



The Highland  
Council  
Comhairle na  
Gàidhealtachd

**BUDGET BRIEF  
BRATH BUIDSEIT  
2011/2012**

## TABLE OF CONTENTS

---



	Page
Foreword	1
The Revenue Budget Process	2
General Fund Revenue Budget for 2011/12	3
Summary of Net Revenue Budgets by Service	6
Council Tax information	8
Non-domestic Rates information	10
Housing Revenue Account Budget	11
Capital Budget	13
Housing Revenue Account Capital programme	15
Glossary of Terms	16
Facts and Figures about The Highland Council	18

## FOREWORD

---



This publication contains summarised details of the Council's Revenue and Capital budgets for 2011/12.

Readers should be aware that details contained within this volume represent a snapshot of budgets at the time of publication. For a number of reasons, budgets can alter during the course of a financial year:

- Budgets can alter in absolute terms if additional funding becomes available, eg additional grant funding.
- Allocation of budgets within and across Services can also alter as a result of budget transfers, e.g. as a result of a transfer of responsibilities or reallocating budget through good budget management practice.

If you would like extra copies of this publication or if you need further information, please contact:

Budget Strategy, Policy and Taxation Team,  
Finance Service, Glenurquhart Road, Inverness IV35NX  
Telephone: 01463 702424

More information about the Council is available on our website: **[www.highland.gov.uk](http://www.highland.gov.uk)**

Alan Geddes,  
Depute Chief Executive & Director of Finance  
March 2011

# THE REVENUE BUDGET PROCESS



## Introduction

The revenue budget shows the Council's planned expenditure on Service provision for the financial year.

The Council sets a separate budget, as required by legislation, to meet the costs of public sector housing.

This is known as the Housing Revenue Account (HRA) budget, and is shown as a separate statement.

## Grant Settlement

Approximately 80% of the Council's funding is provided by the Scottish Government. The Total Revenue Support assumed is :

	<b>£m</b>	<b>Decrease</b>
Grant notified for 2011/12	489.6	(2.45%)
Add estimated grant funding to protect teaching posts	0.8	-
<b>Total grant budgeted for 2011/12</b>	<b>490.4</b>	<b>-</b>

The remainder of the budget is met from Council Tax income and the use of balances. Council Tax has been frozen at the same level since 2007/08.



## GENERAL FUND REVENUE BUDGET FOR 2011/12



<b>Budget Changes</b>	<b>£'m</b>
<b>Budget 2010/2011</b>	<b>608.8</b>
Pay freeze for all staff	-
Staff increments	
Teaching staff	1.0
Other staff (less removal of pay protection)	1.7
<b>Total pay awards and increments</b>	<b>2.7</b>
Cash freeze on non Staff costs budgets	-
Income budgets at 2.5%	(0.7)
(further 2.5% included as a savings measure)	
Loan charges	2.0
Joint Boards	(0.8)
Council tax base adjustment	<u>0.3</u>
<b>Total Roll forward adjustments</b>	<b>3.5</b>
<b>Roll forward budget</b>	<b>612.3</b>
Growth and pressures	9.6
Less savings and efficiencies	(22.8)
<b>Total Revenue Budget 2011/2012</b>	<b>599.1</b>



## Budget Process

The Council, recognising the difficult financial circumstances resulting from the economic downturn, has taken steps to forward plan for implementation of savings over a three year period. It was estimated that savings totalling £60m would be required over the years 2010/11 – 2012/13.

Through decisions made at previous Council meetings and savings already agreed for future years, £15.9m of savings had already been agreed for 2011/12. A further £6.8m was agreed as part of this years' budget process; total savings for the year therefore totalled £22.8m. In addition, savings for 2012/13 totalling £20.4m have now been agreed by the Council.

The process adopted by the Council also introduced a new formal public consultation process, and over the course of spring and summer 2010 the Council engaged the public for views on budget proposals through a number of forums.

The budget process has also included regular cross-party member briefings on the budget, through the Budget Information Group, as well as regular briefings of staff and trade unions.

