

COUNCIL

TUESDAY, 13TH JANUARY 2015, 6.30 PM
COUNCIL CHAMBER, TOWN HALL, CHORLEY

I am now able to enclose, for consideration at the above meeting of the Council, the following report that was unavailable when the agenda was published.

Agenda No Item

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| 11 | COUNCIL TAX BASE AND LOCAL COUNCIL TAX SUPPORT SCHEME 2015-16 | (Pages 95 - 112) |
| | To consider the attached report of the Chief Executive. | |

GARY HALL
CHIEF EXECUTIVE

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Report of	Meeting	Date
Chief Executive (Introduced by the Executive Member for Resources, Policy and Performance)	Council	13 January 2015

COUNCIL TAX BASE AND LOCAL COUNCIL TAX SUPPORT SCHEME 2015/16

PURPOSE OF REPORT

1. To propose the Council Tax Support Scheme for 2015/16, following a review of performance in 2014/15 and compliance with regulatory requirements
2. To propose a change to the Council Tax Local Discounts and Exemptions Policy for 2015/16
3. To present the calculation of the Council Tax Base for 2015/16 and the estimated Council Tax Surplus for 2014/15
4. To report the provisional council tax referendum principles for 2015/16 and the indicative Council Tax Freeze Grant
5. To report the process for calculating the council's share of retained business rates for 2015/16, which is derived from the DCLG's NNDR1 return

RECOMMENDATION(S)

6. To approve the Council Tax Support Scheme for 2015/16
7. To approve an exception to the charge of a 25% premium for properties empty and substantially unfurnished for more than 24 months in the circumstances described in paragraph 35 below
8. To approve the Council Tax Base for 2015/16 as being 34,504.22 (see Appendix A for calculation and Appendix B for split by parish)
9. To note the estimated Council Tax Surplus for 2014/15 (Appendix C)
10. To note the provisional council tax referendum principles for 2015/16, and indicative Council Tax Freeze Grant
11. To note the process for certifying and submitting the National Non-Domestic Rates Return 1 (NNDR1 2015/16), which is used to calculate the council's business rates-related resources for 2015/16

EXECUTIVE SUMMARY OF REPORT

12. Chorley's Council Tax Support scheme has been reviewed for compliance with statutory and regulatory requirements, and performance compared to budget. The report recommends approval of a scheme for 2015/16 that is the same in most respects as that for 2014/15, but which has been updated to reflect changes resulting from the implementation of Universal Credit.

13. A change to the Council Tax Local Discounts and Exemptions Policy is proposed for 2015/16. It would allow an exception to the charge of a 25% premium for properties empty and substantially unfurnished for more than 24 months in the specific circumstances (see paragraph 35). The total loss of council tax income in 2015/16 is expected to be minimal, and would affect the 2016/17 budget.
14. The Council Tax Base for 2015/16 has been calculated based on the approval of the Council Tax Support Scheme, but reflects growth, improved collection rates, and the reduced cost of the CTS discounts. Without any increase in average Band D council tax, total council tax income would be £1.917m greater in 2015/16 than in 2014/15, of which this council would receive £0.223m more.
15. Growth, improved collection performance and the reduced cost of CTS discounts in 2014/15 compared to the estimated figures have also contributed to an estimated surplus of over £1m in the current year. This will be allocated to Chorley Council and major preceptors in 2015/16 and will be reflected in the draft budget for that year. See Appendix C for the calculations.
16. Retained business rates income will be included in the 2015/16 as calculated from figures in the NNDR1 2015/16 return, due to be finalised by 31 January. Some issues are still unresolved, and further guidance and an amended return are due from DCLG in the near future.

