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SPICe Briefing

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Local Government Finance: facts and figures 2010-11 to 2017-18

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This briefing provides a range of factual information and analysis on local government finance, including the profile of the local government budget over time, Council Tax and Non-Domestic Rates income, and fees and charges for services, from 2010-11 to 2017-18.

SCOTTISH BUDGET:
DRAFT BUDGET 2017-18

21 June 2017
SB 17/44

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Executive Summary

Comparing local government finance over time is challenging, not least because it is a complex and detailed policy area. In addition to the frequent re-profiling of funding packages, such as the removal of police and fire services from the core local government settlement, there is the added complexity of the differences between budget figures and final outturn figures.

Key Messages

This briefing presents a range of clear factual information around local government finance, including the following:

1. Over the period 2010-11 to 2016-17, local government's share of the total Scottish Government budget increased slightly, by 0.5 percentage points. However, from 2013-14 to 2016-17, looking at truly comparable figures following the removal of police and fire services, local government's share decreased by 1.2 percentage points, from 33.7% to 32.4%.
2. The local government revenue budget as a proportion of the Scottish Government revenue budget decreased slightly when looking at 2010-11 to 2016-17, by 0.4 percentage points. Between 2013-14 and 2016-17, this fall was a steeper 1.1 percentage points. Local Government Finance Order figures show the local government revenue budget as a proportion of the SG revenue budget falling by 0.5 percentage points between 2016-17 and 2017-18.
3. Capital funding for local government varies widely year-to-year, however as capital funding makes up a much smaller proportion of total funding, trends in revenue funding are far more indicative of the overall trend in local government funding.
4. Over 2010-11 to 2016-17 and in real terms, if the spend on police and fire in the years up to 2012-13 is adjusted out, then the local government revenue budget decreased only slightly faster (-6.2%) than the Scottish Government budget (-4.9%). However, looking at the more reliably comparable years following the removal of police and fire services from the local government budget, from 2013-14 to 2016-17, then the local government revenue budget has decreased at a much faster rate (-4.6%) than the Scottish Government revenue budget (-1.5%).
5. Looking at the Local Government Finance Order figures for 2016-17 to 2017-18, the revenue budget for local government continues to fall, by 2.2%, whilst the Scottish Government revenue budget falls by only 0.6%.
6. Following Council Tax reform, and not accounting for discounts and exemptions, the average Council Tax bill for properties in Bands A-D has seen a modest increase of 2.1% as a result of local authority applied rate increases. The average bill in Bands E-H, by comparison, as a result of changes to the multiplier structure, has seen much greater increase, with the average Band H bill seeing a 25.1% increase between 2016-17 and 2017-18.
7. The change in multipliers alone has affected Eilean Siar most minimally, with a 1.4% increase in Council Tax revenue. East Renfrewshire has seen increase in revenue from multipliers of 9%, well above the Scotland figure of 4.7%.

8. Taking into account both multiplier changes and individual increases applied by local authorities, six of the local authorities who chose to maintain the Council Tax freeze see a smaller revenue uplift than Eilean Siar, with West Dunbartonshire seeing the smallest increase in revenue at 2.6%. Stirling and Aberdeen City, despite opting not to increase the Council Tax rate, still see income closer to, and in Stirling's case above, the Scottish revenue uplift of 6.9%. The highest increase remains in East Renfrewshire, which, having applied the full 3% rate increase, will see a revenue uplift of 12.3% in 2017-18.
9. Local Government Finance Statistics show that, between 2010-11 and 2015-16, fees and charges for services have increased by almost 13%, with the most significant increases in charging being in Central Services, Planning and Development Services, Education and roads and Transport. Income from fees and charges within education services specifically rose by 29% between 2010-11 and 2015-16.

Introduction

This briefing presents a range of statistical information on local government finance, to help inform parliamentary debate and answer regular questions that SPICe receives. It is focused on those areas most commonly covered during parliamentary business. Please see the [related briefings list](#) for information on other SPICe work in this area.

Unlike previous iterations of this briefing, data does not stretch back to 1999, due to the increasing complexity of comparing local government finance over the long term. All data in this briefing uses 2010-11 as the base year for comparison, as this was the start of the previous spending review period and the "peak" of public spending in Scotland. This also falls in line with the historical data presentation in Chapter 1 of the Scottish Government's Draft Budget 2017-18 ¹.

The data are drawn from a number of publicly available Scottish Government and local government publications. In most cases, data goes to 2017-18, but in some cases data (generally outturn data) is only available to 2015-16.

This briefing presents a number of figures in "real terms" to allow more meaningful year on year comparisons taking account of inflation. All real terms figures are in 2017-18 prices, using the latest HM Treasury GDP deflators, as published in April 2017.

The main section of the briefing presents the information in a series of charts and graphs, and the annexe contains detailed tables.

A number of abbreviations are used in this briefing - a [full list is available](#) at the end of the briefing.

The local government settlement

Data comparability issues and presenting the figures

Making comparable, year-on-year calculations of local government's share of the overall Scottish Government budget, and the change in real terms over time, is complicated by the regular changes made to the responsibilities and funding of local government and the Scottish Government.

Police and Fire Services

The challenge and previous approach

Since 2010-11, the major change has been the transfer of responsibility (and the associated funding of £1,583.3 million) for police and fire from local government to the new centralised police and fire services in 2013-14.

To account for the police and fire transfers, and to make year-on-year figures as comparable as possible, previous versions of this briefing "added back in" a notional amount for police and fire to the years after the transfer took place. But, as amounts were only negotiated with local government for 2013-14 and 2014-15, any figures for later years would be based on estimates, and the further the estimates were from 2014-15, the less accurate these estimates became.

To ensure the most accurate comparison in this briefing, SPICe developed an alternative methodology. This briefing shows the spend on Police and Fire from 2010-11, 2011-12 and 2012-13 being removed from the local government settlement. This creates a new estimated spend for the years 2011-12 to 2012-13, and should mean that data from 2010-11 onwards is approximately comparable to these earlier years. As the police and fire transfer took place in 2013-14 no adjustments have been made for later years, making data from 2013-14 onwards fully comparable.

Updated methodology

To make these calculations, SPICe worked with Auditors at Audit Scotland, who have developed their approach to adjusting for police and fire funding in recent iterations of the Accounts Commission's Local Government Overview reports ², and Financial Overview reports ³.

