

REVENUE BUDGET 2017/18	2015/16 Actual £	2016/17 Budget £	2017/18 Budget £
Parks & Open Spaces	538,569	576,572	559,377
Allotments	3,707	5,729	5,324
Municipal Buildings	137,726	134,894	184,272
Cemeteries	53,239	80,815	54,355
Cultural & Twinning Activities	52,724	70,091	54,008
Corporate & Democratic Manage.	194,865	226,392	212,095
Other Services	155,714	82,400	128,903
Operational Budget	1,136,544	1,176,893	1,198,334
Precept	1,209,555	1,251,000	1,296,336
Transfer to/from General Reserves	73,011	74,107	98,001
Subjective Analysis of Revenue Budget			
Employees	590,458	678,248	694,034
External Payments	434,109	514,505	509,860
Transfers to Earmarked Reserves	274,306	134,600	141,100
Capital Financing Costs	61,651	58,100	48,500
Income	- 223,970 -	208,560 -	195,160
Operational Budget	1,136,554	1,176,893	1,198,334
General Reserve			
Opening Balance at 1 April	608,932	751,931	377,697
Transfer from Ops Budget	73,011	74,107	98,001
Council Tax Support Grant	69,988	46,659	23,330
To Corporate Projects	- -	495,000 -	250,000
Closing Balance at 31 March	751,931	377,697	249,028
Earmarked Reserves			
Opening Balance at 1 April	407,534	613,584	919,032
Transfer from Revenue Budget	274,306	699,600	391,100
Expenditure from Reserves	68,256	394,152	545,943
Closing Balance 31 March	613,584	919,032	764,189
All Reserves held at year end	1,365,515	1,296,729	1,013,217
Tax Base	6,853	6,950	7,065
Band D Charge	177	180	184
O/s PWLB Debt at 31 March	£ 498,000	264,000	230,000

	2015/16 Actual £	2016/17 Budget £	2017/18 Budget £
PARKS & OPEN SPACES			
Gas	728	1,000	650
Electricity	8,163	10,000	10,000
Water	8,082	13,000	8,000
Rent	3,286	3,700	4,000
Rates	15,435	15,500	21,900
Premises Repairs & Maintenance	12,238	10,500	10,500
Other Repairs & Maintenance	44,196	42,700	42,700
Tree Maintenance	11,999	12,000	2,400
Highway Trees Partnership	3,500	3,500	5,000
Walks Cleaning Contract	17,348	20,400	5,500
Special Items	5,580	11,100	18,000
Office Team	55,812	60,324	58,087
Outdoor Services Team	344,161	360,178	354,040
To Reserves: Play Equipment	12,000	0	13,000
To Reserves: Parks Premises	5,000	5,100	5,100
To Reserves: Walks & Trees	25,000	37,700	30,000
Total Expenditure	572,528	606,702	588,877
Tennis	-3,488	-3,000	-3,000
Football	-4,324	-5,900	-5,000
Cricket	-2,492	-2,500	-2,700
Wayleave	-632	-630	-600
Rent of Borough Gardens Flat	-3,069	-3,100	-3,100
Hire of Borough Gardens House	-5,449	-5,000	-5,000
Hire of Weymouth Avenue Pavilion	-7,656	-6,000	-6,000
Bowls Club Charge	-3,000	-3,000	-3,100
Hanging Baskets, Recharges & Sundry	-3,849	-1,000	-1,000
Total Income	-33,959	-30,130	-29,500
Met by Precept on Taxpayer	538,569	576,572	559,377
ALLOTMENTS			
Water	1,797	1,800	1,800
Rent	1,000	1,100	1,100
Repairs, Maintenance & Pests	399	400	400
Subscriptions	55	55	60
Office Team	4,363	4,621	4,503
Outdoor Services Team	4,011	5,753	5,661
Total Expenditure	11,625	13,729	13,524
Rents & Wayleaves	-7,918	-8,000	-8,200
Met by Precept on Taxpayer	3,707	5,729	5,324

