



**Aberdeenshire**  
COUNCIL



# Facts and Figures

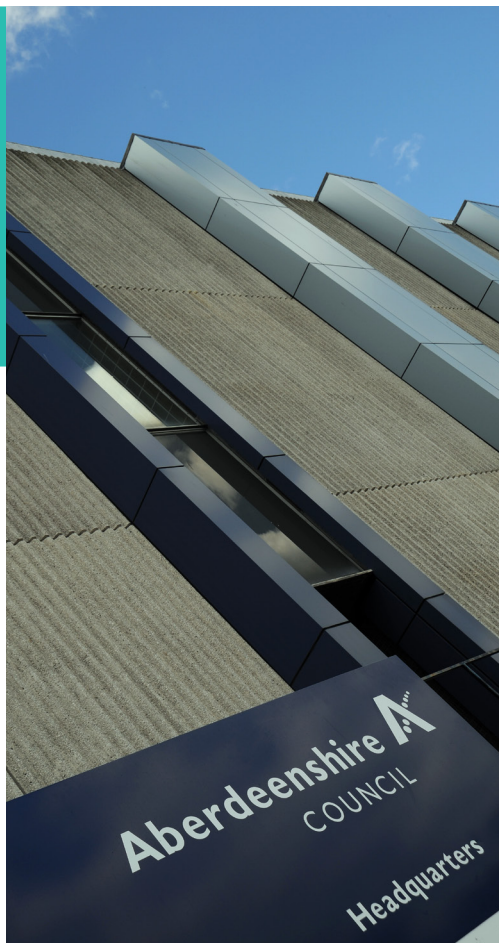
# 2011/12

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## Introduction by Derek Yule, Head of Finance of Aberdeenshire Council

This brief guide to Aberdeenshire's Revenue and Capital Budgets for 2011-15 is intended to be used as a handy at-a-glance reference guide to the main financial and statistical features of the Council's activities.



Despite the announcement of Government Grant figures for only 2011/12, the Council has produced an indicative budget for the following three-year period 2012-15. This is based on the UK Government's Comprehensive Spending Review period, and represents our best estimate, at this stage, of the likely grant position for Aberdeenshire Council over this period. Medium and longer-term financial planning is essential, particularly in the current climate of extreme spending restraint in the public sector; if the Council is to review spending priorities and realign service provision.

At this stage however the Revenue Budget is only balanced for 2011/12 and further work is required to review budget assumptions and deliver further savings to achieve a balanced position over the following three-year period.

Preparation of the budget for 2011/12 started immediately following the Council Budget meeting in February 2010. Over the following 11 months Councillors from all political parties reviewed the Council's strategic

priorities and considered budgets aligned to each priority. This policy-led approach led to the Council taking key decisions in November 2010 in order to allow officers the early opportunity to take action to deliver the scale of savings required.

In total the Council agreed savings totalling £51m over the period 2011-13, including a review of all original budget assumptions, levels of fees and charges, scope for efficiency savings, and finally service reductions. The Budget implications have been explained through a series of press briefings and community briefings over the period November to March.

Aberdeenshire Council continues to lag far behind the rest of Scotland in terms of government grant per head of population. Our grant for 2011/12 is 12.6% below the Scottish average, and the Council will continue to argue for a review of the grant distribution methodology and a fairer share for the residents and businesses of Aberdeenshire.

In common with all other Scottish councils, Aberdeenshire agreed to a freeze in Council Tax for 2011/12 and delivery of key policy outcomes, in return for a reduction in grant of “only” 2%. Failure to agree these conditions would have led to a much larger cut of around 6.4%.