Confidential report Please bold as appropriate	Yes	No
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Key Decision? Please bold as appropriate	Yes	No
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Reason Please bold as appropriate	1, a change in service provision that impacts upon the service revenue budget by £100,000 or more	2, a contract worth £100,000 or more
	3, a new or unprogrammed capital scheme of £100,000 or more	4, Significant impact in environmental, social or physical terms in two or more wards

REASONS FOR RECOMMENDATION(S)

(If the recommendations are accepted)

17. Billing authorities need to review and approve their local Council Tax Support Scheme for the forthcoming financial year by 31 January.
18. The reasons for the change proposed to the Council Tax Local Discounts and Exemptions Policy are explained in detail below.
19. Billing authorities need to calculate their Council Tax Base and to notify major preceptors by 15 January. The Council Tax Base is used to calculate council tax income for 2015/16.
20. The NNDR1 2015/16 needs to be completed, certified, and distributed to DCLG and major preceptors by 31 January. Though figures are not yet available, the significance of the return is documented in the report, and the implications of the completed return will be reflected in the 2015/16 budget.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

21. None

CORPORATE PRIORITIES

22. This report relates to the following Strategic Objectives:

Involving residents in improving their local area and equality of access for all		A strong local economy	
Clean, safe and healthy communities		An ambitious council that does more to meet the needs of residents and the local area	

BACKGROUND

23. In order to continue preparation of the draft budget for 2015/16, Council needs to approve a local Council Tax Support Scheme, any changes required to the Local Discounts and Exemptions Policy, and the Council Tax Base. In addition, the retained business rates budgets will be derived from figures to be provided to DCLG by the end of the month in the NNDR1 return. Further information is provided in each of the sections below.

COUNCIL TAX SUPPORT SCHEME / DISCOUNTS AND EXEMPTIONS

24. The Local Government Finance Act 2012 required local authorities to design and implement a local scheme to administer council tax support to replace the previous system of Council Tax Benefit from 1 April 2013. At the same time, billing authorities were given greater discretion over the reliefs from council tax available for second homes and some empty properties.
25. The government also directed that people who are older than pensionable age could not be adversely affected by the new localised scheme and that the scheme should have regard to the council's existing duties such as the equality duty.
26. After a large consultation exercise from October to December 2012, a localised council tax support scheme and changes to discounts and exemptions for empty properties and second homes were approved by full council. This was implemented from 1 April 2013.
27. This was reviewed at the end of the first year and continued, unchanged, from April 2014 for financial year 2014/15.
28. The council agreed the council tax support scheme and changes to the discounts and exemptions given to empty properties which would meet the need to identify savings to cover the estimated shortfall in funding. The additional savings required came from reducing the maximum amount of council tax support by 7.5% for working aged claimants and from reducing discounts and exemptions that applied to second homes and certain types of empty properties.
29. Since April 2013, all working aged tax payers have at least 7.5% of their council tax liability to pay. Chorley's scheme since April 2013 has been calculated the same way as the previous Council Tax Benefit scheme, which means that higher levels of support are awarded for households with disabilities, carer needs and families with children with the only change being that the final benefit award is reduced by 7.5% for all claimants of working age.

- 30. Chorley’s scheme for 2014/15 has been reviewed and amended to ensure that it is fully compliant with the latest regulations, including changes to base legislation, changes to supporting legislation, changes to the Prescribed Requirement regulations; and uprating. In particular, the proposed scheme for 2015/16 reflects the changes arising as a result of the implementation of Universal Credit. It is recommended that the 2014/15 scheme as amended should be the local council tax support scheme for 2015/16.
- 31. The cost to the Collection Fund of the scheme is less than estimated for 2013/14, when it was first introduced, and the rate of collection of council tax from previous claimants of Council Tax Benefit is better than anticipated when the scheme was first implemented. The collection rate for council tax receivable from those previously receiving CTB is ahead of the 85% target at present. The collection rate estimated when the CTS was first introduced was only 50%. These changes are reflected in the calculation of the estimated surplus for 2014/15 and the Council Tax Base for 2015/16.
- 32. The proposed Council Tax Support Scheme for 2015/16 can be viewed online at the following link:
<https://democracy.chorley.gov.uk/documents/s50061/ChorleyS13AScheme201516v12.pdf> When approved, the Council Tax Support Scheme for 2015/16 will be published on the council’s web site.
- 33. Also from April 2013, changes were introduced to the discounts and exemptions from council tax. These are summarised in the table below:

Class	Pre- April discount	Arrangements since April
Class A: a vacant property which requires, is undergoing, or has recently undergone major repair work to make it habitable, or structural alteration	100% for 12 months	50% for twelve months
Class C: Empty, unoccupied and unfurnished property	100% for 6 months	50% for 0-6 months 25% for 6-24 months Full charge + 25% from 24 months
Second homes: homes that empty but furnished and the owner has their main home elsewhere	50%	No discount

