



Appendix 4: Financial Case

Devon & Cornwall Police and Dorset Police



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Appendix 4.1: Baseline medium term financial strategies

	Period	Year ending										
		1	2	3	4	5	6	7	8	9	10	
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	
	£'000s											
	Total	NPV										
DEVON AND CORNWALL												
Baseline Expenditure	(3,319,013)	(2,470,113)	(299,800)	(306,700)	(315,700)	(322,400)	(328,848)	(335,425)	(342,133)	(348,976)	(355,956)	(363,075)
Alliance Savings	23,220	16,682	40	1,860	1,860	2,780	2,780	2,780	2,780	2,780	2,780	2,780
Other Savings	61,880	45,423	3,360	4,640	6,140	6,820	6,820	6,820	6,820	6,820	6,820	6,820
Net Expenditure	(3,233,913)	(2,408,009)	(296,400)	(300,200)	(307,700)	(312,800)	(319,248)	(325,825)	(332,533)	(339,376)	(346,356)	(353,475)
Met by:												
Government Grant	1,871,563	1,396,724	179,000	179,000	179,000	179,000	182,683	186,543	190,479	194,495	198,592	202,770
Contribution from Reserves	0	159	2,900	(2,700)	(100)	(100)	0	0	0	0	0	0
Council Tax	1,362,350	1,011,125	114,500	123,900	128,800	133,900	136,565	139,282	142,054	144,881	147,764	150,704
Total Funding	3,233,913	2,408,009	296,400	300,200	307,700	312,800	319,248	325,825	332,533	339,376	346,356	353,475
DORSET												
Baseline Expenditure	(1,432,227)	(1,065,528)	(128,703)	(132,089)	(135,319)	(139,370)	(142,157)	(145,001)	(147,901)	(150,859)	(153,876)	(156,953)
Alliance Savings	28,448	20,805	1,296	2,252	2,593	3,187	3,187	3,187	3,187	3,187	3,187	3,187
Other Savings	29,064	20,761	850	850	2,220	3,592	3,592	3,592	3,592	3,592	3,592	3,592
Net Expenditure	(1,374,715)	(1,023,962)	(126,557)	(128,987)	(130,507)	(132,591)	(135,379)	(138,222)	(141,122)	(144,080)	(147,097)	(150,174)
Met by:												
Government Grant	685,797	511,824	65,668	65,668	65,668	65,668	66,728	68,205	69,712	71,248	72,816	74,416
Contribution from Reserves	0	112	1,042	(138)	(517)	(387)	0	0	0	0	0	0
Council Tax	688,922	512,029	59,847	63,458	65,356	67,312	68,651	70,017	71,410	72,831	74,281	75,759
Total Funding	1,374,718	1,023,965	126,557	128,988	130,507	132,593	135,379	138,222	141,122	144,080	147,097	150,174
COMBINED EXPENDITURE												
Baseline Expenditure	(4,751,240)	(3,535,642)	(428,503)	(438,789)	(451,019)	(461,770)	(471,005)	(480,426)	(490,034)	(499,835)	(509,831)	(520,028)
Alliance Savings	51,668	37,487	1,336	4,112	4,453	5,967	5,967	5,967	5,967	5,967	5,967	5,967
Other Savings	90,944	66,184	4,210	5,490	8,360	10,412	10,412	10,412	10,412	10,412	10,412	10,412
Net Expenditure	(4,608,628)	(3,431,971)	(422,957)	(429,187)	(438,207)	(445,391)	(454,627)	(464,047)	(473,655)	(483,456)	(493,453)	(503,649)
Met by:												
Government Grant	2,557,360	1,908,548	244,668	244,668	244,668	244,668	249,411	254,748	260,191	265,744	271,408	277,186
Contribution from Reserves	0	271	3,942	(2,838)	(617)	(487)	0	0	0	0	0	0
Council Tax	2,051,272	1,523,154	174,347	187,358	194,156	201,212	205,215	209,299	213,464	217,712	222,045	226,463
Total Funding	4,608,631	3,431,973	422,957	429,188	438,207	445,393	454,627	464,047	473,655	483,456	493,453	503,649

Appendix 4.2: Rejected council tax options

Equalise down

One potential option for any council tax equalisation is for the higher taxing force to reduce its council tax to the level of the lower taxing force. Models which reduce Dorset's council tax to that of Devon & Cornwall's were considered by the corporations sole. The models had the advantage of avoiding the need for an ANA but all had one thing in common – a significant reduction in annual revenue budget for the new force.

Irrespective of the assumed referendum limit, all showed ongoing losses of precept income in excess of £5m per annum, compared to the income that would have been available if the two forces remained separate. As an illustration, £5m pays for around 160 officers; or around 4% of the current strength of the two forces. The impact on operational policing would clearly be significant. Consultation undertaken by both PCCs as part of the 2018/19 budget round indicated there was no public appetite for further cuts in policing, even if it reduced council tax. This, as well as the operational impact, informed the debate.

As a result, the corporations sole concluded that a model for council tax that failed to provide the same funding as if the forces had not merged was not acceptable and have not included such a model in this business case.

Equalise up

Another potential equalisation option is for the lower taxing force to raise its precept to harmonise with the higher taxing force. At its maximum level, this would mean Devon & Cornwall raising its council tax by around £18 over any referendum limit. Such a model would raise significant additional local funding, enough for over 300 new officers, for the merged force.

This model has also been considered in detail. Central funding for policing has significant structural weaknesses – it is based on historical data, and it is widely inconsistent across the country. Even in 'shire' forces it varies hugely – Cheshire gets 23% more funding per capita than Wiltshire, Hampshire gets 20% more than Surrey as examples. All south west forces receive significantly less than the national average, and indeed Dorset receives the lowest funding of any force in England and Wales per head of population. In the past, individual forces have been able to use council tax increases to make up for the unequal allocation of funds but the introduction of referendum limits has prevented them doing so. Given their legal role with regards policing, it could be said that controls designed for local authorities are not compatible with PCCs statutory accountabilities to the public.

The merger, and any future mergers for other forces, gives an opportunity redress this. If an equalisation model that increased council tax was agreed through an ANA, the merged force would start with a robust and equitable funding arrangement. Crucially, it would also allow a

PCC to offer the public 'more for more' – increased officer numbers and improved services in exchange for additional funding. All acceptable models for equalisation require some additional increase for Devon and Cornwall, but only this one would allow increases above the 100 officers affordable through cashable efficiency savings.

Because of the importance of this issue for liaison with the public, it has already been discussed with Home Office and MHCLG colleagues. Reluctantly, it is clear that an option that significantly increases the overall precept will not be an acceptable option within this business case. As such it has not been included. We will engage on fairer funding and council tax restraints separately during the budget process.

Equalisation ahead of merger

The 2019/20 council tax has to be finalised in February 2019. At that stage the Statutory Instrument (SI) will not be drafted and there will be no certainty around merger. Depending on decisions taken by each PCC as part of the 2019/20 council tax deliberations, the current council tax gap could either increase or decrease. If Devon & Cornwall increased below the (assumed) £12 referendum limit and Dorset increased at £12, the gap would widen. Conversely, if Devon & Cornwall increased at £12 and Dorset increased by less than £12, the gap would reduce. The same principle would of course apply, with differing cash effects, at any referendum limit.

