

COLLECTION FUND SURPLUS/DEFICIT 2014/15

	Estimate 2014/15 £000	Revised Estimate 2014/15 £000	Variance £000
Council Tax			
Income			
Income due from Council Tax Payers	87,697.3	90,725.7	3,028.4
Transfers to General Fund - Hardship Fund		200.0	200.0
	87,697.3	90,925.7	3,228.4
Expenditure			
Southampton City Council Precept	73,467.0	73,467.0	0.0
Hampshire Police Authority Precept	8,799.6	8,799.6	0.0
Fire & Rescue Services Precept	3,501.4	3,501.4	0.0
Distribution of previous year's surplus	2,081.9	2,081.9	0.0
Provision for Bad Debts CT	1,929.3	1,946.0	16.6
	89,779.2	89,795.8	16.6
CT - Deficit / (Surplus) for the Year	2,081.9	(1,129.9)	(3,211.8)
CT - Deficit / (Surplus) Brought Forward	(2,081.9)	(2,612.3)	(530.4)
CT Deficit / (Surplus) Carried Forward	0.0	(3,742.2)	(3,742.2)
NNDR			
Income			
Income from NDR Payers	103,002.9	104,156.9	1,154.0
Apportionment of Previous Years Deficit			
SCC	8,646.9	8,646.9	0.0
DCLG	8,823.4	8,823.4	0.0
Hampshire Fire & Rescue Authority	176.5	176.5	0.0
	120,649.6	121,803.6	1,154.0
Expenditure			
Payment to DCLG Transitional Arrangements	201.0	1,243.2	1,042.2
Payments to DCLG	46,491.9	46,491.9	0.0
SCC - NNDR Dist to General Fund	45,562.1	45,562.1	0.0
Hampshire Fire & Rescue NNDR Distrib.	929.8	929.8	0.0
Allowance to General Fund for NNDR Collection	318.0	318.0	0.0
Provision for Bad Debts NNDR	1,500.0	1,540.3	40.3
Appeals Provision 14/15	8,000.0	6,845.1	(1,154.9)
Appeals Provision Prior Years		(3,762.1)	(3,762.1)
	103,002.9	99,168.3	(3,834.5)
NNDR Deficit / (Surplus) for the Year	(17,646.7)	(22,635.3)	(4,988.5)
NNDR - Deficit / (Surplus) Brought Forward	17,646.7	17,801.1	154.3
NNDR Deficit / (Surplus) Carried Forward	0.0	(4,834.2)	(4,834.2)
Total Deficit / (Surplus) Carried Forward	0.0	(8,576.4)	(8,576.4)
Council Tax (Surplus)/Deficit			
Contribution (to)/ from SCC	73,467.0		(3,205.5)
Contribution (to)/ from HPA	8,799.6		(383.9)
Contribution (to)/ from F&RS	3,501.4		(152.8)
Council Tax Collection Fund Balance c/f	85,768.0		(3,742.2)
NNDR (Surplus)/Deficit			
Contribution (to)/ from SCC	49.00%		(2,368.7)
Contribution (to)/ from DCLG	50.00%		(2,417.1)
Contribution (to)/ from HF&R	1.00%		(48.3)
NNDR Collection Fund Balance c/f	100.00%		(4,834.2)

CALCULATION OF COUNCIL TAX BASE - 2015/16

	Band A Dis Rel	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H	Total
Total number of dwellings on the Valuation List	0	33,171	33,761	22,263	9,199	2,987	1,383	436	33	103,233
Number of dwellings on valuation list exempt (Class B and D to W exemptions)	0	2,087	1,625	1,421	601	175	47	20	24	6,000
Number of demolished dwellings and dwellings outside area of authority	0	2	0	0	0	0	0	1	0	3
Number of chargeable dwellings		31,082	32,136	20,842	8,598	2,812	1,336	415	9	97,230
Number of chargeable dwellings subject to disabled reduction	0	66	170	149	76	32	28	21	7	549
Number of chargeable dwellings subject to CT by virtue of disabled relief	66	170	149	76	32	28	21	7	0	549
Number of chargeable dwellings adjusted for disabled relief	66	31,186	32,115	20,769	8,554	2,808	1,329	401	2	97,230
Number of dwellings entitled to a 25% single adult discount	20	17,993	10,420	5,421	1,973	552	179	42	0	36,600
Number of dwellings entitled to a 25% discount with 1 or more disregard	1	561	759	471	151	47	18	1	0	2,009
Total Dwellings entitled to 25% discount	21	18,554	11,179	5,892	2,124	599	197	43	0	38,609
Number of dwellings entitled to a 50% discount with all residents being disregarded for council tax purposes	0	19	21	29	14	26	28	22	2	161
Number of dwellings classed as second homes	0	244	215	165	96	52	13	6	0	791
Number of dwellings classed as empty and receiving a zero% discount	0	571	349	210	85	33	8	3	0	1,259
Number of dwellings classed as empty and receiving a discount.	0	202	139	83	63	20	6	1	0	515
Number of dwellings classed as empty and being charged the Empty Homes Premium	0	85	45	30	14	4	0	1	0	179
Number of dwellings where there is liability to pay 100% council tax	45	12,329	20,734	14,740	6,342	2,160	1,099	334	0	57,783
Number of dwellings in line 7 that are assumed to be subject to a discount or a premium	21	18,857	11,381	6,029	2,212	648	230	67	2	39,447
Total equivalent number of dwellings after discounts, exemptions and disabled relief	61	26,388	29,203	19,228	7,968	2,631	1,263	379	1	87,122
Add New Properties	0	0	0	0	0	0	0	0	0	0
Less Demolished Properties	0	0	0	0	0	0	0	0	0	0
Total Properties after New Build & Demolitions	61	26,388	29,203	19,228	7,968	2,631	1,263	379	1	87,122
Value of Council Tax Support (CTS) - Includes Fire and Police	£ 19,093	£ 7,770,326	£ 5,331,372	£ 1,884,528	£ 495,299	£ 98,307	£ 27,348	£ 6,142	£ -	£ 15,632,415
Assumed Council Tax for Band - Includes Fire and Police	£ 835.30	£ 1,002.36	£ 1,169.42	£ 1,336.48	£ 1,503.54	£ 1,837.66	£ 2,171.78	£ 2,505.90	£ 3,007.08	£ -
Total equivalent number of dwellings for CTS	23	7,752	4,559	1,410	329	53	13	2	0	14,142
Total Properties after New Build & Demolitions and CTS	38	18,636	24,644	17,818	7,639	2,577	1,250	377	1	72,980
Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	0
Number of band D equivalents (to 1 decimal place)	21.1	12,424.2	19,167.6	15,838.2	7,638.7	3,149.8	1,805.8	627.8	2.0	60,675.2

Collection Rate 96.95%

Council Tax Base **58,824.6**