More detailed information on the Council and its finances may be obtained from :-

The Head of Finance  
Woodhill House  
Westburn Road  
Aberdeen  
AB16 5GB

(Tel 08456 08 12 07) or by visiting the Council’s website at [www.aberdeenshire.gov.uk](http://www.aberdeenshire.gov.uk)

# FUNDING - ABERDEENSHIRE

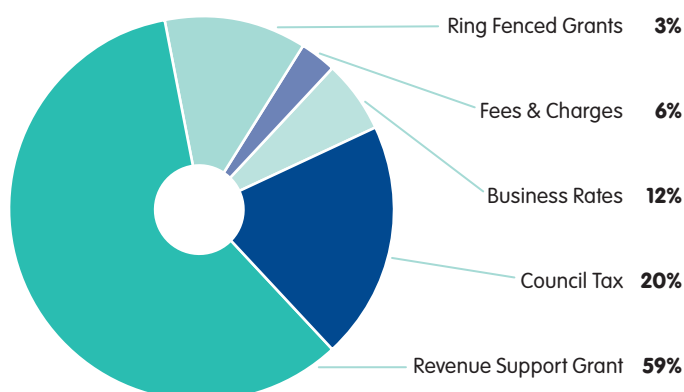
The sources of money to pay for spending in 2011/12 are Aggregate External Finance (comprising Revenue Support Grant, Business Rates and Ring Fenced Grants), Fees & Charges and Council Tax.

The figure for Aggregate External Finance (AEF) is worked out by a combination of the relative spending need of each council, and the amount of grant which the Scottish Government decides should be paid to councils in total.

The Remaining Ring Fenced Grants are paid towards the cost of certain specific services, mainly Police. Business Rates are collected by councils from businesses in their area, and paid over to the Scottish Government, who then re-distributes the total back to councils on the basis of their population. The difference between the sum of these two elements of AEF and each council's total AEF is paid in the form of the Revenue Support Grant.

The difference between the total to be spent, and the money paid by the Scottish Government is met by local residents from Fees & Charges and Council Tax.

	2011/12	2012/13	2013/14	2014/15
	£m	£m	£m	£m
<b>Revenue Support Grant</b>	341.0	328.9	330.6	332.2
<b>Business Rates</b>	68.3	68.3	68.3	68.3
<b>Ring Fenced Grants</b>	17.2	17.2	17.2	17.2
<b>Fees &amp; Charges</b>	38.0	38.0	38.0	38.0
<b>Council Tax</b>	116.5	117.6	118.7	119.9
	581.0	570.0	572.8	575.6



Actual Data in relation to government funding for 2012/13, 2013/14 and 2014/15, has not been issued by the Scottish Government, but estimates have been prepared.

## THE 2011/15 REVENUE BUDGETS

The aim of the Council's four year Revenue Budget is to provide a clear basis for forward planning. Firm figures for grants have been issued and Council Tax calculated for 2011/12. Aggregate External Funding (AEF) figures beyond 2011/12 have not been announced by the Government, however estimates have been prepared and are detailed.

The total gross expenditure for 2011/12 is £581.0m, a decrease of 1.2% below 2010/11. Government Grants and Business Rates of £426.5m finance 73% of this total. The Council Tax payers' contribution is £116.5m. Assuming a 98½% collection rate, this gives a Band D equivalent Council Tax of £1,141.

An overview of the position is shown below:-

	2011/12	2012/13	2013/14	2014/15
	£m	£m	£m	£m
<b>Gross Expenditure</b>	581.0	570.0	572.8	575.6
<b>Aggregate Ext Finance</b>	(426.5)	(414.4)	(416.1)	(417.7)
<b>Fees &amp; Charge</b>	(38.0)	(38.0)	(38.0)	(38.0)
<b>Council Tax</b>	116.5	117.6	118.7	119.9
<b>Council Tax (Band D)</b>	£1,141	*	*	*

\* not available

# 2011/12 REVENUE BUDGET

## Council Tax

Band	£m	£m	£m
<b>A</b>	0 -	27,000	760.67
<b>B</b>	27 -	35,000	887.44
<b>C</b>	35 -	45,000	1,014.22
<b>D</b>	45 -	58,000	1,141.00
<b>E</b>	58 -	80,000	1,394.56
<b>F</b>	80 -	106,000	1,648.11
<b>G</b>	106 -	212,000	1,901.67
<b>H</b>	over	212,000	2,282.00

The Band D Council Tax for 2011/12 is £1,141 and the 2010/11 figure of £1,141 represents a 0% increase from the previous financial year.

