

**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
	<hr/> 787,534	<hr/> 787,534	<hr/> 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
	<hr/> (50,590,130)	<hr/> (51,645,440)	<hr/> (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
	<hr/> 50,590,130	<hr/> 50,590,130	<hr/> 0
<b>Estimated surplus available to allocate 2015/16</b>	<hr/> <b>0</b>	<hr/> <b>(1,055,691)</b>	<hr/> <b>(1,055,691)</b>

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)
	<hr/> <b>(1,055,691)</b>