- 34. It was agreed that the council tax support scheme and changes to discounts and exemptions would be reviewed part way through the financial year to determine whether changes needed to be made for future years.
- 35. During the year, consultation on a proposed change to the Council Tax Local Discounts and Exemptions Policy was approved. The proposal was that with effect from 1 April 2015, the policy would be amended to provide for an exception to the charge of a 25% premium for properties which have been empty and substantially unfurnished for more than 24 months where the new owner(s) inherits this charge, and where the property is being marketed actively for sale in line with average prices within the local area. The exception would be effective from the date the property is marketed for sale for a maximum period of 6 months, after which the 25% premium would apply.
- 36. Major preceptors were consulted directly and residents via the council’s web site (using SurveyMonkey) in October 2014. Consultees were advised that it was difficult to estimate the financial implications of the proposed change in policy, due to the absence of information at the time of consultation in respect of properties being marketed for sale where the long-term empty premium applies. It was indicated that the reduction in revenue

was anticipated to be minimal even based on a “worst case” scenario, and an indicative figure of around £40,000 was quoted. The cost would be shared between all preceptors.

- 37. Most responses were in favour of the proposed change, though preceptors request that the financial impact should be monitored and the policy should be reviewed should it have a significant impact on council tax income. Implementation of the policy is therefore recommended. The cost will vary from year to year, and is not reflected in the calculation of the 2015/16 Council Tax Base below. Any reduction in council tax income in 2015/16 would be taken into account in the calculation of the surplus or deficit in respect of council tax in that year that would be allocated to preceptors in 2016/17. If approved, the loss of income would be monitored in 2015/16 and would become an issue for preparation of the 2016/17 budget.

COUNCIL TAX BASE 2015/16

- 38. Appendix A presents the calculation of the tax base for 2015/16, which is 34,504.22, and shows the changes compared to the 2014/15 tax base. The council tax base split by parish is presented as Appendix B.
- 39. If average Band D Council Tax for Chorley Council and all other preceptors were the same in 2015/16 as in 2014/15, total council tax income in 2015/16 would increase by £1.917m compared to 2014/15. Of this estimated increase in income, Chorley Council would receive £0.223m more in 2015/16 than in 2014/15. The effect on the draft revenue budget for 2015/16 is as follows:

<u>Effect on draft revenue budget 2015/16</u>	£m
Chorley Council - council tax precept 2014/15	5.898
1% growth assumed in draft budget	0.059
	5.957
Additional growth based on proposed Council Tax Base	0.164
Updated council tax precept 2015/16 for draft budget	6.121

- 40. Most of the improvement arises from growth and technical changes reflected in the calculation of the base before deduction of local Council Tax Support Scheme discounts. The estimated cost of the CTS discounts is also less than previously calculated, as discussed above in the context of the scheme proposed for 2015/16. Though the estimated provision for non-collection has increased in absolute terms compared to the calculation of the 2014/15 base, this is because net income is expected to increase not because collection rates have reduced. The same improvements to the 2015/16 base are reflected in the calculation of the estimated surplus for 2014/15, discussed below.
- 41. If approved, the tax base of 34,504.22 would be notified to major preceptors by 15 January 2015. Parish and town councils would also be notified of their tax bases.

ESTIMATED COUNCIL TAX SURPLUS 2014/15

42. The estimated surplus on the council tax element of the Collection Fund is presented as Appendix C.
43. The transfer to the council's General Fund, and the payments to Lancashire County Council, Police and Crime Commissioner for Lancashire, and Lancashire Combined Fire Authority will be exactly as estimated in January 2014. However, net council tax income is expected to exceed this total because council tax collectable has increased and the cost of council tax support has reduced. This results in a surplus in 2014/15, which will be allocated to Chorley Council and the major preceptors during 2015/16. This council's share of the surplus will be reflected as a resource in the 2015/16 budget. The major preceptors will be notified by 15 January 2015, so that they can include their share of the surplus in their budgets. The improved performance in 2014/15 is reflected in the calculation of the proposed Council Tax Base for 2015/15, discussed above.
44. The likelihood is that the actual surplus for 2014/15 will differ to some extent from the current estimate when the accounts for the year are prepared. Any variance from this estimate in effect rolls over into 2015/16 and is taken into account in the estimate of the surplus or deficit for that financial year, which would be allocated in 2016/17.