The methodology, which is used in this briefing, involves for the years 2010-11 to 2012-13, removing the specific police grant allocated within the local government funding settlements. This is then used to estimate the general revenue funding allocated to councils specifically for police in these years (51% of police funding was via specific grant while 49% was included in general council funding).

Fire revenue funding for each year was not disclosed separately within the funding settlements but has been removed from general revenue funding using fire expenditure

estimates taken from Scottish Government draft budget documents. Elements of funding for police and fire shown separately within the settlements, primarily relating to pensions, have also been removed from total specific revenue funding.

Although this method is designed to improve the comparability of the years falling before and after the removal of police and fire services from the local government settlement, the figures are an estimate, and therefore care should be taken when comparing figures from 2012-13 and earlier to those from 2013-14 onwards.

Outturn vs Local Government Finance Order data

In addition to the re-profiling of funding year on year, funding figures for local government change somewhat between the initial figures being published as part of the Draft Budget, updated figures published in the Local Government Finance Order (which accompanies the Budget Bill), and the final outturn figures. This is due to additional funding being allocated to local government throughout the course of the financial year, means that Draft Budget, Finance Order and outturn figures are not directly comparable.

Final outturn figures are not made available until the Local Government Finance Order for the following year is published, i.e. the final figures for 2016-17 were made available in the Local Government Finance Order 2017⁴.

For the sake of providing a picture over time, and using the most up-to-date figures in each dataset, this briefing compares outturn figures up to 2016-17 only, with Local Government Finance Order figures being used to compare 2016-17 to 2017-18.

This briefing does not directly compare 2017-18 figures to earlier years as to do so when outturn figures will not be published until late 2017 or early 2018 would provide an inaccurate comparison.

Note that the figures showing the fall in the local government budget in this briefing do not match those in SPICe Briefing SB16/103 on Draft Budget 2017-18. That briefing uses figures released at the Draft Budget stage, whereas this briefing uses figures from the later Local Government Finance Orders. In the case of the 2017-18 settlement, the Scottish Government made additional local government spending commitments between the Draft Budget and Budget Bill stages.

Share of the Scottish Government Budget

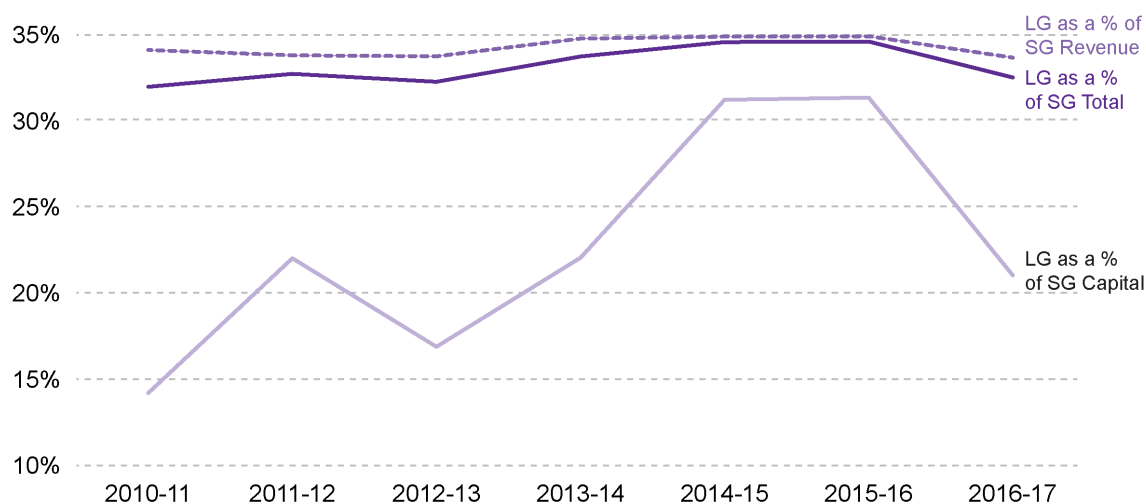
In Figure 1 below, local government's percentage share of the Scottish Government's budget since 2010-11, adjusted for police and fire spending, is presented in real terms. As noted in the previous section, long-term comparisons cover the period up to 2016-17 are made using outturn figures, and LG Finance Order figures are used to explore the data for 2016-17 to 2017-18.

In these calculations, the revenue and capital figures are presented separately, along with the total for local government settlement, adjusted to take account of police and fire changes. Therefore, to make the figures comparable, the Scottish Government figures include all fiscal revenue DEL and NDRI.

Figures in this section are presented in percentage terms, to allow easy comparability between different years. Monetary values, in both cash and real terms, can be found in the annexe tables to this briefing.

Figure 1 looks at the local government budget as a proportion of the Scottish Government budget, broken down into revenue budget, capital budget, and total budget.

Figure 1 - Local government as a percentage of Scottish Government Budget, outturn only, adjusted for police and fire spend, real terms



It is important to look at revenue figures and capital figures separately.

Revenue figures

- Local government revenue budget as a proportion of Scottish Government revenue budget decreased slightly when looking at 2010-11 to 2016-17, by 0.4 percentage points. Between 2013-14, the first year in which police and fire services were removed from the main local government settlement, and 2016-17, this fall was a steeper 1.1 percentage points.
- LG Finance Order figures, detailed in [Annexe Table 1](#), show LG revenue as a proportion of SG revenue falling by 0.5 percentage points between 2016-17 and 2017-18.

Capital figures

- Capital figures, by comparison, vary widely, much more so in local government than the Scottish Government figures which makes for large year-on-year changes to LG capital as a proportion of SG capital, which emphasises the need to look beyond the total funding package and regard the revenue budget and capital budget figures separately.
- In addition, the SG regularly re-profiles local government capital funding, which is explored in more detail in SPICe briefing [SB 15/86](#) on the Draft Budget 2016-17.

Total settlement

- Looking at the total settlement for local government, having removed spend on Police and Fire, in 2010-11 to 2016-17, local government's share of the Scottish Government budget increased by 0.5 percentage points.
- Looking at the years which have not been adjusted for the changes to police and fire, however, from 2013-14 onwards, local government's share has decreased by 1.2 percentage points, from 33.7% to 32.4%.
- LG Finance Order figures suggest that this proportion may remain relatively stable between 2016-17 and 2017-18, however this can be traced to a sizeable increase in LG capital funding balancing out the fall in the LG revenue budget.

