Department for Communities and Local Government (DCLG)

Revised Council Tax Policy Information Note – 13 November 2013

For the attention of local authority Council Tax teams (For information only)

This revised information note has been issued by the Department for Communities and Local Government Council Tax Policy team. Following the issuance of the previous circular on 31 October 2013, an error was discovered on the part of the Department of Communities and Local Government in the published figures on Localised Council Tax Support Administration Subsidy Funding. This error has been corrected and revised Localised Council Tax Support Administration Subsidy Funding figures are contained within this note. The error also impacted on the calculation of Housing Benefit Administration Subsidy by the Department of Work and Pensions. The Department of Work and Pensions have published revised Housing Benefit Administration Subsidy figures.

This information note covers:

Allocation of 2014/15 Localised Council Tax Support Administration Subsidy to Local Authorities in England

This sets out the distribution of subsidy paid to local authorities in England for administering Localised Council Tax Support (LCTS) in 2014/15. The distribution is based on 2012/13 Local Authorities (LAs) council tax benefit caseload data split by pensioner and working age claimants, taking account of labour and accommodation costs.

If you have any queries relating to the technical content of this circular please email:

council.tax@communities.gsi.gov.uk

Background

- 1. Following the abolition of Council Tax Benefit (CTB) and the introduction of Localised Council Tax Support (LCTS) in April 2013, the funding baseline for Housing Benefit (HB)/ Council Tax Benefit (CTB) will be disaggregated from 2014/15 onwards. The Department for Communities and Local Government (DCLG) will be responsible for allocating the Localised Council Tax Support (LCTS) element to English local authorities (LAs), while the Department for Work and Pensions (DWP) will be responsible for allocating the Housing Benefit (HB) element.
- 2. Negotiations with Her Majesty's Treasury (HMT) at Spending Review (SR) 2013 concluded that, for 2014/15, 80% of the total Housing Benefit (HB) and Local Council Tax Support (LCTS) administration grant will reside with the Department for Work and Pensions (DWP), with the remaining 20% being included in the Department for Communities and Local Government's (DCLG's) and the Devolved Administrations' baselines to meet part of the costs of Localised Council Tax Support (LCTS). The Department for Communities and Local Government's share of this total is £73.90m
- 3. Discussions between the Department for Communities and Local Government (DCLG) officials and the Council Tax Partnership Forum about allocating 2014/15 Local Council Tax Support (LCTS) funding concluded that both Local Council Tax Support (LCTS) and Housing Benefit (HB) funding should be considered together and compared to total funding for 2013/14. This was deemed necessary in order to negate any unintended consequences of the policy decision to disaggregate Housing Benefit (HB) / Council Tax Benefit (CTB) and avoid any Local Authorities (LAs) suffering wide variations in funding between 2013/14 and 2014/15.
- 4. The Department for Work and Pensions (DWP) has issued a circular (HB S9/2013) regarding 2014/15 Housing Benefit (HB) funding detailing individual Local Authorities (LA) allocations.

Distribution methodology

- 5. We will allocate each Local Authority (LA) a share of the total administration subsidy funding for Localised Council Tax Support (LCTS) that reflects its share of the national Localised Council Tax Support (LCTS) work done.
- 6. As Localised Council Tax Support (LCTS) caseload data is not yet available, the most recent Council Tax Benefit (CTB) caseload data split by pensioner and working age claimant will be used in its place.

7. The methodology uses weightings to reflect the differences in administration costs between pensioner and working age claimants. Although there is no difference in weighting applied to caseload data between the two groups in 2014/15, the methodology allows for appropriate levels of factors to be applied in the future as Localised Council Tax Support (LCTS) schemes develop.

Labour cost adjustments

8. For labour costs, the Department for Communities and Local Government (DCLG) Labour Cost Adjustment (LCA) ratios will be applied. *Table 1* shows a summary of the values to be used.