The HO has advised that if the council tax gap could be reduced ahead of merger it would be a clear statement of commitment to the merger, and as a result consideration has been given to this issue.

Closing the gap ahead of merger obviously has a financial impact on Dorset. There would inevitably be a one-off loss of funding in 2019/20 and 2020/21. The amount would depend on how far the gap was closed, and this would either require additional savings to be made ahead of merger, or a depletion of reserves.

More importantly, there is a risk that the SI does not succeed. Current referendum limit arrangements mean that reduction would be effectively permanent and that permanent budget reductions would have to be made.

As an illustration, closing the gap by a quarter in 2019/20 would mean an unavoidable loss of £1.3m in that year; and risk an ongoing reduction of the same should the SI not succeed. This is equivalent to 40 officers in total, or 3% of Dorset's current establishment.

As a result of the service risk to Dorset, reluctantly the PCCs are unable to formally commit to a closing of the gap ahead of merger at this point.

It is also understood that widening the gap could produce a negative message. Again, consideration has been given to whether, as part of this business case, PCCs could give a commitment that the gap will not widen. A PCC will of course take a range of factors into account when setting the council tax precept. This will include the settlement from

Government and the referendum limit, budget requirement put forward by the chief constable and the requirements of the police and crime plan, the views of the police and crime panel and the views of the public. As a result, these factors are not currently known, it is not possible to definitively confirm no further widening of the gap.

Appendix 4.3: Modelled council tax harmonisation options

Precept Breakeven											
	1 Year		Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25	
REFERENDUM LIMIT 3%											
Dorset Council tax - currently assumed	231.84	231.84	238.77	231.84	238.77	245.90	231.84	238.77	245.90	253.25	
D&C Council tax - currently assumed	212.42	212.42	218.77	212.42	218.77	225.31	212.42	218.77	225.31	232.04	
Dorset - Harmonising Council Tax Levels	218.71	225.18	225.25	227.34	229.63	231.99	228.42	231.82	235.33	238.94	
D&C - Harmonising Council Tax Levels	218.71	215.60	225.25	214.57	223.13	231.99	214.06	222.10	230.38	238.94	
Dorset Council Tax											
Referendum Limit Increase	6.73	6.73	6.73	6.73	6.79	6.86	6.73	6.82	6.93	7.03	
Increase/Decrease to the Referendum limit	-13.13	-6.66	-6.66	-4.50	-4.50	-4.50	-3.42	-3.42	-3.42	-3.42	
Total Council tax increase	-6.40	0.07	0.07	2.23	2.29	2.36	3.31	3.40	3.51	3.61	
Council tax % Increase	-2.84%	0.03%	0.03%	0.99%	1.01%	1.03%	1.47%	1.49%	1.51%	1.53%	
Precept increase ('000s)	-3,750	-1,902	-3,862	-1,285	-2,611	-3,973	-977	-1,985	-3,019	-4,087	
D&C Council Tax											
Referendum Limit Increase	6.16	6.16	6.44	6.16	6.41	6.67	6.16	6.40	6.64	6.88	
Increase/Decrease to the Referendum limit	6.29	3.18	3.21	2.15	2.15	2.19	1.64	1.64	1.64	1.68	
Total Council tax increase	12.45	9.34	9.65	8.31	8.56	8.86	7.80	8.04	8.28	8.56	
Council tax % change	6.04%	4.53%	4.48%	4.03%	3.99%	3.97%	3.78%	3.76%	3.73%	3.72%	
Precept change ('000s)	3,753	1,897	3,866	1,283	2,601	3,985	978	1,987	3,025	4,116	
Additional funding ('000s)	2	-5	4	-3	-10	12	2	1	6	29	
Potential change in staff/officer numbers	0	-0	0	-0	-0	0	0	0	0	1	
Total council tax precept ('000s)	192,950	192,942	198,719	192,945	198,706	204,666	192,949	198,717	204,659	210,797	
REFERENDUM LIMIT £5											
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25	
Dorset Council tax - currently assumed	228.58	228.58	233.58	228.58	233.58	238.58	228.58	233.58	238.58	243.58	
D&C Council tax - currently assumed	210.28	210.28	215.28	210.28	215.28	220.28	210.28	215.28	220.28	225.28	
Dorset - Harmonising Council Tax Levels	216.20	222.38	221.25	224.28	224.98	226.18	225.48	227.38	229.28	231.28	
D&C - Harmonising Council Tax Levels	216.20	213.25	221.25	212.33	219.38	226.18	211.78	218.28	224.78	231.28	
Dorset Council Tax											
Referendum Limit Increase	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Increase/Decrease to the Referendum limit	-12.38	-6.20	-6.13	-4.30	-4.30	-3.80	-3.10	-3.10	-3.10	-3.00	
Total Council tax increase	-7.38	-1.20	-1.13	0.70	0.70	1.20	1.90	1.90	1.90	2.00	
Council tax % Increase	-3.30%	-0.54%	-0.51%	0.31%	0.31%	0.53%	0.85%	0.84%	0.84%	0.87%	
Precept increase ('000s)	-3,536	-1,771	-3,522	-1,228	-2,456	-3,542	-885	-1,771	-2,656	-3,513	
D&C Council Tax											
Referendum Limit Increase	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Increase/Decrease to the Referendum limit	5.92	2.97	3.00	2.05	2.05	1.80	1.50	1.50	1.50	1.50	
Total Council tax increase	10.92	7.97	8.00	7.05	7.05	6.80	6.50	6.50	6.50	6.50	
Council tax % change	5.32%	3.88%	3.75%	3.43%	3.32%	3.10%	3.17%	3.07%	2.98%	2.89%	
Precept change ('000s)	3,532	1,772	3,562	1,223	2,446	3,520	895	1,790	2,685	3,579	
Additional funding ('000s)	-4	1	40	-5	-10	-22	9	19	28	66	
Potential change in staff/officer numbers	-0	0	1	-0	-0	-1	0	1	1	2	
Total council tax precept ('000s)	190,735	190,741	195,191	190,735	195,140	199,540	190,749	195,170	199,590	204,039	