Examples of the growth and pressures provided in the budget for Services were:

	£'m
<b>Education, Culture and Sport</b>	
Annual contractual uplift for PPP charge, school transport and SQA	1.5
Revenue consequences of capital expenditure	0.6
<b>Social Work</b>	
Increasing numbers of vulnerable and dependent older people	1.0
Community care; young people with high level care needs	0.6
<b>Transport, Environmental &amp; Community Services</b>	
Landfill tax increase	0.7
<b>Corporate</b>	
Energy Efficiency scheme for carbon emissions	0.6
Non-domestic Rates increase of 4.6%	0.5

The main budget assumptions are set out below;

**Pay awards**

Pay freeze assumed for all staff.

**Pay increments**

Incremental increases taking account of the job evaluated pay structure.

**Employer pension increases**

No increase assumed.

**Expenditure inflation**

Cash freeze (nil inflationary increase) assumed for all expenditure budgets, except for any inflationary uplift included as budget pressures.

**Income inflation**

5% uplift to all fees and charges, excluding charges where no discretion or scope to increase exists, or other increases over 5% are agreed.

**Loan charges**

£2m increase for borrowing costs of supporting the capital programme.

**Joint Boards**

Provision for reduced requisitions in line with Board budget proposals.

**Other adjustments**

Council tax base, and affordable housing contribution from council tax.