COUNCIL TAX REFERENDUM PRINCIPLES 2015/16

45. Under provisions in the Localism Act 2011, local authorities, fire authorities, and Police and Crime Commissioners are required to determine whether the amount of council tax they plan to raise is 'excessive'. A set of principles defined by the Secretary of State, and approved by the House of Commons, is used by authorities to decide if the amount to be raised is excessive. Any authority proposing an excessive increase in council tax must hold a local referendum and obtain a 'yes' vote before implementing the increase. An authority proposing an excessive increase must also make substitute calculations, based on a non-excessive council tax level. This takes effect if the excessive increase is rejected in the referendum.
46. For the 2014/15 financial year, the 'principles of excessiveness' stated that all local authorities, Police and Crime Commissioners and fire and rescue authorities could not raise council tax by more than 2% without a referendum. A freeze grant equivalent to a 1% rise in council tax, which would be rolled into the Local Government Finance Settlement after 2014/15, was made available. As in previous years, no principles were applied to parish and town councils for 2014/15.
47. Referendums are to be organised by billing authorities and there is provision for recovery of expenses where the referendum is held on behalf of a precepting authority. Rules for the conduct of referendums have been set out in regulations.
48. When the provisional Local Government Finance Settlement for 2015/16 was announced in December 2014, it was also confirmed that "any council proposing an increase [in council tax] of 2% or more will need to allow local people the opportunity to approve or veto the increase in a referendum". In addition, views were requested on "whether the highest spending parishes should be subject to the same referendum principle as the rest of local government".

COUNCIL TAX FREEZE GRANT 2015/16

49. The provisional Local Government Finance Settlement for 2015/16 confirmed that Council Tax Freeze Grant equivalent to a 1% council tax increase would be available. The indicative allocation for Chorley Council is £66,940.

RETAINED BUSINESS RATES (NNDR) 2015/16

50. Retained business rates income to be included in the 2015/16 budget will be based on figures included in the National Non-Domestic Rates Return 1 (NNDR1 2015/16), and figures provided in the Local Government Finance Settlement for 2015/16. The return will be certified by the Section 151 Officer by the deadline of 31 January 2015, and copies will be supplied to the Department for Communities and Local Government (DCLG), Lancashire County Council (LCC), and Lancashire Combined Fire Authority (LCFA).
51. Estimates are not available at the time of preparing this report. Billing authorities have identified a number of errors in the DCLG's NNDR1 spreadsheet, and a revised version is expected to be issued soon. The return will be completed as soon as a correct version is available, and figures will be confirmed to members at the earliest opportunity.
52. However, the calculations are essentially the same as for 2014/15. A summary of the 2014/15 calculations is attached as Appendix D. Non-Domestic Rating Income for the year (£26.992m) is calculated by deducting various reliefs, the estimated cost of bad debts and appeals, and the cost of collection allowance from Gross Rates (£32.702m). Chorley Council's share is 40% (£10.797m), and this is transferred to the council's General Fund from the Collection Fund during the year. However, from this total a tariff of £7.646m is payable to the DCLG. In addition, retained rates income net of the tariff plus a technical adjustment is compared to the Baseline Funding Level, a figure provided by DCLG in the Local Government Finance Settlement. In 2014/15 the adjusted retained rates total exceeded the Baseline Funding Level by £1.239m, and therefore 50% of the excess (£0.620m) was included in budget as a levy payable to DCLG. Finally, as compensation for loss of rating income due to awarding of Autumn Statement reliefs and doubling of Small Business Rate Relief, Section 31 (Local Government Act 2003) grant is receivable from DCLG. Chorley Council estimated the sum due for 2014/15 to be £0.753m, and this was included in the budget for the year, though DCLG confirmed the sum receivable by the council only at the beginning of July 2014.
53. In addition to the share of business rates income due in 2014/15, the budget for 2014/15 included the council's share of the estimated deficit expected in 2013/14. A surplus or deficit can arise on the business rates element of the Collection Fund because some figures are fixed for the year, while others vary. Non-Domestic Rating Income for the year is transferred to the council's General Fund, and paid to DCLG, LCC, and LCFA exactly as estimated on the NNDR1 return for the year. Actual Non-Domestic Rating Income for the year can be more or less than the NNDR1 total because most other figures can vary, apart from cost of collection allowance. Gross rates, mandatory reliefs, discretionary reliefs, cost of bad debts, and appeals can all be more or less than estimated in the NNDR1. Actual figures reported in the year-end NNDR3 return for 2013/14 showed that the deficit for that year exceeded the estimate included in NNDR1 2014/15. Only the estimated share of the 2013/14 deficit is to be transferred in 2014/15, but the additional deficit will be taken into account in the calculation of the surplus or deficit for 2014/15, which is to be allocated in 2015/16. This figure, when available, will be reported to DCLG and major preceptors in NNDR1 2015/16, and will be reflected in budgeted resources for 2015/16.
54. Variances from NNDR1 figures also have an impact on General Fund resources in the year they arise. Should Non-Domestic Rating Income for the year be less than estimated, the levy payable to DCLG would also reduce, and it is possible that a safety net payment would

