





Bournemouth, Christchurch and Poole Joint Committee

Agenda item

9

Report Subject	Council Tax Harmonisation
Meeting date	15th January 2018
Report authors	<p>Adam Richens  01202 633633  a.richens@poole.gov.uk</p> <p>Ian Milner  01202 795176  imilner@christchurchandeastdorset.gov.uk</p>
Contributors	Jane Portman, Andrew Flockhart, David McIntosh
Status	Public
Classification	For information
Executive summary	<p>This report updates members regarding the implications of the recent Provisional Local Government Settlement 2018/19 announcement and the impact this will have on the work of the Council Tax Harmonisation Task and Finish Group.</p> <p>At the meeting of this Joint Committee on 15th December 2017 a report was presented regarding the outcome of the modelling that took into account the resolution made on 21st November 2017. The report gave detail of the potential changes for council taxpayers and the possible council tax foregone based on the parameters agreed by this Committee.</p> <p>In late December 2017 DCLG announced the Provisional Local Government Settlement 2018/19. A key aspect was the change to the core referendum principles for Council Tax being increased from 2% to 3% for 2018-19 and, subject to confirmation, also in 2019-20. This change will require minor adjustments to the modelling.</p>

	<p>In order for the remodelling to be accurate it will require knowledge of the increases applied to Council Tax for 2018/19 by each council, including Dorset County Council, taking into account the more flexible referendum principles. This will be known in February 2018.</p> <p>The modelling undertaken to date will now be superseded.</p> <p>A request was made at the last Joint Committee for the (superseded) modelling to be shared. This is attached at Appendix A, but it should be noted it will not now form the basis of future decision making on Council Tax Harmonisation by this Committee.</p>
Recommendations	<p>Members note the content of the report and request a further update once Council Tax setting decisions made by Bournemouth, Christchurch, Poole and Dorset County Councils are known.</p>
Reasons for recommendations	<p>To enable the progressing of the financial modelling of the Council Tax harmonisation.</p>

Background detail

1. The Council Tax Harmonisation Task and Finish Group has been undertaking a review of the options available for the harmonisation of Council Tax in Bournemouth, Christchurch and Poole, within the parameters recommended by this Joint Committee.
2. The Council Tax Harmonisation Task and Finish Group was established at a meeting of the Joint Committee on the 30th October 2017 with full member representation from Bournemouth, Christchurch and Poole Councils. At the time of establishing the Task and Finish Group it was minuted that the work of the group would be reported back to the Joint Committee with any decisions taken being in public session.
3. The Chairman of the Task and Finish Group has subsequently reported back, to the Joint Committee at both of the last two Joint Committee meetings in November 2017 and December 2017, the progress of the work undertaken by the group.
4. The report to this committee on 15th December 2017 set out in some detail the outcome of modelling that reflected the recommendation of the meeting on 21st November 2017. The report emphasised that The Task and Finish Group were confident that the modelling undertaken had been

comprehensive in considering a wide range of options and that in the knowledge of the output of the disaggregation and MTFP work-streams will be able to recommend a strategy that fits with the resolution of the Joint Committee of the 21st November 2017. This resolution was:

That while recognising that the Task and Finish Group on Council Tax Harmonisation needs to look at all available options, this Joint Committee urges the Task and Finish Group to prioritise options which: -

- a. ensure that no Borough's Council Tax levels will rise at a rate exceeding the Government's referendum limits; and*
- b. include freezes and/or reductions to the absolute level of Council Tax paid by Christchurch residents.*

5. The variables that the 15th December 2017 report identified were:
 - the period over which harmonisation could occur;
 - the increases in Council Tax for Poole and Bournemouth in year one and beyond;
 - the possibility of freezing or reducing Council Tax in Christchurch;
 - the impact of a Town Council precept in Christchurch;
 - Council Tax foregone.
6. Members of the Task and Finish Group had already acknowledged that they would need to consider other financial information as it emerged, such as the MTFP and disaggregation detail, and undertake further work before any recommendation was made to this Committee.
7. Therefore, no decision on council tax harmonisation has, as yet, been made. The Task and Finish Group will continue to focus on the preferred option of a freeze in Council Tax in Christchurch over a harmonisation period that does not exceed 7 years.
8. The position to review additional information before a recommendation is made has become even more pertinent given the recent Provisional Local Government Settlement 2018/19. DCLG has announced that the core referendum principles for Council Tax are being increased from 2% to 3% for 2018-19 and, subject to confirmation, also in 2019-20.
9. This change coupled with the flexibility to apply an adult social care precept in 2018/19 and 2019/20 has prompted the upper tier authorities to review their current strategies for council tax setting in 2018/19.
10. The implications are that the current basis of the modelling, whereby a 4.99% increase was used for 2018/19, will now need to be revisited. In the interests of accuracy it will need to be undertaken in the knowledge of the level of council tax increase applied by the upper tier councils and the level

of adult social care precept that may now be applied in 2018/19 and 2019/20.