Table 1

Department for Communities and Local Government Labour Cost Adjustment ratios	
City of London	1.5771
Inner London	1.3034
West Outer London	1.1671
Berkshire, Surrey and West Sussex Fringe	1.1484
Berkshire Non-Fringe	1.1255
Hertfordshire and Buckinghamshire Fringe	1.1114
Rest Outer London	1.1081
Buckinghamshire Non-Fringe	1.1036
Oxfordshire	1.0802
Kent and Essex Fringe	1.0783
Bedfordshire and Hertfordshire Non-Fringe	1.0566
Avon	1.0528
Hampshire & Isle of Wight	1.0512
Cambridgeshire	1.0464
Wiltshire	1.0259
Warwickshire	1.0253
Gloucestershire	1.0227
Greater Manchester	1.0197
Cheshire	1.0131
Essex Non-Fringe	1.0128
West Midlands	1.0122
Northamptonshire	1.0119
Nottinghamshire	1.0100
East Sussex	1.0061
Merseyside	1.0040
Kent Non-Fringe	1.0026
West Yorkshire	1.0006
Suffolk	1.0001
Rest of England	1.0000

Accommodation factors

9. For accommodation factors, the Department for Communities and Local Government (DCLG) Rates Cost Adjustment (RCA) ratios will be applied. *Table 2* below shows a summary of the values to be used.

Table 2

Department for Communities and **Local Government** Rates Cost Adjustment ratios City of London 3.9805 Inner London 2.9405 London Fringe 1.7390 Northern Conurbation 1.2553 Outer London 1.5566 Rest of England 1.0000 Rest of the South East 1.2628 South East Fringe 1.3034

The formula

- 10. The subsidy is distributed among Local Authorities (LAs) by taking Council Tax Benefit (CTB) caseloads into account and applying adjustments to compensate for variations in accommodation and labour costs between regions.
- 11. The Local Council Tax Support (LCTS) administration subsidy for a particular Local Authority (LA) is equal to a fraction of the total administration subsidy. This fraction is calculated using the Adjusted Caseloads and the labour and accommodation indices

Factor = Adjusted Caseload x [0.25 + 0.65 x Labour indices + 0.1 x Accommodation indices]

Admin Subsidy = Factor x Total Admin Subsidy/Sum of factors for all LAs

12. The Adjusted Caseloads are calculated by applying the relevant weighting to pensioner and working age claimant caseload and summing the total. As stated previously, there is no difference in weighting applied to caseload data between the two groups in 2014/15.

13. The proposed methodology would not be suitable for calculating Localised Council Tax Support (LCTS) administration funding for the Isles of Scilly (IoS) as there is no caseload data available. Therefore, a unique approach has been taken in this one instance. The total administration funding distributed to the IoS in 2013/14 has been reduced by 10% to reflect the 10% efficiency reduction in 2014/15 announced at the Spending Round this year. 20% of this figure has then been chosen to be distributed by the Department for Communities and Local Government (DCLG) as Localised Council Tax Support (LCTS) administration funding to reflect the 20% share of total Housing Benefit (HB) and Localised Council Tax Support (LCTS) funding allocated to the Department for Communities and Local Government (DCLG) in 2014/15.

2014/15 Individual LA Local Council Tax Support Admin Subsidy Allocation

Local Authority	Local Council Tax Support Admin Subsidy (£)
Adur	78,242
Allerdale	127,900
Amber Valley	147,505
Arun	189,510
Ashfield	180,714
Ashford	129,624
Aylesbury Vale	147,720
Babergh	88,878
Barking	375,234
Barnet	479,350
Barnsley	376,358
Barrow-in-Furness	110,903
Basildon	278,541
Basingstoke and Deane	141,364
Bassetlaw	148,464
Bath and N E Somerset	181,158
Bedford	190,431
Bexley	279,443
Birmingham	1,971,015
Blaby	77,698
Blackburn with Darwen	237,278
Blackpool	335,891
Bolsover	115,877
Bolton	463,780
Boston	88,116
Bournemouth	270,377
Bracknell Forest	107,007

