	25,897	16,815	<b>42,712</b>	Fife Constabulary	1,386		
Fife	95,133	47,314	<b>142,447</b>	Grampian Police	2,851		
Glasgow City <sup>1</sup>	305,837	-	<b>305,837</b>	Lothian & Borders Police	4,984		
Highland	72,525	17,678	<b>90,203</b>	Northern Police	1,659		
Inverclyde <sup>1</sup>	17,942	-	<b>17,942</b>	Strathclyde Police	9,541		
Midlothian	9,096	26,363	<b>35,459</b>	Tayside Police	2,347		
Moray	26,178	10,300	<b>36,478</b>	<b>TOTAL POLICE</b>	<b>24,846</b>		
North Ayrshire	18,962	27,095	<b>46,057</b>				
North Lanarkshire	117,591	61,100	<b>178,691</b>	Forth Estuary Transport	9,055		
Orkney Islands	14,443	6,268	<b>20,711</b>	Tay Road Bridge	1,807		
Perth & Kinross	55,915	7,101	<b>63,016</b>	<b>TOTAL BRIDGE AUTHORITIES</b>	<b>10,862</b>		
Renfrewshire	26,045	13,141	<b>39,186</b>				
Scottish Borders <sup>1</sup>	29,869	-	<b>29,869</b>	HITRANS	-		
Shetland Islands	15,864	2,704	<b>18,568</b>	NESTRANS	2,848		
South Ayrshire	16,172	12,377	<b>28,549</b>	SESTRAN	377		
South Lanarkshire	119,776	40,628	<b>160,404</b>	SWESTRANS	648		
Stirling	19,235	12,379	<b>31,614</b>	SPT	26,378		
West Dunbartonshire	35,696	15,796	<b>51,492</b>	TACTRAN	-		
West Lothian	52,303	19,997	<b>72,300</b>	ZetTrans	-		
<b>TOTAL UNITARY AUTHORITIES</b>	<b>1,704,920</b>	<b>546,116</b>	<b>2,251,036</b>	<b>TOTAL REGIONAL TRANSPORT PARTNERSHIPS</b>	<b>30,251</b>		

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

## Map 4.1

### Capital Expenditure per capita per Local Authority, 2010-11



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Source: Local Authority 2010-11 Final Capital Return

## 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 (and subsequent years) 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, 2010-11**

	£ thousands		
	General Fund	Housing Revenue Account	Total
Scottish Government General Capital Grant	352,272	380	352,652
Scottish Government Specific Capital Grants	223,183	5,682	228,865
Grants from Scottish Government Agencies and NDPBs	108,264	7,462	115,726
Other Grants and Contributions	84,520	9,966	94,486
Borrowing from Loans fund	808,181	305,748	1,113,929
Capital receipts used from asset sales/disposals	56,256	58,466	114,722
Capital Fund applied	14,904	12	14,916
Capital funded from current revenue	50,494	158,400	208,894
Assets acquired under credit arrangements (e.g. finance leases, PPP/PFI)	103,972	-	103,972
<b>TOTAL</b>	<b>1,802,046</b>	<b>546,116</b>	<b>2,348,162</b>

**Table 4.5 – Total Capital Expenditure and Financing**

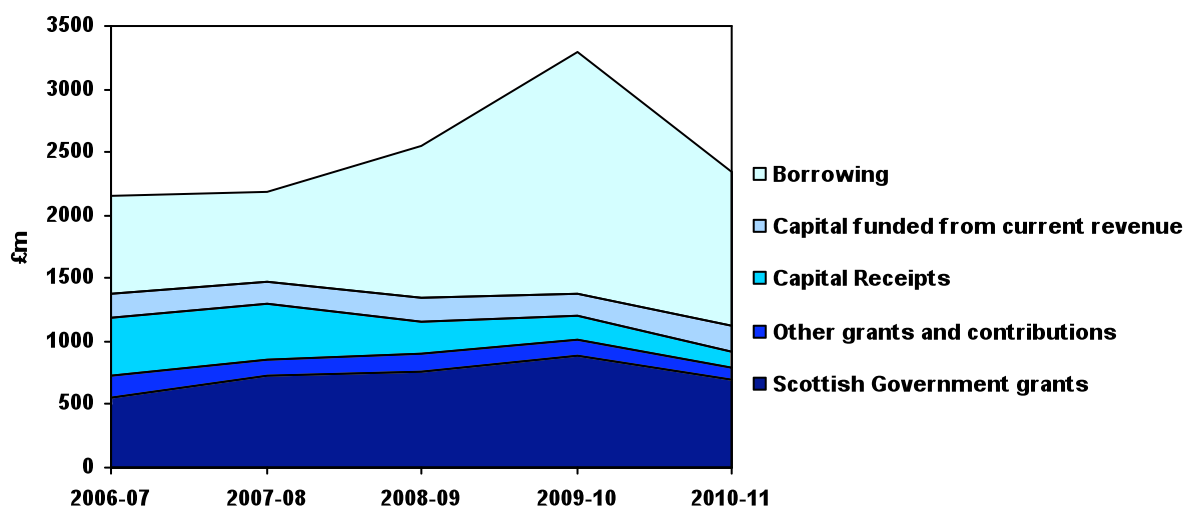
	£ thousands				
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Total Capital Expenditure</b>	<b>2,149,479</b>	<b>2,184,347</b>	<b>2,554,081</b>	<b>3,292,635</b>	<b>2,348,162</b>
<i>Financed by:</i>					
Scottish Government grants	553,047	722,171	767,722	891,291	697,243
Borrowing <sup>2</sup>	766,272	715,234	1,207,055	1,915,990	1,217,901
Other grants and contributions	176,929	132,287	137,811	125,851	94,486
Capital Receipts/Capital Fund applied	454,178	440,987	244,657	193,362	129,638
Capital funded from current revenue	199,053	173,668	196,836	166,141	208,894

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.

Table 4.6 – Capital receipts summary, 2010-11

	£ thousands		
	General Fund	Housing Revenue Account	TOTAL
Capital Receipts brought forward at 1 April 2010	67,869	7,628	75,497
Capital receipts from the sale/ disposal of tangible fixed assets	76,385	65,515	141,900
Capital receipts from the sale/ disposal of intangible fixed assets	71	-	71
<b>Total capital receipts available for use</b>	<b>144,325</b>	<b>73,143</b>	<b>217,468</b>
Capital receipts used from asset sales/disposals	56,256	58,466	114,722
Capital receipts used to repay debt	1,521	5,453	6,974
Capital receipts transferred to Capital Fund	18,444	-	18,444
<b>Capital receipts held 31 March 2011</b>	<b>68,104</b>	<b>9,224</b>	<b>77,328</b>

## 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.

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 Borrowing to Finance Capital Expenditure**

	£ thousands				
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Scotland</b>	<b>766,272</b>	<b>710,474</b>	<b>1,206,318</b>	<b>1,091,548</b>	<b>1,113,929</b>
Unitary Authorities	760,598	706,643	1,194,867	1,086,559	1,110,056
Fire	616	-	5,674	-	3,873
Police	994	3,831	5,777	4,989	-
Valuation Boards <sup>1</sup>	..	..	..	..	0
Regional Transport Partnerships	-	-	-	-	-
Bridge Authorities	4,064	-	-	-	-

1. Data from Valuation Boards was collected for the first time in 2010-11

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 borrowing to finance capital expenditure, Local Authorities create assets but also a liability to repay the debt. 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, 2008 - 2011**

	£ thousands			
	Value of fixed assets as at 31 March 2008	Value of fixed assets as at 31 March 2009	Value of fixed assets as at 31 March 2010	Value of fixed assets as at 31 March 2011
<b>Operational Assets</b>				
Council dwellings	7,953,481	8,739,347	9,140,999	9,780,140
Other land and buildings	12,522,596	13,383,489	18,182,691	19,132,148
Vehicles, plant and machinery	646,958	719,015	769,104	928,814
Infrastructure assets	3,287,842	3,640,832	3,941,374	4,335,085
Community assets	150,566	170,045	172,117	177,755
<b>Total operational assets</b>	<b>24,561,443</b>	<b>26,652,728</b>	<b>32,206,285</b>	<b>34,353,942</b>
<b>Non-operational assets</b>				
Assets under construction	897,459	1,019,265	983,249	1,275,873
Surplus assets held for disposal	546,398	540,592	583,577	492,701
Investment properties	1,238,439	1,130,689	702,732	209,196
<b>Total non-operational assets</b>	<b>2,682,296</b>	<b>2,690,546</b>	<b>2,269,558</b>	<b>1,977,770</b>
<b>Intangible Assets</b>	<b>46,977</b>	<b>43,305</b>	<b>42,756</b>	<b>18,052</b>
<b>TOTAL ASSETS</b>	<b>27,290,716</b>	<b>29,386,579</b>	<b>34,518,599</b>	<b>36,349,764</b>