become receivable instead, depending on the extent of the income reduction. If Non-Domestic Rating Income has reduced due to the cost of Autumn Statement reliefs being greater than estimated, for example, then the council would also receive additional Section 31 grants. In such cases, the immediate effect of Collection Fund performance being worse than estimated is an increase in the resources credited to the council's General Fund. However, the knock-on effect is that resources are reduced in subsequent years, and therefore use of a Business Rates Equalisation Reserve to smooth resources is advisable.

55. In the case of Non-Domestic Rating Income for the year exceeding the estimate, the effect would be to reduce General Fund resources. The levy payable to DCLG would increase, or estimated safety net entitlement would reduce. If the cost of Autumn Statement reliefs is less than estimated, the council would receive reduced Section 31 grant. The reduction in rates-related resources could be matched by use of an existing Business Rates Equalisation Reserve, or use of General Balances. Improved Collection Fund performance would lead to increased resources in a subsequent year, by reducing the council's share of the deficit or increasing the share of the surplus.
56. Billing authorities can award additional discretionary rate reliefs to any ratepayer under Localism Act 2011 powers. If a discretionary relief scheme is approved and costs estimated prior to submission of the NNDR1 return for the relevant year (e.g. 2015/16), Chorley Council would bear 40% of the cost in that year, the remainder being met by government and the major preceptors. If a scheme is approved after submission of NNDR1 for the year, but before submission of NNDR1 for the following year (e.g. 2016/17), the impact would be on the surplus or deficit transferable in the following year.
57. Financial year 2014/15 was the last year of the transitional protection scheme, but the Autumn Statement 2014 announced that discretionary relief (under Localism Act 2011 powers) should be given by billing authorities to ratepayers with a rateable value of £50,000 or less, in lieu of transitional relief for 2015/16 and 2016/17. Under the transitional protection scheme, all costs and grant funding were accounted for in the Collection Fund, without any effect on the council's General Fund budget. In 2015/16, compensation for the cost of the transitional relief will be provided to councils by means of a grant payment under Section 31. DCLG has not yet published the guidance. The grant should be receivable during 2015/16, but because the expenditure is not included in NNDR1 2015/16 (DCLG will provide a follow-up return), the effect should be a reduction in overall retained rates income in 2016/17. Further information will be provided in budget monitoring reports when figures have been calculated.
58. In summary, the council's budgeted resources for 2015/16 will include the following elements relating to retained business rates:
 - Chorley Council share of Non-Domestic Rating Income (40%);
 - Tariff payable to DCLG;
 - Levy payable to DCLG; OR
 - Safety net receivable from DCLG;
 - Section 31 Grants for cost of doubling Small Business Rate Relief, and Autumn Statement reliefs; and
 - Chorley Council share of 2014/15 surplus OR deficit.

IMPLICATIONS OF REPORT

59. This report has implications in the following areas and the relevant Directors' comments are included:

Finance	✓	Customer Services	
Human Resources		Equality and Diversity	
Legal		Integrated Impact Assessment required?	
No significant implications in this area		Policy and Communications	

COMMENTS OF THE STATUTORY FINANCE OFFICER

60. All financial implications are documented in the body of the report.

COMMENTS OF THE MONITORING OFFICER

61. Approval of the Council Tax Support Scheme 2015/16 by 31 January and Council Tax Base by 15 January is necessary to meet statutory and regulatory requirements.