Local Authority	Local Council Tax Support Admin Subsidy (£)
Bradford	786,255
Braintree	158,038
Breckland	152,615
Brent	571,007
Brentwood	66,955
Brighton and Hove	394,451
Bristol	674,047
Broadland	102,342
Bromley	330,448
Bromsgrove	73,338
Broxbourne	123,965
Broxtowe	122,747
Burnley	163,940
Bury	261,289
Calderdale	288,912
Cambridge	105,897
Camden	496,903
Cannock Chase	134,798
Canterbury	165,970
Carlisle	132,149
Castle Point	109,598
Central Bedfordshire	251,363
Charnwood	151,980
Chelmsford	147,464
Cheltenham	122,113
Cherwell	121,537
Cheshire East	358,180
Cheshire West and Chester	382,459
Chesterfield	170,708
Chichester	113,819
Chiltern	68,553
Chorley	112,424
Christchurch	59,625
City of London	8,319
Colchester	190,189
Copeland	97,023
Corby	90,611
Cornwall	747,468
Cotswold	76,068
Coventry	528,137
Craven	49,721
Crawley	156,308
Croydon	569,304
Dacorum	158,954
Darlington	165,736

Local Authority	Local Council Tax Support Admin Subsidy (£)
Dartford	109,210
Daventry	64,374
Derby	357,575
Derbyshire Dales	60,217
Doncaster	452,459
Dover	156,742
Dudley	487,556
Durham	880,057
Ealing	504,756
East Cambridgeshire	76,896
East Devon	135,075
East Dorset	73,856
East Hampshire	82,096
East Hertfordshire	113,991
East Lindsey	219,876
East Northamptonshire	85,163
East Riding of Yorkshire	378,844
East Staffordshire	127,893
Eastbourne	153,247
Eastleigh	100,535
Eden	42,350
Elmbridge	102,804
Enfield	576,613
Epping Forest	138,727
Epsom and Ewell	54,958
Erewash	148,886
Exeter	137,008
Fareham	77,706
Fenland	140,317
Forest Heath	65,064
Forest of Dean	99,307
Fylde	81,625
Gateshead	377,049
Gedling	129,141
Gloucester	156,466
Gosport	103,169
Gravesham	132,322
Great Yarmouth	183,138
Greenwich	529,569
Guildford	110,240
Hackney	742,088
Halton	221,221
Hambleton	72,509
Hammersmith and Fulham	372,581
Harborough	58,771

Local Authority	Local Council Tax Support Admin Subsidy (£)
Haringey	538,514
Harlow	148,203
Harrogate	128,445
Harrow	279,795
Hart	45,511
Hartlepool	209,518
Hastings	183,555
Havant	164,046
Havering	302,146
Herefordshire	202,612
Hertsmere	110,033
High Peak	100,961
Hillingdon	349,583
Hinckley and Bosworth	102,743
Horsham	95,676
Hounslow	353,442
Huntingdonshire	142,807
Hyndburn	134,108
Ipswich	207,383
Isle of Wight	225,509
Isles of Scilly	871
Islington	567,615
Kensington and Chelsea	297,834
Kettering	111,687
Kings Lynn and West Norfolk	191,563
Kingston upon Hull	548,171
Kingston upon Thames	157,103
Kirklees	617,782
Knowsley	357,978
Lambeth	688,094
Lancaster	176,370
Leeds	1,117,108
Leicester	560,325
Lewes	116,536
Lewisham	647,358
Lichfield	92,950
Lincoln	152,063
Liverpool	1,073,365
Luton	289,243
Maidstone	155,464
Maldon	64,016
Malvern Hills	74,029
Manchester	1,021,206
Mansfield	165,840
Medway	344,008

