

# APPENDIX 3: Collection Fund Monitoring

|  | Budget                 |                 | Forecast Outturn       |                 | Forecast Variation     |              |
|--|------------------------|-----------------|------------------------|-----------------|------------------------|--------------|
|  | Council<br>Tax<br>£000 | NDR<br>£000     | Council<br>Tax<br>£000 | NDR<br>£000     | Council<br>Tax<br>£000 | NDR<br>£000  |
| <b>Income</b>                                |                        |                 |                        |                 |                        |              |
| Income from Council Tax                      | (104,481)              |                 | (104,577)              |                 | 96                     |              |
| Income from NDR                              |                        | (55,850)        |                        | (57,811)        |                        | 1,961        |
| <b>Total Income</b>                          | <b>(104,481)</b>       | <b>(55,850)</b> | <b>(104,577)</b>       | <b>(57,811)</b> | <b>96</b>              | <b>1,961</b> |
| <b>Expenditure</b>                           |                        |                 |                        |                 |                        |              |
| <u>Council Tax</u>                           |                        |                 |                        |                 |                        |              |
| The Council                                  | 86,099                 |                 | 86,099                 |                 | 0                      |              |
| Police and Crime Commissioner of             | 10,617                 |                 | 10,617                 |                 | 0                      |              |
| GM Fire and Rescue Authority                 | 4,139                  |                 | 4,139                  |                 | 0                      |              |
| <u>NDR</u>                                   |                        |                 |                        |                 |                        |              |
| The Council                                  |                        | 49,851          |                        | 49,851          |                        | 0            |
| GM Fire and Rescue Authority                 |                        | 526             |                        | 525             |                        | 1            |
| Allowance for cost of collection             |                        | 301             |                        | 291             |                        | 10           |
| Transitional Protection Payments             |                        | 2,836           |                        | 1,738           |                        | 1,098        |
| Allowance for non-collection                 | 3,657                  | 1,375           | 2,612                  | 1,007           | 1,045                  | 368          |
| Provision for appeals                        |                        | 3,580           |                        | 3,060           |                        | 520          |
| <u>Surplus/deficit allocated/paid out in</u> |                        |                 |                        |                 |                        |              |
| The Council                                  | 1,500                  | 2,368           | 1,500                  | 2,368           | 0                      | 0            |
| Police and Crime Commissioner of             | 181                    | 0               | 181                    |                 | 0                      | 0            |
| GM Fire and Rescue Authority                 | 67                     | (10)            | 67                     | (10)            | 0                      | 0            |
| <b>Total Expenditure</b>                     | <b>106,260</b>         | <b>60,827</b>   | <b>105,215</b>         | <b>58,830</b>   | <b>1,045</b>           | <b>1,997</b> |
| <b>(Surplus)/deficit for the year</b>        | <b>1,779</b>           | <b>4,977</b>    | <b>638</b>             | <b>1,019</b>    | <b>1,141</b>           | <b>3,958</b> |
|  |                        |                 |                        |                 |                        |              |
| Balance brought forward                      | (15,050)               | 63              | (15,050)               | 63              | 0                      | 0            |
| (Surplus)/deficit for the year               | 1,779                  | 4,977           | 638                    | 1,019           | 1,141                  | 3,958        |
| <b>Balance carried forward</b>               | <b>(13,271)</b>        | <b>5,040</b>    | <b>(14,412)</b>        | <b>1,082</b>    | <b>1,141</b>           | <b>3,958</b> |

|                                   |                 |              |                 |              |              |              |
|-----------------------------------|-----------------|--------------|-----------------|--------------|--------------|--------------|
| <u>Share of (surplus)/deficit</u> |                 |              |                 |              |              |              |
| The Council                       | (11,330)        | 4,989        | (12,303)        | 1,071        | 974          | 3,918        |
| Central Government                | 0               | 0            | 0               | 0            | 0            | 0            |
| Police and Crime Commissioner of  | (1,397)         | 0            | (1,517)         | 0            | 120          | 0            |
| GM Fire and Rescue Authority      | (545)           | 50           | (591)           | 11           | 47           | 40           |
|                                   | <b>(13,271)</b> | <b>5,040</b> | <b>(14,412)</b> | <b>1,082</b> | <b>1,141</b> | <b>3,958</b> |

# APPENDIX 3: Collection Fund Monitoring

## Collection Fund – Forecast Variations NDR

The 2018/19 budget was based on NDR income and transitional protection in 2017/18. The increase in NDR income and reduction in transitional protection reflects the actuals to date during 2018/19.

The allowances for non collection and appeals continue to be reviewed and will be updated again at year end to reflect the most up to date information.

## Collection rates

Collection rates for both Council Tax and NDR are on track against the targets for 2018/19.

### Council Tax

|                    | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>Aug</u> |
|--------------------|--------------|------------|-------------|-------------|------------|
| Target % 2017/18   | 10.45        | 19.3       | 28.3        | 37          | 46         |
| Target % 2018/19   | 10.41        | 19.41      | 28.3        | 37          | 45.8       |
| Achieved % 2017/18 | 10.36        | 19.39      | 28.16       | 36.87       | 45.66      |
| Achieved % 2018/19 | 10.39%       | 19.41%     | 28.09%      | 37.01%      | 45.81%     |

|                    | <u>Sept</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> | <u>Jan</u> |
|--------------------|-------------|------------|------------|------------|------------|
| Target % 2017/18   | 54.9        | 63.7       | 72.7       | 81         | 90         |
| Target % 2018/19   | 54.45       | 63.4       | 72.2       | 80.6       | 89.5       |
| Achieved % 2017/18 | 54.41       | 63.27      | 72.14      | 80.57      | 89.44      |
| Achieved % 2018/19 | 54.46%      | 63.52%     | 72.27%     | 80.55%     | 89.43%     |

### NNDR

|                    | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>Aug</u> |
|--------------------|--------------|------------|-------------|-------------|------------|
| Target % 2017/18   | 11.00        | 20.00      | 30.00       | 38.00       | 47.00      |
| Target % 2018/19   | 11.50        | 22.00      | 32.00       | 40.00       | 49.00      |
| Achieved % 2017/18 | 16.95        | 26.29      | 35.71       | 44.31       | 51.76      |
| Achieved % 2018/19 | 13.44%       | 21.84%     | 31.13%      | 39.55%      | 47.83%     |

|                    | <u>Sept</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> | <u>Jan</u> |
|--------------------|-------------|------------|------------|------------|------------|
| Target % 2017/18   | 55.50       | 64.00      | 72.90      | 80.00      | 88.50      |
| Target % 2018/19   | 56.00       | 64.20      | 73.00      | 80.10      | 88.60      |
| Achieved % 2017/18 | 56.10       | 64.48      | 73.28      | 80.01      | 88.55      |
| Achieved % 2018/19 | 56.71%      | 65.58%     | 72.60%     | 80.51%     | 89.52%     |