

DORCHESTER TOWN COUNCIL
REVENUE BUDGET & RESERVES

	2013/14 Actual £	2014/15 Budget £	2015/16 Budget £
Revenue Budget			
Parks & Open Spaces		573,195	556,063
Allotments		11,564	10,855
Municipal Buildings		142,546	154,709
Cemeteries		88,369	84,721
Cultural & Twinning Activities		58,865	68,667
Corporate & Democratic Manage.		215,567	212,816
Other Services		75,750	121,500
Operational Budget	1,222,120	1,165,857	1,209,332
Precept	1,110,439	1,162,423	1,209,555
Transfer to/from General Reserve	-111,681	-3,434	223
Subjective Analysis of Revenue Budget			
Employees	578,883	601,727	630,357
External Payments	701,228	567,110	506,705
Transfers to Specific Reserves	111,381	114,500	212,500
Capital Financing Costs	86,653	88,700	62,700
Income	-256,025	-203,880	-202,930
Operational Budget	1,222,120	1,168,157	1,209,332
General Reserve			
Opening Balance at 1 April	402,548	402,619	542,502
Transfer to/(from) Ops Budget	-111,681	-3,434	223
Likely Operational underspend	0	50,000	0
Council Tax Support Grant	111,752	93,317	69,988
Closing Balance at 31 March	402,619	542,502	612,713
Earmarked Reserves			
Opening Balance at 1 April	219,478	321,898	395,851
Transfer from Revenue Budget	111,381	112,000	212,500
Expenditure from Reserves	8,961	38,047	92,177
Closing Balance 31 March	321,898	395,851	516,174
All Reserves held at year end	724,517	938,354	1,128,887
Tax Base	6,539	6,715	6,853
Band D Charge	169.81	173.12	176.50
Precept	1,110,439	1,162,467	1,209,555

	2014/15 Budget £	2015/16 Budget £
PARKS & OPEN SPACES		
Gas	1,800	1,800
Electricity	12,000	12,000
Water	13,000	13,000
Rent	3,200	3,200
Rates	15,500	15,500
Premises Repairs & Maintenance	10,500	10,500
Other Repairs & Maintenance	42,900	42,700
Walks - Tree Maintenance	12,000	12,000
Maintain Highway Trees	3,500	3,500
Special: Skatepark Fencing	6,500	0
Walks Cleaning Contract	20,000	20,000
Office Team	64,352	62,372
Outdoor Services Team	350,923	344,522
To Reserves: Play Equipment	12,000	12,000
To Reserves: Parks Premises	5,000	5,000
To Reserves: Walks	25,000	25,000
Total Expenditure	598,175	583,093
Recharge - Outside Organisations	-1,000	-1,000
Tennis	-3,600	-3,000
Football	-5,800	-5,900
Cricket	-2,100	-2,500
Wayleave	-630	-630
Rent of Borough Gardens Flat	-2,850	-3,000
Hire of Borough Gardens House	-5,000	-5,000
Hire of Weymouth Avenue Pavilion	-3,000	-6,000
Sundry	-1,000	0
Total Income	-24,980	-27,030
Met by Precept on Taxpayer	573,195	556,063
ALLOTMENTS		
Water	1,800	1,800
Rent	1,000	1,000
Repairs, Maintenance & Pests	750	400
Subscriptions	60	55
Office Team	5,005	4,851
Outdoor Services Team	10,949	10,749
Total Expenditure	19,564	18,855
Rents & Wayleaves	-8,000	-8,000
Met by Precept on Taxpayer	11,564	10,855