**Table 4.9 – Outstanding Debt for each Local Authority, 2010-11**

	General Fund Services <sup>1</sup>		Housing Revenue Account		Total All Debt (£000s)
	Total Debt (£000s)	Per Head (£)	Total Debt (£000s)	Per HRA dwelling (£)	
<b>Scotland</b>	<b>9,107,360</b>	<b>1,744</b>	<b>2,383,441</b>	<b>7,451</b>	<b>11,490,801</b>
Aberdeen City	431,783	1,989	185,923	8,189	617,706
Aberdeenshire	301,581	1,227	124,685	9,702	426,266
Angus	131,031	1,185	27,478	3,529	158,509
Argyll & Bute <sup>2</sup>	183,818	2,061	-	-	183,818
Clackmannanshire	93,028	1,837	32,225	-	125,253
Dumfries & Galloway <sup>2</sup>	240,170	1,621	-	-	240,170
Dundee City	229,685	1,592	157,725	11,349	387,410
East Ayrshire	172,105	1,431	71,717	5,548	243,822
East Dunbartonshire	130,916	1,252	16,247	4,548	147,163
East Lothian	193,100	1,981	81,384	9,941	274,484
East Renfrewshire	94,652	1,057	25,020	8,179	119,672
Edinburgh, City of	851,321	1,751	327,962	15,761	1,179,283
Eilean Siar <sup>2</sup>	145,171	5,543	-	-	145,171
Falkirk	188,439	1,229	41,063	2,537	229,502
Fife	520,870	1,427	144,984	4,764	665,854
Glasgow City <sup>2</sup>	1,518,745	2,562	-	-	1,518,745
Highland	490,959	2,215	139,883	10,324	630,842
Inverclyde <sup>2</sup>	186,077	2,333	-	-	186,077
Midlothian	101,224	1,248	106,512	16,279	207,736
Moray	120,753	1,377	43,125	7,407	163,878
North Ayrshire	163,174	1,207	84,884	6,419	248,058
North Lanarkshire	453,813	1,391	148,338	3,996	602,151
Orkney Islands	32,046	1,594	2,875	3,644	34,921
Perth & Kinross	178,570	1,208	46,202	6,301	224,772
Renfrewshire	212,136	1,246	98,459	7,652	310,595
Scottish Borders <sup>2</sup>	198,721	1,761	-	-	198,721
Shetland Islands	13,895	620	41,468	23,154	55,363
South Ayrshire	132,987	1,193	56,283	6,834	189,270
South Lanarkshire	614,257	1,970	167,015	6,534	781,272
Stirling	134,128	1,493	21,178	3,906	155,306
West Dunbartonshire	120,726	1,333	101,686	8,980	222,412
West Lothian	351,014	2,040	89,120	6,896	440,134
Central Scotland Fire	6,200	21	.	.	6,200
Dumfries & Galloway Fire	-	-	.	.	-
Fife Fire and Rescue	-	-	.	.	-
Grampian Fire	9,957	18	.	.	9,957
Highlands & Islands Fire	11,149	38	.	.	11,149
Lothian and Borders Fire	8,489	9	.	.	8,489
Strathclyde Fire	29,409	13	.	.	29,409
Tayside Fire	6,361	16	.	.	6,361
Central Scotland Police	9,245	31	.	.	9,245
Dumfries & Galloway Police	-	-	.	.	-
Fife Constabulary	-	-	.	.	-
Grampian Police	5,810	11	.	.	5,810
Lothian & Borders Police	26,894	28	.	.	26,894
Northern Police	17,918	62	.	.	17,918
Strathclyde Police	35,541	16	.	.	35,541
Tayside Police	9,492	24	.	.	9,492
Forth Estuary Transport	-	..	.	.	-
Tay Road Bridge	-	..	.	.	-
HITRANS	-	-	.	.	-
NESTRANS	-	-	.	.	-
SESTRAN	-	-	.	.	-
SWESTRANS	-	-	.	.	-
SPT	-	-	.	.	-
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 2010-11 was £1.2 billion.**
- **Local Government Pension Fund income in 2010-11 was £2.9 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				
	2006-07	2007-08	2008-09	2009-10	2010-11
Total Benefits <sup>1</sup>	507,639	558,964	605,687	777,991	908,186
Payments under Pensions (Increase) Acts	105,058	116,036	131,641	63,035	61,537
Transfer Values	49,766	48,119	41,942	69,848	46,244
Premiums	814	967	4,775	1,442	1,359
Losses on Realisation of Investments	208,179	469,236	1,881,387	162,579	90,977
Refunds of Contributions	3,602	3,068	3,054	2,760	2,896
Adjustments	-1,866	-1,900	-2,002	-2,434	-2,982
Other	56,557	66,597	61,695	60,086	63,336
<b>TOTAL EXPENDITURE</b>	<b>929,749</b>	<b>1,261,087</b>	<b>2,728,179</b>	<b>1,135,307</b>	<b>1,171,553</b>

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
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
2010-11	574,929	330,251	3,006	908,186

**Table 5.3 – Local Government Pension Funds Income**

		£ thousands				
		2006-07	2007-08	2008-09	2009-10	2010-11
Contributions (including those from other employing authorities)	Employees	252,639	236,844	247,052	273,280	276,179
	Employers	599,840	696,104	759,185	866,785	958,045
Investment income (gross)		489,750	509,036	490,948	384,189	384,353
Transfer Values		70,288	77,799	62,040	72,152	74,838
Profits on Realisation of Investments		1,659,652	1,221,797	294,685	3,586,281	1,167,140
Other Income		20,310	2,364	2,051	2,001	2,977
<b>TOTAL INCOME</b>		<b>3,092,479</b>	<b>2,743,944</b>	<b>1,855,961</b>	<b>5,184,688</b>	<b>2,863,533</b>

## 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
<b>HITRANS</b>	Argyll & Bute (except Helensburgh & Lomond), Highland, Moray, Eilean Siar and Orkney
<b>NESTRANS</b>	Aberdeen City, Aberdeenshire
<b>SESTRAN</b>	Edinburgh, Clackmannanshire, East Lothian, Falkirk, Fife, Midlothian, Scottish Borders and West Lothian
<b>SWESTRANS</b>	Dumfries & Galloway
<b>SPT</b>	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.
<b>TACTRAN</b>	Angus, Dundee, Perth & Kinross and Stirling
<b>ZetTrans</b>	Shetland

## Valuation Joint Boards

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

**ANNEX B – Revenue Income by Local Authority and Main Service, 2010-11**

£ 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
<b>Scotland</b>	<b>180,450</b>	<b>100,851</b>	<b>748,260</b>	<b>264,657</b>	<b>43,643</b>	<b>204,366</b>	<b>128,939</b>	<b>199,401</b>	<b>1,967,327</b>	<b>214,395</b>	<b>69,825</b>	<b>26,185</b>	<b>4,148,299</b>
Aberdeen City	7,366	4,474	33,529	13,751	738	5,492	5,141	6,042	52,627	4,739	13,398	478	147,775
Aberdeenshire	5,805	5,698	32,630	10,384	496	5,781	5,939	5,944	38,204	12,502	398	750	124,531
Angus	3,921	3,942	16,043	4,702	1,362	1,049	3,079	3,832	27,223	5,933	123	963	72,172
Argyll & Bute	3,928	2,170	7,735	2,494	868	3,258	3,678	5,851	24,876	2,106	4,092	312	61,367
Clackmannanshire	1,922	1,013	8,850	2,366	45	271	647	2,298	19,860	1,972	-	168	39,412
Dumfries & Galloway	6,085	4,376	26,768	10,730	1,998	2,849	2,645	4,925	42,352	2,971	3,797	257	109,753
Dundee City	5,649	2,574	24,109	8,163	3,721	4,933	3,633	8,377	71,604	14,245	-	435	147,443
East Ayrshire	4,563	2,286	17,159	2,780	1,061	5,339	2,275	6,559	41,217	2,895	-	303	86,438
East Dunbartonshire	2,959	4,043	8,955	1,964	884	2,354	1,509	2,484	17,514	2,048	-	83	44,797
East Lothian	3,706	1,300	7,484	7,955	412	525	1,097	1,087	27,403	4,575	-	233	55,777
East Renfrewshire	3,940	3,831	9,069	1,274	621	3,637	1,120	1,671	14,692	1,455	-	396	41,705
Edinburgh, City of	17,009	11,517	47,604	53,783	2,839	40,588	19,060	25,870	267,212	31,109	1,183	2,941	520,714
Eilean Siar	1,813	1,611	4,776	1,578	17	1,228	2,220	3,066	7,710	573	1,565	210	26,367
Falkirk	5,050	4,656	23,838	7,748	134	1,899	2,633	8,090	41,001	2,744	480	230	98,503
Fife	14,394	3,898	48,218	21,400	5,105	9,458	12,771	8,775	112,057	12,783	208	206	249,273
Glasgow City	22,520	4,208	139,410	21,783	7,411	43,198	16,301	27,567	529,063	30,929	-	2,706	845,097
Highland	9,485	5,349	33,990	12,766	125	7,451	5,867	5,688	7,463	6,072	17,573	2,200	114,029
Inverclyde	3,008	1,251	13,407	2,257	1,114	2,655	1,383	4,822	35,129	4,442	-	1,104	70,572
Midlothian	3,107	3,938	10,486	7,838	319	229	1,362	4,073	24,633	1,306	-	725	58,016
Moray	1,195	1,494	6,834	5,148	244	1,930	2,660	3,738	18,161	1,070	463	148	43,084
North Ayrshire	5,812	800	24,504	3,283	1,449	4,132	2,604	4,890	52,100	3,384	-	553	103,511
North Lanarkshire	8,496	4,045	32,787	6,473	2,381	8,610	3,867	14,754	110,054	9,166	-	421	201,054
Orkney Islands	1,160	1,038	4,193	855	13	3,003	635	2,809	3,992	420	7,568	647	26,333
Perth & Kinross	5,463	1,060	16,991	4,795	2,076	5,064	4,051	3,963	33,805	3,451	120	537	81,377
Renfrewshire	3,414	1,740	30,959	3,921	1,508	5,949	2,056	3,963	61,251	7,256	-	1,778	123,795
Scottish Borders	2,935	1,525	16,161	11,764	956	2,503	2,408	2,631	27,088	2,853	2,773	174	73,771
Shetland Islands	5,474	767	4,274	1,077	16	2,557	2,701	1,925	3,578	4,062	15,793	4,238	46,463
South Ayrshire	3,189	4,460	17,917	3,034	1,057	4,265	2,496	2,274	35,327	3,918	291	334	78,563
South Lanarkshire	7,131	4,374	40,853	5,782	2,331	16,579	3,020	13,136	95,958	8,065	-	575	197,804
Stirling	3,331	1,723	11,317	4,866	76	4,595	6,755	1,740	25,045	17,690	-	303	77,441
West Dunbartonshire	4,092	2,560	12,073	2,779	1,436	2,407	2,001	1,935	45,449	6,855	-	128	81,715
West Lothian	2,528	3,130	15,337	15,164	829	578	1,325	4,622	53,679	806	-	1,650	99,647