The Band D wastewater and domestic water charges of £393.57 set by Scottish Water for 2010/11 has not increased in 2011/12.

The overall increase at tax payer level is 0%.

The number of Band D equivalent properties in 2011/12 is estimated to be 102,097.

The expected collection rate is 98½%.

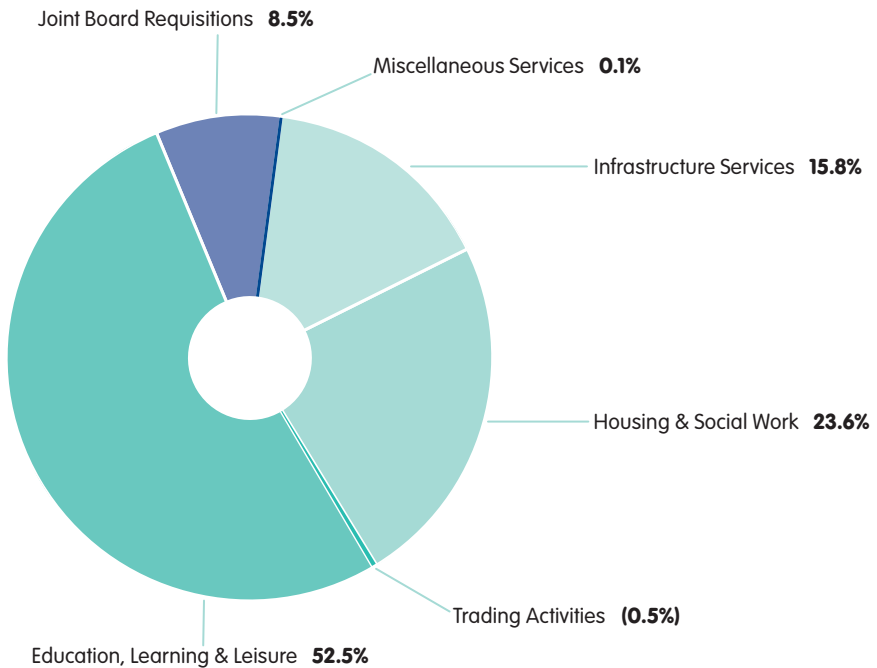
Each £1 of Council Tax raises about £100,000.

Business Rates	2010/11	2011/12
<b>Rateable value up to £35,000</b>	40.7p per £	42.6p per £
<b>Rateable value over £35,000</b>	41.4p per £	43.3p per £
Council Tax Benefit		
<b>Estimated number of Council Tax Payers on benefit</b>	12,573	
<b>Estimated value of benefit to be paid during 2011/12</b>	£10,156,979	

