

Council Spending 2020 - 2021

| Where our money comes from | £'m | % |
|------------------------------|---------------|-------------|
| Fees, Charges & Other Income | 247.74 | 34 |
| General Revenue Grant | 74.59 | 10 |
| Non Domestic Rates | 249.96 | 34 |
| Council Tax | 135.48 | 18 |
| Ring Fenced Grants | 29.70 | 4 |
| Total Income | 737.47 | 100% |

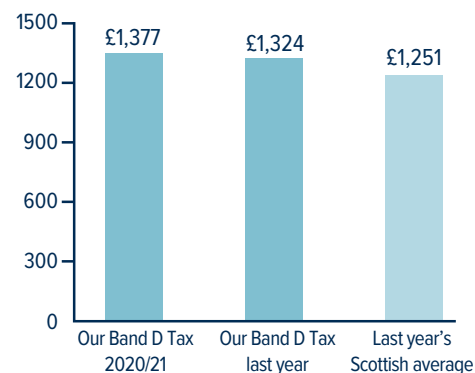


| What we spend it on | £'m | Council Tax (£) |
|--------------------------|---------------|------------------|
| Commissioning | 13.38 | 24.98 |
| City Growth | 12.76 | 23.84 |
| Customer | 97.62 | 182.31 |
| Governance | 4.82 | 8.99 |
| Integration Joint Board | 141.08 | 263.47 |
| Operations | 330.50 | 617.24 |
| Resources | 138.31 | 258.31 |
| Strategic Place Planning | 10.24 | 19.13 |
| Council Expenses | 3.33 | 6.21 |
| Joint Valuation Board | 1.74 | 3.25 |
| Trading Services Surplus | (16.30) | (30.43) |
| Total | 737.47 | £1,377.30 |



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 18% of the total funding requirement of the Council. Grants from the Scottish Government including Business Rate Income and Ring Fenced Funding amounts to 48%. Income from fees, charges and other income accounts for 34%.

| Calculating the Council Tax 2020/21 | £'m |
|--|------------------|
| Gross expenditure | 727.471 |
| Less: fees, charges and other income | (237.740) |
| Net Expenditure | 489.731 |
| Less: Government Grants | (74.588) |
| Business Rates (Non-Domestic Rates) | (249.963) |
| Ring Fenced Grant Funding | (29.698) |
| Amount to be met from Council Tax | 135.482 |
| Divide by the number of band D equivalent properties | 98,368 |
| Giving a Band D Council Tax of | £1,377.30 |

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

| Council Tax & Scottish Water Charges 2020/21 | | | | |
|--|--------------------|--------------|------------------------|--------------------------|
| Council Tax Band | Council Tax Charge | Water Supply | Waste Water Collection | Total Charges to be paid |
| Band A | £918.20 | £138.24 | £160.50 | £1,216.94 |
| Band B | £1,071.23 | £161.28 | £187.25 | £1,419.76 |
| Band C | £1,224.27 | £184.32 | £214.00 | £1,622.59 |
| Band D | £1,377.30 | £207.36 | £240.75 | £1,825.41 |
| Band E | £1,809.62 | £253.44 | £294.25 | £2,357.31 |
| Band F | £2,238.11 | £299.52 | £347.75 | £2,885.38 |
| Band G | £2,697.21 | £345.60 | £401.25 | £3,444.06 |
| Band H | £3,374.39 | £414.72 | £481.50 | £4,270.61 |

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 2020/21 by 4.0%.