## ANNEX C – Capital Income Breakdown by Local Authority, 2010-1

£thousands

	Capital Receipts		Grants from Scottish Government and NDPBs			Grants from other local authorities <sup>1</sup>	European Union Structural Funds	Contributions from private developers or persons	Grants from the National Lottery	Other Grants/ Contributions	Total Capital Income
	From sale of tangible fixed assets	From the sale of intangible fixed assets	General Capital Grant	Specific Capital Grants	Other Grants						
<b>Scotland</b>	<b>141,900</b>	<b>71</b>	<b>313,660</b>	<b>107,371</b>	<b>126,721</b>	<b>25,689</b>	<b>2,063</b>	<b>18,433</b>	<b>8,421</b>	<b>48,946</b>	<b>793,275</b>
Aberdeen City	6,221	-	9,153	2,368	-	-	-	-	46	2,264	20,052
Aberdeenshire	2,736	71	11,085	412	2,225	-	-	832	-	1,007	18,368
Angus	4,005	-	6,114	433	440	-	91	-	-	844	11,927
Argyll & Bute	147	-	5,982	154	897	-	-	62	-	-	7,242
Clackmannanshire	4,281	-	2,574	86	219	-	-	-	-	-	7,160
Dumfries & Galloway	234	-	8,701	2,380	-	-	45	-	-	1,842	13,202
Dundee City	5,389	-	12,471	2,722	12,724	1,049	-	-	-	144	34,499
East Ayrshire	1,333	-	4,186	2,341	-	1,533	-	-	-	53	9,446
East Dunbartonshire	13,973	-	4,229	191	365	-	-	9,418	-	1,444	29,620
East Lothian	2,865	-	5,489	410	4,104	-	-	-	-	460	13,328
East Renfrewshire	602	-	2,052	1,671	-	20	-	40	-	32	4,417
Edinburgh, City of	8,558	-	35,110	40,267	63,000	394	-	1,054	-	7,995	156,378
Eilean Siar	128	-	23,537	42	1,250	-	635	-	-	139	25,731
Falkirk	4,092	-	6,292	267	842	-	-	3,761	551	2,938	18,743
Fife	6,294	-	15,876	2,426	-	-	217	172	536	2,301	27,822
Glasgow City	11,332	-	43,417	1,021	11,399	3,719	-	-	6,241	2,922	80,051
Highland	4,616	-	-	-	-	-	-	136	-	-	4,752
Inverclyde	3,123	-	4,493	564	-	100	-	-	22	302	8,604
Midlothian	2,482	-	3,859	1,488	858	-	-	516	-	696	9,899
Moray	1,783	-	18,494	1,354	-	-	463	373	-	416	22,883
North Ayrshire	3,519	-	5,579	216	394	310	-	-	-	1,711	11,729
North Lanarkshire	6,793	-	15,162	3,129	3,329	-	-	437	214	3,964	33,028
Orkney Islands	1,978	-	5,738	34	2,649	-	35	-	94	-	10,528
Perth & Kinross	3,780	-	6,032	630	-	139	-	636	717	15	11,949
Renfrewshire	2,986	-	9,064	300	510	-	-	-	-	-	12,860
Scottish Borders	3,580	-	5,932	196	4,914	-	-	562	-	-	15,184
Shetland Islands	1,570	-	3,798	40	687	6	127	-	-	-	6,228
South Ayrshire	2,083	-	5,343	857	-	-	-	-	-	849	9,132
South Lanarkshire	18,097	-	14,163	2,707	1,776	-	181	-	-	4,092	41,016
Stirling	2,817	-	5,153	160	470	250	-	202	-	4,900	13,952
West Dunbartonshire	2,500	-	6,005	546	-	-	-	10	-	1,758	10,819
West Lothian	4,167	-	6,409	2,663	311	-	206	222	-	2,629	16,607

	Capital Receipts		Grants from Scottish Government and NDPBs			Grants from other local authorities <sup>1</sup>	European Union Structural Funds	Contributions from private developers or persons	Grants from the National Lottery	Other Grants/ Contributions	Total Capital Income
	From sale of tangible fixed assets	From the sale of intangible fixed assets	General Capital Grant	Specific Capital Grants	Other Grants						
<b>Scotland</b>	<b>141.900</b>	<b>71</b>	<b>313.660</b>	<b>107.371</b>	<b>126.721</b>	<b>25.689</b>	<b>2.063</b>	<b>18.433</b>	<b>8.421</b>	<b>48.946</b>	<b>793.275</b>
Central Scotland Joint Fire	14	-	-	998	-	-	-	-	-	-	1,012
Dumfries & Galloway Fire	-	-	-	514	-	-	-	-	-	81	595
Fife Fire and Rescue Service	269	-	732	-	-	-	-	-	-	-	1,001
Grampian Fire	67	-	-	1,450	-	-	-	-	-	-	1,517
Highlands & Islands Fire	42	-	-	2,643	-	-	-	-	-	-	2,685
Lothian & Borders Fire & Rescue	96	-	-	2,179	-	-	-	-	-	-	2,275
Strathclyde Fire	322	-	-	-	-	-	-	-	-	-	322
Tayside Fire & Rescue	56	-	-	1,674	-	-	-	-	-	196	1,926
Central Scotland Police	293	-	-	-	-	-	-	-	-	-	293
Dumfries & Galloway Police	-	-	496	140	-	-	-	-	-	-	636
Fife Constabulary	170	-	940	-	333	-	-	-	-	-	1,443
Grampian Police	180	-	-	7	273	2,504	-	-	-	16	2,980
Lothian & Borders Police	258	-	-	383	-	3,858	-	-	-	573	5,072
Northern Police	1,226	-	-	-	117	1,000	-	-	-	-	2,343
Strathclyde Police	589	-	-	1,227	-	7,758	-	-	-	-	9,574
Tayside Police	252	-	-	222	-	1,748	-	-	-	125	2,347
Ayrshire VJB	-	-	-	-	-	7	-	-	-	-	7
Central VJB	-	-	-	-	-	-	-	-	-	-	-
Dunbartonshire & Argyll & Bute VJB	-	-	-	-	-	-	-	-	-	21	21
Grampian VJB	-	-	-	-	-	-	-	-	-	-	-
Highland & Western Isles VJB	-	-	-	-	-	-	-	-	-	-	-
Lanarkshire VJB	-	-	-	-	-	-	-	-	-	-	-
Lothian VJB	-	-	-	-	-	-	-	-	-	72	72
Orkney & Shetland VJB	-	-	-	-	-	-	-	-	-	-	-
Renfrewshire VJB	-	-	-	-	-	20	-	-	-	-	20
Tayside VJB	-	-	-	-	-	38	-	-	-	-	38
Forth Estuary Transport	-	-	-	-	10,730	-	-	-	-	-	10,730
Tay Road Bridge	2	-	-	-	1,805	-	-	-	-	-	1,807
HITRANS	-	-	-	-	-	-	-	-	-	-	-
NESTRANS	-	-	-	-	-	-	-	-	-	-	-
SESTRAN	-	-	-	-	100	17	-	-	-	260	377
SWESTRANS	-	-	-	-	-	648	-	-	-	-	648
SPT	-	-	-	23,859	-	571	63	-	-	1,885	26,378
TACTRAN	-	-	-	-	-	-	-	-	-	-	-
ZetTrans	-	-	-	-	-	-	-	-	-	-	-

