

Supplementary Papers for Council

Date: Tuesday, 21 February 2023



10. **Cabinet 8 February 2023 - Minute No 118 - Budget and Medium-Term Financial Plan 2023/24**

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Recommendation 10 (x) refers

(x) that the chief finance officer provides Council with a schedule setting out the rate of council tax for each category of dwelling further to councillor's consideration of the decision required in respect of (1)(a)-(w) above and after taking account of the precepts to be levied by the local police and fire authorities, neighbourhood, town and parish councils, and charter trustees once these have been determined prior to the Council meeting on the 21 February 2023.

Published: 14 February 2023

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COUNCIL



Report subject	2023/24 Council Tax Resolution
Meeting date	21 February 2023
Status	Public Report
Executive summary	<p>Under the Local Government Finance Act 1992 the council as the billing authority must calculate a council tax requirement and basic amount of council tax for the following year.</p> <p>If the formal council tax resolution at Appendix A is approved the BCP Council Band D council tax will be £1,683.23 from 1 April 2023.</p> <p>The council tax resolution set out in Appendix A supports recommendation (a) of the Budget and Medium-Term Financial Plan 2023/24 report, approved by Cabinet at their meeting of 8 February 2023, by providing a schedule setting out the rate of council tax for each category of dwelling prior to the Council meeting on the 21 February 2023.</p>
Recommendations	<p>It is RECOMMENDED that:</p> <p style="text-align: center;">a) The BCP Council approves the council tax resolution as set out in Appendix A;</p>
Reason for recommendations	To enable the council to calculate and approve the council tax requirement and amounts billed by BCP Council in 2023/24, and to make the determination of excessiveness required by legislation.
Portfolio Holder(s):	Cllr Drew Mellor – Leader and Portfolio Holder for Finance and Transformation
Report Author	<p>Matthew Filmer Assistant Chief Finance Officer ✉ matthew.filmer@bcpcouncil.gov.uk</p>
Wards	Council-wide
Classification	For Decision

Background

1. This report reflects the Local Government Finance Act 1992 (as amended by the Localism Act 2011 and modified by Part 4 of The Local Government (Structural Changes) (Finance) Regulations 2008), which requires billing authorities to calculate the council tax requirement and amounts to be charged from tax payers for the coming year.
2. The council tax resolution set out in Appendix A supports recommendation (a) of the 2023/24 Budget and Medium-Term Financial Plan report approved by Cabinet at their meeting of 8 February 2023. It provides a schedule setting out the rate of council tax for each category of dwelling based on the council tax requirement for BCP Council and the precepts to be levied by other major and local preceptors prior to the Council meeting on the 21 February 2023.

Police and fire preceptors

3. The information from the police and fire precepting bodies is as follows:
 - a. On 2 February 2023 the Dorset Police and Crime Commissioner set its precept at £40,638,926.62. This results in a Band D council tax of £280.58.
 - b. On 10 February 2023 the Dorset and Wiltshire Fire and Rescue Authority set its precept at £12,228,756.77. This results in a Band D council tax of £84.43.

Charter trustee, town and parish precepts

4. The charter trustee, town and parish precepts are detailed in Appendix C and total £1,028,178.63.

Council Tax Bands

5. If the formal council tax resolution at Appendix A is approved the total Band D council tax charges are set out on page 4 of this report.

Options appraisal

6. The 2023/24 Budget and Medium-Term Financial Plan report submitted to the 8 February 2023 Cabinet meeting sets out the potential options open to the council for council tax.

Summary of financial implications

7. The council tax resolution as presented in the report will generate council tax of £243,797,520.45 for BCP Council. This is in accordance with the budget as set out in the 2023/24 Budget and Medium Term Financial Plan report submitted to the 8 February 2023 Cabinet meeting.

Summary of legal implications

8. The council is required to set its council tax in accordance with the Local Government Finance Act 1992 and the Local Government (Structural Changes) (Finance) Regulations 2008. The formal council tax resolution at Appendix A complies with these requirements.

Summary of human resources implications

9. There are no direct human resource implications of this report. However, the 2023/24 budget and medium-term financial plan will have a direct impact on the level of services delivered by the council, the mechanisms by which those services are delivered and the associated staffing establishment.

Summary of sustainability impact

10. Consideration has been given as part of the budget for 2023/24 of ways in which BCP Council could be made more environmentally-friendly and how it could act as an environmental ambassador towards others.

Summary of public health implications

11. None specifically related to this report.

Summary of equality implications

12. A full equality impact assessment was carried out as part of the budget process for 2023/24 and submitted to the 8 February 2023 Cabinet meeting.