	2015/16 Actual £	2016/17 Budget £	2017/18 Budget £
MUNICIPAL BUILDINGS			
Salaries	54,257	50,588	51,052
Overtime	1,063	5,000	5,000
National Insurance	2,532	3,886	3,512
Pensions	8,260	9,172	10,270
Training Courses	850	600	600
Repairs & Maintenance	13,888	18,000	18,000
Materials & Equipment	1,539	3,800	2,000
Special: Works Investigations	7,216	0	0
Water	449	500	500
Electricity	8,222	8,400	8,400
Gas	8,037	8,600	8,600
Rates	17,209	17,500	19,100
Telephone	748	1,000	1,000
Performing Rights & Other Licences	-175	1,000	1,000
Promotion & Stationery	475	1,500	1,000
Office Team	36,496	39,584	38,254
Outdoor Services Team	10,028	7,964	7,585
To Reserves: Municipal Buildings	20,000	20,400	60,000
Total Expenditure	191,094	197,494	235,872
Room Hire	-47,464	-57,600	-46,100
Telephone			
Bar Franchise	-5,570	-5,000	-5,500
<u>Grants</u>			
Sundry	-334	0	0
Total Income	-53,368	-62,600	-51,600
Met by Precept on Taxpayer	137,726	134,894	184,272
CEMETERIES			
Electricity	1,744	2,300	2,300
Water, Service Charges & Cesspit	586	500	500
Rates	2,914	3,000	3,600
General Maintenance	6,650	5,000	5,000
Cemetery Grass Cutting	11,400	16,000	14,300
Skip Hire	0	0	500
Office Team	22,987	25,020	24,168
Outdoor Services Team	42,920	43,895	42,487
To Reserves: Cemeteries	30,000	30,600	12,000
Total Expenditure	119,201	126,315	104,855
Burial Fees	-36,988	-20,000	-25,000
ERBs, Memorials & Inscriptions	-26,754	-25,000	-25,000
Chapel	-2,220	-500	-500
Total Income	-65,962	-45,500	-50,500
Met by Precept on Taxpayer	53,239	80,815	54,355

	2015/16 Actual £	2016/17 Budget £	2017/18 Budget £
CULTURAL & TWINNING			
Borough Gardens & Maumbury events	4,841	6,500	5,000
Maumbury Rings Bank Holiday Events	9,801	10,000	11,500
Christmas Lighting	3,000	3,000	3,000
Dorchester Arts Centre	3,364	8,500	0
Events & Sponsorship	2,608	7,500	8,500
Grants Panel	2,632	3,500	3,500
Twinning Grants	177	2,000	1,000
Special: Xmas, Twinning, WW1, Queen	5,850	7,000	0
Offices Team	17,451	19,091	18,508
To Reserves: Arts Events	3,000	3,000	3,000
Met by Precept on Taxpayer	52,724	70,091	54,008
OUTDOOR SERVICES TEAM			
Salaries	237,931	254,224	251,026
Overtime	8,733	9,000	9,000
National Insurance	12,086	18,134	17,972
Pensions	38,189	43,432	47,925
Training & Subsistence	2,070	2,000	2,000
Subscriptions	400	500	400
Vehicle/Mower Costs and Repairs	14,033	19,200	19,200
Tools, Equipment, H&S, Signs, Servicing	16,371	15,600	15,600
Protective Clothing	2,209	2,400	2,400
Fuel	7,430	7,200	8,000
Cleaning/Bin Liners/Dog Bags	4,857	2,700	2,700
Waste Services	17,006	12,800	13,550
Telephones	2,305	2,000	2,000
Contracts Manager handover to Corporate	0	-9,200	0
To Reserves: Depot Loan	20,000	20,000	0
To Reserves: Vehicles & Equipment	17,500	17,800	18,000
Total Expenditure recharged to Services	401,120	417,790	409,773