## ANNEX D – Calculation of the Distributable Amount of Non-Domestic Rates Income, 2010-11

<b>2010-11 DISTRIBUTABLE AMOUNT</b>					
<b>NDRI Balance Sheet to 31/3/2010</b>					
	£m	£m	£m	£m	£m
1	Balance brought forward 31/3/2009 as per Non Domestic rating account 2009-10				132.276
2	Closing Balance				132.276
<b>Final Balance brought forward 31/3/2009</b>					
3	Opening Balance				132.276
4	Add: Provisional Contributable Amount 2009-10				2,060.999
5	Less: Distributable Amount 2009-10				<u>2,165.100</u>
					-104.101
6	Reconciliation of 2008-09				28.175
7	Add: Notified Amount 2008-09				1,933.386
8	Less: Notified Provisional Contributable Amount 2008-09				<u>2,003.793</u>
9					-70.407
10	Reconciliation of 2007-08				-42.232
11	Add: Audited Amount 2007-08				1,928.488
12	Less: Notified Amount 2007-08				<u>1,920.788</u>
13					7.700
14	<b>Closing Balance for 2009-10</b>				<b>-34.532</b>
15	<b>Balance brought forward 31/3/2010</b>				<b>-34.532</b>
16	Opening Balance				-34.532
17	Add: estimated Provisional Contributable Amount 2010-11				2,128.104
18	Add: Mid Year Estimate 2009-10				2,035.627
19	Less: Provisional Contributable Amount 2009-10				2,060.999
20	Add/less: Estimated reconciliation of 2009-10				-25.372
21	Estimated movement on Pool 2010-11				2,102.732
22	Estimated movement on Pool 2010-11				2,102.732
23	Net Balance on 2009-10 Pool including brought forward at 31/3/09				2,068.200
24	Less: Distributable Amount for 2010-11				-
25	Estimated balance at 31/3/2011				2,068.200
					0.000

## ANNEX E – Detailed Analysis of Capital Receipts, 2010-11

	£ thousands
	<b>Sale &amp; Disposal of fixed assets</b>
<b>Education</b>	<b>18,822</b>
Pre-primary education	489
Primary education	3,997
Secondary education	13,833
Special education	7
Community Learning	496
<b>Cultural and related services</b>	<b>12,013</b>
Tourism	63
Recreation and Sport	11,506
Libraries	147
Museums and art galleries	150
Other culture and heritage	147
<b>Social work</b>	<b>2,026</b>
Children	204
Older people	1,365
Adults with learning disabilities	63
Adults with mental health needs	307
Other Adults Services	87
<b>Police and fire</b>	<b>3,834</b>
Police	2,968
Fire	866
<b>Roads and transport</b>	<b>913</b>
Roads	774
Network and traffic management	20
Bridges	18
Parking Services	73
Rail	24
Other Public Transport	4
<b>Environmental services</b>	<b>799</b>
Crematoria and burial grounds	19
Coast protection	-
Flood prevention	8
Environmental Health	105
Waste collection and disposal	667
<b>Planning and economic development</b>	<b>17,901</b>
Planning	-
Environmental Initiatives	19
Economic development	17,882
<b>Non-HRA Housing</b>	<b>453</b>
<b>Trading Services</b>	<b>1,082</b>
Fishery Harbours, Markets, Commercial Ports, Piers & Harbours	1,082
Shipping, Airports, Transport Piers & Ferry Terminals	-
Toll Bridges	-
<b>Other Services</b>	<b>18,613</b>
<b>Total General Fund Services</b>	<b>76,456</b>
<b>Housing Revenue Account</b>	<b>65,515</b>
<b>All services</b>	<b>141,971</b>

**ANNEX F – Detailed Analysis of General Fund Revenue Income and Expenditure, 2010-11**

	EXPENDITURE								INCOME					Net expenditure to be financed from grants, non-domestic rates, council tax and balances	Ring-fenced Grants	
	Employee Costs	Operating Costs	Transfer Payments	Revenue Contributions to Capital	Support Service Costs	Grants to third parties funded by General Capital Grant	Adjustment for Inter Account and Inter Authority Transfers	Total Expenditure	Other Central Government Grants (excl RSG)	Sales, Fees, Rents & Charges	All other grants, reimbursements and contributions	Grants to third parties funded by General Capital Grant	Total Income			
<b>Education</b>	<b>3,368,117</b>	<b>1,336,288</b>	<b>38,851</b>	<b>6,504</b>	<b>150,463</b>	<b>266</b>	<b>-43,525</b>	<b>4,856,964</b>	<b>42,412</b>	<b>95,006</b>	<b>42,766</b>	<b>266</b>	<b>180,450</b>	<b>4,676,514</b>	<b>21,624</b>	<b>Education</b>
Pre-primary education	222,563	85,166	4,074	254	8,082	0	-1,794	318,345	710	8,777	1,857	0	11,344	307,001	557	Pre-primary education
Primary education	1,302,911	475,168	5,315	2,400	54,411	0	-13,260	1,826,945	6,373	36,594	9,273	0	52,240	1,774,705	7,375	Primary education
Secondary education	1,399,599	515,164	23,214	2,612	56,724	16	-12,451	1,984,878	25,162	33,946	15,889	16	75,013	1,909,865	11,264	Secondary education
Special education	338,346	183,873	826	581	12,830	0	-9,418	527,038	1,599	3,817	6,870	0	12,286	514,752	380	Special education
Community Learning	85,177	57,295	4,116	642	6,906	250	-2,512	151,874	3,937	7,453	6,984	250	18,624	133,250	921	Community Learning
Other non-school funding	19,521	19,622	1,306	15	11,510	0	-4,090	47,884	4,631	4,419	1,893	0	10,943	36,941	1,127	Other non-school funding
<b>Cultural and related services</b>	<b>300,392</b>	<b>392,189</b>	<b>44,823</b>	<b>2,723</b>	<b>51,083</b>	<b>141</b>	<b>-52,394</b>	<b>738,957</b>	<b>3,133</b>	<b>81,521</b>	<b>16,053</b>	<b>144</b>	<b>100,851</b>	<b>638,106</b>	<b>12</b>	<b>Cultural and related services</b>
Museums and galleries	18,168	23,809	2,371	242	3,249	0	-699	47,140	471	3,690	661	0	4,822	42,318	0	Museums and galleries
Other cultural and heritage services	18,409	32,565	15,468	996	7,978	2	-2,312	73,106	569	9,497	2,807	2	12,875	60,231	12	Other cultural and heritage services
Library service	66,734	48,267	18	85	9,591	0	-865	123,830	409	4,750	714	3	5,876	117,954	0	Library service
Tourism	3,957	17,641	7,847	1	652	0	-263	29,835	370	3,192	1,443	0	5,005	24,830	0	Tourism
Countryside recreation and management	17,297	9,568	1,301	3	1,625	8	-870	28,932	69	2,834	1,226	8	4,137	24,795	0	Countryside recreation and management