	2014/15 Budget £	2015/16 Budget £
MUNICIPAL BUILDINGS		
Salaries	47,262	57,567
Overtime	15,000	5,000
National Insurance	3,545	4,030
Pensions	10,211	10,323
Training Courses	600	600
Repairs & Maintenance	17,800	18,000
Materials & Equipment	3,500	3,800
Special: Works Investigations	3,500	0
Water	500	500
Electricity	12,500	12,800
Gas	10,000	10,000
Rates	18,000	17,500
Telephone	900	900
Performing Rights & Other Licences	1,500	1,500
Promotion & Stationery	1,500	1,500
Special: Lighting, Flooring, Hearing & Tables	0	9,000
Office Team	43,899	42,547
Outdoor Services Team	10,330	10,142
To Reserves: Municipal Buildings	13,000	20,000
Total Expenditure	213,546	225,709
Room Hire	-66,000	-66,000
Bar Franchise	-5,000	-5,000
Total Income	-71,000	-71,000
Met by Precept on Taxpayer	142,546	154,709
CEMETERIES		
Electricity	2,700	2,700
Water, Service Charges & Cesspit	500	500
Rates	2,500	2,500
General Maintenance	5,000	5,000
Cemetery Grass Cutting	20,000	16,000
Special: Memorial Testing	2,000	0
Office Team	29,347	28,444
Outdoor Services Team	40,822	40,078
To Reserves: Cemteries	16,000	30,000
Total Expenditure	118,869	125,221
Burial Fees	-12,000	-20,000
ERBs, Memorials & Inscriptions	-18,000	-20,000
Chapel	-500	-500
Total Income	-30,500	-40,500
Met by Precept on Taxpayer	88,369	84,721

	2014/15 Budget £	2015/16 Budget £
CULTURAL & TWINNING		
Borough Gardens Events	6,500	6,500
Maumbury Rings Events	9,000	10,000
Christmas Lighting	7,000	3,000
Dorchester Arts Centre	5,000	6,000
Events & Sponsorship	8,500	10,000
Grants Panel	3,300	3,500
Twinning Grants, Receptions etc	1,900	2,000
Special: Twinning/WW1 Commemorations	5,000	3,000
Special: Contribution towards Christmas Lights	0	5,000
Special: Major National Events	0	1,000
Offices Team	16,165	15,667
To Reserves: Arts Festival	3,000	3,000
To Reserves: Christmas Lights	2,500	0
Total Expenditure	67,865	68,667
Christmas Lights contributions	-9,000	0
Met by Precept on Taxpayer	58,865	68,667
OUTDOOR SERVICES TEAM		
Salaries	241,508	238,698
Overtime	8,800	9,000
National Insurance	18,113	14,322
Pensions	42,203	40,870
Training & Subsistence	3,100	2,000
Subscriptions	1,000	1,000
Vehicle Costs and Repairs	13,900	14,000
Mowers Costs and Repairs	5,200	5,200
Fuel	7,100	7,200
Cleaning - Materials & Equipment	2,600	2,700
Tools, Equipment, H&S, Signs	9,000	9,200
Waste Services	12,500	12,800
Equipment Servicing	6,200	6,400
Protective Clothing	2,300	2,400
Printing, Stationery, etc	300	0
Telephones	2,200	2,200
To Reserves: Depot Loan	20,000	20,000
To Reserves: Vehicles & Equipment	17,000	17,500
Total Expenditure recharged to Services	413,024	405,490

	2014/15 Budget £	2015/16 Budget £
CORPORATE & DEMOCRATIC MANAGEMENT		
Members Allowance	19,200	20,000
Members NI	600	0
Members Training (inc CRB)	900	3,000
Members Travel & Subsistence	200	200
Civic & Ceremonial Expenses	1,500	1,500
Mayoral Expenses	11,100	11,300
Town Crier	550	600
Entertaining & Gifts	900	900
Youth Council & Democracy Day	250	500
Office Team	180,367	174,816
Met by Precept on Taxpayer	215,567	212,816
OTHER SERVICES		
Sawmills rent	6,600	6,600
Community Planning	3,500	3,500
Special Item: Speedwatch	1,000	0
CCTV	17,250	5,000
Additional Pension	18,000	19,000
To Reserves: Service Growth	0	80,000
Debt Charges	88,700	62,700
Total Expenditure	135,050	176,800
Treasury Interest	-1,000	-2,000
Sawmills rent recharged	-3,300	-3,300
Market Income	-55,000	-50,000
Total Income	-59,300	-55,300
Met by Precept on Taxpayer	75,750	121,500