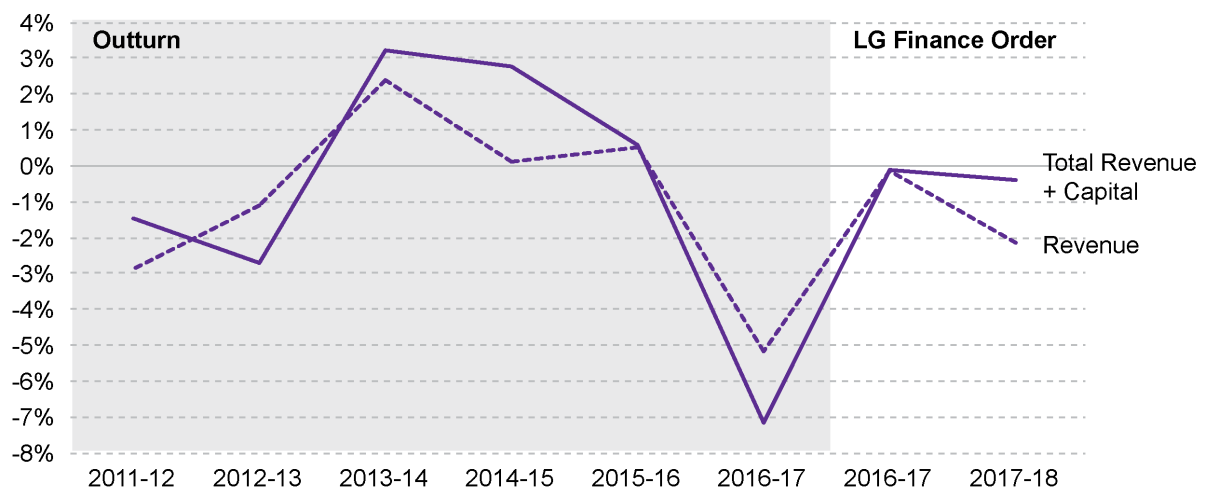
Because the revenue budget makes up a greater proportion of total budget, and because of the variable nature of capital budgets, the rest of this briefing will look at revenue budgets only.

Real terms change

Another common way of assessing and analysing the total local government budget is to look at the real terms change over time. Again, things are complicated by the police and fire issue, so figures below are presented to take account of this.

Figure 2 shows the annual real terms change in the local government revenue budget, and demonstrates the difference between LG Finance Order and outturn figures for 2016-17.

Figure 2 - Annual real terms change, outturn and LG Finance Order

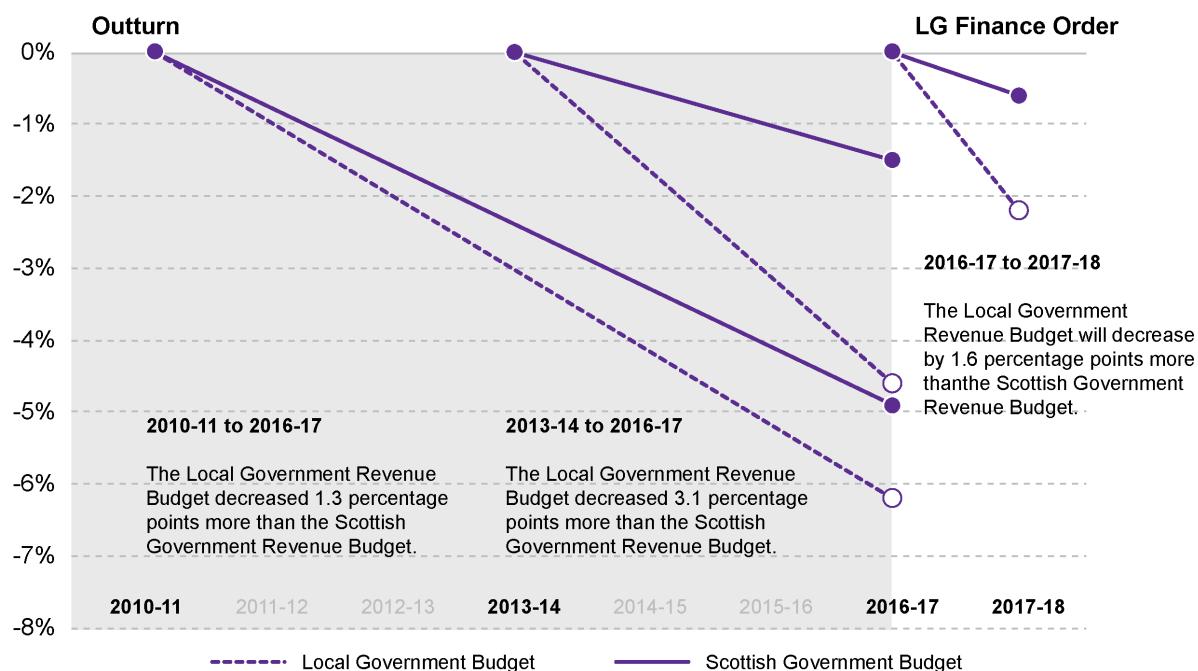


- From 2010-11 to 2012-13 the local government revenue budget decreased, before growing between 2013-14 and 2015-16. It then dropped sharply in 2016-17, meaning, overall, there was a fall of 6.2% between 2010-11 and 2016-17.
- Looking at 2013-14 to 2016-17, since the removal of police and fire from the local government budget, there was a 4.6% drop in the local government revenue budget in real terms.

- LG Finance Order figures suggest that there will be a 2.2% drop in the local government revenue budget between 2016-17 and 2017-18ⁱ.

Figure 3 shows the real terms change in outturn revenue budget figures over the periods 2010-11 to 2016-17 and 2013-14 to 2016-17, as well as the changes to the equivalent LG Finance Order figures between 2016-17 and 2017-18.

Figure 3 - Multi-annual real terms change



- The real terms change figures show that, over 2010-11 to 2016-17, if the spend on police and fire in the years up to 2012-13 is adjusted out, then the local government revenue budget decreased only slightly faster (-6.2%) than the Scottish Government budget (-4.9%).
- However, looking at the more reliably comparable years following the removal of police and fire services from the local government budget, from 2013-14 to 2016-17, then the local government revenue budget has decreased at a much faster rate (-4.6%) than the Scottish Government revenue budget (-1.5%).