Sport facilities	64,860	125,625	13,020	813	10,420	28	-5,020	209,746	690	34,119	3,047	28	37,884	171,862	0	Sport facilities
Community parks and open spaces	87,027	103,952	361	548	13,038	26	-37,971	166,981	82	14,263	4,162	26	18,533	148,448	0	Community parks and open spaces
Other recreation and sport	23,940	30,762	4,437	35	4,530	77	-4,394	59,387	473	9,176	1,993	77	11,719	47,668	0	Other recreation and sport
<b>Social work</b>	<b>1,386,948</b>	<b>2,062,548</b>	<b>86,228</b>	<b>1,197</b>	<b>128,642</b>	<b>0</b>	<b>-56,551</b>	<b>3,609,012</b>	<b>115,399</b>	<b>251,167</b>	<b>381,694</b>	<b>0</b>	<b>748,260</b>	<b>2,860,752</b>	<b>2,354</b>	<b>Social work</b>
Service Strategy	21,854	8,330	193	29	1,492	0	-1,198	30,700	749	304	2,052	0	3,105	27,595	0	Service Strategy
Children's Panel	108	1,848	93	0	375	0	-40	2,384	134	40	46	0	220	2,164	0	Children's Panel
Children and families	342,870	378,786	34,953	188	29,684	0	-12,653	773,828	3,356	3,771	9,726	0	16,853	756,975	170	Children and families
Older persons	621,156	935,742	16,980	297	56,952	0	-21,532	1,609,595	7,852	188,718	137,280	0	333,850	1,275,745	138	Older persons
Adults with physical or sensory disabilities	60,243	132,197	14,370	79	7,615	0	-4,651	209,853	1,012	11,368	14,374	0	26,754	183,099	1,075	Adults with physical or sensory disabilities
Adults with learning disabilities	189,386	443,740	11,027	73	20,654	0	-10,493	654,387	2,212	36,863	142,948	0	182,023	472,364	736	Adults with learning disabilities
Adults with mental health needs	48,046	99,026	4,728	49	5,277	0	-1,606	155,520	3,735	5,339	51,488	0	60,562	94,958	90	Adults with mental health needs
Adults with addictions/substance misuse	24,755	30,929	2,787	453	1,824	0	-1,214	59,534	102	2,070	17,661	0	19,833	39,701	145	Adults with addictions/substance misuse
HIV/AIDS	981	1,041	32	0	77	0	-6	2,125	0	121	555	0	676	1,449	0	HIV/AIDS
Service to asylum seekers and refugees	514	785	193	0	51	0	-4	1,539	37	1	2,254	0	2,292	-753	0	Service to asylum seekers and refugees
Criminal justice social work services	77,035	30,124	872	29	4,641	0	-3,154	109,547	96,210	2,572	3,310	0	102,092	7,455	0	Criminal justice social work services
<b>Police<sup>2</sup></b>	<b>968,629</b>	<b>149,677</b>	<b>117,724</b>	<b>652</b>	<b>2,869</b>	<b>13,319</b>	<b>-10,004</b>	<b>1,242,866</b>	<b>129,827</b>	<b>31,704</b>	<b>90,673</b>	<b>12,453</b>	<b>264,657</b>	<b>978,209</b>	<b>397,102</b>	<b>Police<sup>2</sup></b>
Crime management	417,276	63,342	0	230	1,042	8,554	-3,775	486,669	55,275	13,387	25,056	8,554	102,272	384,397	167,831	Crime management
Traffic management	83,244	12,486	0	52	199	670	-744	95,907	11,771	2,744	3,443	670	18,628	77,279	32,576	Traffic management
Public order	75,981	11,871	0	46	192	1,104	-635	88,559	12,346	2,692	3,623	463	19,124	69,435	36,159	Public order
Community safety	293,599	47,716	49	275	1,176	2,502	-4,241	341,076	30,781	10,009	16,043	2,277	59,110	281,966	119,991	Community safety
Call management	98,529	14,262	0	49	260	489	-609	112,980	8,685	2,872	3,791	489	15,837	97,143	40,545	Call management
Police pensions	0	0	117,675	0	0	0	0	117,675	10,969	0	38,717	0	49,686	67,989	0	Police pensions
Common police services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	Common police services
<b>Fire<sup>2</sup></b>	<b>242,698</b>	<b>44,793</b>	<b>59,002</b>	<b>3,068</b>	<b>8,245</b>	<b>0</b>	<b>-668</b>	<b>357,138</b>	<b>15,646</b>	<b>23,394</b>	<b>4,603</b>	<b>0</b>	<b>43,643</b>	<b>313,495</b>	<b>0</b>	<b>Fire<sup>2</sup></b>
Fire fighting and rescue	232,836	42,858	149	3,068	7,949	0	-487	286,373	4,821	2,972	673	0	8,466	277,907	0	Fire fighting and rescue
Community fire safety	8,585	1,884	97	0	290	0	-180	10,676	0	272	223	0	495	10,181	0	Community fire safety
Fire fighters' pensions	0	0	58,756	0	0	0	0	58,756	10,825	20,148	3,707	0	34,680	24,076	0	Fire fighters' pensions
Fire service emergency planning	1,277	51	0	0	6	0	-1	1,333	0	2	0	0	2	1,331	0	Fire service emergency planning
<b>Roads and transport<sup>3</sup></b>	<b>183,487</b>	<b>581,979</b>	<b>4,959</b>	<b>7,148</b>	<b>37,884</b>	<b>2,864</b>	<b>-111,325</b>	<b>706,996</b>	<b>38,939</b>	<b>146,068</b>	<b>15,104</b>	<b>4,255</b>	<b>204,366</b>	<b>502,630</b>	<b>300</b>	<b>Roads and transport<sup>3</sup></b>
Road construction	1,547	3,911	0	937	208	1,432	-976	7,059	0	717	17	2,549	3,283	3,776	0	Road construction
Winter maintenance	8,728	106,717	0	6	3,373	0	-907	117,917	4,135	2,234	858	0	7,227	110,690	0	Winter maintenance
Maintenance & repairs	64,318	213,046	1,711	2,156	17,348	0	-44,804	253,775	4,252	38,209	4,583	274	47,318	206,457	0	Maintenance & repairs
Road lighting	11,947	61,558	0	64	2,963	0	-3,740	72,792	2	5,891	515	0	6,408	66,384	0	Road lighting
School crossing patrols	10,549	4,671	0	481	0	0	-149	15,552	0	18	70	0	88	15,464	0	School crossing patrols
Other network and traffic management	30,668	16,085	97	155	6,068	0	-4,082	48,991	452	7,864	3,021	0	11,337	37,654	0	Other network and traffic management
Parking	7,324	23,161	158	461	2,044	0	-725	32,423	5	55,351	1,425	0	56,781	-24,358	0	Parking
Non-LA PT: Concessionary fares	814	8,258	1,206	0	319	0	-2,575	8,022	706	261	55	0	1,022	7,000	0	Non-LA PT: Concessionary fares
Non-LA PT: Support to operators	0	0	0	0	1,416	0	-709	707	324	2,548	141	0	3,013	-2,306	0	Non-LA PT: Support to operators
Non-LA PT: Co-ordination	37,178	40,851	1,787	3,369	3,174	1,432	-46,438	41,353	28,918	27,067	4,143	1,432	61,560	-20,207	300	Non-LA PT: Co-ordination
GF Contributions to Trading Services	.	83,823	.	.	.	.	.	83,823	.	.	.	.	.	83,823	.	GF Contributions to Trading Services
Local authority Transport	10,414	19,898	0	0	490	0	-6,220	24,582	145	5,908	276	0	6,329	18,253	0	Local authority Transport