Local Authority	Local Council Tax Support Admin Subsidy (£)
Melton	43,972
Mendip	116,015
Merton	224,801
Mid Devon	80,106
Mid Suffolk	79,664
Mid Sussex	93,267
Middlesbrough	301,915
Milton Keynes	315,076
Mole Valley	64,172
New Forest	159,217
Newark and Sherwood	131,365
Newcastle upon Tyne	496,793
Newcastle-under-Lyme	151,648
Newham	563,550
North Devon	120,435
North Dorset	64,606
North East Derbyshire	123,335
North East Lincolnshire	280,784
North Hertfordshire	136,106
North Kesteven	103,585
North Lincolnshire	228,439
North Norfolk	128,583
North Somerset	243,063
North Tyneside	324,428
North Warwickshire	74,311
North West Leicestershire	99,328
Northampton	266,696
Northumberland	421,383
Norwich	247,222
Nottingham	591,074
Nuneaton and Bedworth	174,935
Oadby and Wigston	52,225
Oldham	394,228
Oxford	155,347
Pendle	143,361
Peterborough	262,912
Plymouth	382,021
Poole	173,041
Portsmouth	292,386
Preston	198,330
Purbeck	49,095
Reading	203,043
Redbridge	355,484
Redcar and Cleveland	250,813
Redditch	108,143

Reigate and Banstead 110,725 Ribble Valley 37,152 Richmond upon Thames 164,018 Richmondshire 39,086 Rochdale 387,631 Rochford 76,447 Rossendale 94,055 Rother 117,674 Rotherham 411,853 Rugby 104,094 Runnymede 71,123 Rushcliffe 81,321 Rushmoor 87,657 Rutland 26,932 Ryedale 49,997 Salford 476,887 Sandwell 618,909 Scarborough 175,266 Sedgemoor 143,500 Sefton 465,328 Selby 76,515 Sevenoaks 105,171 Sheffield 843,043 Shepway 164,408 Shropshire 321,804 Slough 188,151 Solibull 244,208 South Bucks 46,705 South Bucks 46,705 <th>Local Authority</th> <th>Local Council Tax Support Admin Subsidy (£)</th>	Local Authority	Local Council Tax Support Admin Subsidy (£)
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South Derbyshire 88,392 South Gloucestershire 233,211 South Hams 89,083 South Holland 103,032 South Kesteven 137,561 South Lakeland 85,975 South Norfolk 122,230 South Northamptonshire 53,621 South Oxfordshire 88,621 South Ribble 100,546 South Somerset 172,641 South Staffordshire 107,314 South Tyneside 325,256 Southampton 353,116 Southend on Sea 274,924	South Bucks	46,705
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South Northamptonshire 53,621 South Oxfordshire 88,621 South Ribble 100,546 South Somerset 172,641 South Staffordshire 107,314 South Tyneside 325,256 Southampton 353,116 Southend on Sea 274,924	South Norfolk	
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Southend on Sea 274,924		
1 CAMBING 1 100 1 200 100 100 100 100 100 100 100	Southwark	681,945

Local Authority	Local Council Tax Support Admin Subsidy (£)
Spelthorne	90,196
St Albans	106,075
St Edmundsbury	106,456
St Helens	310,976
Stafford	110,905
Staffordshire Moorlands	89,635
Stevenage	118,781
Stockport	360,814
Stockton on Tees	299,567
Stoke on Trent	461,022
Stratford-on-Avon	115,081
Stroud	108,256
Suffolk Coastal	117,654
Sunderland	527,040
Surrey Heath	55,928
Sutton	228,338
Swale	194,081
Swindon	238,348
Tameside	380,747
Tamworth	100,546
Tandridge	67,405
Taunton Deane	118,363
Teignbridge	144,881
Telford and Wrekin	254,404
Tendring	256,348
Test Valley	93,511
Tewkesbury	75,202
Thanet	266,915
Three Rivers	82,010
Thurrock	222,926
Tonbridge and Malling	108,896
Torbay	249,156
Torridge	83,697
Tower Hamlets	679,255
Trafford	257,847
Tunbridge Wells	100,661
Uttlesford	58,729
Vale of White Horse	86,834
Wakefield	496,492
Walsall	511,503
Waltham Forest	432,459
Wandsworth	435,030
Warrington	245,785
Warwick	129,684
Watford	102,117