	2015/16 Actual £	2016/17 Budget £	2017/18 Budget £
CORPORATE & DEMOCRATIC MANAGEMENT			
Members Allowance	18,919	20,400	20,600
Members Training (inc CRB)	524	1,000	600
Members Travel & Subsistence	0	200	100
Civic & Ceremonial Expenses	549	1,500	1,500
Mayoral Expenses	10,016	11,500	11,600
Town Crier	552	600	600
Entertaining & Gifts	412	900	500
Outdoor Services Manager Handover	0	9,200	0
Youth Council & Democracy Day	128	500	200
Office Team	163,765	180,592	176,395
Met by Precept on Taxpayer	194,865	226,392	212,095
OTHER SERVICES			
Sawmills rent	7,060	7,600	7,600
Public Realm	0	0	18,000
Youth Centre	0	0	30,000
Apprenticeships	6,000	15,000	15,000
CCTV	0	5,000	5,000
Additional Pension	19,000	19,000	19,000
Reserves	120,000	0	0
Debt Charges	61,651	58,100	48,500
Staff - Community Development	3,127	38,500	39,603
Total Expenditure	216,838	143,200	182,703
Treasury Interest - Net of Arlingclose	-7,599	-7,000	-5,000
Sawmills rent recharged	-3,521	-3,800	-3,800
Market Income	-50,004	-50,000	-45,000
Total Income	-61,124	-60,800	-53,800
Met by Precept on Taxpayer	155,714	82,400	128,903

	2015/16	2016/17	2017/18
	Actual	Budget	Budget
	£	£	£
OFFICES TEAM			
Salaries	180,545	204,717	217,648
Overtime	726	1,000	800
Employers National Insurance	12,429	18,196	20,564
Employers Superannuation	29,707	33,249	40,265
Training Courses	1,080	1,800	1,800
Travel & Subsistence	1,431	1,500	1,000
Subscriptions (Professional Bodies)	3,176	3,000	3,600
Cleaning Materials	1,100	1,200	1,200
Rates	4,560	4,700	4,900
Gas	897	1,000	1,000
Electricity	1,364	1,200	1,200
Water	311	300	300
Repairs & Maintenance	2,355	2,700	2,700
Waste Services	250	250	0
Financial Services inc Audit, Bank & Sage	9,241	10,200	9,500
Employment Law and H & S	3,312	3,400	3,400
Legal & Professional Fees, Advertising	3,114	4,000	3,000
Insurance	28,945	32,000	32,000
Printing & Stationery	1,203	2,000	1,200
Newsletter	3,937	6,000	5,000
Office Equipment & IT	5,040	5,200	5,200
Telephones	3,565	1,800	1,800
Photocopier Charges	2,599	4,500	1,000
Postage	1,627	2,500	2,000
Total Expenditure	302,514	346,412	361,077
Recharge to Dorchester Markets Panel	-1,642	-1,530	-1,560
Net Expenditure recharged to Services	300,872	344,882	359,517