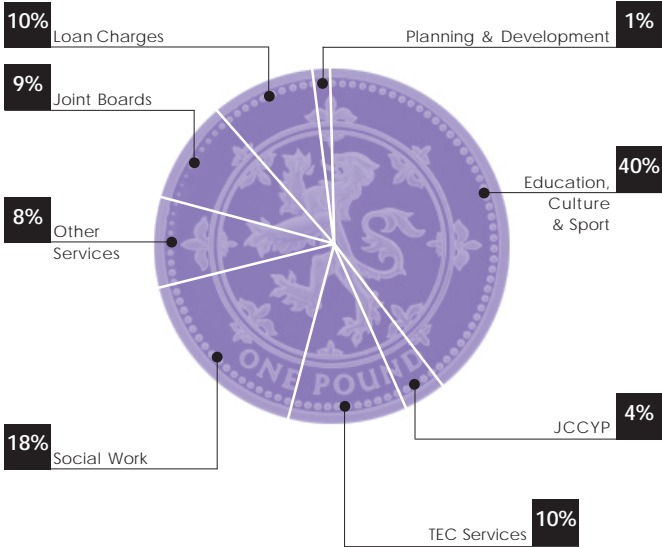


## SUMMARY OF NET REVENUE BUDGETS BY SERVICE

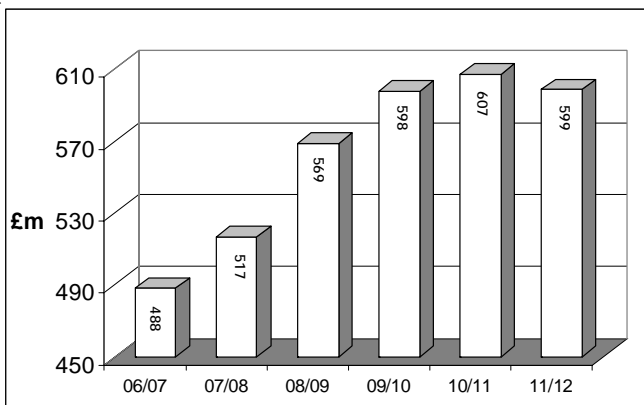


	2011/12	Increase / (Decrease)	
	£'m	£'m	%
Education, Culture & Sport (inc Gaelic)	<b>235.7</b>	(4.4)	(1.8)
Joint Committee for Children & Young People	<b>23.1</b>	(1.2)	(5.0)
Planning and Development Service	<b>8.3</b>	(0.7)	(7.9)
Social Work Service	<b>106.5</b>	(0.6)	(0.6)
Transport, Environmental and Community (TEC) Services	<b>62.8</b>	(1.9)	(2.9)
Chief Executive's Office	<b>23.4</b>	(3.6)	(13.4)
Finance Service	<b>6.6</b>	(0.1)	(1.7)
Housing Benefits	<b>0.4</b>	-	-
Housing & Property Services	<b>9.2</b>	(0.9)	(8.3)
<b>Services sub-total</b>	<b>476.0</b>	<b>(13.4)</b>	<b>(2.7%)</b>
Joint Board Requisitions			
Police	<b>39.5</b>	(0.4)	(1.1)
Fire	<b>15.0</b>	(0.3)	(2.0)
Valuation	<b>2.3</b>	(0.1)	(3.0)
<b>Joint Boards sub-total</b>	<b>56.8</b>	<b>(0.8)</b>	<b>(1.4%)</b>
Loan charges	<b>57.5</b>	2.0	3.6
Interest on revenue balances	<b>(0.2)</b>	-	-
Affordable housing:			
Council Tax contribution	<b>2.6</b>	-	1.2
Non-domestic Rates relief	<b>0.6</b>	0.1	21
Corporate Savings to be allocated to Services	<b>(1.2)</b>	(1.0)	440
Centrally held pressures provision	<b>7.0</b>	3.4	95
<b>Other items sub-total</b>	<b>66.3</b>	<b>4.5</b>	<b>6.5%</b>
<b>Total Revenue Expenditure</b>	<b>599.1</b>	<b>(9.7)</b>	<b>(1.6%)</b>

## HOW THE BUDGET WILL BE SPENT IN 2011/12



## GENERAL FUND BUDGET HISTORY: 2006/07 TO 2011/12





## Introduction

The Council Tax is set for nine different bands, dependent on the value of the property. A property's value is set by the Assessor. Council Tax is calculated for Band D properties, and a fraction is used to arrive at the Tax for all bands. Water and Wastewater charges are levied by Scottish Water, and are shown below. Council Tax has been frozen at the same level for the fourth year.

## Council Tax Calculation

For 2011/2012 the Tax was calculated as follows:

	<b>£'m</b>
<b>Total Revenue Budget</b>	<b>599.1</b>
Less funding package;	
- Grant funding	490.4
- Use of balances	<u>0.3</u>
<b>Sum to be met from Council Tax</b>	<b><u>108.4</u></b>

Number of Band D equivalents (based on a 97.25% collection level)	93,239
--	--------

**Council Tax at band D** **£1,163**

The tax for all bands is as follows:

Band	Property Value upper limit £	Factor	Council Tax £	Water & Waste Water Charges £	Total £
A	27,000	6/9	775.33	262.38	1,037.71
B	35,000	7/9	904.56	306.11	1,210.67
C	45,000	8/9	1,033.78	349.84	1,383.62
<b>D</b>	<b>58,000</b>	<b>9/9</b>	<b>1,163.00</b>	<b>393.57</b>	<b>1,556.57</b>
E	80,000	11/9	1,421.44	481.03	1,902.47
F	106,000	13/9	1,679.89	568.49	2,248.38
G	212,000	15/9	1,938.33	655.95	2,594.28
H	212,001+	18/9	2,326.00	787.14	3,113.14

Note:

Properties are valued at the open market value on 1 April 1991.