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Precept Breakeven										
REFERENDUM LIMIT £10	1 Year	Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
Dorset Council tax - currently assumed	238.58	238.58	248.58	238.58	248.58	258.58	238.58	248.58	258.58	268.58
D&C Council tax - currently assumed	220.28	220.28	230.28	220.28	230.28	240.28	220.28	230.28	240.28	250.28
Dorset - Harmonising Council Tax Levels	226.20	232.38	236.25	234.28	239.98	246.18	235.48	242.38	249.28	256.28
D&C - Harmonising Council Tax Levels	226.20	223.25	236.25	222.33	234.38	246.18	221.78	233.28	244.78	256.28
Dorset Council Tax										
Referendum Limit Increase	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Increase/Decrease to the Referendum limit	-12.38	-6.20	-6.13	-4.30	-4.30	-3.80	-3.10	-3.10	-3.10	-3.00
Total Council tax increase	-2.38	3.80	3.87	5.70	5.70	6.20	6.90	6.90	6.90	7.00
Council tax % Increase	-1.04%	1.66%	1.67%	2.49%	2.43%	2.58%	3.02%	2.93%	2.85%	2.81%
Precept increase ('000s)	-3,536	-1,771	-3,522	-1,228	-2,456	-3,542	-885	-1,771	-2,656	-3,513
D&C Council Tax										
Referendum Limit Increase	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Increase/Decrease to the Referendum limit	5.92	2.97	3.00	2.05	2.05	1.80	1.50	1.50	1.50	1.50
Total Council tax increase	15.92	12.97	13.00	12.05	12.05	11.80	11.50	11.50	11.50	11.50
Council tax % change	7.57%	6.17%	5.82%	5.73%	5.42%	5.03%	5.47%	5.19%	4.93%	4.70%
Precept change ('000s)	3,532	1,772	3,562	1,223	2,446	3,520	895	1,790	2,685	3,579
Additional funding ('000s)	-4	1	40	-5	-10	-22	9	19	28	66
Potential change in staff/officer numbers	-0	0	1	-0	-0	-1	0	1	1	2
Total council tax precept ('000s)	199,558	199,563	208,424	199,557	208,374	217,184	199,571	208,403	217,235	226,095
REFERENDUM LIMIT £12										
REFERENDUM LIMIT £12	1 Year	Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
Dorset Council tax - currently assumed	242.58	242.58	254.58	242.58	254.58	266.58	242.58	254.58	266.58	278.58
D&C Council tax - currently assumed	224.28	224.28	236.28	224.28	236.28	248.28	224.28	236.28	248.28	260.28
Dorset - Harmonising Council Tax Levels	230.20	236.38	242.25	238.28	245.98	254.18	239.48	248.38	257.28	266.28
D&C - Harmonising Council Tax Levels	230.20	227.25	242.25	226.33	240.38	254.18	225.78	239.28	252.78	266.28
Dorset Council Tax										
Referendum Limit Increase	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Increase/Decrease to the Referendum limit	-12.38	-6.20	-6.13	-4.30	-4.30	-3.80	-3.10	-3.10	-3.10	-3.00
Total Council tax increase	-0.38	5.80	5.87	7.70	7.70	8.20	8.90	8.90	8.90	9.00
Council tax % Increase	-0.16%	2.52%	2.48%	3.34%	3.23%	3.33%	3.86%	3.72%	3.58%	3.50%
Precept increase ('000s)	-3,536	-1,771	-3,522	-1,228	-2,456	-3,542	-885	-1,771	-2,656	-3,513
D&C Council Tax										
Referendum Limit Increase	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Increase/Decrease to the Referendum limit	5.92	2.97	3.00	2.05	2.05	1.80	1.50	1.50	1.50	1.50
Total Council tax increase	17.92	14.97	15.00	14.05	14.05	13.80	13.50	13.50	13.50	13.50
Council tax % change	8.44%	7.05%	6.60%	6.62%	6.21%	5.74%	6.36%	5.98%	5.64%	5.34%
Precept change ('000s)	3,532	1,772	3,562	1,223	2,446	3,520	895	1,790	2,685	3,579
Additional funding ('000s)	-4	1	40	-5	-10	-22	9	19	28	66
Potential change in staff/officer numbers	-0	0	1	-0	-0	-1	0	1	1	2
Total council tax precept ('000s)	203,086	203,092	213,717	203,086	213,667	224,242	203,100	213,696	224,292	234,917

FOIA - Open

Equalise up Partially										
	1 Year	Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
REFERENDUM LIMIT 3%										
Dorset Council tax - currently assumed	231.84	231.84	238.77	231.84	238.77	245.90	231.84	238.77	245.90	253.25
D&C Council tax - currently assumed	212.42	212.42	218.77	212.42	218.77	225.31	212.42	218.77	225.31	232.04
Dorset - Harmonising Council Tax Levels	222.92	227.24	229.42	228.74	232.47	236.12	229.44	233.90	238.49	243.03
D&C - Harmonising Council Tax Levels	222.92	217.67	229.42	215.92	225.87	236.12	215.07	224.15	233.50	243.03
Dorset Council Tax										
Referendum Limit Increase	6.73	6.73	6.79	6.73	6.83	6.95	6.73	6.86	6.99	7.13
Increase/Decrease to the Referendum limit	-8.92	-4.60	-4.61	-3.10	-3.10	-3.30	-2.40	-2.40	-2.40	-2.59
Total Council tax increase	-2.19	2.13	2.18	3.63	3.73	3.65	4.33	4.46	4.59	4.54
Council tax % Increase	-0.97%	0.95%	0.96%	1.61%	1.63%	1.57%	1.92%	1.94%	1.96%	1.90%
Precept increase ('000s)	-2,548	-1,314	-2,671	-885	-1,799	-2,794	-686	-1,391	-2,117	-2,919
D&C Council Tax										
Referendum Limit Increase	6.16	6.16	6.50	6.16	6.45	6.75	6.16	6.43	6.70	6.98
Increase/Decrease to the Referendum limit	10.50	5.25	5.25	3.50	3.50	3.50	2.65	2.65	2.65	2.55
Total Council tax increase	16.66	11.41	11.75	9.66	9.95	10.25	8.81	9.08	9.35	9.53
Council tax % change	8.08%	5.53%	5.40%	4.68%	4.61%	4.54%	4.27%	4.22%	4.17%	4.08%
Precept change ('000s)	6,264	3,132	6,354	2,088	4,236	6,449	1,581	3,210	4,886	6,556
Additional funding ('000s)	3,716	1,818	3,683	1,203	2,436	3,656	895	1,819	2,769	3,637
Potential change in staff/officer numbers	105	51	102	34	67	99	25	50	75	97
Total council tax precept ('000s)	196,664	194,766	202,398	194,150	201,152	208,309	193,843	200,534	207,423	214,405
REFERENDUM LIMIT £5										
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
Dorset Council tax - currently assumed	228.58	228.58	233.58	228.58	233.58	238.58	228.58	233.58	238.58	243.58
D&C Council tax - currently assumed	210.28	210.28	215.28	210.28	215.28	220.28	210.28	215.28	220.28	225.28
Dorset - Harmonising Council Tax Levels	220.78	223.98	225.78	225.48	227.38	230.78	226.18	228.78	231.38	235.78
D&C - Harmonising Council Tax Levels	220.78	215.53	225.78	213.78	222.28	230.78	212.93	220.58	228.23	235.78
Dorset Council Tax										
Referendum Limit Increase	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	-7.80	-4.60	-3.20	-3.10	-3.10	-1.60	-2.40	-2.40	-2.40	-0.60
Total Council tax increase	-2.80	0.40	1.80	1.90	1.90	3.40	2.60	2.60	2.60	4.40
Council tax % Increase	-1.25%	0.18%	0.80%	0.85%	0.84%	1.50%	1.16%	1.15%	1.14%	1.90%
Precept increase ('000s)	-2,228	-1,314	-2,228	-885	-1,771	-2,228	-686	-1,371	-2,057	-2,228
D&C Council Tax										
Referendum Limit Increase	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	10.50	5.25	5.25	3.50	3.50	3.50	2.65	2.65	2.65	2.55
Total Council tax increase	15.50	10.25	10.25	8.50	8.50	8.50	7.65	7.65	7.65	7.55
Council tax % change	7.55%	4.99%	4.76%	4.14%	3.98%	3.82%	3.73%	3.59%	3.47%	3.31%
Precept change ('000s)	6,264	3,132	6,264	2,088	4,176	6,264	1,581	3,162	4,743	6,264
Additional funding ('000s)	4,036	1,818	4,036	1,203	2,405	4,036	895	1,791	2,686	4,036
Potential change in staff/officer numbers	114	51	112	34	67	110	25	50	73	107
Total council tax precept ('000s)	194,776	192,558	199,187	191,942	197,556	203,598	191,635	196,942	202,248	208,009

