

# Council Tax fact sheets

## Duilleagan fiosrachaidh mun Chìs Chomhairle

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### Council expenditure Caiteachas na Comhairle

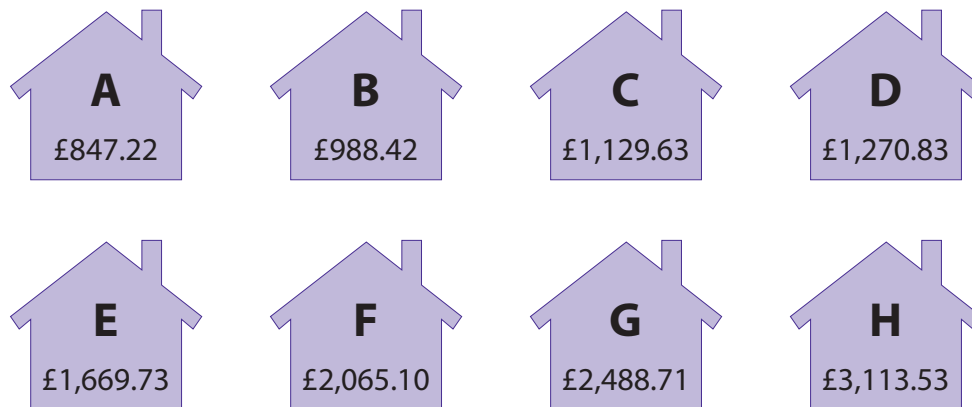
1<sup>st</sup> April 2019 - 31<sup>st</sup> March 2020

## Council expenditure

### Caiteachas na Comhairle

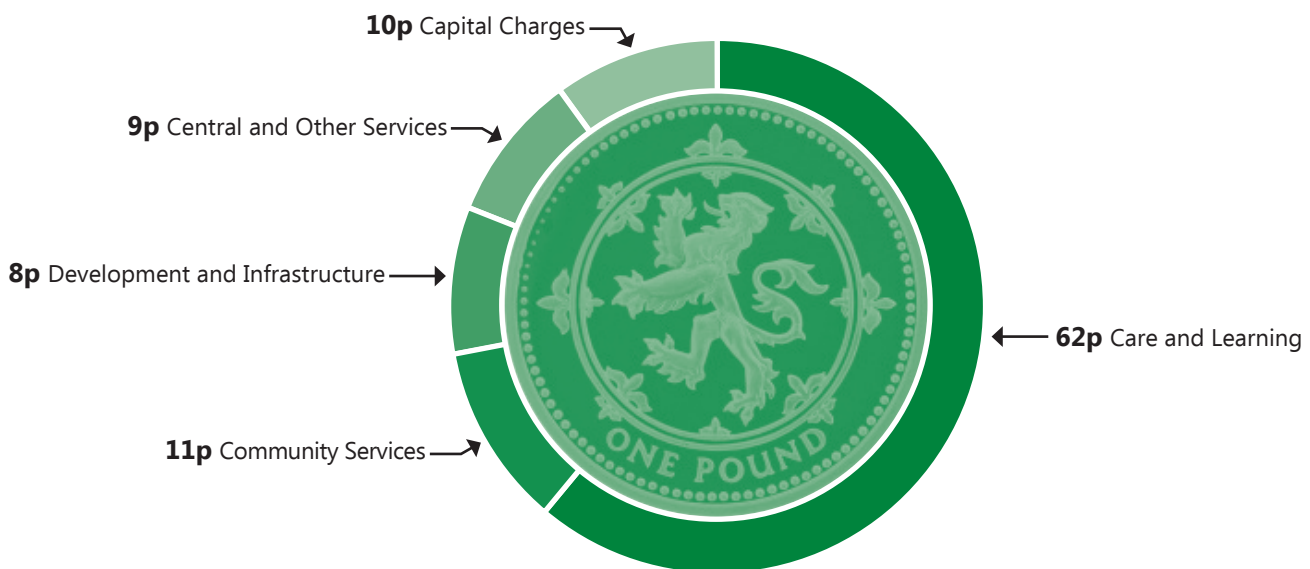
The Highland Council has been given the flexibility to increase Council Tax on all properties, Bands A to H, by up to 4.79% from 1<sup>st</sup> April 2019. Council Tax legislation, set by the Scottish Government, determines any increase must be applied to all Bands in A to H.