Summary of risk assessment

13. The council tax resolution presented in this report will provide for the level of council tax income required for the 2023/24 budget as presented to the 8 February 2023 Cabinet meeting.
14. Key risks to this budget include uncertainty around the government's financial planning framework where the core funding made available to local authorities reduces while at the same time the demand for, and cost of, services continues to rise. Changes to base budget assumptions are also possible due to changes in demand or cost factors or the ongoing effects of the national pandemic.

Background papers

15. The 2023/24 Budget and Medium-Term Financial Plan report presented to the 8 February 2023 Cabinet meeting.

Appendices

Appendix A – Council tax resolution 2023/24

Appendix B – Basic council tax

Appendix C – Charter trustee, town and parish precepts

Council Tax Bands 2023/24

Ctax 2022/23 £	Ctax 2023/24 £	Change 2023/24 %
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Christchurch Area

BCP Unitary Charge	£1,603.23	£1,683.23	4.99%
Dorset Police and Crime Commissioner	£265.58	£280.58	5.65%
Dorset and Wiltshire Fire and Rescue Authority	£79.43	£84.43	6.29%
Christchurch Total	£1,948.24	£2,048.24	5.13%

Christchurch Town Council	£43.38	£45.68	5.30%
Burton Parish	£14.55	£15.74	8.18%
Hurn Parish	£29.73	£32.42	9.05%
Highcliffe and Walkford	£24.78	£22.82	-7.91%

Bournemouth Area

BCP Unitary Charge	£1,603.23	£1,683.23	4.99%
Dorset Police and Crime Commissioner	£265.58	£280.58	5.65%
Dorset and Wiltshire Fire and Rescue Authority	£79.43	£84.43	6.29%
Bournemouth Total	£1,948.24	£2,048.24	5.13%

Bournemouth Charter Trustee	£2.31	£2.27	-1.73%
Throop and Holdenhurst	£33.73	£40.10	18.89%

Poole Area

BCP Unitary Charge	£1,603.23	£1,683.23	4.99%
Dorset Police and Crime Commissioner	£265.58	£280.58	5.65%
Dorset and Wiltshire Fire and Rescue Authority	£79.43	£84.43	6.29%
Poole Total	£1,948.24	£2,048.24	5.13%

Poole Charter Trustee	£2.14	£2.14	0.00%
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Council Tax Resolution

The Council is recommended to resolve as follows:

1. It be noted that the council calculated the council tax base 2023/24
 - a. For BCP Council to be 144,839 and that this calculation was carried out in accordance with Regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 1992, as amended, made under Section 33(5) of the Local Government Finance Act 1992 (the Act)
 - b. For dwellings in those parts of its area to which a charter trustee, parish and town precept relates as in the attached Appendix C.
2. That the council tax requirement for the council's own purposes for 2023/24 (excluding charter trustee, parish and town precepts) as **£243,797,520.45**.
3. That the following amounts be calculated for the year 2023/24 in accordance with Sections 31 to 36 of the Act:
 - a. **£890,729,266.57** being the aggregate of the amounts which the council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by parish councils.
 - b. **£645,903,567.49** being the aggregate of the amounts which the council estimates for the items set out in Section 31A(3) of the Act.
 - c. **£244,825,699.08** being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the council in accordance with Section 31A(4) of the Act as its council tax requirement for the year. (Item R in the formula in Section 31B of the Act).
 - d. **£1,690.33** being the amount at 3(c) above (Item R), all divided by the Item T (1(a) above), calculated by the council, in accordance with Section 31B of the Act, as the basic amount of council tax for the year (including parish precepts). Appendix B details basic council tax by council area.
 - e. **£7.10** being the aggregate amount of all special items (charter trustee, parish, and town council precepts) referred to in Section 34(1) of the Act (**£1,028,178.63** as per the attached Appendix C) divided by the tax base **144,839** calculated as Item T in the formula in section 31B of the Local Government Finance Act 1992.
 - f. **£1,683.23** being the amount at 3(d) above less the amount at 3(e) above, calculated by the council, in accordance with Section 34(s) of the Act, as the basic amount of its council tax for the year for dwellings in those parts of its area to which no parish precept relates.
4. To note that the Dorset Police and Crime Commissioner and the Dorset and Wiltshire Fire and Rescue Authority have issued precepts to the council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the council's area as

indicated in the table below. The BCP Council charge includes a precept specifically for Adult Social Care also shown in the table below:

Precepts issued by major precepting authorities:

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Dorset Police and Crime Commissioner	187.05	218.23	249.40	280.58	342.93	405.28	467.63	561.16
Dorset and Wiltshire Fire and Rescue Authority	56.29	65.67	75.05	84.43	103.19	121.95	140.72	168.86
BCP Council	971.39	1,133.29	1,295.19	1,457.09	1,780.89	2,104.69	2,428.48	2,914.18
Adult Social Care Precept	150.76	175.89	201.01	226.14	276.39	326.65	376.90	452.28
Total BCP Council Charge	1,122.15	1,309.18	1,496.20	1,683.23	2,057.28	2,431.34	2,805.38	3,366.46

- That it be noted for the year 2023/24 parish and town councils have stated the amount of precept for Band D properties as set out in Appendix C, issued to the Council in accordance with Section 41 of the Act (as amended by the Charter Trustees Regulations 1996 and the Localism Act 2011).
- That the council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of council tax for 2023/24 for each part of its area and for each of the categories of dwellings.

