

2007-08 Benchmarking - Cost of Council Tax Collection

Unit Costs

	Aberdeen	Fife	East Dunbartonshire	Edinburgh	Glasgow	Inverclyde	North Lanarkshire	Renfrewshire	West Dunbartonshire	Angus
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Direct Costs</b>										
Employee Costs	13.27	3.65	5.97	10.63	12.53	6.36	8.01	18.47	12.28	11.15
Administration Costs	2.13	4.52	2.28	2.88	4.44		3.40	0.08	1.16	5.00
Legal Expenses			0.25	0.59	3.88	2.70	0.23	0.20	2.81	
Commission Paid (Note 1)	1.62		4.26	8.13	1.10	5.29	2.71		2.27	1.28
Other Costs (Note 2)		1.77			0.49	4.41	0.22	0.39		0.32
<b>Total Direct Costs</b>	<b>17.02</b>	<b>9.94</b>	<b>12.77</b>	<b>22.24</b>	<b>22.44</b>	<b>18.76</b>	<b>14.57</b>	<b>19.14</b>	<b>18.52</b>	<b>17.76</b>
<b>Add:</b>										
Management Allocation (Note 3)			6.25	2.65	4.48	0.86	5.45	0.13	1.09	1.39
Central Support Allocation (Note 4)	2.94	7.44	1.44	8.35	4.15	8.05	1.28	5.78	16.93	1.24
<b>Total Indirect Costs</b>	<b>2.94</b>	<b>7.44</b>	<b>7.68</b>	<b>11.00</b>	<b>8.63</b>	<b>8.91</b>	<b>6.73</b>	<b>5.91</b>	<b>18.02</b>	<b>2.63</b>
<b>Gross Cost</b>	<b>19.96</b>	<b>17.38</b>	<b>20.45</b>	<b>33.24</b>	<b>31.07</b>	<b>27.67</b>	<b>21.30</b>	<b>25.04</b>	<b>36.55</b>	<b>20.39</b>
<b>Less:</b>										
Scottish Water - Fee Income	5.64	5.46	5.63	5.47	5.79	5.80	5.85	4.89	5.45	5.83
Statutory Addition Income (Note 5)	0.79	1.81	7.64	10.70	8.23	1.69	2.71	5.55	14.51	1.02
Legal Cost Recoveries						2.25				
Allocations to other debt categories (Note 6)					0.20	0.06				
<b>Total Income</b>	<b>6.43</b>	<b>7.27</b>	<b>13.27</b>	<b>16.17</b>	<b>14.22</b>	<b>9.80</b>	<b>8.57</b>	<b>10.44</b>	<b>19.95</b>	<b>6.85</b>
<b>Net Cost</b>	<b>13.52</b>	<b>10.11</b>	<b>7.18</b>	<b>17.06</b>	<b>16.86</b>	<b>17.87</b>	<b>12.73</b>	<b>14.60</b>	<b>16.59</b>	<b>13.54</b>
<b>Eligible Chargeable Dwellings</b>	<b>109,889</b>	<b>167,100</b>	<b>43,857</b>	<b>229,000</b>	<b>300,141</b>	<b>39,056</b>	<b>146,142</b>	<b>82,906</b>	<b>44,052</b>	<b>53,163</b>

Extract of Unit Costs

Authority	Unit Cost Per Chargeable Dwelling				
	Net Cost	Gross Cost	Direct Costs	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

