

Water and Waste Water Charges

Council Tax bills include charges made by Scottish Water for Water and Waste Water services. Whilst the Council is required by law to include these charges in its bills, it is not responsible for setting them. The level of the charges is set by Scottish Water and is subject to scrutiny by the Water Industry Commissioner for Scotland and the Scottish Government.

Council Tax Bands

Your home will fall within a Valuation Band between 'A' (the lowest) and 'H' (the highest) determined by the Assessor based on property values as at 1 April 1991.

The amount of Council Tax you pay is related to your Valuation Band. Higher banded properties pay a higher amount of Council Tax. There is also a personal element in the tax which makes it possible for certain persons to be disregarded when assessing the amount to be paid or in awarding Discounts. In addition, there are provisions relating to Council Tax Reduction, Exemptions and Disabled Person's Relief.

Property Valuation Band	Council Tax £	Water £	Waste Water £	Total £
A Up to £27,000	874.57	137.04	159.12	1,170.73
B £27,001 - £35,000	1,020.33	159.88	185.64	1,365.85
C £35,001 - £45,000	1,166.09	182.72	212.16	1,560.97
D £45,001 - £58,000	1,311.86	205.56	238.68	1,756.10
E £58,001 - £80,000	1,723.63	251.24	291.72	2,266.59
F £80,001 - £106,000	2,131.77	296.92	344.76	2,773.45
G £106,001 - £212,000	2,569.05	342.60	397.80	3,309.45
H Over £212,000	3,214.05	411.12	477.36	4,102.53

Band D Council Tax compared to the Scottish Average

East Ayrshire Council Band D Council Tax 2019/2020	£1,311.86
East Ayrshire Council Band D Council Tax 2018/2019	£1,224.66
Scottish Average Band D Council Tax 2018/2019	£1,208.00

Comparison with government provision for current expenditure

	£ per Band D Dwelling
Expenditure figure used by government in government support calculations	5,905
Required spending by East Ayrshire Council on a comparable basis	6,356

Council employees

Number of Full Time Equivalent Employees 2018/2019	5,315
Number of Full Time Equivalent Employees 2017/2018	5,280
Increase	35

Calculation of Council Tax 2019/2020

	£m
Gross Expenditure 2019/2020	367.099
Fees, Charges & Other Income	(59.157)
Net Expenditure	307.942
Financed By	
Government Grants	(211.803)
Non Domestic Rates	(27.360)
Share of Funding for Health and Social Care	(8.845)
	(248.008)
Amount to be met from Council Taxes	59.934
Number of Band D equivalent Homes	45,686
Band D Council Tax Required for 2019/2020	£1,311.86

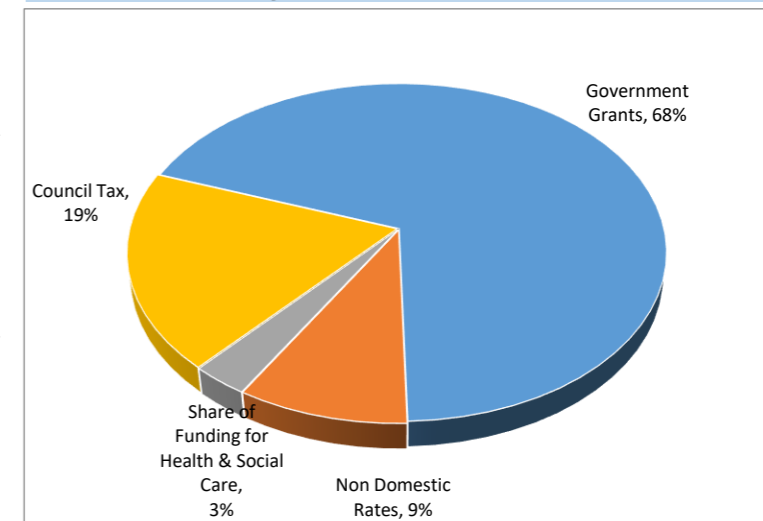
Expenditure per Service

	Net Expenditure Including Capital Charges £m	Change from Previous £m	Band D Council Tax Equivalent £
Education	105.037	13.215	2,299.11
Planning and Economic Development	5.236	1.445	114.60
Finance and ICT	8.466	0.326	185.30
East Ayrshire Leisure Trust	4.591	(0.089)	100.48
Housing and Communities	15.699	0.287	343.63
Ayrshire Roads Alliance	13.312	1.256	291.37
Transport (SPT)	2.249	0.101	49.23
Facilities and Property Management	26.069	0.839	570.61
Social Care	88.123	3.796	1,928.87
Capital Charges	17.607	0.000	385.38
Governance	2.869	(0.171)	62.80
Other Services	18.685	(3.205)	408.99
Total Net Expenditure	307.942	17.800	6,740.37

Financed By

Government Grants	211.803	13.156	4,636.04
Non Domestic Rates	27.360	1.287	598.87
Share of Funding for Health and Social Care	8.845	(0.023)	193.60
	248.008	14.420	5,428.51
Total Amount Needed from Council Taxes	59.934	3.380	£1,311.86

Where the money will come from...



How the money is spent...