GARY HALL
CHIEF EXECUTIVE

Report Author	Ext	Date	Doc ID
Michael Jackson/Julie Riding	5490/5421	17 December 2014	Council Tax Base and Local Council Tax Support Scheme 2015-16 Council 13-1-15 v2.docx

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Council Tax Base Calculation 2015/16

	2015/16		2014/15		CHANGE	
	Band D Equivalent	Precept/ Income	Band D Equivalent	Precept/ Income	Band D Equivalent	Precept/ Income
Band D equivalent properties at count date	38,563.50	58,684,006	37,268.89	56,713,933	1,294.61	1,970,073
Add provision for new properties	389.16	592,204	578.66	880,576	(189.50)	(288,372)
Income before local scheme discounts	38,952.66	59,276,210	37,847.55	57,594,509	1,105.11	1,681,701
Local scheme discounts	(3,923.00)	(5,969,825)	(4,096.50)	(6,233,849)	173.50	264,024
	35,029.66	53,306,385	33,751.05	51,360,660	1,278.61	1,945,725
Provision for non-collection	(525.44)	(799,596)	(506.27)	(770,416)	(19.17)	(29,180)
Sub total	34,504.22	52,506,789	33,244.78	50,590,244	1,259.44	1,916,545
Rounding difference from precepts			0.00	(114)	0.00	114
Council Tax Base 2015/16	34,504.22	52,506,789	33,244.78	50,590,130	1,259.44	1,916,659
<u>Average Band D Council Tax</u>						
Chorley Council	177.41	6,121,393	177.41	5,897,956	0.00	223,437
Parish Councils	16.99	586,227	16.99	564,713	0.00	21,514
Lancashire County Council	1,107.74	38,221,699	1,107.74	36,826,573	0.00	1,395,126
Police & Crime Commissioner for Lancashire	155.96	5,381,277	155.96	5,184,856	0.00	196,421
Lancashire Combined Fire Authority	63.65	2,196,193	63.65	2,116,032	0.00	80,161
Total average Band D (if no change from 2014/15)	1,521.75	52,506,789	1,521.75	50,590,130	0.00	1,916,659

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Council Tax Base 2015/16 by parish - no change to Empty, Unoccupied and Unfurnished Properties discount

PARISH	Actual No of properties	Converted into Band D equivalents	Less CTS discount reduction	Band D equivalent net of CTS	Plus New Property Adjustment	Band D equivalent net of CTS inclusive of new properties	Less bad debt provision 1.5%	Council Tax Base 2015/16
ADLINGTON	2,799	2,098.80	(226.10)	1,872.70	14.33	1,887.03	(28.31)	1,858.72
ASTLEY VILLAGE	1,418	1,115.10	(171.70)	943.40	0.00	943.40	(14.15)	929.25
ANDERTON	596	520.20	(32.40)	487.80	2.89	490.69	(7.36)	483.33
ANGLEZARKE	13	18.60	0.00	18.60	0.00	18.60	(0.28)	18.32
BRETHERTON	281	303.10	(17.70)	285.40	2.89	288.29	(4.32)	283.97
BRINDLE	504	479.30	(24.10)	455.20	5.39	460.59	(6.91)	453.68
CHARNOCK RICHARD	799	727.40	(51.20)	676.20	1.22	677.42	(10.16)	667.26
CLAYTON LE WOODS	6,400	4,969.00	(596.50)	4,372.50	56.00	4,428.50	(66.43)	4,362.07
COPPULL	3,422	2,442.30	(312.00)	2,130.30	31.94	2,162.24	(32.43)	2,129.81
CROSTON	1,307	1,090.50	(81.10)	1,009.40	25.33	1,034.73	(15.52)	1,019.21
CUERDEN	45	41.30	(0.50)	40.80	0.00	40.80	(0.61)	40.19
ECCLESTON	1,894	1,653.80	(101.60)	1,552.20	41.17	1,593.37	(23.90)	1,569.47
EUXTON	4,864	4,192.40	(230.40)	3,962.00	91.33	4,053.33	(60.80)	3,992.53
HEAPEY	377	389.40	(17.20)	372.20	3.06	375.26	(5.63)	369.63
HEATH CHARNOCK	880	841.90	(43.10)	798.80	0.00	798.80	(11.98)	786.82
HESKIN	376	355.50	(14.30)	341.20	0.00	341.20	(5.12)	336.08
HOGHTON	362	370.70	(20.30)	350.40	0.00	350.40	(5.26)	345.14
MAWDESLEY	750	778.60	(32.80)	745.80	1.33	747.13	(11.21)	735.92
RIVINGTON	45	52.30	(1.00)	51.30	0.00	51.30	(0.77)	50.53
ULNES WALTON	308	262.60	(9.50)	253.10	0.00	253.10	(3.80)	249.30
WHEELTON	449	411.70	(20.10)	391.60	3.67	395.27	(5.93)	389.34
WHITTLE LE WOODS	2,668	2,425.10	(125.00)	2,300.10	47.61	2,347.71	(35.22)	2,312.49
WITHNELL	1,503	1,290.40	(83.60)	1,206.80	0.00	1,206.80	(18.10)	1,188.70
CHORLEY	16,362	11,733.50	(1,710.80)	10,022.70	61.00	10,083.70	(151.26)	9,932.44
Totals by Parish	48,422	38,563.50	(3,923.00)	34,640.50	389.16	35,029.66	(525.44)	34,504.22