## COUNCIL TAX LEVELS IN SCOTLAND



	- BAND D -		Increase %
	2010/11 £	2011/12 £	
Aberdeen	1,230	<b>1,230</b>	-
Aberdeenshire	1,141	<b>1,141</b>	-
Angus	1,072	<b>1,072</b>	-
Argyll & Bute	1,178	<b>1,178</b>	-
Clackmannanshire	1,148	<b>1,148</b>	-
Comhairle nan Eilean Siar	1,024	<b>1,024</b>	-
Dumfries & Galloway	1,049	<b>1,049</b>	-
Dundee	1,211	<b>1,211</b>	-
East Ayrshire	1,189	<b>1,189</b>	-
East Dunbartonshire	1,142	<b>1,142</b>	-
East Lothian	1,118	<b>1,118</b>	-
East Renfrewshire	1,126	<b>1,126</b>	-
Edinburgh	1,169	<b>1,169</b>	-
Falkirk	1,070	<b>1,070</b>	-
Fife	1,118	<b>1,118</b>	-
Glasgow	1,213	<b>1,213</b>	-
<b>Highland</b>	<b>1,163</b>	<b>1,163</b>	-
Inverclyde	1,198	<b>1,198</b>	-
Midlothian	1,210	<b>1,210</b>	-
Moray	1,135	<b>1,135</b>	-
North Ayrshire	1,152	<b>1,152</b>	-
North Lanarkshire	1,098	<b>1,098</b>	-
Orkney	1,037	<b>1,037</b>	-
Perth & Kinross	1,158	<b>1,158</b>	-
Renfrewshire	1,164	<b>1,164</b>	-
Scottish Borders	1,084	<b>1,084</b>	-
Shetland	1,053	<b>1,053</b>	-
South Ayrshire	1,154	<b>1,154</b>	-
South Lanarkshire	1,101	<b>1,101</b>	-
Stirling	1,209	<b>1,209</b>	-
West Dunbartonshire	1,163	<b>1,163</b>	-
West Lothian	1,128	<b>1,128</b>	-
<b>Average for Scotland*</b>	<b>1,149</b>	<b>1,149</b>	-

\*Source: COSLA

Note: Council Tax figures for other authorities have been rounded for presentation purposes.

## NON-DOMESTIC RATES



### Non-Domestic Rates

The Council is required to collect this rate for non-domestic properties in the Highlands. The rates are based on a rateable value for a property which is determined by the Assessor, multiplied by the rate poundage which is set by the Scottish Government.

The Small Business Bonus scheme offers discounts of between 25% and 100% for occupiers of eligible properties with a total combined Rateable Value up to £25,000, or single properties with RV up to £18,000.

Reliefs may be available for properties which are empty and unused, for charities or other non-profit making organisations, and for sports clubs. Disabled relief and renewable energy relief are also available.

<b>Rateable Value</b>	<b>Poundage per £ of Rateable value</b>
£18,000 or below	42.6p less a discount for eligible properties above
£18,001 - £25,000	42.6p less a discount for eligible properties above
£25,001 - £35,000	42.6p
Over £35,000	42.6p plus a supplement of 0.7p



# HOUSING REVENUE ACCOUNT



## Introduction

As required by legislation, the Council operates a separate budget for the provision of Public Sector housing: the Housing Revenue Account (HRA).

The Housing Revenue Account is primarily funded by Rent Income. The budget agreed is shown below:

## Budget Summary

	2011/12 £'m	Increase / £'m	(Decrease) %
<b>Expenditure</b>			
Supervision & Management	6.4	(0.1)	(2.8)
Tenant Participation	0.2	-	0.4
Sheltered Housing	0.6	-	(1.5)
Homelessness	0.5	-	(1.9)
Repairs & Maintenance	15.9	0.1	1.1
Rent Loss	0.7	(0.1)	(5.0)
Central Administration	3.2	(0.1)	(5.0)
Loan Charges	14.6	0.2	1.9
Capital From Current Revenue	2.9	0.8	39.8
<b>Total Expenditure</b>	<b>45.0</b>	<b>0.8</b>	<b>1.9%</b>
<b>Income</b>			
House Rents	42.7	0.7	1.8
Other Rents	2.0	0.1	5.0
Other Income	0.3	-	2.4
Interest on Revenue Balances	-	-	-
<b>Total Income</b>	<b>45.0</b>	<b>0.8</b>	<b>1.9%</b>

## House Rents

The Council calculates rents on a 48 week basis:

	2011/12	Increase	
Average house rent (48 week basis)	£66.07	£1.92	3.0%

## Comparisons

For comparison with other authorities, a 52 week basis is used.