## ANNEX F – Detailed Analysis of General Fund Revenue Income and Expenditure, 2010-11

Annex F (cont'd)	EXPENDITURE								INCOME					Net expenditure to be financed from grants, non-domestic rates, council tax and balances	Ring-fenced Grants	
	Employee Costs	Operating Costs	Transfer Payments	Revenue Contributions to Capital	Support Service Costs	Grants to third parties funded by General Capital Grant	Adjustment for Inter Account and Inter Authority Transfers	Total Expenditure	Other Central Government Grants (excl RSG)	Sales, Fees, Rents & Charges	All other grants, reimbursements and contributions	Grants to third parties funded by General Capital Grant	Total Income			
<b>Environmental services</b>	<b>320,191</b>	<b>455,869</b>	<b>2,964</b>	<b>5,379</b>	<b>47,983</b>	<b>0</b>	<b>-39,892</b>	<b>792,494</b>	<b>2,908</b>	<b>120,400</b>	<b>5,631</b>	<b>0</b>	<b>128,939</b>	<b>663,555</b>	<b>162</b>	<b>Environmental services</b>
Cemetery, cremation and mortuary services	17,398	20,948	40	11	3,100	0	-893	40,604	0	26,018	259	0	26,277	14,327	0	Cemetery, cremation and mortuary services
Coast protection	72	889	34	0	82	0	-17	1,060	37	220	18	0	275	785	0	Coast protection
Flood defence and land drainage	2,032	4,212	0	0	560	0	-40	6,764	3	320	6	0	329	6,435	0	Flood defence and land drainage
Environmental Health	68,168	33,916	344	42	11,546	0	-6,013	108,003	2,320	11,119	2,593	0	16,032	91,971	148	Environmental Health
Trading Standards	21,317	7,950	1,167	0	2,273	0	-1,353	31,354	303	1,180	666	0	2,149	29,205	14	Trading Standards
Waste Collection	99,360	120,748	461	372	13,392	0	-8,544	225,789	27	42,178	899	0	43,104	182,685	0	Waste Collection
Waste Disposal	39,497	210,640	918	4,894	8,245	0	-8,187	256,007	14	33,292	439	0	33,745	222,262	0	Waste Disposal
Other waste management	72,347	56,566	0	60	8,785	0	-14,845	122,913	204	6,073	751	0	7,028	115,885	0	Other waste management
<b>Planning and economic development</b>	<b>170,300</b>	<b>243,459</b>	<b>68,490</b>	<b>2,627</b>	<b>44,241</b>	<b>1,909</b>	<b>-18,418</b>	<b>512,608</b>	<b>44,059</b>	<b>97,897</b>	<b>54,705</b>	<b>2,740</b>	<b>199,401</b>	<b>313,207</b>	<b>2,242</b>	<b>Planning and economic development</b>
Planning: Building control	29,760	9,164	23	9	6,391	0	-1,225	44,122	379	35,385	126	0	35,890	8,232	0	Planning: Building control
Planning: Development control	32,896	11,124	56	18	10,475	0	-821	53,748	342	23,836	161	0	24,339	29,409	0	Planning: Development control
Planning: Policy	27,095	15,263	550	704	6,122	0	-1,366	48,368	3,143	1,273	3,149	0	7,565	40,803	2	Planning: Policy
Planning: Environmental initiatives	10,769	18,629	650	1,258	2,809	0	-784	33,331	755	2,644	7,979	0	11,378	21,953	0	Planning: Environmental initiatives
Economic development	69,780	189,279	67,211	638	18,444	1,909	-14,222	333,039	39,440	34,759	43,290	2,740	120,229	212,810	2,240	Economic development
<b>Non-HRA Housing</b>	<b>105,447</b>	<b>405,064</b>	<b>1,809,478</b>	<b>101</b>	<b>22,107</b>	<b>44,501</b>	<b>-25,468</b>	<b>2,361,230</b>	<b>1,677,694</b>	<b>164,339</b>	<b>81,088</b>	<b>44,206</b>	<b>1,967,327</b>	<b>393,903</b>	<b>2,962</b>	<b>Non-HRA Housing</b>
Private sector housing renewal	6,554	25,706	135,536	13	8,059	4,391	-868	179,391	128,775	2,195	11,912	4,771	147,653	31,738	0	Private sector housing renewal
Housing benefits: Rent allowances	0	0	1,010,623	0	0	0	-341	1,010,282	947,925	0	27,129	0	975,054	35,228	0	Housing benefits: Rent allowances
Housing benefits: Rent rebate	0	0	579,988	0	0	0	-32	579,956	587,092	0	19,997	0	607,089	-27,133	0	Housing benefits: Rent rebate
Homelessness	39,995	141,478	12,008	32	5,231	656	-6,265	193,135	8,224	106,276	3,929	0	118,429	74,706	2,948	Homelessness
Welfare Services	4,307	1,625	165	0	12	0	-168	5,941	120	340	98	0	558	5,383	0	Welfare Services
Administration of housing advances	420	573	1,677	0	209	19	0	2,898	6	556	504	0	1,066	1,832	0	Administration of housing advances
Housing Support Services	17,230	149,955	67,009	22	1,994	0	-994	235,216	701	3,138	0	0	7,500	227,716	0	Housing Support Services
Other non-HRA housing (excl admin of Housing Benefits)	36,941	85,727	2,472	34	6,602	39,435	-16,800	154,411	4,851	51,311	14,380	39,435	109,977	44,434	14	Other non-HRA housing (excl admin of Housing Benefits)
<b>Central Services*</b>	<b>506,820</b>	<b>337,515</b>	<b>7,147</b>	<b>7,230</b>	<b>198,523</b>	<b>385</b>	<b>-282,905</b>	<b>774,715</b>	<b>51,114</b>	<b>113,862</b>	<b>45,909</b>	<b>3,510</b>	<b>214,395</b>	<b>560,320</b>		<b>Central services</b>
Council tax collection	19,502	16,953	-253	3	25,799	0	-1,476	60,528	539	16,943	4,998	0	22,480	38,048	0	Council tax collection
Council tax benefit administration	19,944	5,664	770	0	9,114	0	-2,857	32,635	20,045	168	2,533	0	22,746	9,889	0	Council tax benefit administration
Non-domestic rates collection	3,357	2,888	125	0	4,671	0	-246	10,795	0	1,246	414	0	1,660	9,135	0	Non-domestic rates collection
Housing benefit administration	22,809	7,489	0	0	12,337	0	-1,945	40,690	20,378	1,071	4,222	0	25,671	15,019	0	Housing benefit administration
Registration of births, deaths and marriages	9,629	2,429	20	0	5,151	0	-818	16,411	165	8,095	229	17	8,506	7,905	0	Registration of births, deaths and marriages
Emergency Planning (non Police or Fire)	3,613	1,436	0	0	857	0	-930	4,976	61	164	171	0	396	4,580	0	Emergency Planning (non Police or Fire)
Licensing	7,874	6,135	0	0	5,939	0	-240	19,708	0	15,481	1	3,108	18,590	1,118	0	Licensing
Conducting Elections	620	4,332	0	0	1,428	0	0	6,380	1,183	23	2,083	2	3,291	3,089	0	Conducting Elections
Registration of electors	6,806	2,845	0	18	1,445	0	-1	11,113	7	63	5	0	75	11,038	0	Registration of electors
Council tax valuation	9,373	2,094	0	26	864	0	0	12,357	0	40	2	0	42	12,315	0	Council tax valuation
Non-domestic lands valuation	13,679	3,137	0	28	1,583	0	-1	18,426	27	81	1	0	109	18,317	0	Non-domestic lands valuation
Local Land Charges	13	23	0	0	1	0	-1	36	0	28	0	0	28	8	0	District Courts
Non-road lighting	388	10,818	0	0	100	0	-58	11,248	0	3,378	84	0	3,462	7,786	0	Non-road lighting
General grants, bequests and donations	315	10,464	1,883	0	626	0	-27	13,261	2,975	6	46	0	3,027	10,234	0	General grants, bequests and donations
Corporate and democratic core costs	42,113	52,089	85	1,718	109,433	0	-15,940	189,498	985	1,607	938	0	3,530	185,968	0	Corporate and democratic core costs
Non-distributed costs	154,118	41,409	112	4	9,460	63	-36,106	169,060	393	3,913	13,073	0	17,379	151,681	0	Non-distributed costs
Other	192,667	167,310	4,405	5,433	9,715	322	-222,259	157,593	4,356	61,555	17,109	383	83,403	74,190	0	Other
<b>Trading Services</b>	<b>27,532</b>	<b>44,777</b>	<b>29</b>	<b>2,339</b>	<b>22</b>	<b>-13,147</b>	<b>61,552</b>	<b>146</b>	<b>66,852</b>	<b>2,805</b>	<b>22</b>	<b>69,825</b>	<b>-8,273</b>	<b>123</b>	<b>Trading Services</b>	
<b>General fund contributions to HRA†</b>	<b>2,181</b>	<b>2,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,181</b>	<b>0</b>	<b>General fund contributions to Housing Revenue Account</b>
<b>Interest and investment income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>615,931</b>	<b>0</b>	<b>0</b>	<b>26,185</b>	<b>0</b>	<b>26,185</b>	<b>589,746</b>	<b>0</b>	<b>Interest and investment income</b>
<b>Surplus/deficit from Significant Trading Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-11,105</b>	<b>0</b>	<b>Surplus/deficit from Significant Trading Operations</b>
<b>Statutory repayment of debt</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>531,490</b>	<b>0</b>	<b>Statutory repayment of debt</b>
<b>All services</b>	<b>7,580,561</b>	<b>6,056,339</b>	<b>2,239,666</b>	<b>36,658</b>	<b>694,379</b>	<b>63,407</b>	<b>-654,297</b>	<b>17,164,134</b>	<b>2,121,277</b>	<b>1,192,210</b>	<b>767,216</b>	<b>67,596</b>	<b>4,148,299</b>	<b>13,004,730</b>	<b>426,881</b>	<b>All services</b>

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 2010 mid year estimates)

4. 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 G – General Fund Revenue Expenditure by Local Authority and Main Service, 2010-11