At the meeting of The Highland Council on 14<sup>th</sup> February 2019 it was agreed to increase Council Tax on all properties by 3% from 1<sup>st</sup> April 2019.



The budget of £593.897 million includes a grant settlement of £456.766 million from the Scottish Government and income from the Council Tax of £136.922 million and a contribution from balances of £0.209 million.

### How we plan to spend every pound of the Council's budget



## Net Revenue Expenditure allocated by Service

	Net expenditure excluding Capital Charges £m	Capital charges £m	Total net expenditure £m	Change from previous year £m	% change from previous year %	Band D Council Tax equivalent £
Care and Learning	370.467	34.427	404.894	23.619	6.2%	£3,758
Community Services	64.712	9.602	74.314	3.126	4.4%	£690
Development and Infrastructure	47.514	19.278	66.792	2.243	3.5%	£620
Other services	54.461	8.813	63.274	(1.118)	(1.7%)	£587
Adjustment for Capital Charges		(15.377)	(15.377)	(13.039)	557.6%	(£143)
<b>Total</b>	<b>537.154</b>	<b>56.743</b>	<b>593.897</b>	<b>14.831</b>	<b>2.6%</b>	<b>£5,512</b>

## Calculation of Council Tax

2018/19 £m		2019/20 £m	Movement £m
629.049	Expenditure on Services (excl. Council Housing)	649.522	20.474
53.022	Less: Income from Service Charges	55.625	2.604
<b>576.027</b>	<b>Net Expenditure</b>	<b>593.897</b>	<b>17.870</b>
<b>Financed by:</b>			
317.296	Government Grants	313.526	(3.770)
126.537	Non Domestic Rates (NDR)	143.240	16.703
<b>443.833</b>	<b>Sub-total</b>	<b>456.766</b>	<b>12.933</b>
0.219	Contribution from Balances	0.209	(0.010)
<b>444.052</b>	<b>Sub-total</b>	<b>456.975</b>	<b>12.923</b>
<b>131.975</b>	<b>Total amount needed from Council Tax</b>	<b>136.922</b>	<b>4.947</b>

## Band D Tax

2018/19		2019/20	% increase
£1,233.82	Highland	£1,270.83	3.0%
£1,208	Scottish Average	Figures not yet available	

The charge for all other property bands is derived from the Band D charge. The factors used and the charge for each band are as follows:

Band	A	B	C	D	E	F	G	H
Factor	240/360	280/360	320/360	360/360	473/360	585/360	705/360	882/360
Charge	£847.22	£988.42	£1,129.63	£1,270.83	£1,669.73	£2,065.10	£2,488.71	£3,113.53

## Local Authority Employees

	Budgeted Full-time Equivalents
Present year	7,890*
Previous year	7,923
Decrease	33
Change as a percentage of total wage bill	-0.4%

\*Forecasted figure

## Comparison with Government Provision for Current Expenditure

	£ per Dwelling
Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations.	£4,853
Proposed Expenditure by Authority on comparable basis.	£4,965

**How we are performing:** [www.highland.gov.uk/performance](http://www.highland.gov.uk/performance)

## Help us to help you

Pay your Council Tax and Water Services charges by direct debit. Complete an online form at:

[www.highland.gov.uk/counciltax](http://www.highland.gov.uk/counciltax) or phone us today on **0800 393 811**

Remember to have your bank account number, sort code and details of the account holders ready.



86,147 customers in the Highlands already pay Council Tax by Direct Debit.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/application forms regarding Council Tax and Housing Benefit in an alternative format e.g. Large print, braille, audio or suitable language, please contact any Council Service Point.



[www.highland.gov.uk](http://www.highland.gov.uk)



[Operations.Team@highland.gov.uk](mailto:Operations.Team@highland.gov.uk)



0800 393 811



Operations Team, PO Box 5650,  
Inverness IV3 5YX