The Highland Council	£60.99	£1.77	3.0%
<b>Scottish Average</b> (Source: COSLA)	<b>£56.95</b>	<b>£2.38</b>	<b>4.4%</b>

## AVERAGE WEEKLY RENT LEVELS IN SCOTLAND



	Average Weekly Rent	Increase	
	2011/12 £	Amount £	Percent %
Aberdeen	<b>60.29</b>	2.71	4.7
Aberdeenshire	<b>55.01</b>	2.87	5.5
Angus	<b>49.90</b>	2.29	4.8
Clackmannanshire	<b>56.01</b>	3.47	6.6
Dundee	<b>60.23</b>	2.59	4.5
East Ayrshire	<b>55.13</b>	2.75	5.3
East Dunbartonshire	<b>59.24</b>	2.77	4.9
East Lothian	<b>44.97</b>	1.85	4.3
East Renfrewshire	<b>54.44</b>	2.54	4.9
Edinburgh	<b>74.87</b>	5.29	7.6
Falkirk	<b>53.43</b>	1.86	3.6
Fife	<b>54.05</b>	2.18	4.2
<b>Highland</b>	<b>60.99</b>	<b>1.77</b>	<b>3.0</b>
Midlothian	<b>51.35</b>	2.90	6.0
Moray	<b>43.55</b>	1.64	3.9
North Ayrshire	<b>57.00</b>	3.06	5.5
North Lanarkshire	<b>53.16</b>	0.79	1.5
Orkney	<b>58.75</b>	5.63	10.6
Perth & Kinross	<b>54.52</b>	2.65	5.1
Renfrewshire	<b>62.98</b>	2.71	4.5
Shetland	<b>61.04</b>	2.35	4.0
South Ayrshire	<b>54.97</b>	2.52	4.8
South Lanarkshire	<b>56.01</b>	2.15	4.0
Stirling	<b>56.15</b>	2.25	4.2
West Dunbartonshire	<b>54.48</b>	2.35	4.5
West Lothian	<b>59.99</b>	2.31	4.0
<b>Weighted Average*</b>	<b>56.95</b>	<b>2.38</b>	<b>4.4</b>

\*Source: COSLA: draft figures

*The following Councils have transferred their housing stock to other organisations:*

*Argyll & Bute*

*Comhairle nan Eilean Siar*

*Dumfries & Galloway*

*Glasgow*

*Inverclyde*

*Scottish Borders*



## **Background**

Local authority capital expenditure comprises spending on the acquisition, creation or major improvement of fixed assets, the benefits of which will accrue to the Council over a period of years.

In addition to borrowing to meet the costs of capital expenditure, the Council also has the following funding sources; capital receipts from the sale of assets, capital met from current revenue, external contributions and capital grants from the Scottish Government and other bodies.

The costs of borrowing to finance capital expenditure is reflected annually in the Council's revenue accounts by way of loans charges.

## **General Fund Capital Programme 2011/12**

The Council's General Fund capital programme reflects all non-public sector housing capital expenditure. A separate programme for public sector housing, the Housing Revenue Account (HRA) capital programme, is set out later within this document.

The General Fund programme reflects capital expenditure plans including improvements to schools, social work facilities, waste treatment facilities, roads, bridges, piers, sports centres etc, together with capitalised improvements and works in compliance with the Disability Discrimination Act.

The Council is currently reviewing its capital programme. The indicative affordability limit and funding for 2011/12 are summarised over. The Council will be reviewing its programme in Spring 2011.

## Indicative affordability limit and funding for 2011/12

	£m 2011/12
Total Borrowing	37.8
Capital Grant	28.9
Capital Receipts	0.7
<b>Total Net Programme Funding</b>	<b>67.4</b>
Estimated project income	tbc
<b>Total Gross Programme Funding</b>	<b>67.4</b>



## HOUSING REVENUE ACCOUNT (HRA) CAPITAL



### HRA Capital Programme 2011/12

HRA capital programme planning has been based on assumptions of average investment of £15.5m per year until 2014/2015. This level of investment is required to meet the Scottish Housing Quality Standard.

In addition, the Council is currently funding a Council house building programme through HRA Capital.

The capital programme and funding sources for 2011/12 include adjustments for carry forward from 2009/10, and an element of over programming of approximately 10% to allow for possible project slippage.