This shows that, whilst the both the local government and Scottish Government revenue budgets have shrunk since 2010-11, in the years since 2013-14 the shrinking of the Scottish Government's budget has slowed, whilst that of local government has accelerated.

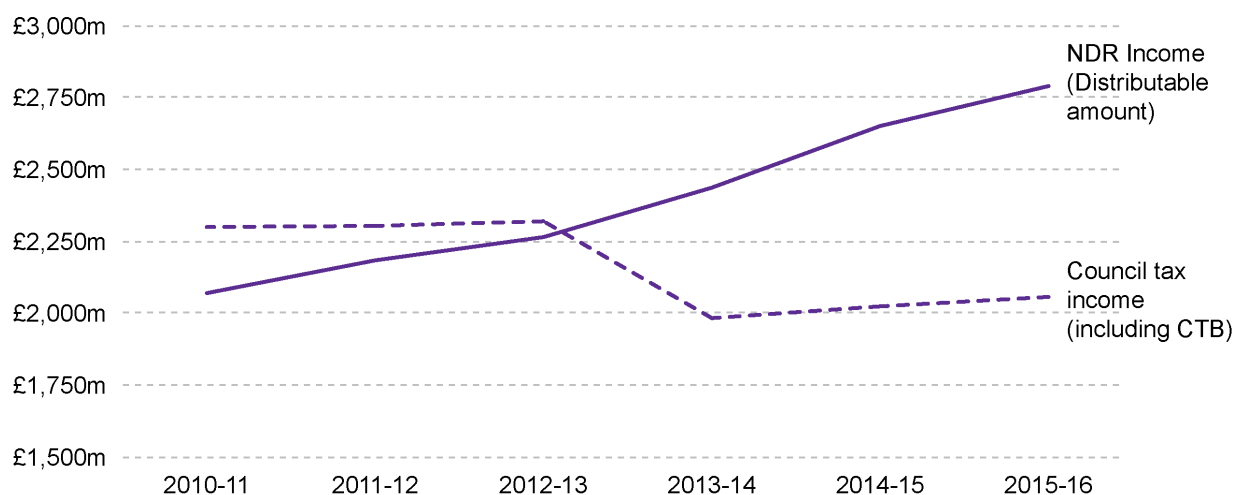
Looking at the LG Finance Order figures for 2016-17 to 2017-18, the revenue budget for local government continues to fall (by 2.2%) whilst the Scottish Government revenue budget falls by only 0.6%.

ⁱ Note that this figure differs from that presented in [SB16/103](#) on Draft Budget 2017-18 as that briefing uses Draft Budget figures rather than the more up to date Local Government Finance Order figures used here.

Council Tax and Non-Domestic Rates Income

Figure 4 below shows the trend in income from Council Tax and Non-Domestic Rates since 2010. The Scottish Government introduced the Council Tax freeze in 2008-09, and as a result of this, and increases in Non-Domestic Rates income, the following years saw NDRI make up an increasingly higher proportion of income than Council Tax.

Figure 4 - Council Tax and Non-Domestic Rates income (£m, cash)



During the freeze, the Scottish Government "funded" the freeze through the provision of an additional £70 million of funding for local authorities each year of the freeze. The previous iteration of this briefing ([SB 16/26](#)) explored this, and found that taken on the basis that the freeze was intended to compensate for a foregone per annum increase in Council Tax it could be said that the freeze, over the period 2008-09 to 2014-15, was "over-funded".

It's worth highlighting that the increase shown in Council Tax revenue over the period of the Council Tax freeze reflects changes in the tax base (new houses being built, revaluations of existing properties and changes in the composition of households paying Council Tax).

The Council Tax freeze ended in 2017-18, and the end of the freeze was accompanied by wider Council Tax reform (discussed below). The impact of these changes on the relative balance between Council Tax and NDRI will not be traceable until Local Government Finance Statistics for 2017-18 are published, which, based on previous publication dates, will be in February/March 2019.

Council Tax reform

In 2015, following a recommendation by the Parliament's⁵ Local Government and Regeneration Committee (2014), the Scottish Government and COSLA established the Commission on Local Tax Reform ("the Commission"). The Commission⁶ reported in December 2015 and, although not recommending a single course of action, modelled alternative structures for the ratios of Council Tax bands.

In March 2016, the Scottish Government⁷ published its proposals for reform of the Council Tax, which focused primarily on adjusting the ratio to Band D of Bands E-H. The Scottish Government estimated that this would generate an additional £100 million a year in direct revenue for councils (not taking into account other proposed changes to Council Tax). The Council Tax (Substitution of Proportion) (Scotland) Order 2016⁸ was agreed to by Parliament on 3 November 2016.

Table 6 sets out the changes to Council Tax multipliers, which came into force on 1 April 2017.

Table 6 - Changes to council tax multipliers 2016-17 to 2017-18

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Valuation Band range (as at 1991)	Under £27,000	£27,001 to £35,000	£35,001 to £45,000	£45,001 to £58,000	£58,001 to £80,000	£80,001 to £106,000	£106,001 to £212,000	£212,001 and over
2016-17 Ratio to Band D	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9
Increase in Multipliers	-	-	-	-	7.5%	12.5%	17.5%	22.5%
2017-18 Ratio to Band D	6/9	7/9	8/9	1	473/360	39/24	47/24	49/20