FOIA - Open

Equalise up Partially										
REFERENDUM LIMIT £10	1 Year	Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
Dorset Council tax - currently assumed	238.58	238.58	248.58	238.58	248.58	258.58	238.58	248.58	258.58	268.58
D&C Council tax - currently assumed	220.28	220.28	230.28	220.28	230.28	240.28	220.28	230.28	240.28	250.28
Dorset - Harmonising Council Tax Levels	230.78	233.98	240.78	235.48	242.38	250.78	236.18	243.78	251.38	260.78
D&C - Harmonising Council Tax Levels	230.78	225.53	240.78	223.78	237.28	250.78	222.93	235.58	248.23	260.78
Dorset Council Tax										
Referendum Limit Increase	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Increase/Decrease to the Referendum limit	-7.80	-4.60	-3.20	-3.10	-3.10	-1.60	-2.40	-2.40	-2.40	-0.60
Total Council tax increase	2.20	5.40	6.80	6.90	6.90	8.40	7.60	7.60	7.60	9.40
Council tax % Increase	0.96%	2.36%	2.91%	3.02%	2.93%	3.47%	3.32%	3.22%	3.12%	3.74%
Precept increase ('000s)	-2,228	-1,314	-2,228	-885	-1,771	-2,228	-686	-1,371	-2,057	-2,228
D&C Council Tax										
Referendum Limit Increase	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Increase/Decrease to the Referendum limit	10.50	5.25	5.25	3.50	3.50	3.50	2.65	2.65	2.65	2.55
Total Council tax increase	20.50	15.25	15.25	13.50	13.50	13.50	12.65	12.65	12.65	12.55
Council tax % change	9.75%	7.25%	6.76%	6.42%	6.03%	5.69%	6.02%	5.67%	5.37%	5.06%
Precept change ('000s)	6,264	3,132	6,264	2,088	4,176	6,264	1,581	3,162	4,743	6,264
Additional funding ('000s)	4,036	1,818	4,036	1,203	2,405	4,036	895	1,791	2,686	4,036
Potential change in staff/officer numbers	114	51	112	34	67	110	25	50	73	107
Total council tax precept ('000s)	203,598	201,380	212,420	200,765	210,789	221,242	200,457	210,175	219,893	230,065
REFERENDUM LIMIT £12										
	1 Year	Over 2 years		Over 3 years			Over 4 Years			
	2021/22	2021/22	2022/23	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24	2024/25
Dorset Council tax - currently assumed	242.58	242.58	254.58	242.58	254.58	266.58	242.58	254.58	266.58	278.58
D&C Council tax - currently assumed	224.28	224.28	236.28	224.28	236.28	248.28	224.28	236.28	248.28	260.28
Dorset - Harmonising Council Tax Levels	234.78	237.98	246.78	239.48	248.38	258.78	240.18	249.78	259.38	270.78
D&C - Harmonising Council Tax Levels	234.78	229.53	246.78	227.78	243.28	258.78	226.93	241.58	256.23	270.78
Dorset Council Tax										
Referendum Limit Increase	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Increase/Decrease to the Referendum limit	-7.80	-4.60	-3.20	-3.10	-3.10	-1.60	-2.40	-2.40	-2.40	-0.60
Total Council tax increase	4.20	7.40	8.80	8.90	8.90	10.40	9.60	9.60	9.60	11.40
Council tax % Increase	1.82%	3.21%	3.70%	3.86%	3.72%	4.19%	4.16%	4.00%	3.84%	4.40%
Precept increase ('000s)	-2,228	-1,314	-2,228	-885	-1,771	-2,228	-686	-1,371	-2,057	-2,228
D&C Council Tax										
Referendum Limit Increase	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Increase/Decrease to the Referendum limit	10.50	5.25	5.25	3.50	3.50	3.50	2.65	2.65	2.65	2.55
Total Council tax increase	22.50	17.25	17.25	15.50	15.50	15.50	14.65	14.65	14.65	14.55
Council tax % change	10.60%	8.13%	7.52%	7.30%	6.80%	6.37%	6.90%	6.46%	6.06%	5.68%
Precept change ('000s)	6,264	3,132	6,264	2,088	4,176	6,264	1,581	3,162	4,743	6,264
Additional funding ('000s)	4,036	1,818	4,036	1,203	2,405	4,036	895	1,791	2,686	4,036
Potential change in staff/officer numbers	114	51	112	34	67	110	25	50	73	107
Total council tax precept ('000s)	207,127	204,909	217,714	204,293	216,083	228,300	203,986	215,468	226,950	238,887

Single Year ANA with no Cash Reduction for Dorset - Model 1			
	Over 2 years		
	2021/22	2022/23	
REFERENDUM LIMIT 3%			
Dorset Council tax - currently assumed	231.84	238.77	
D&C Council tax - currently assumed	212.42	218.77	
Dorset - Harmonising Council Tax Levels	225.11	225.24	
D&C - Harmonising Council Tax Levels	218.71	225.24	
Dorset Council Tax			
Referendum Limit Increase	6.73	6.73	
Increase/Decrease to the Referendum limit	-6.73	-6.60	
Total Council tax increase	0.00	0.13	
Council tax % Increase	0.00%	0.06%	
Precept increase ('000s)	-1,922	-3,865	
D&C Council Tax			
Referendum Limit Increase	6.16	6.53	
Increase/Decrease to the Referendum limit	6.29	0.00	
Total Council tax increase	12.45	6.53	
Council tax % change	6.04%	2.99%	
Precept change ('000s)	3,753	3,860	
Additional funding ('000s)	1,830	-5	
Potential change in staff/officer numbers	52	-0	
Total council tax precept ('000s)	194,778	198,711	
REFERENDUM LIMIT £5			
	Over 3 years		
	2021/22	2022/23	2023/24
Dorset Council tax - currently assumed	228.58	233.58	238.58
D&C Council tax - currently assumed	210.28	215.28	220.28
Dorset - Harmonising Council Tax Levels	223.58	223.58	226.20
D&C - Harmonising Council Tax Levels	216.20	221.20	226.20
Dorset Council Tax			
Referendum Limit Increase	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	-5.00	-5.00	-2.38
Total Council tax increase	0.00	0.00	2.62
Council tax % Increase	0.00%	0.00%	1.17%
Precept increase ('000s)	-1,428	-2,856	-3,536
D&C Council Tax			
Referendum Limit Increase	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	5.92	0.00	0.00
Total Council tax increase	10.92	5.00	5.00
Council tax % change	5.32%	2.31%	2.26%
Precept change ('000s)	3,532	3,532	3,532
Additional funding ('000s)	2,104	675	-4
Potential change in staff/officer numbers	59	19	-0
Total council tax precept ('000s)	192,843	195,826	199,558

