



## Council Spending 2018 - 2019

Where our money comes from	£'m	%
Fees, Charges & Other Income	234.22	34%
General Revenue Grant	87.27	13%
Non Domestic Rates	227.80	33%
Council Tax	126.68	19%
Ring Fenced Grants	8.39	1%
<b>Total Income</b>	<b>684.36</b>	<b>100%</b>

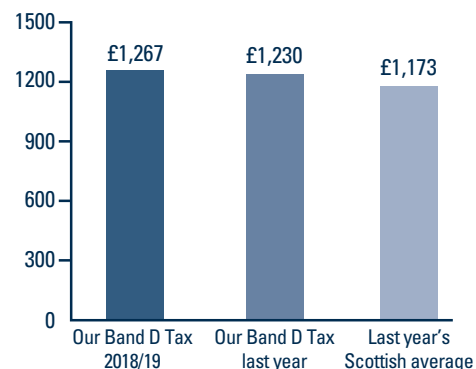


What we spend it on	£'m	Council Tax (£)
Commissioning	23.328	43.20
City Growth	12.970	24.02
Customer	103.882	192.37
Governance	5.916	10.95
Integration Joint Board	134.530	249.12
Operations	287.256	531.94
Resources	103.731	192.09
Strategic Place Planning	8.783	16.26
Council Contingencies	10.183	18.86
Council Expenses	2.862	5.30
Joint Valuation Board	1.677	3.11
Trading Services Surplus	(10.760)	(19.93)
<b>Total</b>	<b>684.358</b>	<b>£1267.30</b>



The above analysis shows a breakdown of the Council wide spend over the main service groups. It also shows the amount of Band D Council Tax spent on each of the main service groups. This allows for comparison with other Scottish Councils.

## How we compare with the Scottish average



Council Tax income accounts for 19% of the total funding requirement of the Council. Grants from the Scottish Government including Business Rate Income and Ring Fenced Funding amounts to 47%. Income from fees, charges and other income accounts for 34%

Calculating the Council Tax 2018/19	£'m
Gross expenditure	649.358
Less: fees, charges and other income	(199.221)
<b>Net Expenditure</b>	<b>450.137</b>
Less: Government Grants	(87.273)
Business Rates (Non-Domestic Rates)	(227.801)
Ring Fenced Grant Funding	(8.385)
<b>Amount to be met from Council Tax</b>	<b>126.678</b>
Divide by the number of band D equivalent properties	99,959
<b>Giving a Band D Council Tax of</b>	<b>£1,267.30</b>

This includes an estimated £10 million from the Scottish Government to fund the Council Tax Reduction Scheme

## Council Tax & Scottish Water Charges 2018/19

Council Tax Band	Current Charge	Water Supply	Waste Water Collection	Total Charges to be paid
<b>Band A</b>	£844.87	£134.94	£156.66	£1,136.47
<b>Band B</b>	£985.68	£157.43	£182.77	£1,325.88
<b>Band C</b>	£1126.49	£179.92	£208.88	£1,515.29
<b>Band D</b>	£1267.30	£202.41	£234.99	£1,704.70
<b>Band E</b>	£1665.09	£247.39	£287.21	£2,199.69
<b>Band F</b>	£2059.36	£292.37	£339.43	£2,691.16
<b>Band G</b>	£2481.80	£337.35	£391.65	£3,210.80
<b>Band H</b>	£3104.89	£404.82	£469.98	£3,979.69

## Council House Rents

The Housing Revenue Account must account separately for income and expenditure as detailed in the Housing (Scotland) Act 1987, such that expenditure on Council houses is met from Council house rents, government grants and any other income raised. Hence, the Council Tax and business rate payers do not contribute towards the costs of Council houses. Rents were increased in 2018/19 by 2.6%.