	2014/15 Budget £	2015/16 Budget £
OFFICES TEAM		
Salaries	157,181	185,792
Overtime	1,000	1,000
Employers National Insurance	13,360	13,934
Employers Superannuation	25,544	30,821
Training Courses	1,800	1,800
Travel & Subsistence	1,500	1,500
Subscriptions (Professional Bodies)	3,000	3,000
Cleaning Materials	1,200	1,200
Rates	4,700	4,700
Gas	1,700	1,700
Electricity	1,900	1,900
Water	300	300
Repairs & Maintenance	1,700	2,700
Waste Services	250	250
Financial Services	41,200	3,500
Employment Law and H & S	5,000	3,500
Bank Charges	1,400	1,400
Internal & External Audit Fees	5,000	4,000
Legal & Professional Fees	3,000	3,000
Insurance	33,500	30,000
Printing & Stationery	4,200	4,200
Newsletter	6,000	6,000
Office Equipment & Facilities for I.T.	9,000	7,000
Telephones	3,000	3,200
Advertising	4,000	1,000
Photocopier Charges	3,400	7,000
Postage & Franking Machine	5,400	5,400
To Reserves: Council Offices	1,000	0
Total Expenditure	340,235	329,797
Recharge to Dorchester Markets Panel	-1,100	-1,100
Net Expenditure recharged to Services	339,135	328,697

EARMARKED RESERVES	Balance	Contribution	Spend	Balance	Contribution	Spend	Balance
	01/04/2014	2014/15	2014/15	31/03/2015	2015/16	2015/16	31/03/2016
	£	£	£	£	£	£	£
Infrastructure & Equipment							
Cemeteries Repairs & Renewal	31,000	16,000	0	47,000	30,000	25,000	52,000
Municipal Buildings Repairs & Renewal	26,000	13,000	0	39,000	20,000	25,000	34,000
Borough Gardens Repairs & Renewal	12,500	5,000	0	17,500	5,000	0	22,500
Play Equipment R&R (in Holmead Walk)	30,942	12,000	11,447	31,495	12,000	10,000	33,495
Walks Resurfacing & Upgrade	25,000	25,000	0	50,000	25,000	0	75,000
Vehicles & Equipment Replacement	6,000	17,000	20,000	3,000	17,500	12,000	8,500
Offices	0	1,000	1,000	0	0	0	0
Cultural							
Dorchester Arts Festival (Biennial)	5,500	3,000	5,500	3,000	3,000	0	6,000
Christmas Lights Replacement	5,000	0	0	5,000	0	5,000	0
Town Crier Uniform	598	0	0	598	0	0	598
Other Reserves							
Service Growth	0	0	0	0	80,000	0	80,000
Loan Repayment	140,000	20,000	0	160,000	20,000	0	180,000
Maumbury Rings s106	15,077	0	0	15,077	0	15,077	0
Dorchester West Railway Station	10,000	0	0	10,000	0	0	10,000
Graves In Perpetuity (6 graves)	14,281	0	100	14,181	0	100	14,081
	321,898	112,000	38,047	395,851	212,500	92,177	516,174

Medium Term Financial Strategy	2014/15	2015/16	2016/17	2017/18	2018/19
	£000	£000	£000	£000	£000
Revenue Budget					
Employees	601	630	643	655	669
External Payments	567	507	517	527	538
Transfers to Specific Reserves	114	213	137	140	143
Capital Financing Costs	89	63	58	48	46
Income	-204	-203	-207	-211	-215
Operational Budget	1,167	1,210	1,148	1,160	1,180
Precept	1,162	1,210	1,234	1,259	1,284
Transfer to/from General Reserve	-5	0	86	99	104
General Reserve					
Opening Balance at 1 April	403	541	611	744	866
Transfer from/to Operational Budget	-5	0	86	99	104
Likely Operational Underspend	50	0	0	0	0
Council Tax Support Grant	93	70	47	23	0
Closing Balance at 31 March	541	611	744	866	970
Earmarked Reserves					
Opening Balance at 1 April	322	396	516	403	493
Transfer from Revenue Budget	112	213	137	140	143
Expenditure from Reserves	38	92	250	50	50
Closing Balance 31 March	396	516	403	493	586
All Reserves held at year end	937	1,127	1,148	1,360	1,557

Notes

1. Inflation has been assumed at 2.00% from 2016/17 onwards
2. Transfer to Specific Reserves reflects a one-off transfer to the Service Growth Reserve in 2015/16
3. Debt Charges are based on current debt profiles
4. No allowance has been assumed for Council Tax Base growth
5. Council Tax Support Grant is based on a profile supplied by WDDC
6. Expenditure from Reserves in 2016/17 reflects a loan repayment of £200,000
7. No allowance has been made to take on new services as a result of decisions by other tiers of government or as a result of new developments in the town
8. Savings which will be identified in budgets as a result of review processes have not been factored into the MTFS