11. Each council will be setting their council tax in February 2018 and as soon as the level of council tax increases are made public for 2018/19 the modelling can recommence in earnest again. In addition, the revised modelling will also take into account the updated tax base figures (number of band D equivalent properties for 2018/19) which will be agreed by councils in January 2018.
12. At the last meeting of the Joint Committee a request was made for the, now superseded, modelling to be shared with members of Joint Committee. This is appended to the report at Appendix A.
13. **Summary** – Further work will be required by the Task and Finish Group in order to remodel council tax harmonisation options given the change to the core referendum limits.

Consultation

14. The Chief Executives and Managing Director have had the opportunity to contribute to the report.

Summary of finance and resourcing implications

15. None specifically related to this report.

Summary of legal implications

16. None specifically related to this report.

Summary of human resources implications

17. None specifically related to this report.

Summary of environmental impact

18. None specifically related to this report.

Summary of equalities and diversity impact

19. None specifically related to this report.

Summary of risk assessment

20. A harmonisation strategy must be agreed by the Joint Committee in order to ensure the parliamentary order can be progressed.

Background papers

21. Joint Committee Council Tax Harmonisation reports 30th October 2017 and 15th December 2017.
22. Minutes of the Joint Committee 21st November 2017

Appendices

23. A. Council Tax Harmonisation Modelling (superseded).

(H) Harmonisation over a 8 Year period - No Town Council

Band D Average Values												
	CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,596.58	1,600.16	1,603.81	1,607.54	1,611.34	1,615.21	1,619.16	1,623.19	1,655.49	1,688.44
Bournemouth	1,357.65	1,425.40	1,448.45	1,471.96	1,495.94	1,520.40	1,545.34	1,570.78	1,596.73	1,623.19	1,655.49	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44

Percentage Increases											
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
4.68%	0.22%	0.22%	0.23%	0.23%	0.24%	0.24%	0.24%	0.25%	1.99%	1.99%	
4.99%	1.62%	1.62%	1.63%	1.63%	1.64%	1.65%	1.65%	1.66%	1.99%	1.99%	
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	

Total Council Tax Raised (assumes 0.5% taxbase annual increase)												
CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
188.1	198.4	202.5	206.7	210.9	215.3	219.8	224.4	229.1	233.9	239.7	245.7	
0.0	(0.0)	(0.9)	(1.8)	(2.8)	(3.8)	(4.8)	(5.9)	(6.9)	(8.0)	(8.2)	(8.4)	
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)												(51.7)

(I) Harmonisation over a 10 Year period - No Town Council

Band D Average Values												
	CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,601.78	1,610.67	1,619.74	1,628.98	1,638.41	1,648.02	1,657.83	1,667.83	1,678.03	1,688.44
Bournemouth	1,357.65	1,425.40	1,449.43	1,473.94	1,498.94	1,524.44	1,550.44	1,576.97	1,604.02	1,631.60	1,659.74	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44

Percentage Increases											
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
4.68%	0.55%	0.55%	0.56%	0.57%	0.58%	0.59%	0.60%	0.60%	0.61%	0.62%	
4.99%	1.69%	1.69%	1.70%	1.70%	1.71%	1.71%	1.72%	1.72%	1.72%	1.73%	
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	

Total Council Tax Raised (assumes 0.5% taxbase annual increase)												
CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
188.1	198.4	202.7	207.0	211.4	216.0	220.7	225.4	230.3	235.3	240.4	245.7	
0.0	(0.0)	(0.7)	(1.5)	(2.3)	(3.1)	(3.9)	(4.8)	(5.7)	(6.6)	(7.5)	(8.4)	
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)												(44.6)

(J) Harmonisation over a 4 Year period - Town Council £25 (total value £490,000)

Band D Average Values												
	CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,551.59	1,534.79	1,517.65	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Bournemouth	1,357.65	1,425.40	1,443.54	1,462.05	1,480.92	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Christchurch Town Council			25.00									

Percentage Increases											
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
4.68%	-1.05%	-1.08%	-1.12%	-1.15%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	
4.99%	1.27%	1.28%	1.29%	1.30%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	