### HRA Capital programme

	2011/12
Programme	£m
Equipment and adaptations	1.2
Energy efficiency	10.1
Free from serious disrepair	1.1
Healthy, safe and secure	0.1
Modern facilities and services	3.2
Stock condition survey	0.2
Council House building	9.1
	<b>25.0</b>
Less over-programming to allow for slippage	(1.4)
Estimated carry forward from 2009/10	1.2

### Base Capital programme **24.8**

### Funding

Capital receipts	2.1
Capital from Current Revenue (CFCR)	2.9
Prudential Borrowing	16.2
HRA reserves	2.9
Scottish Government grant	0.7

### Total Funding **24.8**



### **Capping**

While expenditure controls have been abolished in recent years for both revenue and capital expenditure, Scottish Government Ministers retain capping powers which may be used where Ministers feel expenditure, borrowing or council taxes are excessive.

### **Client Group Approach**

“A systematic means of allocating a pre-determined level of expenditure equitably amongst authorities”. This approach is used to allocate GAE.

### **Gearing Effect**

This term is used to explain the effect that budget increases can have in council tax, given that the majority of the council’s funding (approx. 80%) is set by the Scottish Government.

To demonstrate:

- A Council wants to increase its budget from £100m by 6% to £106m
- Central government support will rise by 5% from £80m to £84m
- The sum to be met from council tax will increase from £20m (£100m - £80m) to £22m (£106m - £84m)
- The gearing effect results in a 10% increase in council tax despite the budget increase being only 6%

### **General Revenue Support**

This is the largest single element of grant provided by the Scottish Government. General Revenue Support can be used by Councils to meet their own spending priorities.

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

GAE is the predominant means by which grant support is allocated to Councils. Through the Scottish Government’s ‘client group approach’, GAE is used to distribute grant across all 32 Councils. The single largest influence on GAE is population-based indicators, which are used to allocate approximately 60% of GAE.

## **Non-domestic Rates Income (NDRI)**

This is the second largest element of grant provided by the Scottish Government. Non-domestic Rates poundages are set by the Scottish Government and collected by Councils. The sums collected by Councils are returned to the Government and combined into the NDR 'pool'. Councils are given a share of the estimated NDR pool income based on population.

## **Prudential Code for Capital Finance**

The Code is the new guidance for capital expenditure, and introduced a regime for capital expenditure which is largely self-governing. The Code allows Councils to determine their own capital spending and borrowing requirements, and is founded on the key principles of prudence, affordability and sustainability.

## **Specific Grants**

Specific Grants are part of grant provided by the Scottish Government. Specific grants are ring-fenced sums that must be used in accordance with grant conditions. The single largest specific grant is for Police.

## **Tax Base**

This is the number of properties on which it is estimated the council tax will be levied. This is measured in council tax band terms, with all properties being converted to 'band D equivalent'. This figure is then adjusted for the assumed payment level; for example, a 97.25% payment assumption is used currently.

## **Total Revenue Support**

The revenue support provided to Councils by the Scottish Government via the annual local government finance settlement announcements. There are three component parts:-

1. General Revenue Support
2. Non-domestic Rates Income (NDRI)
3. Specific Grants

# FACTS & FIGURES ABOUT THE HIGHLAND COUNCIL



Facts & Figures about The Highland Council as at February 2011

## GENERAL

80	Members
25	<i>Independent</i>
20	<i>Liberal Democrat</i>
17	<i>Scottish National Party</i>
7	<i>Labour</i>
6	<i>Independent Members Group</i>
4	<i>Independent Alliance Group</i>
1	<i>Non-aligned</i>
9,447	Budgeted Employees (full-time equivalent)

## CHIEF EXECUTIVE'S OFFICE

1	Service Centre
37	Service Points
2,551	Births registered in 2010
2,425	Deaths registered in 2010
11	Still Births registered in 2010
850	Civil Marriages registered in 2010
820	Religious Marriages registered in 2010
20	Civil Partnerships registered in 2010