Local Authority	Local Council Tax Support Admin Subsidy (£)
Waveney	185,269
Waverley	96,339
Wealden	134,322
Wellingborough	97,636
Welwyn Hatfield	127,923
West Berkshire	130,058
West Devon	58,422
West Dorset	107,439
West Lancashire	144,328
West Lindsey	110,629
West Oxfordshire	78,046
West Somerset	50,135
Westminster	448,865
Weymouth and Portland	96,339
Wigan	496,908
Wiltshire	434,898
Winchester	87,218
Windsor and Maidenhead	108,300
Wirral	565,437
Woking	79,690
Wokingham	78,494
Wolverhampton	503,903
Worcester	117,120
Worthing	121,615
Wychavon	112,562
Wycombe	146,965
Wyre	146,952
Wyre Forest	138,804
York	179,409

2014/15 Individual LA Total LCTS and HB Admin Subsidy Allocation

Adur		2014/15 Total LCTS and HB Admin
Allerdale 576,759 Amber Valley 677,971 Arun 916,961 Ashfield 765,763 Ashford 646,046 Aylesbury Vale 789,577 Babergh 397,757 Barking 1,834,698 Barnet 2,704,648 Barnsley 1,766,682 Barsidon 1,215,695 Basingstoke and Deane 841,720 Bassetlaw 685,214 Bath and N E Somerset 933,346 Bedford 1,062,608 Bexley 1,374,477 Birmingham 9,732,921 Blaby 347,651 Blackburn with Darwen 1,116,251 Blackpool 1,703,918 Bolsover 484,718 Bolton 2,269,425 Boston 464,605 Bournemouth 1,509,005 Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromsgrove 341,455 Broxbourne 597,269	Local Authority	
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Barrow-in-Furness 471,344 Basildon 1,215,695 Basingstoke and Deane 841,720 Bassetlaw 685,214 Bath and N E Somerset 933,346 Bedford 1,062,608 Bexley 1,374,477 Birmingham 9,732,921 Blaby 347,651 Blackburn with Darwen 1,116,251 Blackpool 1,703,918 Bolsover 484,718 Bolton 2,269,425 Boston 464,605 Bournemouth 1,509,005 Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Barnet	2,704,648
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Bassingstoke and Deane 841,720 Bassetlaw 685,214 Bath and N E Somerset 933,346 Bedford 1,062,608 Bexley 1,374,477 Birmingham 9,732,921 Blaby 347,651 Blackburn with Darwen 1,116,251 Blackpool 1,703,918 Bolsover 484,718 Bolton 2,269,425 Boston 464,605 Bournemouth 1,509,005 Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brijstol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Barrow-in-Furness	471,344
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Birmingham 9,732,921 Blaby 347,651 Blackburn with Darwen 1,116,251 Blackpool 1,703,918 Bolsover 484,718 Bolton 2,269,425 Boston 464,605 Bournemouth 1,509,005 Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Broxbourne 597,269	Bexley	
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Bolsover 484,718 Bolton 2,269,425 Boston 464,605 Bournemouth 1,509,005 Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Blackpool	1,703,918
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Bracknell Forest 588,864 Bradford 4,043,465 Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Boston	464,605
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Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Bracknell Forest	
Braintree 816,070 Breckland 737,207 Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Bradford	4,043,465
Brent 3,354,893 Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Braintree	
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Brentwood 298,600 Brighton and Hove 2,366,267 Bristol 3,496,165 Broadland 472,879 Bromley 1,743,342 Bromsgrove 341,455 Broxbourne 597,269	Brent	3,354,893
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1 DIONONO 1 J2J.040 I	Broxtowe	525,848
Burnley 828,348		· I