Total Council Tax Raised (assumes 0.5% taxbase annual increase)												
CTax 2017/18	CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29	
188.1	198.4	201.3	204.7	208.3	211.9	217.2	222.6	228.2	233.9	239.7	245.7	
0.0	0.0	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	
188.1	198.4	201.8	205.3	208.8	212.4	217.7	223.2	228.7	234.5	240.3	246.3	
0.0	0.0	(1.6)	(3.3)	(4.9)	(6.7)	(6.9)	(7.1)	(7.2)	(7.4)	(7.6)	(7.8)	
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)												(60.5)

(K) Harmonisation over a 8 Year period - Town Council £25 (total value £490,000)

Band D Average Values												
	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,574.50	1,581.05	1,587.73	1,594.55	1,601.50	1,608.59	1,615.82	1,623.19	1,655.49	1,688.44
Bournemouth	1,357.65	1,425.40	1,448.45	1,471.96	1,495.94	1,520.40	1,545.34	1,570.78	1,596.73	1,623.19	1,655.49	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Christchurch Town Council			25.00									

Percentage Increases										
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.41%	0.42%	0.42%	0.43%	0.44%	0.44%	0.45%	0.46%	1.99%	1.99%
4.99%	1.62%	1.62%	1.63%	1.63%	1.64%	1.65%	1.65%	1.66%	1.99%	1.99%
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)											
CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	202.1	206.3	210.6	215.0	219.6	224.2	229.0	233.9	239.7	245.7
0.0	0.0	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
188.1	198.4	202.6	206.8	211.1	215.6	220.1	224.8	229.6	234.5	240.3	246.3
0.0	0.0	(0.8)	(1.7)	(2.6)	(3.5)	(4.5)	(5.4)	(6.4)	(7.4)	(7.6)	(7.8)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(47.8)

Potential Expenditure adjustment due to Town Council

Adjusted Total

Variance (Option A) - Do Nothing MTFP Assumption

(L) Harmonisation over a 10 Year period - Town Council £25 (total value £490,000)

Band D Average Values												
	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,579.07	1,590.29	1,601.73	1,613.39	1,625.29	1,637.43	1,649.81	1,662.43	1,675.31	1,688.44
Bournemouth	1,357.65	1,425.40	1,449.43	1,473.94	1,498.94	1,524.44	1,550.44	1,576.97	1,604.02	1,631.60	1,659.74	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Christchurch Town Council			25.00									

Percentage Increases										
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.70%	0.71%	0.72%	0.73%	0.74%	0.75%	0.76%	0.77%	0.77%	0.78%
4.99%	1.69%	1.69%	1.70%	1.70%	1.71%	1.71%	1.72%	1.72%	1.72%	1.73%
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)											
CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	202.2	206.6	211.1	215.7	220.4	225.2	230.1	235.2	240.4	245.7
0.0	0.0	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
188.1	198.4	202.7	207.1	211.6	216.2	220.9	225.8	230.7	235.8	241.0	246.3
0.0	0.0	(0.7)	(1.4)	(2.1)	(2.9)	(3.6)	(4.4)	(5.2)	(6.1)	(6.9)	(7.8)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(41.3)

Potential Expenditure adjustment due to Town Council

Adjusted Total

Variance (Option A) - Do Nothing MTFP Assumption

(M) Harmonisation - Christchurch Frozen until Poole catches up - Bournemouth harmonised over this period

- Poole's increase by standard 1.99%
- **Bournemouth harmonised with Poole in year 8**
- Christchurch frozen for seven years until Poole catches up and harmonised in eighth year

Band D Average Values												
	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,623.19	1,655.49	1,688.44
Bournemouth	1,357.65	1,425.40	1,448.45	1,471.96	1,495.94	1,520.40	1,545.34	1,570.78	1,596.73	1,623.19	1,655.49	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44

Percentage Increases										
CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.89%	1.99%	1.99%
4.99%	1.62%	1.62%	1.63%	1.63%	1.64%	1.65%	1.65%	1.66%	1.99%	1.99%
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)											
CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	202.4	206.5	210.7	215.0	219.4	223.9	228.5	233.9	239.7	245.7
0.0	(0.0)	(1.0)	(2.0)	(3.0)	(4.1)	(5.2)	(6.3)	(7.5)	(8.0)	(8.2)	(8.4)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(53.7)

Variance (Option A) - Do Nothing MTFP Assumption

Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)