Single Year ANA with no Cash Reduction for Dorset - Model 1			
REFERENDUM LIMIT £10		Over 2 years	
		2021/22	2022/23
Dorset Council tax - currently assumed		238.58	248.58
D&C Council tax - currently assumed		220.28	230.28
Dorset - Harmonising Council Tax Levels		232.39	236.20
D&C - Harmonising Council Tax Levels		226.20	236.20
Dorset Council Tax			
Referendum Limit Increase		10.00	10.00
Increase/Decrease to the Referendum limit		-6.19	-6.19
Total Council tax increase		3.81	3.81
Council tax % Increase		1.67%	1.64%
Precept increase ('000s)		-1,768	-3,536
D&C Council Tax			
Referendum Limit Increase		10.00	10.00
Increase/Decrease to the Referendum limit		5.92	0.00
Total Council tax increase		15.92	10.00
Council tax % change		7.57%	4.42%
Precept change ('000s)		3,532	3,532
Additional funding ('000s)		1,764	-4
Potential change in staff/officer numbers		50	-0
Total council tax precept ('000s)		201,326	208,380
REFERENDUM LIMIT £12		Over 2 years	
		2021/22	2022/23
Dorset Council tax - currently assumed		242.58	254.58
D&C Council tax - currently assumed		224.28	236.28
Dorset - Harmonising Council Tax Levels		236.39	242.20
D&C - Harmonising Council Tax Levels		230.20	242.20
Dorset Council Tax			
Referendum Limit Increase		12.00	12.00
Increase/Decrease to the Referendum limit		-6.19	-6.19
Total Council tax increase		5.81	5.81
Council tax % Increase		2.52%	2.46%
Precept increase ('000s)		-1,768	-3,536
D&C Council Tax			
Referendum Limit Increase		12.00	12.00
Increase/Decrease to the Referendum limit		5.92	0.00
Total Council tax increase		17.92	12.00
Council tax % change		8.44%	5.21%
Precept change ('000s)		3,532	3,532
Additional funding ('000s)		1,764	-4
Potential change in staff/officer numbers		50	-0
Total council tax precept ('000s)		204,854	213,673

Single Year ANA with no Cash Reduction for Dorset - Model 2			
	Over 2 years		
	2021/22	2022/23	
REFERENDUM LIMIT 3%			
Dorset Council tax - currently assumed	231.84	238.77	
D&C Council tax - currently assumed	212.42	218.77	
Dorset - Harmonising Council Tax Levels	225.11	225.98	
D&C - Harmonising Council Tax Levels	219.42	225.98	
Dorset Council Tax			
Referendum Limit Increase	6.73	6.73	
Increase/Decrease to the Referendum limit	-6.73	-5.86	
Total Council tax increase	0.00	0.87	
Council tax % Increase	0.00%	0.39%	
Precept increase ('000s)	-1,922	-3,653	
D&C Council Tax			
Referendum Limit Increase	6.16	6.56	
Increase/Decrease to the Referendum limit	7.00	0.00	
Total Council tax increase	13.16	6.56	
Council tax % change	6.38%	2.99%	
Precept change ('000s)	4,176	4,301	
Additional funding ('000s)	2,254	648	
Potential change in staff/officer numbers	64	18	
Total council tax precept ('000s)	195,201	199,363	
REFERENDUM LIMIT £5	Over 3 years		
	2021/22	2022/23	2023/24
Dorset Council tax - currently assumed	228.58	233.58	238.58
D&C Council tax - currently assumed	210.28	215.28	220.28
Dorset - Harmonising Council Tax Levels	224.78	225.98	227.28
D&C - Harmonising Council Tax Levels	217.28	222.28	227.28
Dorset Council Tax			
Referendum Limit Increase	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	-3.80	-3.80	-3.70
Total Council tax increase	1.20	1.20	1.30
Council tax % Increase	0.54%	0.53%	0.58%
Precept increase ('000s)	-1,085	-2,171	-3,228
D&C Council Tax			
Referendum Limit Increase	5.00	5.00	5.00
Increase/Decrease to the Referendum limit	7.00	0.00	0.00
Total Council tax increase	12.00	5.00	5.00
Council tax % change	5.85%	2.30%	2.25%
Precept change ('000s)	4,176	4,176	4,176
Additional funding ('000s)	3,091	2,005	948
Potential change in staff/officer numbers	87	56	26
Total council tax precept ('000s)	193,830	197,156	200,510

Single Year ANA with no Cash Reduction for Dorset - Model 2

	Over 2 years	
	2021/22	2022/23
REFERENDUM LIMIT £10		
Dorset Council tax - currently assumed	238.58	248.58
D&C Council tax - currently assumed	220.28	230.28
Dorset - Harmonising Council Tax Levels	232.88	237.28
D&C - Harmonising Council Tax Levels	227.28	237.28
Dorset Council Tax		
Referendum Limit Increase	10.00	10.00
Increase/Decrease to the Referendum limit	-5.70	-5.60
Total Council tax increase	4.30	4.40
Council tax % Increase	1.88%	1.89%
Precept increase ('000s)	-1,628	-3,228
D&C Council Tax		
Referendum Limit Increase	10.00	10.00
Increase/Decrease to the Referendum limit	7.00	0.00
Total Council tax increase	17.00	10.00
Council tax % change	8.08%	4.40%
Precept change ('000s)	4,176	4,176
Additional funding ('000s)	2,548	948
Potential change in staff/officer numbers	72	26
Total council tax precept ('000s)	202,110	209,333
REFERENDUM LIMIT £12		
Dorset Council tax - currently assumed	242.58	254.58
D&C Council tax - currently assumed	224.28	236.28
Dorset - Harmonising Council Tax Levels	236.88	243.28
D&C - Harmonising Council Tax Levels	231.28	243.28
Dorset Council Tax		
Referendum Limit Increase	12.00	12.00
Increase/Decrease to the Referendum limit	-5.70	-5.60
Total Council tax increase	6.30	6.40
Council tax % Increase	2.73%	2.70%
Precept increase ('000s)	-1,628	-3,228
D&C Council Tax		
Referendum Limit Increase	12.00	12.00
Increase/Decrease to the Referendum limit	7.00	0.00
Total Council tax increase	19.00	12.00
Council tax % change	8.95%	5.19%
Precept change ('000s)	4,176	4,176
Additional funding ('000s)	2,548	948
Potential change in staff/officer numbers	72	26
Total council tax precept ('000s)	205,639	214,626

Single Year ANA with no Cash Reduction for Dorset - Model 3

	Over 2 years	
	2021/22	2022/23
REFERENDUM LIMIT 3%		
Dorset Council tax - currently assumed	231.84	238.77
D&C Council tax - currently assumed	212.42	218.77
Dorset - Harmonising Council Tax Levels	226.80	228.55
D&C - Harmonising Council Tax Levels	221.92	228.55
Dorset Council Tax		
Referendum Limit Increase	6.73	6.78
Increase/Decrease to the Referendum limit	-5.04	-5.03
Total Council tax increase	1.69	1.75
Council tax % Increase	0.75%	0.77%
Precept increase ('000s)	-1,440	-2,919
D&C Council Tax		
Referendum Limit Increase	6.16	6.63
Increase/Decrease to the Referendum limit	9.50	0.00
Total Council tax increase	15.66	6.63
Council tax % change	7.59%	2.99%
Precept change ('000s)	5,668	5,835
Additional funding ('000s)	4,228	2,915
Potential change in staff/officer numbers	119	81
Total council tax precept ('000s)	197,176	201,631
REFERENDUM LIMIT £5		
		Over 2 years
		2021/22
		2022/23
Dorset Council tax - currently assumed	228.58	233.58
D&C Council tax - currently assumed	210.28	215.28
Dorset - Harmonising Council Tax Levels	224.18	224.78
D&C - Harmonising Council Tax Levels	219.78	224.78
Dorset Council Tax		
Referendum Limit Increase	5.00	5.00
Increase/Decrease to the Referendum limit	-4.40	-4.40
Total Council tax increase	0.60	0.60
Council tax % Increase	0.27%	0.27%
Precept increase ('000s)	-1,257	-2,514
D&C Council Tax		
Referendum Limit Increase	5.00	5.00
Increase/Decrease to the Referendum limit	9.50	0.00
Total Council tax increase	14.50	5.00
Council tax % change	7.06%	2.28%
Precept change ('000s)	5,668	5,668
Additional funding ('000s)	4,411	3,154
Potential change in staff/officer numbers	125	87
Total council tax precept ('000s)	195,151	198,305