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Calculation of Estimated Council Tax Surplus 2014/15

	Estimate 2014/15 £	Forecast Outturn £	Variance 2014/15 £
Estimated surplus brought forward 1 April 2014	(787,534)	(787,915)	(381)
<u>Distribution of estimated 2013/14 surplus</u>			
Lancashire County Council	571,655	571,655	0
Police & Crime Commissioner	80,485	80,485	0
Lancashire Combined Fire Authority	33,500	33,500	0
Chorley Council & Parish Councils	101,894	101,894	0
	787,534	787,534	0
Additional surplus available to allocate	0	(381)	(381)
<u>Council Tax Income 2014/15</u>			
Council Tax Income before CTS discounts	(57,594,509)	(58,354,017)	(759,508)
Council Tax Support expenditure	6,233,849	5,922,097	(311,752)
Provision for Non-Collection @ 1.5%	770,530	786,479	15,949
	(50,590,130)	(51,645,440)	(1,055,310)
<u>Precepts 2014/15</u>			
Lancashire County Council	36,826,573	36,826,573	0
Police & Crime Commissioner	5,184,856	5,184,856	0
Lancashire Combined Fire Authority	2,116,032	2,116,032	0
Chorley Council & Parish Councils	6,462,669	6,462,669	0
	50,590,130	50,590,130	0
Estimated surplus available to allocate 2015/16	0	(1,055,691)	(1,055,691)

Distribution of Surplus in 2015/16

Lancashire County Council	(768,438)
Police & Crime Commissioner	(108,208)
Lancashire Combined Fire Authority	(44,128)
Chorley Council & Parish Councils	(134,917)
	(1,055,691)

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**Calculation of Budgeted Retained Business Rates
using NNDR1 2014/15**

	Estimate 2014/15 £000
Gross Rates 2014/15 (including estimated growth)	32,702
Net cost of Transitional Protection	(53)
Mandatory reliefs (including Small Business Rate Relief)	(3,783)
Unoccupied Property relief	(463)
Discretionary reliefs (including Localism Act 2011 reliefs)	(12)
Autumn Statement reliefs funded through Section 31 Grant	(578)
Net Rates Payable 2014/15	27,813
Estimated bad debts	(417)
Estimated repayments in respect of 2014/15 rates (appeals)	(325)
Collectable Rates	27,071
Transitional Protection payment	53
Allowance for cost of collection	(132)
Non-Domestic Rating Income	26,992
Less:	
- Central government share (50%)	(13,496)
- Lancashire County Council share (9%)	(2,429)
- Lancashire Combined Fire Authority share (1%)	(270)
Chorley Council Share (40%)	10,797
Less Tariff	(7,646)
Less Levy	(620)
Add Section 31 Grants for cost of SBRR and Autumn Statement reliefs	753
Estimated Rates-related Resources 2014/15	3,284

Excludes share of estimated 2013/14 deficit

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