# 2011/12 REVENUE BUDGET

## Analysis of Budgeted Net Expenditure by Service

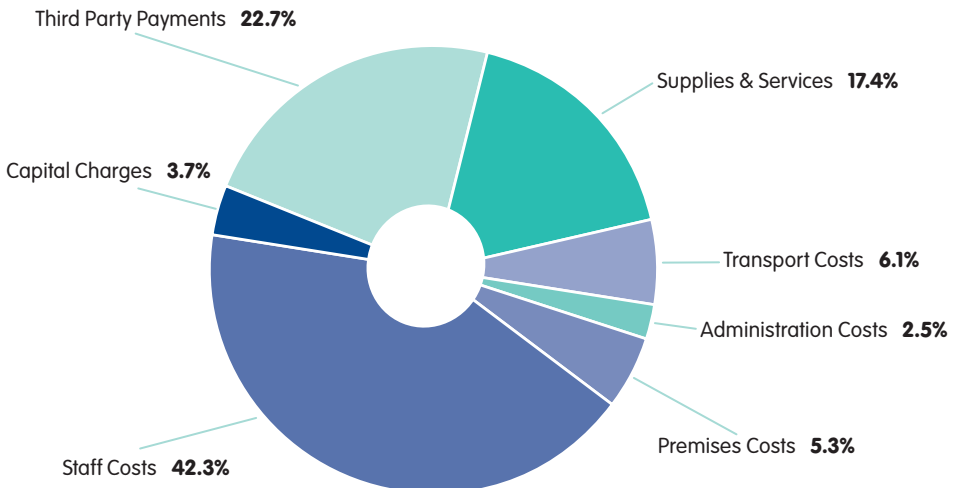
Service	Budget £'000	%	Cost per Head of Population £
<b>Trading Activities</b>	(2,508)	(0.5)	(10.28)
<b>Education, Learning &amp; Leisure</b>	293,767	52.5	1,203.96
<b>Joint Board Requisitions</b>	47,593	8.5	195.05
<b>Miscellaneous Services</b>	645	0.1	2.64
<b>Infrastructure Structures</b>	88,724	15.8	363.62
<b>Housing &amp; Social Work</b>	132,134	23.6	541.53
	<b>560,355</b>	<b>100.0</b>	<b>2,296.52</b>
<b>Adjustment for Capital Charges</b>	(17,385)		(71.25)
	<b>542,970</b>		<b>2,225.27</b>



# 2011/12 REVENUE BUDGET

## Analysis of Budgeted Net Expenditure by Type

	Budget £'000	%
<b>Staff Costs</b>	316,403	42.3
<b>Premises Costs</b>	39,805	5.3
<b>Administration Costs</b>	18,623	2.5
<b>Transport Costs</b>	45,385	6.1
<b>Supplies &amp; Services</b>	130,013	17.4
<b>Third Party Payments</b>	169,656	22.7
<b>Capital Charges</b>	27,656	3.7
	<b>747,541</b>	<b>100.0</b>
<b>Deduct:</b>		
<b>Income - Fees &amp; Charges</b>	(38,041)	
<b>Transfer payments</b>	(166,530)	
<b>Net Expenditure</b>	<b>542,970</b>	
<b>Financed by:</b>		
<b>Government Grants</b>	358,169	65.9
<b>Non-Domestic Rates</b>	68,308	12.6
<b>Council Tax</b>	116,493	21.5
	<b>542,970</b>	<b>100.0</b>



# COUNCIL TAX LEVELS IN SCOTLAND

Band D Charges	2010/11 £	2011/12 £
<b>SCOTTISH MAINLAND COUNCILS</b>		
Aberdeen City	1,230	1,230
<b>Aberdeenshire</b>	<b>1,141</b>	<b>1,141</b>
Angus	1,072	1,072
Argyll & Bute	1,178	1,178
Clackmannanshire	1,148	1,148
Dumfries & Galloway	1,049	1,049
Dundee City	1,211	1,211
East Ayrshire	1,189	1,189
East Dunbartonshire	1,142	1,142
East Lothian	1,118	1,118
East Renfrewshire	1,126	1,126
Edinburgh (City of)	1,169	1,169
Falkirk	1,070	1,070
Fife	1,118	1,118
Glasgow City	1,213	1,213
Highland	1,163	1,163
Inverclyde	1,198	1,198
Midlothian	1,210	1,210
Moray	1,135	1,135
North Ayrshire	1,152	1,152
North Lanarkshire	1,098	1,098
Perth & Kinross	1,158	1,158
Renfrewshire	1,165	1,165
Scottish Borders	1,084	1,084
South Ayrshire	1,154	1,154
South Lanarkshire	1,101	1,101
Stirling	1,209	1,209
West Dunbartonshire	1,163	1,163
West Lothian	1,128	1,128
<b>SCOTTISH ISLAND COUNCILS</b>		
Eilean Siar (Western Isles)	1,024	1,024
Shetland	1,053	1,053
Orkney	1,037	1,037