Single Year ANA with no Cash Reduction for Dorset - Model 3

	Over 2 years	
	2021/22	2022/23
REFERENDUM LIMIT £10		
Dorset Council tax - currently assumed	238.58	248.58
D&C Council tax - currently assumed	220.28	230.28
Dorset - Harmonising Council Tax Levels	234.18	239.78
D&C - Harmonising Council Tax Levels	229.78	239.78
Dorset Council Tax		
Referendum Limit Increase	10.00	10.00
Increase/Decrease to the Referendum limit	-4.40	-4.40
Total Council tax increase	5.60	5.60
Council tax % Increase	2.45%	2.39%
Precept increase ('000s)	-1,257	-2,514
D&C Council Tax		
Referendum Limit Increase	10.00	10.00
Increase/Decrease to the Referendum limit	9.50	0.00
Total Council tax increase	19.50	10.00
Council tax % change	9.27%	4.35%
Precept change ('000s)	5,668	5,668
Additional funding ('000s)	4,411	3,154
Potential change in staff/officer numbers	125	87
Total council tax precept ('000s)	203,973	211,538
REFERENDUM LIMIT £12		
Dorset Council tax - currently assumed	242.58	254.58
D&C Council tax - currently assumed	224.28	236.28
Dorset - Harmonising Council Tax Levels	238.18	245.78
D&C - Harmonising Council Tax Levels	233.78	245.78
Dorset Council Tax		
Referendum Limit Increase	12.00	12.00
Increase/Decrease to the Referendum limit	-4.40	-4.40
Total Council tax increase	7.60	7.60
Council tax % Increase	3.30%	3.19%
Precept increase ('000s)	-1,257	-2,514
D&C Council Tax		
Referendum Limit Increase	12.00	12.00
Increase/Decrease to the Referendum limit	9.50	0.00
Total Council tax increase	21.50	12.00
Council tax % change	10.13%	5.13%
Precept change ('000s)	5,668	5,668
Additional funding ('000s)	4,411	3,154
Potential change in staff/officer numbers	125	87
Total council tax precept ('000s)	207,502	216,831

Appendix 4.4: Profiled impact of modelled council tax options

	Period		1	2	3	4	5	6	7	8	9	10
	Year ending		31-Mar-19	31-Mar-20	31-Mar-21	31-Mar-22	31-Mar-23	31-Mar-24	31-Mar-25	31-Mar-26	31-Mar-27	31-Mar-28
	£'000s											
	Total	NPV										
MTFS baseline (pre-harmonisation) position												
Council tax income assuming constant '18/19 tax base (From Table [13])	1,948,063	1,610,542	174,347	181,907	185,527	189,219	192,984	196,825	200,742	204,736	208,811	212,966
Assuming 3% ref limit	2,021,606	1,666,980	174,347	181,907	187,346	192,948	198,717	204,658	210,778	217,080	223,571	230,255
Assuming £5 ref limit	1,970,308	1,627,813	174,347	181,907	186,318	190,729	195,140	199,551	203,962	208,373	212,785	217,196
Assuming £10 ref limit	2,129,108	1,750,082	174,347	181,907	190,729	199,551	208,373	217,196	226,018	234,840	243,662	252,484
Assuming £12 ref limit	2,192,627	1,798,990	174,347	181,907	192,494	203,080	213,667	224,253	234,840	245,427	256,013	266,600
Council tax harmonisation options												
Option 1 - precept breakeven (3% ref limit) - 1 year harmon	2,021,622	1,666,993	174,347	181,907	187,346	192,950	198,719	204,661	210,780	217,082	223,573	230,258
Option 1 - precept breakeven (3% ref limit) - 2 year harmon	2,021,618	1,666,989	174,347	181,907	187,346	192,942	198,719	204,661	210,781	217,083	223,574	230,258
Option 1 - precept breakeven (3% ref limit) - 3 year harmon	2,021,631	1,666,998	174,347	181,907	187,346	192,945	198,706	204,666	210,785	217,088	223,578	230,263
Option 1 - precept breakeven (3% ref limit) - 4 year harmon	2,021,689	1,667,043	174,347	181,907	187,346	192,949	198,717	204,659	210,797	217,100	223,591	230,276
Option 1 - precept breakeven (£5 ref limit) - 1 year harmon	1,970,352	1,627,848	174,347	181,907	186,318	190,735	195,146	199,558	203,969	208,380	212,791	217,202
Option 1 - precept breakeven (£5 ref limit) - 2 year harmon	1,970,622	1,628,057	174,347	181,907	186,318	190,741	195,191	199,602	204,013	208,424	212,835	217,246
Option 1 - precept breakeven (£5 ref limit) - 3 year harmon	1,970,257	1,627,775	174,347	181,907	186,318	190,735	195,140	199,540	203,951	208,362	212,773	217,184
Option 1 - precept breakeven (£5 ref limit) - 4 year harmon	1,970,704	1,628,116	174,347	181,907	186,318	190,749	195,170	199,590	204,039	208,450	212,861	217,272
Option 1 - precept breakeven (£10 ref limit) - 1 year harmon	2,129,151	1,750,117	174,347	181,907	190,729	199,558	208,380	217,202	226,024	234,846	243,668	252,491
Option 1 - precept breakeven (£10 ref limit) - 2 year harmon	2,129,421	1,750,326	174,347	181,907	190,729	199,563	208,424	217,246	226,068	234,890	243,713	252,535
Option 1 - precept breakeven (£10 ref limit) - 3 year harmon	2,129,056	1,750,044	174,347	181,907	190,729	199,557	208,374	217,184	226,006	234,829	243,651	252,473
Option 1 - precept breakeven (£10 ref limit) - 4 year harmon	2,129,503	1,750,386	174,347	181,907	190,729	199,571	208,403	217,235	226,095	234,917	243,739	252,561
Option 1 - precept breakeven (£12 ref limit) - 1 year harmon	2,192,671	1,799,025	174,347	181,907	192,494	203,086	213,673	224,260	234,846	245,433	256,019	266,606
Option 1 - precept breakeven (£12 ref limit) - 2 year harmon	2,192,941	1,799,234	174,347	181,907	192,494	203,092	213,717	224,304	234,890	245,477	256,064	266,650
Option 1 - precept breakeven (£12 ref limit) - 3 year harmon	2,192,576	1,798,952	174,347	181,907	192,494	203,086	213,667	224,242	234,829	245,415	256,002	266,588
Option 1 - precept breakeven (£12 ref limit) - 4 year harmon	2,193,023	1,799,294	174,347	181,907	192,494	203,100	213,696	224,292	234,917	245,503	256,090	266,677
Post harmonisation impact on council tax income												
Option 1 - precept breakeven (3% ref limit) - 1 year harmon	16	13	0	0	0	2	2	2	2	2	2	3
Option 1 - precept breakeven (3% ref limit) - 2 year harmon	12	9	0	0	0	(5)	3	3	3	3	3	3
Option 1 - precept breakeven (3% ref limit) - 3 year harmon	25	17	0	0	0	(3)	(11)	7	7	8	8	8
Option 1 - precept breakeven (3% ref limit) - 4 year harmon	83	62	0	0	0	2	0	1	19	20	21	21
Option 1 - precept breakeven (£5 ref limit) - 1 year harmon	44	34	0	0	0	6	6	6	6	6	6	6
Option 1 - precept breakeven (£5 ref limit) - 2 year harmon	314	244	0	0	0	12	50	50	50	50	50	50
Option 1 - precept breakeven (£5 ref limit) - 3 year harmon	(51)	(38)	0	0	0	5	0	(11)	(11)	(11)	(11)	(11)
Option 1 - precept breakeven (£5 ref limit) - 4 year harmon	396	303	0	0	0	20	29	39	77	77	77	77
Option 1 - precept breakeven (£10 ref limit) - 1 year harmon	44	34	0	0	0	6	6	6	6	6	6	6
Option 1 - precept breakeven (£10 ref limit) - 2 year harmon	314	244	0	0	0	12	50	50	50	50	50	50
Option 1 - precept breakeven (£10 ref limit) - 3 year harmon	(51)	(38)	0	0	0	5	0	(11)	(11)	(11)	(11)	(11)
Option 1 - precept breakeven (£10 ref limit) - 4 year harmon	396	303	0	0	0	20	29	39	77	77	77	77
Option 1 - precept breakeven (£12 ref limit) - 1 year harmon	44	34	0	0	0	6	6	6	6	6	6	6
Option 1 - precept breakeven (£12 ref limit) - 2 year harmon	314	244	0	0	0	12	50	50	50	50	50	50
Option 1 - precept breakeven (£12 ref limit) - 3 year harmon	(51)	(38)	0	0	0	5	0	(11)	(11)	(11)	(11)	(11)
Option 1 - precept breakeven (£12 ref limit) - 4 year harmon	396	303	0	0	0	20	29	39	77	77	77	77

