

**(B) COUNCIL SPENDING 2011/2012 - based on Capital Charges**

The under-noted information is provided in accordance with the Scottish Executive's Code of Practice on the Publication of Financial and Other Information by Local Authorities in Scotland.

	(£ million)
Gross Spending	677.968
Less: fees, charges and other income	227.104
Net Spending	<u>450.864</u>

Service	(Above Net Spending allocated by Service)					
	Net Spending (excluding loan charges) £ million	Capital Charges £ million	Total net spending (including capital charges) £ million	Change from previous year £ million	Change from previous year %	Band D Council Tax Equivalent £
Economic Development	4.628	0.004	4.632	(0.196)	(4.060)	53
Planning & Strategic Development	1.549	0.035	1.584	0.176	12.500	18
Housing	7.477	0.111	7.588	(7.861)	(50.884)	88
Social Work	121.814	1.250	123.064	5.800	4.946	1,420
Environmental & Consumer Protection	15.847	0.379	16.226	2.269	16.257	187
Roads & Lighting	9.195	5.021	14.216	1.332	10.338	164
Transport Subsidies and Concessionary Fares	0.430	0.000	0.430	(0.077)	(15.187)	5
Contracting Services	18.117	2.272	20.389	5.238	34.572	235
Education	149.226	11.739	160.965	(8.724)	(5.141)	1,857
Arts & Recreation	20.415	4.168	24.583	(0.550)	(2.188)	284
Other Services	41.164	6.533	47.697	6.940	17.028	550
Trading Operations	(10.187)	0.215	(9.972)	(1.086)	12.221	115
Police & Fire	33.372	2.769	36.141	(2.488)	(6.441)	417
Adjustment for capital charges			3.321	0.000	0.000	38
<b>TOTAL A</b>	<b><u>413.047</u></b>	<b><u>34.496</u></b>	<b><u>450.864</u></b>	<b><u>0.773</u></b>	<b><u>0.173</u></b>	<b><u>5,201</u></b>
Financed by						
<b>B Government grants</b>			176.621			2,037
C Non-Domestic Rates			160.578			1,852
D Use of Funds & Other Balances			7.030			81
Total Amount needed from Council Tax (figure A less figures B, C and D)			<b><u>106.635</u></b>			<b><u>1,230</u></b>

The above figures include depreciation and as the real cost to the Council is in the form of loan charges (annual debt repayment, depending on useful life of the asset and annual interest charge), an adjustment needs to be done reversing the capital charges and re-instating loan charges to reconcile back to the funding and this is also shown in the table.

The movement from the previous year comprises an increase in net expenditure (including depreciation) of £0.773m on Council Services. The year on year change does not necessarily reflect an increase/decrease in service provision because of a number of variable factors affecting service budgets.	
Band 'D' Council Tax set by the City 2011/12	£1,230
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Scottish average Unitary Authority Band 'D' 2011/12	£1,149
No. of Budgeted Full-Time Equivalent Staff in 2010/11	7,725
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Decrease	140
<b>Comparison with the Government's Planned Spending</b>	<b>£ for each Property</b>
Spending figure used by the Government to work out council income support grant	£4,796
Amount the Council plans to spend on a comparable basis	£5,002

The above analysis shows a breakdown of the Council wide spend over the main service groups and this allows for comparison with other Scottish Councils.