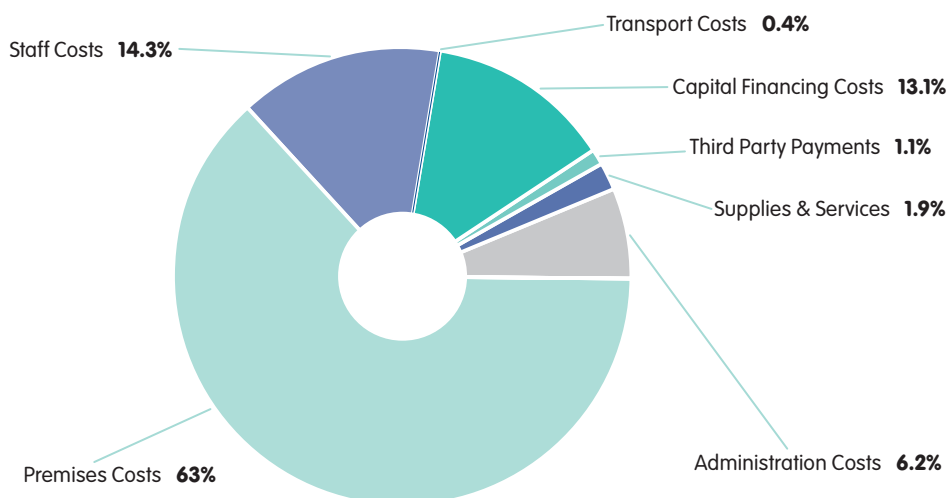
# HOUSING REVENUE ACCOUNT (HRA)

## HRA Summary Budget 2011/12

	Budget £'000	%
<b>Staff Costs</b>	9,490	14.3
<b>Premises Costs</b>	42,000	63.0
<b>Administration Costs</b>	4,145	6.2
<b>Transport Costs</b>	257	0.4
<b>Supplies &amp; Services</b>	1,240	1.9
<b>Third Party Payments</b>	706	1.1
<b>Capital Financing Costs</b>	8,685	13.1
	<b>66,523</b>	<b>100.0</b>

<b>Total Expenditure</b>	66,523
<b>Total Income</b>	(44,901)
<b>Deficit</b>	<b>21,622</b>

<b>Improvement Fund</b>		
<b>Opening Balance</b>	(2,000)	
<b>Deficit Trasferred</b>	21,622	
<b>Funded By Borrowing</b>	(21,622)	
<b>Closing Balance</b>	<b>(2,000)</b>	



# CAPITAL BUDGET 2011/12

<b>ALL SERVICES (Excluding Housing Revenue Account)</b>	<b>£'000</b>
<b>Fleet Vehicles and Quarry Plant</b>	7,925
<b>Education, Learning &amp; Leisure</b>	12,517
<b>Personnel &amp; ICT</b>	2,601
<b>Planning &amp; Environmental Services</b>	4,025
<b>Housing &amp; Social Work</b>	11,130
<b>Transportation &amp; infrastructure</b>	34,932
	<b>73,130</b>

**Financed By:**

<b>Borrowing</b>	47,027
<b>Capital Grant</b>	23,603
<b>Capital Receipts</b>	2,500
	<b>73,130</b>

<b>HOUSING REVENUE ACCOUNT</b>	<b>£'000</b>
<b>Expenditure on Public Housing</b>	28,159
<b>Financed by:</b>	
<b>Capital Financed from Current Revenue</b>	3,989
<b>Usable Capital Receipts</b>	2,548
<b>Borrowing</b>	21,622
	<b>28,159</b>