FOIA - Open

	Period		1	2	3	4	5	6	7	8	9	10
	Year ending		31-Mar-19	31-Mar-20	31-Mar-21	31-Mar-22	31-Mar-23	31-Mar-24	31-Mar-25	31-Mar-26	31-Mar-27	31-Mar-28
	£'000s											
	Total	NPV										
MTFS baseline (pre-harmonisation) position												
Council tax income assuming constant '18/19 tax base (From Table [13])	1,948,063	1,610,542	174,347	181,907	185,527	189,219	192,984	196,825	200,742	204,736	208,811	212,966
Assuming 3% ref limit	2,021,606	1,666,980	174,347	181,907	187,346	192,948	198,717	204,658	210,778	217,080	223,571	230,255
Assuming £5 ref limit	1,970,308	1,627,813	174,347	181,907	186,318	190,729	195,140	199,551	203,962	208,373	212,785	217,196
Assuming £10 ref limit	2,129,108	1,750,082	174,347	181,907	190,729	199,551	208,373	217,196	226,018	234,840	243,662	252,484
Assuming £12 ref limit	2,192,627	1,798,990	174,347	181,907	192,494	203,080	213,667	224,253	234,840	245,427	256,013	266,600
Council tax harmonisation options												
Option 2 - equalise up partially (3% ref limit) - 1 year harmon	2,050,073	1,689,317	174,347	181,907	187,346	196,664	202,544	208,600	214,837	221,261	227,877	234,690
Option 2 - equalise up partially (3% ref limit) - 2 year harmon	2,047,232	1,686,936	174,347	181,907	187,346	194,766	202,398	208,450	214,683	221,102	227,713	234,521
Option 2 - equalise up partially (3% ref limit) - 3 year harmon	2,044,622	1,684,782	174,347	181,907	187,346	194,150	201,152	208,309	214,538	220,952	227,559	234,363
Option 2 - equalise up partially (3% ref limit) - 4 year harmon	2,042,257	1,682,861	174,347	181,907	187,346	193,843	200,534	207,423	214,405	220,816	227,418	234,218
Option 2 - equalise up partially (£5 ref limit) - 1 year harmon	1,998,636	1,650,131	174,347	181,907	186,318	194,776	199,187	203,598	208,009	212,420	216,831	221,242
Option 2 - equalise up partially (£5 ref limit) - 2 year harmon	1,996,418	1,648,198	174,347	181,907	186,318	192,558	199,187	203,598	208,009	212,420	216,831	221,242
Option 2 - equalise up partially (£5 ref limit) - 3 year harmon	1,994,171	1,646,288	174,347	181,907	186,318	191,942	197,556	203,598	208,009	212,420	216,831	221,242
Option 2 - equalise up partially (£5 ref limit) - 4 year harmon	1,991,900	1,644,405	174,347	181,907	186,318	191,635	196,942	202,248	208,009	212,420	216,831	221,242
Option 2 - equalise up partially (£10 ref limit) - 1 year harmon	2,157,435	1,772,400	174,347	181,907	190,729	203,598	212,420	221,242	230,065	238,887	247,709	256,531
Option 2 - equalise up partially (£10 ref limit) - 2 year harmon	2,155,217	1,770,468	174,347	181,907	190,729	201,380	212,420	221,242	230,065	238,887	247,709	256,531
Option 2 - equalise up partially (£10 ref limit) - 3 year harmon	2,152,971	1,768,558	174,347	181,907	190,729	200,765	210,789	221,242	230,065	238,887	247,709	256,531
Option 2 - equalise up partially (£10 ref limit) - 4 year harmon	2,150,699	1,766,675	174,347	181,907	190,729	200,457	210,175	219,893	230,065	238,887	247,709	256,531
Option 2 - equalise up partially (£12 ref limit) - 1 year harmon	2,220,955	1,821,308	174,347	181,907	192,494	207,127	217,714	228,300	238,887	249,473	260,060	270,647
Option 2 - equalise up partially (£12 ref limit) - 2 year harmon	2,218,737	1,819,375	174,347	181,907	192,494	204,909	217,714	228,300	238,887	249,473	260,060	270,647
Option 2 - equalise up partially (£12 ref limit) - 3 year harmon	2,216,490	1,817,466	174,347	181,907	192,494	204,293	216,083	228,300	238,887	249,473	260,060	270,647
Option 2 - equalise up partially (£12 ref limit) - 4 year harmon	2,214,219	1,815,582	174,347	181,907	192,494	203,986	215,468	226,950	238,887	249,473	260,060	270,647
Post harmonisation impact on council tax income												
Option 2 - equalise up partially (3% ref limit) - 1 year harmon	28,467	22,337	0	0	0	3,716	3,827	3,942	4,060	4,181	4,306	4,435
Option 2 - equalise up partially (3% ref limit) - 2 year harmon	25,626	19,955	0	0	0	1,818	3,682	3,792	3,905	4,022	4,142	4,266
Option 2 - equalise up partially (3% ref limit) - 3 year harmon	23,016	17,802	0	0	0	1,203	2,435	3,651	3,760	3,872	3,988	4,107
Option 2 - equalise up partially (3% ref limit) - 4 year harmon	20,652	15,880	0	0	0	895	1,817	2,765	3,628	3,736	3,848	3,963
Option 2 - equalise up partially (£5 ref limit) - 1 year harmon	28,328	22,318	0	0	0	4,047	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£5 ref limit) - 2 year harmon	26,110	20,385	0	0	0	1,829	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£5 ref limit) - 3 year harmon	23,863	18,475	0	0	0	1,213	2,416	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£5 ref limit) - 4 year harmon	21,592	16,592	0	0	0	906	1,801	2,697	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£10 ref limit) - 1 year harmon	28,328	22,318	0	0	0	4,047	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£10 ref limit) - 2 year harmon	26,110	20,385	0	0	0	1,829	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£10 ref limit) - 3 year harmon	23,863	18,475	0	0	0	1,213	2,416	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£10 ref limit) - 4 year harmon	21,592	16,592	0	0	0	906	1,801	2,697	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£12 ref limit) - 1 year harmon	28,328	22,318	0	0	0	4,047	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£12 ref limit) - 2 year harmon	26,110	20,385	0	0	0	1,829	4,047	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£12 ref limit) - 3 year harmon	23,863	18,475	0	0	0	1,213	2,416	4,047	4,047	4,047	4,047	4,047
Option 2 - equalise up partially (£12 ref limit) - 4 year harmon	21,592	16,592	0	0	0	906	1,801	2,697	4,047	4,047	4,047	4,047

