

1. Council Tax

Previous Years	Amount Due £000's	Oct-21		Nov-21		Dec-21	
		£000's	%	£000's	%	£000's	%
1993/94	35,004	34,148	97.55	34,149	97.56	34,149	97.56
1994/95	38,146	37,168	97.44	37,168	97.44	37,168	97.44
1995/96	40,861	39,851	97.53	39,851	97.53	39,851	97.53
1996/97	41,593	40,723	97.91	40,723	97.91	40,724	97.91
1997/98	46,374	45,517	98.15	45,517	98.15	45,517	98.15
1998/99	51,612	50,661	98.16	50,661	98.16	50,661	98.16
1999/00	53,934	52,955	98.18	52,956	98.19	52,956	98.19
2000/01	57,324	56,353	98.31	56,354	98.31	56,354	98.31
2001/02	61,601	60,507	98.22	60,508	98.23	60,508	98.23
2002/03	66,328	65,254	98.38	65,255	98.38	65,255	98.38
2003/04	70,970	69,852	98.42	69,853	98.43	69,853	98.43
2004/05	75,685	74,508	98.44	74,510	98.45	74,510	98.45
2005/06	83,149	81,965	98.58	81,967	98.58	81,967	98.58
2006/07	88,723	87,510	98.63	87,511	98.63	87,511	98.63
2007/08	93,341	92,044	98.61	92,045	98.61	92,046	98.61
2008/09	95,015	93,547	98.45	93,548	98.46	93,549	98.46
2009/10	95,744	94,150	98.34	94,152	98.34	94,153	98.34
2010/11	96,488	94,965	98.42	94,967	98.42	94,968	98.42
2011/12	97,670	96,094	98.39	96,096	98.39	96,097	98.39
2012/13	99,100	97,520	98.41	97,522	98.41	97,523	98.41
2013/14	100,754	98,893	98.15	98,896	98.16	98,898	98.16
2014/15	102,533	100,388	97.91	100,394	97.91	100,397	97.92
2015/16	104,435	102,139	97.80	102,148	97.81	102,150	97.81
2016/17	105,913	103,547	97.77	103,559	97.78	103,560	97.78
2017/18	115,613	112,944	97.69	112,961	97.71	112,964	97.71
2018/19	120,674	117,686	97.52	117,704	97.54	117,710	97.54
2019/20	125,991	122,576	97.29	122,596	97.31	122,609	97.32

2020/21	131,900	127,431	96.61	127,486	96.65	127,524	96.68
TOTAL	2,296,475	2,250,896	98.02	2,251,057	98.02	2,251,132	98.03
2021/22	134,599	85,290	63.37	96,536	71.72	107,326	79.74

Prior Year
77.62

A more accurate "Like for Like" position, taking into account payment timings, would be 79.78% at 31/12/21 compared to 78.77% at 31/12/20 (79.7% at 30/12/19)
Approx £1.6m Low Income Pandemic Payments (LIPP) credited to CTAX accounts in October 21 which may temporarily increase the collection rate

2. Non Domestic Rates

Previous Years	Amount Due £000's	Oct-21 £000's	%	Nov-21 £000's	%	Dec-21 £000's	%
1992/93	48,629	47,915	98.53	47,915	98.53	47,915	98.53
1993/94	47,581	47,109	99.01	47,109	99.01	47,109	99.01
1994/95	49,215	48,790	99.14	48,790	99.14	48,790	99.14
1995/96	53,702	53,120	98.92	53,120	98.92	53,120	98.92
1996/97	49,333	48,806	98.93	48,806	98.93	48,806	98.93
1997/98	51,445	50,942	99.02	50,942	99.02	50,942	99.02
1998/99	54,421	54,058	99.33	54,058	99.33	54,058	99.33
1999/00	56,647	56,100	99.03	56,100	99.03	56,100	99.03
2000/01	59,813	59,199	98.97	59,199	98.97	59,199	98.97
2001/02	62,118	61,596	99.16	61,596	99.16	61,596	99.16
2002/03	65,595	65,109	99.26	65,109	99.26	65,109	99.26
2003/04	68,539	67,940	99.13	67,940	99.13	67,940	99.13
2004/05	72,030	71,508	99.28	71,508	99.28	71,508	99.28
2005/06	78,151	77,660	99.37	77,660	99.37	77,660	99.37
2006/07	78,235	77,745	99.37	77,745	99.37	77,745	99.37
2007/08	79,411	78,785	99.21	78,785	99.21	78,785	99.21
2008/09	81,167	80,272	98.90	80,272	98.90	80,272	98.90
2009/10	83,812	82,983	99.01	82,983	99.01	82,983	99.01
2010/11	92,569	91,786	99.15	91,786	99.15	91,786	99.15
2011/12	97,389	96,560	99.15	96,559	99.15	96,559	99.15