£ thousands

	Education	Cultural and related services	Social work	Police <sup>2</sup>	Fire <sup>2</sup>	Roads and transport <sup>3,4</sup>	Environmental services	Planning and economic development	Non-HRA Housing	Central services <sup>5</sup>	Trading services	Interest and Investment Income	Statutory Repayment of Debt	Contributions to/from HRA	Surplus/deficit from Significant Trading Operations	Total net revenue expenditure
<b>Scotland</b>	<b>4,676,514</b>	<b>638,106</b>	<b>2,860,752</b>	<b>978,209</b>	<b>313,495</b>	<b>502,630</b>	<b>663,555</b>	<b>313,207</b>	<b>393,903</b>	<b>560,320</b>	<b>-8,273</b>	<b>589,746</b>	<b>531,490</b>	<b>2,181</b>	<b>-11,105</b>	<b>13,004,730</b>
Aberdeen City	154,838	26,260	122,903	45,113	13,850	10,136	25,157	9,738	10,528	21,691	-6,969	26,212	16,247	-	-709	474,995
Aberdeenshire	248,323	20,391	119,353	33,391	9,317	31,148	28,539	9,023	7,212	21,098	497	19,053	13,446	-	-1,518	559,274
Angus	101,252	11,389	58,343	17,395	5,054	13,453	12,703	3,464	7,781	13,327	10	13,448	11,105	-	-	268,725
Argyll & Bute	95,067	8,296	51,062	17,854	6,130	19,991	16,850	5,831	13,686	12,662	801	18,413	22,641	-	-462	288,822
Clackmannanshire	44,190	6,119	26,761	7,681	2,491	3,672	5,129	2,516	2,926	4,919	-	4,531	5,028	-	-191	115,770
Dumfries & Galloway	141,165	17,545	79,072	27,162	9,011	22,229	17,825	8,867	16,524	21,816	-46	18,894	13,324	-	-	393,388
Dundee City	129,983	20,117	90,607	33,078	13,803	9,617	19,247	10,393	14,620	13,491	-	10,656	12,746	-	-615	377,742
East Ayrshire	113,873	11,792	65,429	20,792	7,494	10,983	12,740	6,000	8,691	4,589	-	12,566	12,533	-	-	287,481
East Dunbartonshire	115,974	11,329	44,426	14,069	6,246	7,606	13,942	3,270	7,682	12,601	-	15,847	10,664	-	-	263,655
East Lothian	82,309	17,655	51,671	13,976	3,188	9,124	10,894	2,771	9,008	4,060	-	11,057	7,420	-	-	223,133
East Renfrewshire	98,782	10,380	38,575	12,259	4,384	6,321	8,461	2,530	5,240	7,150	-	4,668	11,154	-	-	209,905
Edinburgh, City of	291,440	41,695	267,818	94,807	21,950	15,946	72,614	18,107	35,443	63,029	120	65,837	60,245	-	-	1,049,951
Eilean Siar	42,209	4,157	23,585	4,175	1,944	10,127	6,320	2,863	1,085	4,488	241	10,356	11,110	-	249	122,909
Falkirk	136,752	15,097	74,708	25,797	7,357	12,982	15,666	7,267	12,278	15,325	76	21,145	24,624	-	-508	368,566
Fife	315,177	47,256	195,258	59,205	19,383	41,504	38,837	15,385	19,847	21,004	411	33,022	27,017	-	-	833,306
Glasgow City	472,180	111,631	387,316	174,956	52,335	24,406	75,149	99,692	85,031	50,536	-	86,897	77,497	-	-	1,697,626
Highland	238,561	23,307	110,952	36,654	13,953	32,340	38,570	8,008	16,634	20,634	-1,313	33,639	29,106	-	-3,347	597,697
Inverclyde	74,237	9,338	49,096	16,170	7,868	4,940	8,395	8,134	8,816	8,952	-	8,763	9,103	-	-	213,813
Midlothian	78,110	8,250	44,022	13,811	2,464	9,895	7,342	2,834	7,733	10,076	-	8,506	7,468	-	-	200,513
Moray	80,821	8,667	45,774	15,036	4,581	9,014	10,351	1,616	6,597	7,156	568	6,124	6,237	-	-	202,541
North Ayrshire	130,050	15,383	78,335	23,629	10,230	10,797	16,807	7,962	12,617	12,647	131	13,747	13,300	-	-	345,636
North Lanarkshire	331,418	41,980	162,174	55,178	16,812	30,023	41,843	15,401	9,652	40,643	-	24,649	28,623	-	-	798,396
Orkney Islands	28,331	4,252	16,712	2,454	1,443	13,327	3,732	1,085	1,306	9,606	188	560	2,732	-	-	85,727
Perth & Kinross	129,918	18,222	71,496	21,526	7,702	15,772	19,194	6,056	15,455	10,470	127	12,584	12,322	2,181	-	343,026
Renfrewshire	145,512	20,156	90,696	33,426	10,648	11,265	19,663	5,296	4,174	60,389	-	7,090	4,709	-	-	413,024
Scottish Borders	100,558	13,422	69,255	20,705	7,391	19,797	17,424	2,152	3,925	12,530	-29	12,557	11,635	-	-	291,322
Shetland Islands	45,433	7,629	29,849	2,935	1,811	21,025	5,236	9,792	1,942	6,333	-3,205	-3,865	793	-	-71	125,638
South Ayrshire	98,331	11,673	68,874	19,466	7,467	7,880	14,327	2,898	5,323	10,496	119	12,123	7,739	-	-	266,716
South Lanarkshire	265,563	32,426	148,071	49,281	16,460	32,433	37,546	18,785	17,757	17,974	-	44,824	34,405	-	-3,933	711,593
Stirling	88,034	11,346	42,504	15,799	4,181	10,462	12,565	3,227	6,319	10,983	-	8,957	8,349	-	-	222,726
West Dunbartonshire	93,302	13,670	63,266	23,691	10,139	4,614	9,990	3,613	3,388	5,414	-	8,977	10,102	-	-	250,165
West Lothian	164,821	17,276	72,789	26,738	6,409	19,800	20,497	8,631	14,683	24,231	-	17,908	8,066	-	-	401,849

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 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 (GROS 2010 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

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Scotland</b>	<b>10,610,968</b>	<b>10,714,001</b>	<b>11,119,280</b>	<b>13,135,372</b>	<b>13,004,730</b>
Aberdeen City	414,365	423,657	429,719	476,746	474,995
Aberdeenshire	447,619	452,715	477,121	563,932	559,274
Angus	210,867	211,055	233,345	273,770	268,725
Argyll & Bute	221,560	220,312	234,643	280,554	288,822
Clackmannanshire	96,182	101,771	105,751	125,068	115,770
Dumfries & Galloway	312,865	325,395	327,912	383,793	393,388
Dundee City	317,420	315,355	321,752	376,558	377,742
East Ayrshire	237,354	247,701	246,709	291,182	287,481
East Dunbartonshire	205,050	207,937	211,878	278,626	263,655
East Lothian	179,631	186,574	194,239	223,504	223,133
East Renfrewshire	179,479	184,532	192,781	204,677	209,905
Edinburgh City	859,406	867,682	887,569	1,072,201	1,049,051
Eilean Siar	107,066	110,070	113,647	122,858	122,909
Falkirk	278,885	291,908	303,693	347,758	368,566
Fife	695,108	689,100	718,319	828,951	833,306
Glasgow City	1,408,369	1,414,500	1,438,273	1,826,857	1,697,626
Highland	478,931	489,108	513,208	584,545	597,697
Inverclyde	199,085	178,982	189,006	217,301	213,813
Midlothian	166,033	175,095	177,579	197,673	200,513
Moray	176,451	175,914	182,516	209,253	202,541
North Ayrshire	292,361	276,630	299,292	345,722	345,636
North Lanarkshire	630,833	602,645	663,388	799,247	798,396
Orkney Islands	67,734	71,273	71,745	84,045	85,727
Perth & Kinross	263,304	266,053	282,346	335,180	343,026
Renfrewshire	349,563	350,133	367,402	425,854	413,024
Scottish Borders	223,580	231,959	242,714	280,663	291,322
Shetland Islands	88,631	108,373	104,704	115,890	125,638
South Ayrshire	222,812	225,256	228,093	265,186	266,716
South Lanarkshire	592,314	601,136	627,326	747,886	711,593
Stirling	180,755	184,249	185,112	208,856	222,726
West Dunbartonshire	203,470	207,441	212,722	254,405	250,165
West Lothian	303,886	319,489	334,774	386,632	401,849

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, 2010-11

£ 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
<b>Education</b>	<b>33,505</b>	<b>460,931</b>	<b>12,411</b>	<b>510</b>	<b>507,357</b>	<b>1,334</b>	<b>508,691</b>
Pre-primary education	654	3,349	277	0	4,280	0	4,280
Primary education	2,292	287,858	6,398	395	296,943	118	297,061
Secondary education	0	128,504	5,273	115	133,892	208	134,100
Special education	784	9,451	121	0	10,356	1,008	11,364
Community learning	29,775	6,151	342	0	36,268	0	36,268
<b>Cultural and related services</b>	<b>4,748</b>	<b>184,300</b>	<b>6,301</b>	<b>59</b>	<b>195,408</b>	<b>606</b>	<b>196,014</b>
Tourism	56	717	3	0	776	69	845
Recreation and Sport	4,451	144,010	4,639	0	153,100	138	153,238
Libraries	0	5,646	866	59	6,571	0	6,571
Museums and art galleries	241	22,353	163	0	22,757	356	23,113
Other culture and heritage	0	11,574	630	0	12,204	43	12,247
<b>Social work</b>	<b>3,692</b>	<b>44,834</b>	<b>1,723</b>	<b>63</b>	<b>50,312</b>	<b>944</b>	<b>51,256</b>
Children	99	7,028	66	0	7,193	0	7,193
Older people	141	22,081	1,087	57	23,366	867	24,233
Adults with mental health needs	4	233	49	0	286	0	286
Adults with learning disabilities	0	5,842	93	0	5,935	0	5,935
Other Adults Services	3,448	9,650	428	6	13,532	77	13,609
<b>Police and fire</b>	<b>1,025</b>	<b>25,499</b>	<b>28,819</b>	<b>881</b>	<b>56,224</b>	<b>0</b>	<b>56,224</b>
Police	914	7,154	16,523	650	25,241	0	25,241
Fire	111	18,345	12,296	231	30,983	0	30,983
<b>Roads and transport</b>	<b>18,326</b>	<b>337,571</b>	<b>24,007</b>	<b>94</b>	<b>379,998</b>	<b>19,086</b>	<b>399,084</b>
Roads	8,281	218,893	3,943	9	231,126	4,656	235,782
Network and traffic management	1,229	23,670	3,107	47	28,053	2,152	30,205
Bridges	2,768	22,454	215	0	25,437	0	25,437
Parking Services	422	1,101	100	0	1,623	0	1,623
Public Transport - Rail	5,391	224	0	9	5,624	0	5,624
Other Public Transport	235	71,229	16,642	29	88,135	12,278	100,413
<b>Environmental services</b>	<b>5,196</b>	<b>84,016</b>	<b>12,668</b>	<b>24</b>	<b>101,904</b>	<b>554</b>	<b>102,458</b>
Crematoria and burial grounds	1,512	4,196	562	0	6,270	44	6,314
Coast protection	0	3,375	0	0	3,375	0	3,375
Flood prevention	2,506	44,741	0	0	47,247	0	47,247
Environmental Health	553	2,668	223	0	3,444	475	3,919
Waste collection and disposal	625	29,036	11,883	24	41,568	35	41,603
<b>Planning and economic development</b>	<b>13,881</b>	<b>95,852</b>	<b>1,830</b>	<b>102</b>	<b>111,665</b>	<b>9,077</b>	<b>120,742</b>
Planning	123	7,869	233	97	8,322	0	8,322
Environmental Initiatives	30	11,769	616	0	12,415	3,476	15,891
Economic development	13,728	76,214	981	5	90,928	5,601	96,529
<b>Trading Services</b>	<b>2,255</b>	<b>9,717</b>	<b>625</b>	<b>84</b>	<b>12,681</b>	<b>6</b>	<b>12,687</b>
Fishery Harbours, Markets, Commercial Ports, Piers & Harbours	2,144	8,550	595	84	11,373	6	11,379
Shipping, Airports, Transport Piers & Ferry Terminals	111	1,167	30	0	1,308	0	1,308
Toll Bridges	0	0	0	0	0	0	0
<b>Other Services</b>	<b>8,145</b>	<b>100,677</b>	<b>57,429</b>	<b>2,375</b>	<b>168,626</b>	<b>11,860</b>	<b>180,486</b>
<b>Non-HRA Housing</b>	<b>655</b>	<b>6,070</b>	<b>107</b>	<b>10</b>	<b>6,842</b>	<b>167,562</b>	<b>174,404</b>
<b>Total General Fund Services</b>	<b>91,428</b>	<b>1,349,467</b>	<b>145,920</b>	<b>4,202</b>	<b>1,591,017</b>	<b>211,029</b>	<b>1,802,046</b>
<b>Housing Revenue Account</b>	<b>7,302</b>	<b>527,225</b>	<b>10,369</b>	<b>840</b>	<b>545,736</b>	<b>380</b>	<b>546,116</b>
<b>All services</b>	<b>98,730</b>	<b>1,876,692</b>	<b>156,289</b>	<b>5,042</b>	<b>2,136,753</b>	<b>211,409</b>	<b>2,348,162</b>