# STAFFING STATISTICS

## Budgeted Number for 2011/12 (full time equivalent)

Service	No.	%
<b>Education, Learning &amp; Leisure</b>		
	5,109	49.9
<b>Housing &amp; Social Work</b>		
<b>Social Work</b>	1,947	18.9
<b>Housing</b>	496	4.9
<b>Infrastructure Services</b>		
<b>Planning</b>	173	1.7
<b>Environmental Services</b>	405	4.0
<b>Transportation &amp; Roads</b>	241	2.4
<b>Operations</b>	554	5.4
<b>Property</b>	119	1.2
<b>Economic Development</b>	27	0.3
<b>Landscape Services</b>	32	0.3
<b>Central Services</b>		
<b>Chief Executive</b>		
<b>Chief Executive</b>	19	0.2
<b>Area Managers</b>	34	0.3
<b>Corporate Services</b>		
<b>Corporate Services Directorate</b>	27	0.3
<b>Finance</b>	289	2.8
<b>Human Resources &amp; Organisational Development</b>	109	1.1
<b>Information &amp; Communication Technology</b>	167	1.6
<b>Legal &amp; Governance</b>	79	0.8
<b>Corporate Communications</b>	18	0.2
<b>Printing Services</b>	16	0.2
<b>Councillors Support</b>		
	5	0.0
<b>Office Accomodation</b>		
	357	3.5
	<b>10,223</b>	<b>100.0</b>

# ABERDEENSHIRE SERVICES

Education	Schools/ Centres	Pupils	Teachers (FTE)
Nursery	84	3,656	108.99
Primary	151	19,123	1,158.96
Secondary	17	14,909	1,176.12
Special Schools	4	560	418.27
Units for pupils with additional needs	51		
Community Centres	17		

Leisure	
Leisure Centres	12
Swimming Pools	14
Ski Facilities	2
Museums	5
Heritage Centres	2
Libraries	32
Libraries - Mobile	5

Housing		
No. of Council Houses		12,924
Average Weekly Rent	(2010/11)	£52.14
Average Weekly Rent	(2011/12)	£55.01
Sheltered Houses		1,546
<b>Number of Tenants receiving Housing Benefits</b>		
Council		6,332
Private Landlord		3,332

Social Work	No. of Centres	No. of Places	
Children's Homes	3	16	
Day Centres - Older People	18	920	person places per week
Day Centres - Adults with disabilities	7	2,465	person places per week
Care Homes - Older People	8	230	registered capacity
Homes - Adults with disabilities	1	13	registered capacity
Family Centres	10		

# ABERDEENSHIRE SERVICES

## Protective Services & Waste Management

<b>Total length of streets cleaned</b>	6,821 Miles
<b>Refuse collection - No. of uplifts per fortnight</b>	111,432
<b>Consumers/Traders enquiries</b>	1,941
<b>Premises with private water supply</b>	11,666
<b>Weights &amp; Measures - Instrument Testing</b>	3,981
<b>Health &amp; Safety - Premises Inspected</b>	642
<b>Animal Welfare - Farm Animal Holdings</b>	8,012
<b>Stray dogs uplifted</b>	320
<b>Food premises inspected</b>	1,103
<b>Food poisoning notifications</b>	264
<b>Workplace Accidents investigated</b>	65

## Planning & Building Standards

<b>Planning Applications registered</b>	3,951
<b>Planning appeals processed</b>	64
<b>Building Warrants registered</b>	3,701
<b>Completion Certificates issued</b>	3,290

## Sustainability

<b>Energy - CO2 emissions from Council buildings</b>	60,026 Tonnes
<b>Waste - percentage of municipal waste which is recycled</b>	33%
<b>Schools - Percentage of schools with an Eco-Schools Award</b>	94%

## Roads Infrastructure

<b>Council Roads</b>	3,371 Miles
<b>Bridges</b>	1,411
<b>Miles of Footways</b>	934
<b>Car Parks</b>	113
<b>Street Lights</b>	39,922
<b>Harbours</b>	7