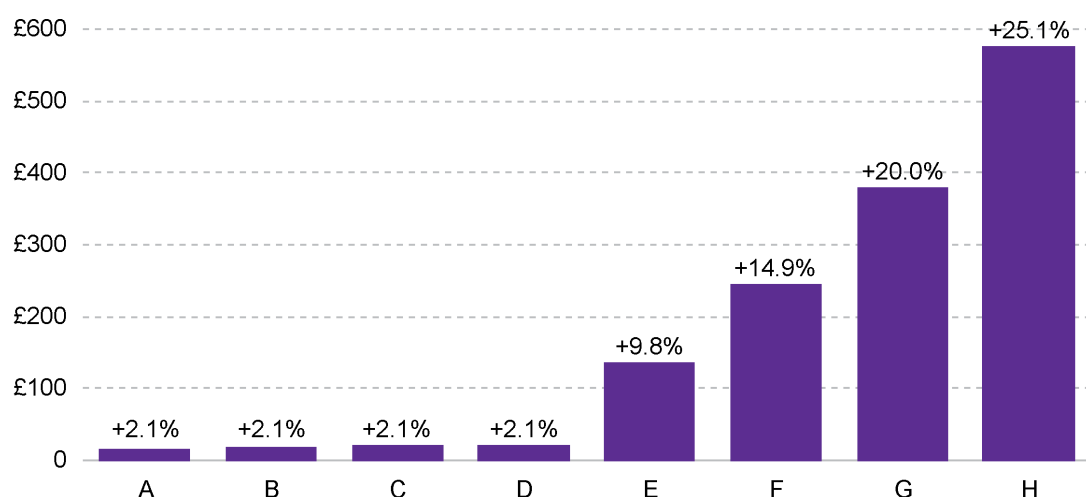
Scottish Government Local Government Finance Datasets: Council Tax Data

The Scottish Government also included proposals to extend the Council Tax Reduction Scheme, and to end the Council Tax Freeze which had been in place since 2008-09. Councils would have the opportunity to raise the Band D rates by up to 3%. Eight councils (Aberdeen City, Inverclyde, North Lanarkshire, Renfrewshire, South Lanarkshire, Stirling, West Dunbartonshire and West Lothian) chose to not increase the Band D council tax rate. Twenty one councils opted to implement the full 3% increase, and the remaining three councils opted for increases on 2% or 2.5%.

Changes to average Council Tax bills

Figure 7 shows the impact of Council Tax reform on average bills across Scotland, by band.

Figure 7 - Average Council Tax bill in 2017-18 following council tax reform, compared to 2016-17



These figures show that:

- The average Council Tax bill for Bands A-D (which were unaffected by the change to multipliers), has seen a modest increase of 2.1%.
- The average bill in Bands E-H, by comparison, and as would be expected given the multiplier increases, has seen much greater increase. The average Band H bill increased by 25.1% between 2016-17 and 2017-18.
- It must be noted, however, that the actual increase in Council Tax bills will vary. Those properties in Bands A-D in local authorities where the Council Tax rate was not changed will have seen no increase. Band H properties in the local authorities which chose to impose the maximum 3% rate increase will have seen an increase of 26.2%.

Changes to Council Tax revenue

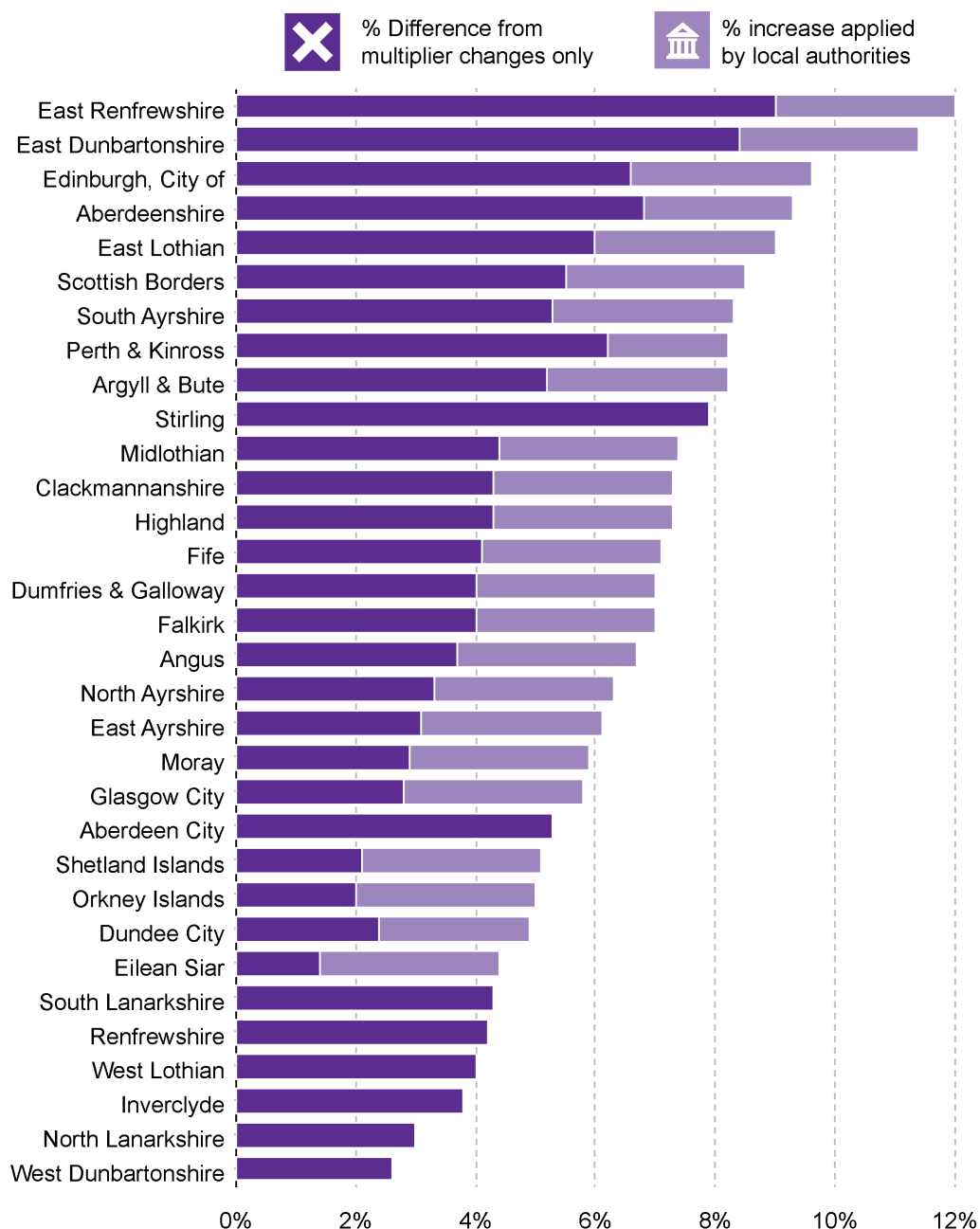
Figure 8 shows the impact of the changes on each local authority. These figures represent revenue calculated taking account of all discounts and exemptions, and the collection rate, but do not take account of Council Tax Reduction. They are therefore on the basis of the assumed Council Tax income element of the local government finance settlement.