**ANNEX J – Capital Expenditure by Local Authority and Main Service, 2010-11**

	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
<b>Scotland</b>	<b>508,691</b>	<b>196,014</b>	<b>51,256</b>	<b>56,224</b>	<b>399,084</b>	<b>102,458</b>	<b>120,742</b>	<b>12,687</b>	<b>174,404</b>	<b>180,486</b>	<b>1,802,046</b>	<b>546,116</b>
Aberdeen City	35,220	2,059	235	-	8,981	7,049	99	-	1,762	33,705	89,110	52,991
Aberdeenshire	8,688	2,392	1,124	-	20,282	2,499	1,088	98	-	5,494	41,665	25,882
Angus	4,555	2,077	36	-	9,319	3,190	2,248	514	356	998	23,293	8,344
Argyll & Bute	4,766	1,001	1,194	-	8,790	1,023	1,492	949	1,484	1,998	22,697	-
Clackmannanshire	1,184	308	131	-	1,487	252	345	-	-	1,535	5,242	3,468
Dumfries & Galloway	42,482	3,515	1,266	-	9,531	749	3,393	-	648	4,633	66,217	-
Dundee City	9,876	4,503	1,053	-	10,373	3,448	5,183	-	1,170	22,195	57,801	26,962
East Ayrshire	5,994	2,919	1,048	-	4,941	647	8,085	-	252	4,262	28,148	14,379
East Dunbartonshire	826	769	177	-	16,168	438	636	-	534	593	20,141	4,564
East Lothian	9,219	8,176	646	-	6,346	672	962	-	775	1,053	27,849	30,075
East Renfrewshire	7,662	852	65	-	1,477	34	912	-	-	3,197	14,199	4,677
Edinburgh, City of	13,137	23,562	11,045	-	85,210	7,505	9,795	-	44,756	3,863	198,873	37,718
Eilean Siar	20,933	1,639	456	-	3,391	1,584	3,977	-	1,893	1,333	35,206	-
Falkirk	3,427	2,263	614	-	5,469	2,598	4,062	-	621	6,843	25,897	16,815
Fife	27,518	15,892	1,972	-	12,678	8,773	2,365	-	807	25,128	95,133	47,314
Glasgow City	34,811	64,501	3,674	-	39,737	15,918	36,148	-	106,333	4,715	305,837	-
Highland	26,497	4,407	1,616	-	19,434	9,920	4,048	3,323	3,280	-	72,525	17,678
Inverclyde	5,017	3,538	771	-	1,528	492	86	-	288	6,222	17,942	-
Midlothian	1,609	373	364	-	3,361	107	415	-	317	2,550	9,096	26,363
Moray	3,576	171	165	-	5,288	12,625	1,359	-	473	2,521	26,178	10,300
North Ayrshire	3,281	4,395	2,694	-	4,475	2,008	244	-	739	1,126	18,962	27,095
North Lanarkshire	63,509	15,825	3,865	-	10,076	3,369	15,093	-	-	5,854	117,591	61,100
Orkney Islands	3,372	223	1,760	-	1,961	229	20	4,236	243	2,399	14,443	6,268
Perth & Kinross	33,476	2,284	1,046	-	10,657	3,871	496	-	993	3,092	55,915	7,101
Renfrewshire	5,869	2,881	1,308	-	5,373	2,104	877	-	1,353	6,280	26,045	13,141
Scottish Borders	6,974	629	165	-	11,308	2,865	3,196	-	780	3,952	29,869	-
Shetland Islands	4,583	201	723	-	3,030	2,131	148	3,567	523	958	15,864	2,704
South Ayrshire	7,744	1,399	63	395	1,742	344	27	-	526	3,932	16,172	12,377
South Lanarkshire	70,832	14,351	6,090	-	19,085	345	6,447	-	1,163	1,463	119,776	40,628
Stirling	6,414	1,002	209	-	5,842	2,816	624	-	1,086	1,242	19,235	12,379
West Dunbartonshire	19,027	187	835	-	2,741	843	3,747	-	479	7,837	35,696	15,796
West Lothian	16,613	7,720	4,846	-	7,890	2,010	3,125	-	770	9,329	52,303	19,997

£ thousands

£ 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
<b>Scotland</b>	508,691	196,014	51,256	56,224	399,084	102,458	120,742	12,687	174,404	180,486	1,802,046	546,116
Central Scotland Joint Fire	.	.	.	1,005	.	.	.	.	-	-	1,005	.
Dumfries & Galloway Fire	.	.	.	595	.	.	.	.	-	-	595	.
Fife Fire and Rescue Service	.	.	.	973	.	.	.	.	-	-	973	.
Grampian Fire	.	.	.	1,681	.	.	.	.	-	-	1,681	.
Highlands & Islands Fire	.	.	.	2,652	.	.	.	.	-	-	2,652	.
Lothian & Borders Fire & Rescue	.	.	.	2,275	.	.	.	.	-	-	2,275	.
Strathclyde Fire	.	.	.	18,698	.	.	.	.	-	-	18,698	.
Tayside Fire & Rescue	.	.	.	3,104	.	.	.	.	-	-	3,104	.
Central Scotland Police	.	.	.	1,406	.	.	.	.	-	-	1,406	.
Dumfries & Galloway Police	.	.	.	672	.	.	.	.	-	-	672	.
Fife Constabulary	.	.	.	1,386	.	.	.	.	-	-	1,386	.
Grampian Police	.	.	.	2,851	.	.	.	.	-	-	2,851	.
Lothian & Borders Police	.	.	.	4,984	.	.	.	.	-	-	4,984	.
Northern Police	.	.	.	1,659	.	.	.	.	-	-	1,659	.
Strathclyde Police	.	.	.	9,541	.	.	.	.	-	-	9,541	.
Tayside Police	.	.	.	2,347	.	.	.	.	-	-	2,347	.
Ayrshire VJB	.	.	.	-	.	.	.	.	-	7	7	.
Central VJB	.	.	.	-	.	.	.	.	-	-	-	.
Dunbartonshire&Argyll& Bute VJB	.	.	.	-	.	.	.	.	-	47	47	.
Grampian VJB	.	.	.	-	.	.	.	.	-	-	-	.
Highland and Western Isles VJB	.	.	.	-	.	.	.	.	-	-	-	.
Lanarkshire VJB	.	.	.	-	.	.	.	.	-	-	-	.
Lothian VJB	.	.	.	-	.	.	.	.	-	72	72	.
Orkney & Shetland VJB	.	.	.	-	.	.	.	.	-	-	-	.
Renfrewshire VJB	.	.	.	-	.	.	.	.	-	20	20	.
Tayside VJB	.	.	.	-	.	.	.	.	-	38	38	.
Forth Estuary Transport	.	.	.	.	9,055	.	.	.	-	-	9,055	.
Tay Road Bridge	.	.	.	.	1,807	.	.	.	-	-	1,807	.
HITRANS	.	.	.	.	-	.	.	.	-	-	-	.
NESTRANS	.	.	.	.	2,848	.	.	.	-	-	2,848	.
SESTRAN	.	.	.	.	377	.	.	.	-	-	377	.
SWESTRANS	.	.	.	.	648	.	.	.	-	-	648	.
SPT	.	.	.	.	26,378	.	.	.	-	-	26,378	.
TACTRAN	.	.	.	.	-	.	.	.	-	-	-	.
ZetTrans	.	.	.	.	-	.	.	.	-	-	-	.

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