## Transportation

<b>Bus Shelters</b>	694
<b>Taxi Cards</b>	3,866

## Supported Bus Services

<b>Aberdeenshire Local</b>	88
<b>Registered School Transport Services</b>	8

## Property

<b>Industrial Estates &amp; Business Parks</b>	48
<b>Business supported with loans or grants</b>	43
<b>Burial Grounds &amp; Cemeteries</b>	227
<b>Play Areas</b>	428
<b>Country Parks</b>	4

# GLOSSARY OF FINANCIAL TERMS

## **Aggregate External Finance (AEF)**

funding determined by Central Government and out with council control. Allocated to each local authority by the Scottish Government to help finance the cost of services, AEF comprises Revenue Support Grant, Business Rate Income and Ring Fenced Grants.

## **Base Budget**

the cost of existing policies/services, before growth or reductions, expressed at a specified price base.

## **Budget**

quantifies in financial terms the policies of the authority; enables financial control to be exercised during the course of the financial year.

## **Capital**

expenditure on fixed assets which will be of use or benefit to the council beyond the year of account. Expenditure can be capitalised if it leads to the creation of an asset, lengthens its useful life, increases market value, or the extent to which it can be used for the purposes of the council. Normally financed from the sale of existing assets or by borrowing over a number of years.

## **Capital Budget**

the total cost of the capital projects which the council propose to undertake in a specified financial year.

## **Capital Financed from Current Revenue (CFCR)**

expenditure from within the Revenue Budget which is used to finance capital additions, at the council's discretion.

## **Capital Plan**

approved by Policy & Resources Committee, the Plan is a five year rolling programme reflecting Council policy, area needs and available capital funding.

## **Capital Receipts**

income from the sale of capital assets or income from capital grants.

# GLOSSARY OF FINANCIAL TERMS

## **Corporate Management**

involves all activities which Aberdeenshire Council engages in, over and above the provision of any single service, such as meetings of the council and local election expenses.

## **Deficit**

the shortfall of income compared with expenditure.

## **Financing Costs**

the cost of financing assets, including loan repayments, interest charges, leasing charges and debt management expenses.

## **General Fund**

the fund into which Revenue Support Grant, Business Rates and Council Tax are received and out of which revenue expenditure is met. Housing expenditure and house rents are excluded.

## **Grant Aided Expenditure (GAE)**

this is a figure that is calculated by the Scottish Government for each Council. It assesses the council's "need to spend" in relative terms to other Councils.

GAE calculations are prepared by using the Client Group Approach, a systematic means of allocating pre-determined levels of expenditure equitably among authorities. The total relative GAE is the sum of the separate assessments for individual services. The GAE estimates for each authority is used by the Scottish Government in the allocation of Aggregate External Finance (AEF).

## **Gross Expenditure**

the total cost of providing services before deducting income such as Specific Grants, rents, fees, charges etc.

## **Housing Revenue Account (HRA)**

an entirely self-financing account, being met by rents from Council House tenants. It shows the expenditure and income associated with providing, managing and maintaining the authorities stock of public housing.

# GLOSSARY OF FINANCIAL TERMS

## **Revenue Expenditure**

the day-by-day running costs of services.

## **Revenue Support Grant (RSG)**

received from the Government to help finance the cost of council services.

## **Ring Fenced Grants**

grants from the Scottish Government that are directed to the provision of a particular service. The number of ring fenced grants has reduced from 1 April 2008.

## **Three/Four-year Budgeting**

the preparation of budget for three/four years, which allows the council to plan ahead for more than one year and to see clearly the impact of decisions made in year one on years two, three and four.

## **Transfer Payments**

relate to subsidies and contributions from other bodies such as Health Boards, and income from the council's trading activities.

## **Working Balance**

an amount held to meet any expenses which may fall due before the money to be received, in respect of Council Tax for the next financial year; will become available.