

Council Spending 2019 - 2020

Where our money comes from	£'m	%
Fees, Charges & Other Income	243.28	34
General Revenue Grant	53.55	8
Non Domestic Rates	258.56	36
Council Tax	132.36	19
Ring Fenced Grants	20.34	3
Total Income	708.09	100%

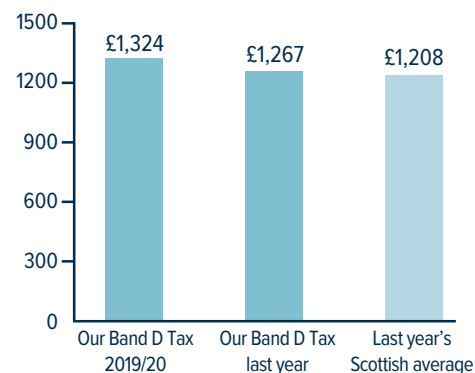


What we spend it on	£'m	Council Tax (£)
Commissioning	27.513	51.46
City Growth	10.763	20.13
Customer	98.742	184.67
Governance	4.953	9.26
Integration Joint Board	136.116	254.57
Operations	286.897	536.58
Resources	129.473	242.15
Strategic Place Planning	10.342	19.34
Council Contingencies	13.742	25.70
Council Expenses	2.987	5.59
Joint Valuation Board	1.677	3.14
Trading Services Surplus	(15.112)	(28.26)
Total	708.093	£1,324.33



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 2019/20	£'m
Gross expenditure	680.093
Less: fees, charges and other income	(215.281)
Net Expenditure	464.812
Less: Government Grants	(53.553)
Business Rates (Non-Domestic Rates)	(258.560)
Ring Fenced Grant Funding	(20.337)
Amount to be met from Council Tax	132.362
Divide by the number of band D equivalent properties	99,947
Giving a Band D Council Tax of	£1,324.33

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

Council Tax & Scottish Water Charges 2019/20				
Council Tax Band	Current Charge	Water Supply	Waste Water Collection	Total Charges to be paid
Band A	£882.89	£137.04	£159.12	£1179.05
Band B	£1030.03	£159.88	£185.64	£1375.55
Band C	£1177.18	£182.72	£212.16	£1572.06
Band D	£1324.33	£205.56	£238.68	£1768.57
Band E	£1740.02	£251.24	£291.72	£2282.98
Band F	£2152.04	£296.92	£344.76	£2793.72
Band G	£2593.48	£342.60	£397.80	£3333.88
Band H	£3244.61	£411.12	£477.36	£4133.09

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 2019/20 by 4.3%.