

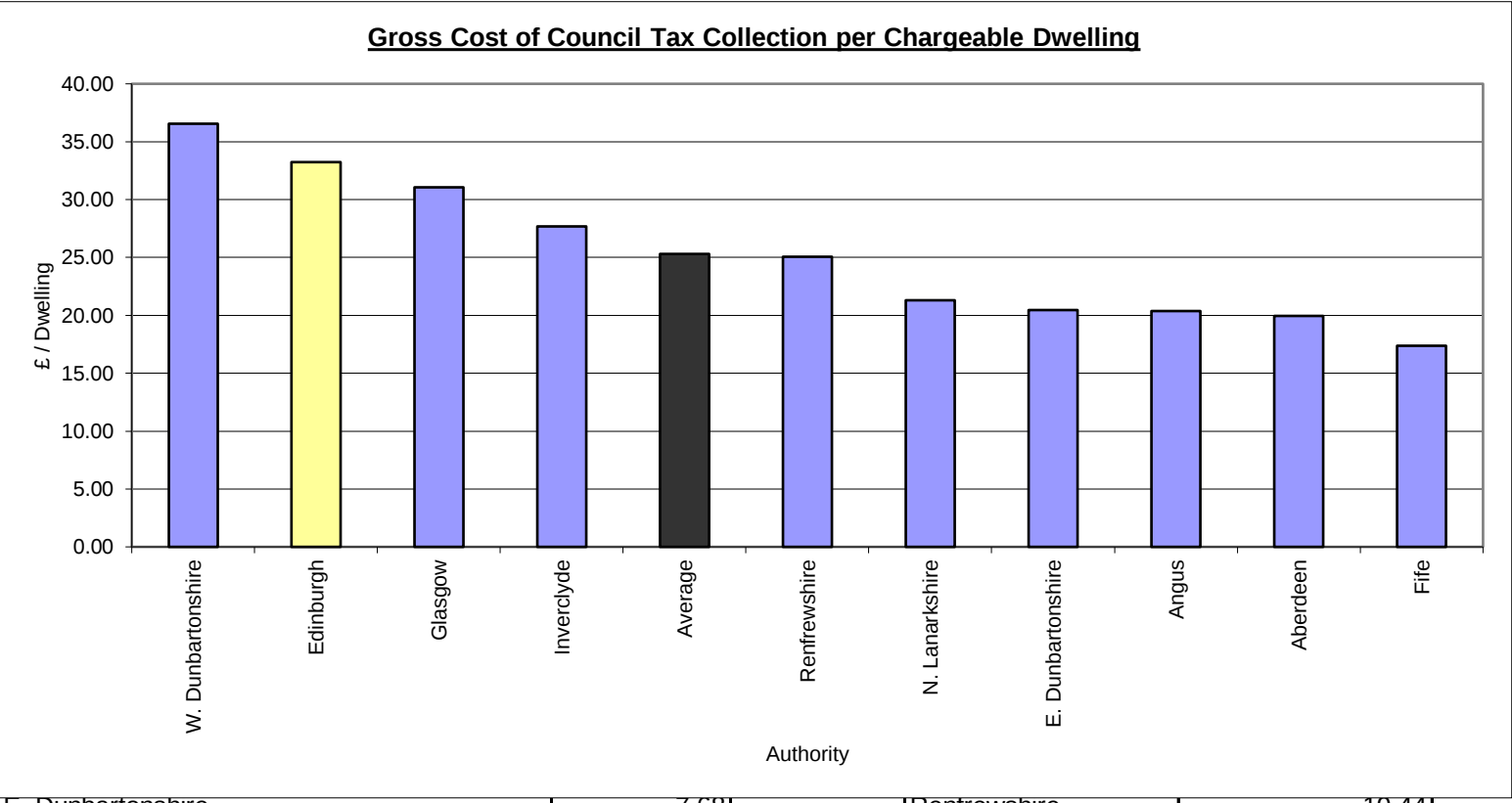
2007-08 Benchmarking - Cost of Council Tax Collection

Unit Costs

	Aberdeen	Fife	East Dunbartonshire	Edinburgh	Glasgow	Inverclyde	North Lanarkshire	Renfrewshire	West Dunbartonshire
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Direct Costs									
Employee Costs	13.27	3.65	5.97	10.63	12.53	6.36	8.01	18.47	12.28
Administration Costs	2.13	4.52	2.28	2.88	4.44	0.00	3.40	0.08	1.16
Legal Expenses	0.00	0.00	0.25	0.59	3.88	2.70	0.23	0.20	2.81
Commission Paid (Note 1)	1.62	0.00	4.26	8.13	1.10	5.29	2.71	0.00	2.27
Other Costs (Note 2)	0.00	1.77	0.00	0.00	0.49	4.41	0.22	0.39	0.00
Total Direct Costs	17.02	9.94	12.77	22.24	22.44	18.76	14.57	19.14	18.52
Add:									
Management Allocation (Note 3)	0.00	0.00	6.25	2.65	4.48	0.86	5.45	0.13	1.09
Central Support Allocation (Note 4)	2.94	7.44	1.44	8.35	4.15	8.05	1.28	5.78	16.93
Total Indirect Costs	2.94	7.44	7.68	11.00	8.63	8.91	6.73	5.91	18.02
Gross Cost	19.96	17.38	20.45	33.24	31.07	27.67	21.30	25.04	36.55
Less:									
Scottish Water - Fee Income	5.64	5.46	5.63	5.47	5.79	5.80	5.85	4.89	5.45
Statutory Addition Income (Note 5)	0.79	1.81	7.64	10.70	8.23	1.69	2.71	5.55	14.51
Legal Cost Recoveries	0.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	0.00
Allocations to other debt categories (Note 6)	0.00	0.00	0.00	0.00	0.20	0.06	0.00	0.00	0.00
Total Income	6.43	7.27	13.27	16.17	14.22	9.80	8.57	10.44	19.95
Net Cost	13.52	10.11	7.18	17.06	16.86	17.87	12.73	14.60	16.59
Eligible Chargeable Dwellings	109,889	167,100	43,857	229,000	300,141	39,056	146,142	82,906	44,052

Extract of Unit Costs

Authority	Net Cost	Gross Cost	Direct Costs	Unit Cost Per Chargeable Dwelling Mgmt and Central Support	Income etc
Aberdeen	13.52	19.96	17.02	2.94	6.43
Fife	10.11	17.38	9.94	7.44	7.27
East Dunbartonshire	7.18	20.45	12.77	7.68	13.27
Edinburgh	17.06	33.24	22.24	11.00	16.17
Glasgow	16.86	31.07	22.44	8.63	14.22
Inverclyde	17.87	27.67	18.76	8.91	9.80
North Lanarkshire	12.73	21.30	14.57	6.73	8.57
Renfrewshire	14.60	25.04	19.14	5.91	10.44
West Dunbartonshire	16.59	36.55	18.52	18.02	19.95
Angus	13.54	20.39	17.76	2.63	6.85
Average	14.01	25.30	17.31	7.99	11.30



E. Dunbartonshire | 7.68 | Renfrewshire | 10.44 |