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
Bury	1,216,567
Calderdale	1,509,050
Cambridge	632,109
Camden	2,560,543
Cannock Chase	618,104
Canterbury	752,844
Carlisle	651,779
Castle Point	460,764
Central Bedfordshire	1,164,331
Charnwood	734,979
Chelmsford	760,903
Cheltenham	635,018
Cherwell	688,878
Cheshire East	1,760,245
Cheshire West and Chester	1,858,846
Chesterfield	764,879
Chichester	569,360
Chiltern	338,100
Chorley	542,848
Christchurch	263,276
	104,479
City of London Colchester	· ·
	954,389
Corby	440,383
Corby Cornwall	556,125 3,548,743
	3,548,742
Cotswold	389,457
Coventry	2,604,577
Craven	229,082
Crawley	784,465
Croydon	3,149,524
Dacorum	786,256
Darlington	799,098
Dartford	512,617
Daventry	332,236
Derby	1,711,576
Derbyshire Dales	277,990
Doncaster	2,329,861
Dover	742,651
Dudley	2,004,251
Durham	4,091,427
Ealing	2,939,748
East Cambridgeshire	390,083
East Devon	624,168
East Dorset	354,768

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
East Hampshire	451,396
East Hertfordshire	603,687
East Lindsey	1,005,439
East Northamptonshire	402,992
East Riding of Yorkshire	1,788,562
East Staffordshire	627,035
Eastbourne	809,726
Eastleigh	532,979
Eden	209,971
Elmbridge	534,429
Enfield	3,077,740
Epping Forest	588,028
Epsom and Ewell	298,740
Erewash	662,109
Exeter	758,775
Fareham	393,608
Fenland	669,539
Forest Heath	339,560
Forest of Dean	470,119
Fylde	392,859
Gateshead	1,652,377
Gedling	634,887
Gloucester	872,723
Gosport	603,862
Gravesham	632,282
Great Yarmouth	863,272
Greenwich	2,868,693
Guildford	604,517
Hackney	3,977,584
Halton	1,093,561
Hambleton	378,826
Hammersmith and Fulham	1,988,563
Harborough	265,113
Haringey	3,057,709
Harlow	696,672
Harrogate	649,104
Harrow	1,668,093
Hart	235,997
Hartlepool	982,764
Hastings	986,292
Havant	727,215
Havering	1,290,477
Herefordshire	982,819
Hertsmere	604,321

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
High Peak	507,217
Hillingdon	1,991,078
Hinckley and Bosworth	449,614
Horsham	480,772
Hounslow	1,986,599
Huntingdonshire	791,853
Hyndburn	687,663
Ipswich	1,003,660
Isle of Wight	1,071,493
Isles of Scilly	4,258
Islington	2,962,283
Kensington and Chelsea	1,692,654
Kettering	537,732
Kings Lynn and West Norfolk	881,380
Kingston upon Hull	2,640,313
Kingston upon Thames	867,105
Kirklees	2,740,026
Knowsley	1,558,091
Lambeth	4,064,708
Lancaster	815,347
Leeds	•
	5,492,161
Leicester	2,717,968
Lewes	521,819
Lewisham	3,989,614
Lichfield	421,978
Lincoln	769,718 5.776.244
Liverpool	5,776,344
Luton	1,428,031
Maidstone	769,671
Maldon	281,363
Malvern Hills	353,121
Manchester	5,589,874
Mansfield	746,101
Medway	1,799,074
Melton	205,081
Mendip	618,858
Merton	1,311,209
Mid Devon	391,142
Mid Suffolk	338,408
Mid Sussex	489,319
Middlesbrough	1,527,292
Milton Keynes	1,852,692
Mole Valley	342,461
New Forest	750,946