## EDUCATION, CULTURE & SPORT

216	Schools
	<i>182 Primary schools</i>
	<i>29 Secondary schools</i>
	<i>5 Special schools</i>
31,191	School pupils (Primary and Secondary)
	<i>16,498 Primary school pupils</i>
	<i>14,693 Secondary school pupils</i>
744	Gaelic Medium pupils included above
134	Special schools pupils
3,269	Pre-school pupils (Local Authority)
1,687	Pre-school pupils (Partner Centres)
23	Single teacher primary schools
2,874	Teachers
2.88m	School meals per year
49	Community Libraries (including 9 mobile)
4	Public Archives
19	Public Halls
2	Council owned Museums
4	Art Galleries
1	Arts Centre
14	Sports Centres
12	Swimming Pools

## HOUSING & PROPERTY

£45m	Housing Revenue Budget for 2011/12
13,500	Council Houses (mid year estimate, including sheltered)
582	Sheltered Houses
8,630	Applicants on the waiting List
2,479	Applicants on the Transfer list
75	Houses sold under Right to Buy (estimate for 2010/11)
2,316	Homelessness applications in 2009/10
£15m	Council House Capital Programme for 2011/12
500	Projects handled per annum on average
£45m	Capital expenditure managed per annum
£5.2m	Revenue expenditure managed per annum
2,920	Establishments (offices, schools, libraries, depots etc)
41	Industrial Estates
£4.0m	Private Sector Housing Improvement and Care & Repair Grants; for 2011/2012

## FINANCE

£599m	Net Revenue Budget for 2011/12
£1,163	Band D Council Tax for 2011/12
110,685	Properties liable for Council Tax in 2010/11
£125m	Council Tax; gross billed for 2010/11
£118m	Non-domestic Rates: gross billed for 2010/11
16,778	Non-domestic Rates: rateable subjects for 2010/11
14,297	Council Tax & Housing Benefit applications in 2010/11; estimate

## PLANNING & DEVELOPMENT

4,067	Planning Applications lodged
3,079	Building Warrants lodged
£1.4m	Capital programme
£3.7m	Vacant and Derelict Land fund
8	Local Plans
31	Countryside Rangers
264	Countryside Properties
3,251	Listed Buildings
54,000	Archaeological site records

## SOCIAL WORK

6	Care Homes for Children
4	Respite Care Units for Children
16	Care Homes for Older People
1	Respite care unit for older people
27	Day Care Services to Older People (including 9 day centres)

- 4 Care Homes for Adults with Learning Disabilities (2 Respite)
- 7 Day Services to Adults with Learning Disabilities
- 1 Care at Home Service covering all areas
- 2 Day Services for those with a Physical Disability
- 2 Day Services for those with Mental Health Problems
- 3 Youth Action Teams
- 12 Children & Family teams
- 2 Children's Disability teams
- 3 Community Mental Health teams
- 4 Younger Adult teams
- 3 Older Adult teams
- 6 Generic Adult Social Work teams
- 145 Carers for Fostering & Adoption service (includes inter country adopter)

## **TRANSPORT, ENVIRONMENTAL & COMMUNITY SERVICES**

- 6,740 Kilometres of Regional Road network
- 698 Vehicles
  - 85 Mobile Plant
  - 48 Pavement Tractors
- 372 Operator Plant, Trailer, Mowers
- 45 Special Purpose Vehicles
- 56 Demountable Gritting
- 4 Snowblowers
- 63,775 Tonnes of Salt on Roads each winter
- 2,053 Bridges
- 108 Marine Facilities
- 49,234 Street Lights
- 235 Burial Grounds
  - 1 Crematorium
- 115 Public Conveniences
- 103,005 Tonnes of Waste disposed of at landfill sites
- 54,751 Tonnes of Waste recycled or recovered
  - 2 Operational Landfill sites
  - 16 Closed Landfill Sites
  - 8 Waste Transfer Stations
  - 1 Bulking-up Station
  - 21 Recycling Centres
  - 200 Recycling Points



1 7  
3 9 2

To request this information in an alternative format  
e.g. **large print**, braille, computer disk, audio  
tape, or suitable language, please contact:

Budget Strategy,  
Policy and Taxation Team  
Finance Service,  
Glenurquhart Road  
Inverness IV3 5NX  
Telephone: 01463 702424



6 8 4