(N) Harmonisation - Town Council £25 (total value £490,000) - Christchurch Frozen until Poole catches up - Bournemouth harmonised over this period

- Poole's increase by standard 1.99%
- **Bournemouth harmonised with Poole in year 7**
- Christchurch frozen for six years until Poole catches up and harmonised in seventh year

Band D Average Values

	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,568.07	1,568.07	1,568.07	1,568.07	1,568.07	1,568.07	1,591.52	1,623.19	1,655.49	1,688.44
Bournemouth	1,357.65	1,425.40	1,447.75	1,470.55	1,493.80	1,517.51	1,541.70	1,566.36	1,591.52	1,623.19	1,655.49	1,688.44
Poole	1,320.57	1,386.47	1,414.06	1,442.20	1,470.90	1,500.17	1,530.02	1,560.47	1,591.52	1,623.19	1,655.49	1,688.44
Christchurch Town Council			25.00									

Percentage Increases

CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.50%	1.99%	1.99%	1.99%
4.99%	1.57%	1.57%	1.58%	1.59%	1.59%	1.60%	1.61%	1.99%	1.99%	1.99%
4.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)

CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	201.9	205.9	210.1	214.3	218.7	223.1	228.2	233.9	239.7	245.7
Potential Expenditure adjustment due to Town Council	0.0	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
Adjusted Total	188.1	198.4	202.4	206.5	210.6	214.9	219.2	223.7	228.7	234.5	240.3
Variance (Option A) - Do Nothing MTFP Assumption	0.0	0.0	(1.0)	(2.1)	(3.1)	(4.2)	(5.4)	(6.5)	(7.2)	(7.4)	(7.8)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(52.4)

(O) Harmonisation - No Town Council

- Poole's increase by a one-off extra 3% in year 1
- **Bournemouth harmonised with Poole over year 7 period**
- Christchurch frozen for six years until Poole catches up and harmonised in seventh year

Band D Average Values

	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,607.28	1,639.27	1,671.89	1,705.16
Bournemouth	1,357.65	1,425.40	1,459.66	1,483.07	1,506.94	1,531.29	1,556.12	1,581.45	1,607.28	1,639.27	1,671.89	1,705.16
Poole	1,320.57	1,386.47	1,428.06	1,456.48	1,485.46	1,515.02	1,545.17	1,575.92	1,607.28	1,639.27	1,671.89	1,705.16

Percentage Increases

CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.89%	1.99%	1.99%	1.99%
4.99%	2.40%	1.60%	1.61%	1.62%	1.62%	1.63%	1.63%	1.99%	1.99%	1.99%
4.99%	3.00%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)

CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	203.9	208.0	212.3	216.6	221.0	225.5	230.4	236.2	242.1	248.1
Variance (Option A) - Do Nothing MTFP Assumption	0.0	(0.0)	0.5	(0.5)	(1.5)	(2.5)	(3.6)	(4.7)	(5.6)	(5.7)	(6.0)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(35.5)

(P) Harmonisation - Town Council £25 (total value £490,000)

- Poole's increase by a one-off extra 3% in year 1
- **Bournemouth harmonised with Poole over year 6 period**
- Christchurch frozen for five years until Poole catches up and harmonised in sixth year

Band D Average Values

	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,568.07	1,568.07	1,568.07	1,568.07	1,568.07	1,575.92	1,607.28	1,639.27	1,671.89	1,705.16
Bournemouth	1,357.65	1,425.40	1,458.44	1,481.02	1,504.05	1,527.54	1,551.49	1,575.92	1,607.28	1,639.27	1,671.89	1,705.16
Poole	1,320.57	1,386.47	1,428.06	1,456.48	1,485.46	1,515.02	1,545.17	1,575.92	1,607.28	1,639.27	1,671.89	1,705.16
Christchurch Town Council			25.00									

Percentage Increases

CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	1.99%	1.99%	1.99%	1.99%
4.99%	2.32%	1.55%	1.55%	1.56%	1.57%	1.57%	1.99%	1.99%	1.99%	1.99%
4.99%	3.00%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%	1.99%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)

CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	203.4	207.4	211.6	215.8	220.2	224.8	230.4	236.2	242.1	248.1
Potential Expenditure adjustment due to Town Council	0.0	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6
Adjusted Total	188.1	198.4	203.9	207.9	212.1	216.4	220.7	225.4	231.0	236.8	242.7
Variance (Option A) - Do Nothing MTFP Assumption	0.0	0.0	0.5	(0.6)	(1.6)	(2.7)	(3.9)	(4.9)	(5.0)	(5.1)	(5.2)
Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone)											(33.9)