FOIA - Open

	Period		1	2	3	4	5	6	7	8	9	10
	Year ending		31-Mar-19	31-Mar-20	31-Mar-21	31-Mar-22	31-Mar-23	31-Mar-24	31-Mar-25	31-Mar-26	31-Mar-27	31-Mar-28
	£'000s											
	Total	NPV										
MTFS baseline (pre-harmonisation) position												
Council tax income assuming constant '18/19 tax base (From Table [13])	1,948,063	1,610,542	174,347	181,907	185,527	189,219	192,984	196,825	200,742	204,736	208,811	212,966
Assuming 3% ref limit	2,021,606	1,666,980	174,347	181,907	187,346	192,948	198,717	204,658	210,778	217,080	223,571	230,255
Assuming £5 ref limit	1,970,308	1,627,813	174,347	181,907	186,318	190,729	195,140	199,551	203,962	208,373	212,785	217,196
Assuming £10 ref limit	2,129,108	1,750,082	174,347	181,907	190,729	199,551	208,373	217,196	226,018	234,840	243,662	252,484
Assuming £12 ref limit	2,192,627	1,798,990	174,347	181,907	192,494	203,080	213,667	224,253	234,840	245,427	256,013	266,600
Council tax harmonisation options												
Option 3 - single year ANA model 1 (3% ref limit) - 2 year harmon	2,023,396	1,668,545	174,347	181,907	187,346	194,778	198,711	204,652	210,771	217,073	223,564	230,248
Option 3 - single year ANA model 1 (£5 ref limit) - 3 year harmon	1,973,140	1,630,257	174,347	181,907	186,318	192,843	195,826	199,558	203,969	208,380	212,791	217,202
Option 3 - single year ANA model 1 (£10 ref limit) - 2 year harmon	2,130,919	1,751,658	174,347	181,907	190,729	201,326	208,380	217,202	226,024	234,846	243,668	252,491
Option 3 - single year ANA model 1 (£12 ref limit) - 2 year harmon	2,194,439	1,800,565	174,347	181,907	192,494	204,854	213,673	224,260	234,846	245,433	256,019	266,606
Option 3 - single year ANA model 2 (3% ref limit) - 2 year harmon	2,028,042	1,672,171	174,347	181,907	187,346	195,201	199,363	205,324	211,464	217,786	224,298	231,005
Option 3 - single year ANA model 2 (£5 ref limit) - 3 year harmon	1,980,221	1,635,859	174,347	181,907	186,318	193,830	197,156	200,510	204,921	209,333	213,744	218,155
Option 3 - single year ANA model 2 (£10 ref limit) - 2 year harmon	2,137,420	1,756,765	174,347	181,907	190,729	202,110	209,333	218,155	226,977	235,799	244,621	253,443
Option 3 - single year ANA model 2 (£12 ref limit) - 2 year harmon	2,200,940	1,805,673	174,347	181,907	192,494	205,639	214,626	225,212	235,799	246,386	256,972	267,559
Option 3 - single year ANA model 3 (3% ref limit) - 2 year harmon	2,044,678	1,685,206	174,347	181,907	187,346	197,176	201,631	207,660	213,869	220,263	226,849	233,632
Option 3 - single year ANA model 3 (£5 ref limit) - 2 year harmon	1,993,717	1,646,361	174,347	181,907	186,318	195,151	198,305	202,716	207,127	211,538	215,949	220,360
Option 3 - single year ANA model 3 (£10 ref limit) - 2 year harmon	2,152,516	1,768,630	174,347	181,907	190,729	203,973	211,538	220,360	229,182	238,005	246,827	255,649
Option 3 - single year ANA model 3 (£12 ref limit) - 2 year harmon	2,216,036	1,817,538	174,347	181,907	192,494	207,502	216,831	227,418	238,005	248,591	259,178	269,764
Post harmonisation impact on council tax income												
Option 3 - single year ANA model 1 (3% ref limit) - 2 year harmon	1,791	1,564	0	0	0	1,830	(6)	(6)	(7)	(7)	(7)	(7)
Option 3 - single year ANA model 1 (£5 ref limit) - 3 year harmon	2,832	2,444	0	0	0	2,114	686	6	6	6	6	6
Option 3 - single year ANA model 1 (£10 ref limit) - 2 year harmon	1,812	1,575	0	0	0	1,774	6	6	6	6	6	6
Option 3 - single year ANA model 1 (£12 ref limit) - 2 year harmon	1,812	1,575	0	0	0	1,774	6	6	6	6	6	6
Option 3 - single year ANA model 2 (3% ref limit) - 2 year harmon	6,436	5,191	0	0	0	2,254	647	666	686	706	728	749
Option 3 - single year ANA model 2 (£5 ref limit) - 3 year harmon	9,912	8,046	0	0	0	3,101	2,016	959	959	959	959	959
Option 3 - single year ANA model 2 (£10 ref limit) - 2 year harmon	8,313	6,683	0	0	0	2,559	959	959	959	959	959	959
Option 3 - single year ANA model 2 (£12 ref limit) - 2 year harmon	8,313	6,683	0	0	0	2,559	959	959	959	959	959	959
Option 3 - single year ANA model 3 (3% ref limit) - 2 year harmon	23,072	18,225	0	0	0	4,228	2,914	3,001	3,091	3,183	3,278	3,376
Option 3 - single year ANA model 3 (£5 ref limit) - 2 year harmon	23,409	18,548	0	0	0	4,421	3,165	3,165	3,165	3,165	3,165	3,165
Option 3 - single year ANA model 3 (£10 ref limit) - 2 year harmon	23,409	18,548	0	0	0	4,421	3,165	3,165	3,165	3,165	3,165	3,165
Option 3 - single year ANA model 3 (£12 ref limit) - 2 year harmon	23,409	18,548	0	0	0	4,421	3,165	3,165	3,165	3,165	3,165	3,165