Note that:

- Local authorities are funded separately for the Council Tax income they forego due to CTR.
- Figures are given in cash terms and do not take into account of inflation.
- These figures are gross figures which fall in line with the figures in the Local Government Finance settlement, as opposed to net figures which show the actual revenue from council tax received by local authorities.

Figure 8 - Impact of % increase and multipliers on Gross Council Tax revenue, cash terms

Note that the infographic below shows the % increase in revenue from changes to multipliers and the % increase added by local authorities separately. This does not take into account the compounding effect of applying multiple percentage increases to the same figures as it is designed to show the balance of revenue from each % increase. The total increase in revenue, with compounding taken into account, can be seen in [Table 7 of the Annex](#).



The variations illustrate the relative Council Tax 'landscape' of each authority - some local authorities have higher proportions of low-band properties, and greater numbers of council tax benefits claimants, whilst others tend to have higher levels of Band E-H properties.

This was explored in the SPICe briefing *Scottish Government Proposals for Council Tax Reform* ([SB 16/28](#)), which illustrated that the change in multipliers would affect Eilean Siar most minimally, with a 1.5% increase in revenue. The former briefing looked at net figures,

and this briefing looks at gross figures, so this briefing shows this figure as 1.4%. East Renfrewshire would see an increase in net revenue of 9.7% (or 9% gross revenue), well above the Scotland net figure of 5.3% (or 4.7% gross revenue).

This briefing, as well as presenting these figures as gross instead of net, shows the overall impact on revenue by local authorities following the end of the Council Tax Freeze.

Once the additional increases applied by some local authorities are taken into account:

- Six of the local authorities who chose to maintain the freeze see a smaller revenue uplift than Eilean Siar, with West Dunbartonshire seeing the smallest increase in revenue at 2.6%.
- Stirling and Aberdeen City, despite opting not to increase the Council Tax rate, still see income closer to, and in Stirling's case above, the Scottish average revenue uplift of 6.7%.
- The highest increase remains in East Renfrewshire, which, having applied the full 3% rate increase, will see a revenue uplift of 12.3% in 2017-18.

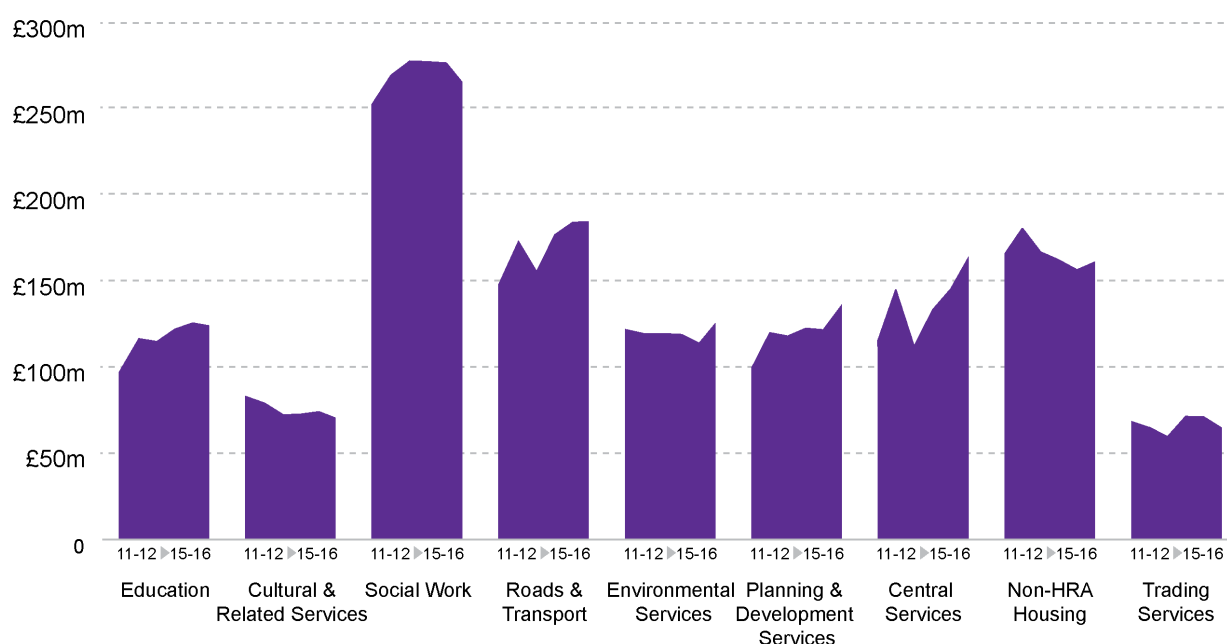
Fees and charges for council services

In addition to funding received from the Scottish Government and income generated through Non-Domestic Rates and Council Tax, local authorities can increase revenue through fees and charges for services. These are set by each individual council, so there are large variances across the country. Some services which are offered by all councils, such as burial and cremation services, will have varying fees. Other services may not be offered by all councils, and may be offered without a fee in some places, or for a fee elsewhere.

In evidence to the Local Government and Communities Committee on scrutiny of the Draft Budget 2017-18, submissions highlighted that, due to a large amount of local authority funding being effectively ring-fenced, councils were increasingly applying fees and charges for non-statutory services⁹. The increased costs of service delivery, for instance through the commitment to pay the Living Wage, have further compounded this issue⁹.

Figure 9 shows the variance in fees and charges to services, along with annual changes within each service area, as detailed in Local Government Finance Statistics, between 2010-11 and 2015-16. [Table 8](#), annexed, shows source data along with the Scottish total and percentages.

Figure 9 - Changes to fees and charges for services, cash



- Between 2010-11 and 2015-16, income for Scotland as a whole from fees and charges for services has increased by almost 13% , with the most significant increases in charging being in Central Services, Planning and Development Services, Education and Roads and Transport.
- Income from fees and charges for Central Services increased by 42.6%. Central services, according to the Scottish Government's POBE form and relating to income, covers licensing; conducting elections; registration of electors; general grants, bequests and donations; and registration of births, deaths and marriages. The Audit

Scotland report, Charging for services: are you getting it right?, Central Services can also include information technology and human resources.