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
Newark and Sherwood	573,132
Newcastle upon Tyne	2,513,903
Newcastle-under-Lyme	698,975
Newham	3,097,778
North Devon	602,915
North Dorset	307,212
North East Derbyshire	494,267
North East Lincolnshire	1,415,174
North Hertfordshire	727,872
North Kesteven	452,971
North Lincolnshire	1,121,879
North Norfolk	583,490
North Somerset	1,287,471
North Tyneside	1,512,647
North Warwickshire	314,344
North West Leicestershire	435,599
Northampton	1,402,116
Northumberland	2,017,312
Norwich	1,272,269
Nottingham	3,010,979
Nuneaton and Bedworth	771,036
Oadby and Wigston	215,582
Oldham	1,854,525
Oxford	937,775
Pendle	699,271
Peterborough	1,557,937
Plymouth	2,137,546
Poole	797,183
Portsmouth	1,799,370
Preston	1,013,394
Purbeck	225,218
Reading	1,176,504
Redbridge	1,650,358
Redcar and Cleveland	1,179,429
Redditch	506,819
Reigate and Banstead	622,819
Ribble Valley	187,884
Richmond upon Thames	934,570
Richmondshire	191,359
Rochdale	1,879,426
Rochford	332,490
Rossendale	450,474
Rother	528,895
Rotherham	1,832,345
Noutemant	1,032,345

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
Rugby	528,172
Runnymede	372,720
Rushcliffe	382,235
Rushmoor	579,063
Rutland	128,597
Ryedale	254,627
Salford	2,473,040
Sandwell	2,782,948
Scarborough	890,688
Sedgemoor	709,667
Sefton	2,051,642
Selby	354,663
Sevenoaks	496,010
Sheffield	3,868,485
Shepway	756,574
Shropshire	1,530,104
Slough	1,104,574
Solihull	1,046,780
South Bucks	246,157
South Cambridgeshire	471,438
South Derbyshire	369,226
South Gloucestershire	1,302,260
South Hams	427,573
South Holland	459,395
South Kesteven	658,916
South Lakeland	408,992
South Norfolk	554,878
South Northamptonshire	265,386
South Oxfordshire	479,791
South Ribble	501,780
South Somerset	905,125
South Staffordshire	467,210
South Tyneside	1,391,216
Southampton	1,943,953
Southend on Sea	1,400,968
Southwark	3,750,642
Spelthorne	454,089
St Albans	503,667
St Edmundsbury	533,478
St Helens	1,451,659
Stafford	562,725
Staffordshire Moorlands	402,603
Stevenage	594,697
Stockport	1,600,951

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
Stockton on Tees	1,495,133
Stoke on Trent	2,047,918
Stratford-on-Avon	529,205
Stroud	478,632
Suffolk Coastal	532,416
Sunderland	2,674,533
Surrey Heath	307,605
Sutton	1,198,743
Swale	921,178
Swindon	1,243,126
Tameside	1,907,055
Tamworth	424,214
Tandridge	332,046
Taunton Deane	630,384
Teignbridge	725,603
Telford and Wrekin	1,296,935
Tendring	1,137,726
Test Valley	522,743
Tewkesbury	378,869
Thanet	1,360,435
Three Rivers	416,808
Thurrock	1,036,380
Tonbridge and Malling	559,155
Torbay	1,307,537
Torridge	399,467
Tower Hamlets	4,210,332
Trafford	1,274,543
Tunbridge Wells	541,555
Uttlesford	264,813
Vale of White Horse	480,150
Wakefield	2,664,853
Walsall	2,455,724
Waltham Forest	2,404,211
Wandsworth	2,644,445
Warrington	1,177,102
Warwick	574,779
Watford	619,590
Waveney	823,550
Waverley	454,557
Wealden	573,322
Wellingborough	507,784
Welwyn Hatfield	653,457
West Berkshire	702,435
West Devon	280,096

	2014/15 Total LCTS and HB Admin
Local Authority	Subsidy (£)
West Dorset	503,565
West Lancashire	616,822
West Lindsey	522,596
West Oxfordshire	438,324
West Somerset	248,318
Westminster	2,542,967
Weymouth and Portland	509,748
Wigan	2,222,249
Wiltshire	2,247,506
Winchester	449,108
Windsor and Maidenhead	588,129
Wirral	2,606,445
Woking	446,285
Wokingham	394,593
Wolverhampton	2,297,572
Worcester	631,423
Worthing	632,041
Wychavon	531,643
Wycombe	808,128
Wyre	721,948
Wyre Forest	647,687
York	911,339