2012/13	105,043	104,170	99.17	104,169	99.17	104,169	99.17
2013/14	110,256	109,277	99.11	109,277	99.11	109,277	99.11
2014/15	115,450	114,564	99.23	114,564	99.23	114,566	99.23
2015/16	118,115	117,292	99.30	117,292	99.30	117,295	99.31
2016/17	125,875	124,882	99.21	124,888	99.22	124,894	99.22
2017/18	131,146	130,554	99.55	130,280	99.34	130,281	99.34
2018/19	135,497	134,895	99.56	134,618	99.35	134,566	99.31
2019/20	139,893	139,126	99.45	138,841	99.25	138,818	99.23
2020/21	100,610	100,126	99.52	99,849	99.24	99,822	99.22
TOTAL	2,411,687	2,392,869	99.22	2,391,760	99.17	2,391,670	99.17

2021/22	116,206	76,416	65.76	81,732	70.33	93,184	80.19	Prior Year 71.36
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Due to Covid-19, 2020/21 Annual Billing was delayed until June 20
A more accurate "like for like" comparison, taking into account payment timings, would be 80.19% at 31/12/21 compared to 75.12% at 31/12/20 and 80.5% at 31/12/19

4. BID Levy (Inverness City)	Amount Billed		Oct-21		Nov-21		Dec-21	
	£000's		£000's	%	£000's	%	£000's	%
Year								
2008	217		211	97.24	211	97.24	211	97.24
2009	224		213	95.09	213	95.09	213	95.09
2010	218		216	99.08	216	99.08	216	99.08
2011	223		219	98.21	219	98.21	219	98.21
2012	223		216	96.86	216	96.86	216	96.86
2013	234		228	97.44	228	97.44	228	97.44
2014	234		228	97.44	228	97.44	228	97.44
2015	233		231	99.14	231	99.14	231	99.14
2016	233		227	97.42	227	97.42	227	97.42
2017	238		227	95.38	227	95.38	227	95.38
2018	207		201	97.10	202	97.58	202	97.58
2019	208		202	97.12	202	97.12	202	97.12
2020	206		175	84.95	176	85.44	177	85.92

TOTAL	2,898	2,794	96.41	2,796	96.48	2,797	96.51	
Current Year								Prior Year
2021	211	177	83.89	181	85.78	184	87.20	61.95

5. BID Levy
(Loch Ness & Inverness Tourism)

Year	Amount Billed	Oct-21		Nov-21		Dec-21		Prior Year
	£000's	£000's	%	£000's	%	£000's	%	
2014	173	165	95.38	165	95.38	165	95.38	
2015	173	170	98.27	170	98.27	170	98.27	
2016	174	172	98.85	172	98.85	172	98.85	
2017	185	176	95.14	176	95.14	176	95.14	
2018	197	192	97.46	192	97.46	192	97.46	
2019	194	187	96.39	187	96.39	187	96.39	
2020	201	185	92.04	186	92.54	186	92.54	
Current Year	1,297	1247	96.14	1248	96.22	1248	96.22	
2021	207	180	86.96	186	89.86	192	92.75	39.60

6. BID Levy (Nairn)

Year	Amount Billed	Oct-21		Nov-21		Dec-21		Prior Year
	£000's	£000's	%	£000's	%	£000's	%	
2018	101	100	99.01	100	99.01	100	99.01	
2019	105	99	94.29	99	94.29	99	94.29	
2020	108	104	96.30	104	96.30	104	96.30	9.62
Current Year	314	303	96.50	303	96.50	303	96.50	
2021	108	7	6.48	33	30.56	68	62.96	63.46

Appendix 1
Welfare Reform Report – December 2021

Universal Credit caseloads

Jobcentre										
	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	% change since March 20	% change since March 21
Dingwall	1,605	1,578	1,526	1,496	1,484	1,419	1,384	1,382	43%	-16%
Ft William	1,700	1,653	1,585	1,513	1,485	1,421	1,372	1,368	67%	-20%
Invergordon	2,599	2,590	2,543	2,513	2,503	2,461	2,418	2,435	54%	-7%
Inverness	10,464	10,364	10,198	9,998	9,889	9,529	9,363	9,393	59%	-12%
Portree	990	970	913	850	809	771	740	747	82%	-26%
Wick	2,708	2,708	2,671	2,637	2,618	2,539	2,494	2,510	56%	-8%
TOTAL	20,066	19,863	19,436	19,007	18,788	18,140	17,771	17,835	58%	-12%

Jobcentre														
	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	% change since March 20
Dingwall	965	1,343	1,563	1,613	1,613	1,594	1,566	1,546	1,573	1,589	1,609	1,629	1,640	70%
Ft William	818	1,367	1,636	1,728	1,732	1,702	1,681	1,632	1,654	1,660	1,678	1,690	1,707	109%
Invergordon	1,584	2,049	2,318	2,382	2,401	2,458	2,476	2,490	2,517	2,523	2,552	2,598	2,629	66%
Inverness	5,900	8,536	10,250	10,631	10,734	10,484	10,428	10,266	10,243	10,249	10,334	10,536	10,659	81%
Portree	411	880	1,164	1,195	1,203	1,136	1,084	1,027	1,008	996	993	997	1,015	147%
Wick	1,612	2,210	2,500	2,599	2,638	2,643	2,648	2,627	2,659	2,660	2,669	2,708	2,727	69%
TOTAL	11,290	16,385	19,431	20,148	20,321	20,017	19,883	19,588	19,654	19,677	19,835	20,158	20,377	80%