

# APPENDIX 3: Collection Fund Monitoring

## Collection Fund – 2018/19 Outturn

	Budget		31 March 2019		Variation	
	Council Tax £000	NDR £000	Council Tax £000	NDR £000	Council Tax £000	NDR £000
<b>Income</b>						
Income from Council Tax	(104,481)		(104,529)		48	
Income from NDR		(55,850)		(56,569)		719
<b>Total Income</b>	<b>(104,481)</b>	<b>(55,850)</b>	<b>(104,529)</b>	<b>(56,569)</b>	<b>48</b>	<b>719</b>
<b>Expenditure</b>						
<u>Council Tax</u>						
The Council*	86,068		86,068			
Mayoral Police and Crime Commissioner	10,617		10,617			
GM Fire and Rescue Authority	4,139		4,139			
<u>NDR</u>						
The Council		49,851		52,025		(2,174)
GM Fire and Rescue Authority		526		526		
Allowance for cost of collection		301		291		10
Transitional Protection Payments		2,836		1,709		1,127
Allowance for non-collection	3,657	1,375	4	1,584	3,653	(209)
Provision for appeals		3,580		2,001		1,579
<u>Surplus/deficit allocated/paid out in year:</u>						
The Council	1,500	2,368	1,500	2,368		
Mayoral Police and Crime Commissioner	181	0	181	0		
GM Fire and Rescue Authority	67	(10)	67	(10)		
<b>Total Expenditure</b>	<b>106,229</b>	<b>60,827</b>	<b>102,576</b>	<b>57,164</b>	<b>3,653</b>	<b>3,663</b>
<b>(Surplus)/deficit for the year</b>	<b>1,748</b>	<b>4,977</b>	<b>(1,953)</b>	<b>594</b>	<b>3,701</b>	<b>4,383</b>
Balance brought forward	(15,050)	63	(15,050)	63		
Surplus/deficit for the year	1,748	4,977	(1,953)	594	3,701	4,383
<b>Balance carried forward</b>	<b>(13,302)</b>	<b>5,040</b>	<b>(17,003)</b>	<b>657</b>	<b>3,701</b>	<b>4,383</b>
<u>Share of (surplus)/deficit</u>						
The Council	(11,355)	4,989	(14,472)	651	3,117	4,339
Central Government	0	0	0	0		
Mayoral Police and Crime Commissioner	(1,401)	0	(1,821)	0	421	
GM Fire and Rescue Authority	(546)	50	(709)	7	163	44
<b>Total (Surplus)/Deficit</b>	<b>(13,302)</b>	<b>5,040</b>	<b>(17,003)</b>	<b>657</b>	<b>3,701</b>	<b>4,383</b>

\*The budget figure of £86,099 in previous monitoring reports incorrectly included the Mossley Precept. The budget of £86,068 above reflects just the Tameside MBC Precept to fund Council Services.

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### Collection Fund – Outturn Variations

The 2018/19 outturn position on the Collection Fund is better than originally forecast due to the following:

- Income from Business Rates has exceeded initial forecasts which were set in January 2018;
- Transitional protection payments are lower than forecast (the 2018/19 budget assumed these would remain at the same level as 2017/18);
- Council Tax collection rates have remained on track meaning that the level of provision for non-collection is lower than originally anticipated; and
- The level of provision required for Business Rates appeals is lower than originally anticipated due to further settlement and withdrawal of appeals against the 2010 valuation list.

The budget assumed an in year deficit on both Council Tax and Business Rates. Due to the key factors identified above, there is an in year surplus on Council Tax and the deficit on Business Rates is significantly lower than originally anticipated.

The cumulative deficit on Business Rates will be funded from the NNDR deficit reserve in 2019/20. The cumulative surplus on Council Tax will be transferred to earmarked reserves in 2019/20, and the Medium Term Financial Plan assumes that this surplus will be used to support the budget over the next five years.

### Collection rates

Collection rates for both Council Tax and NDR were achieved against targets for 2018/19.

The in year Council Tax collection rate was 93.41% against a target of 93.5%. Cumulative collection rates after six years exceed 98%.

The in year Business Rates collection rate was 96.83% against a target of 96.6%. Cumulative collection rates after six years average 97.5%.