Aggregate amounts of council tax:

Location	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Bournemouth	1,367.00	1,594.84	1,822.67	2,050.51	2,506.17	2,961.85	3,417.51	4,101.02
Bournemouth - Throop and Holdenhurst	1,392.22	1,624.27	1,856.29	2,088.34	2,552.41	3,016.49	3,480.56	4,176.68
Christchurch Town	1,395.94	1,628.61	1,861.25	2,093.92	2,559.23	3,024.55	3,489.86	4,187.84
Burton Parish	1,375.98	1,605.32	1,834.64	2,063.98	2,522.64	2,981.31	3,439.96	4,127.96
Hurn Parish	1,387.10	1,618.30	1,849.47	2,080.66	2,543.02	3,005.40	3,467.76	4,161.32
Highcliffe and Walkford	1,380.70	1,610.83	1,840.93	2,071.06	2,531.29	2,991.53	3,451.76	4,142.12
Unparished	1,365.49	1,593.08	1,820.65	2,048.24	2,503.40	2,958.57	3,413.73	4,096.48
Poole	1,366.92	1,594.74	1,822.55	2,050.38	2,506.02	2,961.66	3,417.30	4,100.76

- The Council's basic amount of council tax for 2023/24 is not excessive in accordance with the principles approved under 52ZB of the Act.

Appendix B

Basic council tax

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Christchurch Town Council	1,152.60	1,344.71	1,536.80	1,728.91	2,113.11	2,497.32	2,881.51	3,457.82
Burton Parish	1,132.64	1,321.42	1,510.19	1,698.97	2,076.52	2,454.08	2,831.61	3,397.94
Hurn Parish	1,143.76	1,334.40	1,525.02	1,715.65	2,096.90	2,478.17	2,859.41	3,431.30
Highcliffe and Walkford	1,137.36	1,326.93	1,516.48	1,706.05	2,085.17	2,464.30	2,843.41	3,412.10
Christchurch Unparished	1,122.15	1,309.18	1,496.20	1,683.23	2,057.28	2,431.34	2,805.38	3,366.46
Throop and Holdenhurst	1,148.88	1,340.37	1,531.84	1,723.33	2,106.29	2,489.26	2,872.21	3,446.66
Bournemouth Area	1,123.66	1,310.94	1,498.22	1,685.50	2,060.05	2,434.62	2,809.16	3,371.00
Poole Area	1,123.58	1,310.84	1,498.10	1,685.37	2,059.90	2,434.43	2,808.95	3,370.74

Appendix C

Charter trustee, town and parish precepts

	2022/23			2023/24		
	Precept £	Tax Base	Band D £	Precept £	Tax Base	Band D £
Christchurch Town	£526,937	12,147.4	£43.38	£560,875.00	12,279.0	£45.68
Burton Parish	£23,164	1,591.6	£14.55	£25,480.00	1,619.1	£15.74
Hurn Parish	£7,123	239.5	£29.73	£8,058.63	248.6	£32.42
Highcliffe and Walkford	£159,835	6,450.7	£24.78	£148,500.00	6,506.4	£22.82
Throop and Holdenhurst	£10,030	297.3	£33.73	£12,090.00	301.5	£40.10
Bournemouth Charter Trustee	£147,773	63,940.9	£2.31	£147,091.00	64,842.4	£2.27
Poole Charter Trustee	£124,173	58,126.6	£2.14	£126,084.00	59,021.5	£2.14
Total	£999,034.47	142,794.1		£1,028,178.63	144,818.5	

By council tax bands

Christchurch Town Council	30.45	35.53	40.60	45.68	55.83	65.98	76.13	91.36
Burton Parish	10.49	12.24	13.99	15.74	19.24	22.74	26.23	31.48
Hurn Parish	21.61	25.22	28.82	32.42	39.62	46.83	54.03	64.84
Highcliffe and Walkford Neighbourhood Council	15.21	17.75	20.28	22.82	27.89	32.96	38.03	45.64
Throop and Holdenhurst	26.73	31.19	35.64	40.10	49.01	57.92	66.83	80.20
Bournemouth Charter Trustee	1.51	1.76	2.02	2.27	2.77	3.28	3.78	4.54
Poole Charter Trustee	1.43	1.66	1.90	2.14	2.62	3.09	3.57	4.28