- Income related to fees and charges for Planning and Development Services increased by 37.6%.
- Income from fees and charges within education services specifically rose by 29% between 2010-11 and 2015-16. According to the Scottish Government, this includes charges for school meals (which makes up around half the Education Services related income), renting out of school buildings, and charges for other school-related services.

Annexe: Data

Table 1 - Local Government funding from Scottish Government (cash) and percentage share

Note that as figures are displayed to one decimal point, rounding may mean that figures, when summed, do not match the percentage calculations displayed.

£m	Revenue			Capital			Total		
	LG Total Revenue ⁱⁱ	SG Revenue DEL + NDRI	LG as a % of SG	LG Total Capital ⁱⁱⁱ	SG Capital DEL	LG as a % of SG	LG Total	SG total	LG as a % of SG
2010-11 OT	9,439.6	27,692.2	34.1%	472.2	3,335.0	14.2%	9,911.8	31,027.2	31.9%
2011-12 OT	9,294.4	27,520.0	33.8%	607.2	2,762.0	22.0%	9,901.6	30,282.0	32.7%
2012-13 OT	9,384.2	27,832.0	33.7%	450.8	2,676.0	16.8%	9,835.0	30,508.0	32.2%
2013-14 OT	9,766.4	28,106.0	34.7%	552.2	2,508.0	22.0%	10,318.6	30,614.0	33.7%
2014-15 OT	9,920.6	28,457.5	34.9%	839.0	2,690.0	31.2%	10,759.7	31,147.5	34.5%
2015-16 OT	10,039.4	28,779.5	34.9%	856.3	2,734.0	31.3%	10,895.7	31,513.5	34.6%
2016-17 OT	9,707.9	28,856.5	33.6%	606.9	2,891.0	21.0%	10,314.8	31,747.5	32.5%
2016-17 LGFO	9,693.4	28,866.5	33.6%	606.9	2,891.0	21.0%	10,300.3	31,757.5	32.4%
2017-18 LGFO	9,639.5	29,168.8	33.0%	786.5	3,087.0	25.5%	10,426.0	32,255.8	32.3%
% Change 2010-11 to 2016-17 OT	2.8%	4.2%	-0.4 %pts	28.5%	-13.3%	6.8 %pts	4.1%	2.3%	0.5 %pts
% Change 2013-14 to 2016-17 OT	-0.6%	2.7%	-1.1 %pts	9.9%	15.3%	-1.0 %pts	0.0%	3.7%	-1.2 %pts
% Change 2016-17 to 2017-18 LGFO	-0.6%	1.0%	-0.5 %pts	29.6%	6.8%	4.5 %pts	1.2%	1.6%	-0.1 %pts

Source: Draft Budget 2015-16 (table 1.01), Draft Budget 2017-18 (table 1.01)

Table 2 - Local Government funding from Scottish Government (real 2017-18 prices) and percentage share

	Revenue LG Total Revenue ^{iv}	SG Revenue DEL + NDRI	Capital LG Total Capital ^{iv,v}	SG Capital DEL	Total LG Total	SG total
2010-11 OT	10,517.1	30,853.3	526.1	3,715.7	11,043.2	34,569.0
2011-12 OT	10,213.5	30,241.4	667.2	3,035.1	10,880.8	33,276.6
2012-13 OT	10,100.1	29,955.3	485.2	2,880.2	10,585.3	32,835.5
2013-14 OT	10,340.9	29,759.4	584.7	2,655.5	10,925.6	32,414.9
2014-15 OT	10,352.2	29,695.4	875.5	2,807.0	11,227.7	32,502.4
2015-16 OT	10,404.8	29,827.0	887.5	2,833.5	11,292.2	32,660.5
2016-17 OT	9,866.0	29,326.5	616.8	2,938.1	10,482.8	32,264.6
2016-17 LGFO	9,851.3	29,336.7	616.8	2,938.1	10,468.1	32,274.8
2017-18 LGFO	9,639.5	29,168.8	786.5	3,087.0	10,426.0	32,255.8
% Change 2010-11 to 2016-17 OT	-6.2%	-4.9%	17.2%	-20.9%	-5.1%	-6.7%
% Change 2013-14 to 2016-17 OT	-4.6%	-1.5%	5.5%	10.6%	-4.1%	-0.5%
% Change 2016-17 to 2017-2018 LGFO	-2.2%	-0.6%	27.5%	5.1%	-0.4%	-0.1%

Source: Draft Budget 2015-16 (table 1.01), Draft Budget 2017-18 (table 1.01)

Table 3 - Local Government funding from Scottish Government (real 2017-18 prices) - excluding police and fire - annual change

£m	Total Revenue	Total Capital	Total Revenue+Capital	LG Revenue Annual %Change	LG Total % annual change
2010-11OT	10,517.1	526.1	11,043.2	-	-
2011-12 OT	10,213.5	667.2	10,880.8	-2.9%	-1.5%
2012-13 OT	10,100.1	485.2	10,585.3	-1.1%	-2.7%
2013-14 OT	10,340.9	584.7	10,925.6	2.4%	3.2%
2014-15 OT	10,352.2	875.5	11,227.7	0.1%	2.8%
2015-16 OT	10,404.8	887.5	11,292.2	0.5%	0.6%
2016-17 OT	9,866.0	616.8	10,482.8	-5.2%	-7.2%
2016-17 LGFO	9,851.3	616.8	10,468.1	-	-
2017-18 LGFO	9,639.5	786.5	10,426.0	-2.2%	-0.4%

Source: LG Finance Orders + Audit Scotland P+F figures and methodology

Table 4 - Scottish Government total DEL+NDRI (real 2017-18 prices) - annual change

	SG Revenue DEL + NDRI	SG DEL +NDRI % annual change
2010-11 OT	30,853.3	-
2011-12 OT	30,241.4	-2.0%
2012-13 OT	29,955.3	-0.9%
2013-14 OT	29,759.4	-0.7%
2014-15 OT	29,695.4	-0.2%
2015-16 OT	29,827.0	0.4%
2016-17 OT	29,326.5	-1.7%
2016-17 LGFO	29,336.7	-
2017-18 LGFO	29,168.8	-0.6%

Source: Draft Budget 2015-16 (table 1.01), Draft Budget 2017-18 (table 1.01)

