

COUNCIL TAX 2022/2023: ADDITIONAL INFORMATION

Service	Net Expenditure (excluding capital charges)	Capital Charges	Total Net Expenditure (including capital charges)	Change from previous year (excluding capital charges)	% change from previous year	Band D council tax equivalent
	£000	£000	£000	£000		£
Education	109,500	10,102	119,601	2,564	2.40%	4,060
Social Work	70,118	1,161	70,924	10,986	18.58%	2,408
Roads and Lighting	2,806	3,157	5,963	(188)	-6.28%	202
Transport subsidies and concessionary fares	1,427	1	1,427	(29)	-1.99%	48
Leisure and Recreation	4,689	2,231	6,920	181	4.02%	235
Cleaning/Environment	11,181	1,970	13,151	892	8.67%	446
Libraries/Museums	2,147	371	2,518	31	1.45%	85
Planning/Economic Development	4,134	428	4,563	(29)	-0.70%	155
Other Housing	457	0	457	5	1.11%	16
Other Services ¹	12,951	192	13,142	(552)	-4.09%	446
Adjustment for capital charge ²			(6,979)	0	0.00%	(237)
TOTAL	219,410	19,254	231,687	13,861	6.74%	7,865

Notes ¹ Other Services includes employee pension fund, unallocated inflation and contingencies.

² This figure is the difference between actual depreciation charges and loan charges.

Calculation of Council Tax:	
	£000
Gross Expenditure	252,348
Less Fees and charges	20,661
Net Expenditure	231,687

Financed by:	
Aggregate External Finance	196,600
Contribution to Reserves	(1,858)
Contribution from Reserves	4000
Total amount needed from Council Tax	32,945
	231,687

Council Employees (full time equivalent)	
2021	2022
3606.3	3733.9

Inverclyde Band D Council Tax	
2021/22	2022/23
£1,331.84	£1,357.81

Scottish Average Band D Council Tax
2021/22
£1,308.00