(Q) Harmonisation - No Town Council - Deigned to achieve the year 10 Council Tax under the weighted average approach (Model B)

- Poole's increase by an extra 0.33% per annum for ten years
- **Bournemouth increases by between an extra 0.02% and 0.07% per annum for ten years**
- Christchurch increases by a minimum of 1% lower than the assumption for each of the ten years

Band D Average Values

	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,606.79	1,620.83	1,635.19	1,649.90	1,664.94	1,680.33	1,696.08	1,712.20	1,728.70	1,745.58
Bournemouth	1,357.65	1,425.40	1,454.20	1,483.67	1,513.83	1,544.70	1,576.28	1,608.60	1,641.67	1,675.51	1,710.14	1,745.58
Poole	1,320.57	1,386.47	1,418.77	1,451.83	1,485.66	1,520.27	1,555.69	1,591.94	1,629.03	1,666.99	1,705.83	1,745.58

Percentage Increases

CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.86%	0.87%	0.89%	0.90%	0.91%	0.92%	0.94%	0.95%	0.96%	0.98%
4.99%	2.02%	2.03%	2.03%	2.04%	2.04%	2.05%	2.06%	2.06%	2.07%	2.07%
4.99%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)

CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	203.3	208.4	213.5	218.9	224.3	229.9	235.7	241.6	247.7	254.0

Total

Variance (Option A) - Do Nothing MTFP Assumption

0.0	(0.0)	(0.1)	(0.1)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.2)	(0.2)	(0.1)
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Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone) (2.1)

(R) Harmonisation - No Town Council - Deigned to achieve the year 10 Council Tax under the weighted average approach (Model B)

- Poole's increase by an extra 0.33% per annum for ten years
- **Bournemouth frozen and then increases as per Poole**
- Christchurch frozen and the increases as per Poole

Band D Average Values

	CTax 2017/18 £	CTax 2018/19 £	Year 1 CTax 2019/20 £	Year 2 CTax 2020/21 £	Year 3 CTax 2021/22 £	Year 4 CTax 2022/23 £	Year 5 CTax 2023/24 £	Year 6 CTax 2024/25 £	Year 7 CTax 2025/26 £	Year 8 CTax 2026/27 £	Year 9 CTax 2027/28 £	Year 10 CTax 2028/29 £
Christchurch Borough Council	194.99	199.99										
Dorset County Council	1,326.87	1,393.08										
Christchurch	1,521.86	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,593.07	1,629.03	1,666.99	1,705.83	1,745.58
Bournemouth	1,357.65	1,425.40	1,425.40	1,451.83	1,485.66	1,520.27	1,555.69	1,591.94	1,629.03	1,666.99	1,705.83	1,745.58
Poole	1,320.57	1,386.47	1,418.77	1,451.83	1,485.66	1,520.27	1,555.69	1,591.94	1,629.03	1,666.99	1,705.83	1,745.58

Percentage Increases

CTax 2018/19	Year 1 CTax 2019/20	Year 2 CTax 2020/21	Year 3 CTax 2021/22	Year 4 CTax 2022/23	Year 5 CTax 2023/24	Year 6 CTax 2024/25	Year 7 CTax 2025/26	Year 8 CTax 2026/27	Year 9 CTax 2027/28	Year 10 CTax 2028/29
4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.26%	2.33%	2.33%	2.33%
4.99%	0.00%	1.85%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
4.99%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%

Total Council Tax Raised (assumes 0.5% taxbase annual increase)

CTax 2017/18 £m	CTax 2018/19 £m	Year 1 CTax 2019/20 £m	Year 2 CTax 2020/21 £m	Year 3 CTax 2021/22 £m	Year 4 CTax 2022/23 £m	Year 5 CTax 2023/24 £m	Year 6 CTax 2024/25 £m	Year 7 CTax 2025/26 £m	Year 8 CTax 2026/27 £m	Year 9 CTax 2027/28 £m	Year 10 CTax 2028/29 £m
188.1	198.4	201.3	205.8	210.9	216.2	221.6	227.1	233.5	240.2	247.0	254.0

Total

Variance (Option A) - Do Nothing MTFP Assumption

0.0	(0.0)	(2.1)	(2.7)	(2.8)	(2.9)	(3.0)	(3.1)	(2.4)	(1.7)	(0.9)	(0.1)
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Total Variance 2019 to 2029 (10 year period) - (Council Tax Foregone) (22.0)