Table 5 - Council Tax income and Non-Domestic Rates income

Year	Council Tax income (excluding CTB) (£m)	Council Tax benefit subsidy (£m)	Council Tax income (including CTB) (£m)	NDR Income (Distributable amount) (£m)
2010-11	1,923.0	375.0	2,298.0	2,068.0
2011-12	1,926.0	376.0	2,302.0	2,182.0
2012-13	1,947.0	371.0	2,318.0	2,263.0
2013-14	1,981.0	-	1,981.0	2,435.0
2014-15	2,022.0	-	2,022.0	2,649.5
2015-16	2,054.8	-	2,054.8	2,788.5

Source: Scottish Government Local Government Finance Statistics

Table 6 - Council Tax Reform, impact on bills, Scotland average

	A	B	C	D	E	F	G	H
Average Bill, 2016-17	£766	£893	£1,021	£1,149	£1,404	£1,659	£1,914	£2,297
Average Bill, 2017-18	£782	£912	£1,043	£1,173	£1,541	£1,906	£2,297	£2,874
Increase (£)	£16	£19	£22	£24	£137	£247	£383	£577
Increase (%)	2.1%	2.1%	2.1%	2.1%	9.8%	14.9%	20.0%	25.1%

Source: Scottish Government Local Government Finance Datasets: Council Tax Data

Table 7 - Changes to Council Tax revenue, multiplier change + local authority increase

£m	Est CT revenue - 2016/17 multipliers	% Difference from multiplier changes only	% increase applied by local authorities	Est Total CT revenue	% Difference 2016-2017 to 2017-18
Scotland	2,375.6	4.7%	-	2,539.0	6.9%
Aberdeen City	112.1	5.3%	0.0%	118.0	5.3%
Aberdeenshire	122.4	6.8%	2.5%	134.0	9.5%
Angus	46.9	3.7%	3.0%	50.0	6.8%
Argyll & Bute	46.1	5.2%	3.0%	49.9	8.3%
Clackmannanshire	22.1	4.3%	3.0%	23.7	7.4%
Dumfries & Galloway	62.7	4.0%	3.0%	67.1	7.1%
Dundee City	59.0	2.4%	2.5%	61.9	5.0%
East Ayrshire	50.8	3.1%	3.0%	53.9	6.2%
East Dunbartonshire	54.7	8.4%	3.0%	61.1	11.6%
East Lothian	47.6	6.0%	3.0%	52.0	9.2%
East Renfrewshire	45.6	9.0%	3.0%	51.2	12.3%
Edinburgh, City of	243.7	6.6%	3.0%	267.6	9.8%
Eilean Siar	10.2	1.4%	3.0%	10.6	4.4%
Falkirk	62.2	4.0%	3.0%	66.7	7.1%
Fife	153.9	4.1%	3.0%	165.1	7.3%
Glasgow City	260.4	2.8%	3.0%	275.7	5.9%
Highland	112.0	4.3%	3.0%	120.4	7.4%
Inverclyde	33.8	3.8%	0.0%	35.1	3.8%
Midlothian	41.2	4.4%	3.0%	44.3	7.5%
Moray	38.6	2.9%	3.0%	40.9	6.0%
North Ayrshire	58.4	3.3%	3.0%	62.1	6.4%
North Lanarkshire	127.8	3.0%	0.0%	131.6	3.0%
Orkney Islands	8.4	2.0%	3.0%	8.8	5.1%
Perth & Kinross	73.0	6.2%	2.0%	79.1	8.3%
Renfrewshire	79.5	4.2%	0.0%	82.8	4.2%
Scottish Borders	50.8	5.5%	3.0%	55.2	8.7%
Shetland Islands	8.8	2.1%	3.0%	9.3	5.2%
South Ayrshire	54.6	5.3%	3.0%	59.2	8.4%
South Lanarkshire	133.1	4.3%	0.0%	138.9	4.3%
Stirling	44.5	7.9%	0.0%	48.1	7.9%
West Dunbartonshire	39.8	2.6%	0.0%	40.8	2.6%
West Lothian	71.1	4.0%	0.0%	73.9	4.0%

Source: CTAXBASE September 2016

Table 8 - Changes to fees and charges for services, cash

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	% Difference 2010-11 to 2015-16
Education ^{vi}	95,006.00	115,017.00	113,355.00	120,563.00	124,200.00	122,477.00	28.9%
Cultural & Related Services	81,521.00	77,479.00	70,728.00	71,185.00	72,567.00	68,799.00	-15.6%
Social Work	251,167.00	268,101.00	276,450.00	276,012.00	275,301.00	264,079.00	5.1%
Roads & Transport	146,157.00	171,756.00	154,197.00	175,384.00	182,690.00	182,978.00	25.2%
Environmental Services	120,400.00	117,767.00	117,969.00	117,457.00	112,180.00	123,825.00	2.8%
Planning & Development Services	97,897.00	118,518.00	116,541.00	121,077.00	120,161.00	134,682.00	37.6%
Central Services ^{vii}	113,862.00	143,521.00	110,889.00	131,709.00	143,806.00	162,394.00	42.6%
Non-HRA Housing	164,339.00	179,116.00	165,412.00	160,800.00	155,076.00	159,635.00	-2.9%
Trading Services	66,852.00	63,526.00	58,045.00	69,843.00	69,639.00	63,077.00	-5.6%
Total General Fund (GF) Customer and Client Receipts excluding Police & Fire	1,137,201.00	1,254,801.00	1,183,586.00	1,244,030.00	1,255,620.00	1,281,946.00	12.7%

Source: Scottish Local Government Finance Statistics 2014-15 and 2015-16

vi According to the Scottish Government, Education Services includes charges for school meals (which makes up around half the Education Services related income), renting out of school buildings, and charges for other school-related services.

vii Central services, according to POBE form and relating to income, covers licensing; conducting elections; registration of electors; general grants, bequests and donations; and registration of births, deaths and marriages.

Abbreviations

Various abbreviations are used throughout this briefing. A key is set out below.

CT - Council Tax

CTB - Council Tax Benefits

CTR - Council Tax Reduction

DB - Draft Budget

DEL - Departmental Expenditure Limit

GRG - General Revenue Grant

LG - Local Government

LGFO - Local Government Finance Order

NDRI - Non-Domestic Rates Income

OT - Outturn

P+F - Police and Fire

SG - Scottish Government

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