RESERVES	Ctee	Balance		Spend		Paid In		Balance		Spend		Paid In		Balance		Reason for holding Reserve	
		Mar 16	£	16/17	£	16/17	£	17/18	£	Mar 17	£	17/18	£	17/18	£	Mar 18	£
Earmarked Reserves																	
Infrastructure & Equipment																	
Cemeteries	Man	58,208		30,600	0	88,808	12,000	80,000	20,808	Roads and Walls at Poundbury							
Municipal Buildings	Man	34,735	0	20,400	0	55,135	60,000	0	115,135	Exterior works							
Borough Gardens	Man	22,500	12,500	5,100	12,500	15,100	5,100	20,000	200	Painting Bandstand and Clock							
Play Equipment	Man	51,748	0	0	20,000	31,748	13,000	13,000	31,748	Replace equipment							
Walks Resurfacing	Pol	88,882	100,000	37,700	100,000	26,582	30,000	0	56,582	Contribution to resurfacing Walks							
Vehicles & Equipment	Man	11,367	14,000	17,800	14,000	15,167	18,000	0	33,167	Fleet replacement							
Trees	Man	3,906	0	0	0	3,906	0	0	3,906	Bleeding Canker Horse Chestnuts							
Energy Efficiency	Pol	38,498	38,498	0	0	0	0	0	0	-							
Cultural																	
Arts Festival	Man	6,000	0	3,000	0	9,000	3,000	0	12,000	Periodic Festival							
Christmas Lights	Man	56	56	0	0	0	0	0	0	-							
Town Crier Uniform	Pol	598	598	0	0	0	0	0	0	-							
Miscellaneous Reserves																	
Corporate Projects	Pol	80,000	8,400	565,000	8,400	636,600	250,000	410,000	476,600	Own or partner capital projects							
Loan Repayment	Pol	180,000	200,000	20,000	200,000	0	0	0	0	-							
Maumbury Rings s106	Man	12,843	0	0	0	12,843	0	12,843	0	Heritage refurbishment							
Dorchester West Rail. St'n	Pol	10,000	0	0	0	10,000	0	10,000	0	Access Ramp							
Graves In Perpetuity	Man	14,243	100	0	100	14,143	0	100	14,043	Maint. and/or flowers on 6 graves							
Total Earmarked Reserves		613,584	394,152	699,600	394,152	919,032	391,100	545,943	764,189								
General Reserve	Pol	751,931	495,000	120,766	495,000	377,697	121,331	250,000	249,028	Back Up. Min £200k required							
Total Reserves		1,365,515	889,152	820,366	889,152	1,296,729	512,431	795,943	1,013,217								

Medium Term Financial Strategy	16/17	17/18	18/19	19/20	20/21
	£000	£000	£000	£000	£000
Revenue Budget					
Employees	678	694	708	722	737
External Payments	515	510	520	530	541
Transfers to Earmarked Reserves	135	141	144	147	150
Capital Financing Costs	58	49	46	44	42
Income	-209	-195	-199	-203	-207
New/Transferred Services	0	0	30	60	90
Operational Budget	1,177	1,198	1,249	1,301	1,352
Precept	1,251	1,296	1,322	1,349	1,376
Transfer to/from General Reserves	74	98	73	48	23
General Reserve					
Opening Balance at 1 April	752	378	249	252	250
Transfer from/to Operational Budget	74	98	73	48	23
Council Tax Support Grant	47	23	0	0	0
Transfer to Corporate Projects Reserve	-495	-250	-70	-50	-30
Closing Balance at 31 March	378	249	252	250	243
Earmarked Reserves					
Opening Balance at 1 April	614	919	764	808	855
Transfer from Revenue Budget	700	391	144	147	150
Expenditure from Reserves	-394	-546	-100	-100	-100
Closing Balance 31 March	919	764	808	855	905
All Reserves held at year end	1,297	1,013	1,060	1,105	1,148
Corporate Project Unallocated at Year End	75	325	395	445	475
Outstanding Debt at Year End	£k	264	230	196	128
Council Tax	£	180	184	187	195
Tax Base		6,950	7,065	7,065	7,065

Notes

1. Inflation at 2.00%, Debt repayment per current debt profiles
2. Precept based on Council Tax rise @ 2.00%, no allowance for Tax Base growth
3. Best estimate of new or transferred services, driven by cuts in other tiers
4. Operational surplus transferred to Corporate Projects Reserve, but not reallocated
5. Council Tax Support Grant withdrawn by WDDC by Mar 18
6. Earmarked Reserves expenditure reflects loan repayment in 2016/17 and major projects in 2017/18, but no major allocations from 2018/19 onwards
7. Further savings may be identified in budgets as a result of review processes