

## Shadow Dorset Council

Date of Meeting	20 February 2019
Lead Member	Councillor Tony Ferrari, Lead Member for Finance
Officer	Jason Vaughan, Interim Section 151 Officer
<b>Subject of Report</b>	<b>2019/20 Budget</b>
Executive Summary	The report sets out the proposals for the 2019/20 Revenue and Capital Budgets, Capital Strategy & Treasury Management Strategy.
Impact Assessment:	<p>Equalities Impact Assessment: Equality Impact Assessments will be carried out for any changes to staffing or services such as the transitional staffing structure.</p>
	<p>Use of Evidence: The report has been built upon a variety of information from the 6 sovereign councils including the latest budget monitoring for 2018/19, internal and external audit reports, the medium term financial forecasting model, CIPFA resilience report, the Local Partnerships business case and the PWC Case for Change.</p>
	<p>Budget: It is a statutory requirement under the Local Government Finance Act 1992, as amended by the Localism Act 2011, for the Council to set a balanced revenue budget. The 2019/20 budget will be set by the Shadow Council in February 2019 and together with the Capital Investment Programme and Treasury Management Strategy it sets the resource framework and limits within which services must be delivered.</p>

	<p>Risk Assessment: Having considered the risks associated with this decision using the LGR approved risk management methodology, the level of risk has been identified as: Current Risk: MEDIUM Residual Risk MEDIUM The key risk areas are around the delivery of savings from the transitional staffing structure and managing demand led services within the budget estimates.</p> <p>Other Implications: None</p>
Recommendation	<ol style="list-style-type: none"> <li>1. To approve the 2019/20 Revenue budget as set out in Appendices 2 and 3</li> <li>2. To approve that a Base Budget Review of Children's Services is undertaken with the new Executive Director People - Children</li> <li>3. To approve that the fees &amp; charges for regulatory services in Appendix 4 be approved</li> <li>4. To approve that for fees &amp; charges that usually increase by inflation they increase by 2.4% for 2019/20</li> <li>5. To approve that £700,000 is set aside for the costs of the local elections from the council tax surplus and that the balance is added to general reserves</li> <li>6. To approve that the Local Council Support Scheme be aligned from April 2019 and limit the maximum support provided to unprotected working age claimants to 90%</li> <li>7. To approve that in the case of vacant dwellings which require (or are subject to) structural alterations or major repairs, a discount of 50% of the full Council Tax charge be awarded for up to a maximum period of 12 months, from 1 April 2019.</li> <li>8. To approve for vacant dwellings, a 100% discount of Council Tax be awarded for up to a maximum period of 1 month from the date that the property became unoccupied and substantially unfurnished.</li> <li>9. To approve for second homes that no discretionary Council Tax discount be awarded and in the case of dwellings which have been unoccupied and unfurnished for at least two years, a Council Tax charge of 200% be levied from 1 April 2019.</li> <li>10. To approve that the Band D council tax charge is £1,629.75 for 2019/20 and that the full resolution on council tax set out Appendix 5 be approved.</li> <li>11. To approve the 2019/20 Capital Programme set out in Appendix 6 is approved</li> </ol>

	<p>12. To approve to the Shadow Council that the 2019/20 Capital Strategy set out in Appendix 7 is approved</p> <p>13. To approve that a Review of Capital is undertaken and reported to the September Executive</p> <p>14. To approve that the 2019/20 Treasury Management Strategy set out in Appendix 8 is approved</p> <p>15. To approve that £13.5m of capital receipts be used to fund the LGR implementation costs in accordance with the governments flexible use of capital criteria</p> <p>16. To approve the minimum level of general reserves be set at £14.5m and the maximum set at £29m for 2019/20</p> <p>17. To approve a review of Reserves is undertaken and reported to the September Executive</p>
Reason for Recommendation	To enable the 2019/20 revenue and capital budgets to be set.
Appendices	<ol style="list-style-type: none"> <li>1. High Level Summary showing how the revenue budget is balanced.</li> <li>2. 2019/20 Revenue Budget broken down by classification type</li> <li>3. 2019/20 Revenue Budget showing Service spend</li> <li>4. Alignment of Fees &amp; Charges</li> <li>5. Council Tax resolution</li> <li>6. 2019/20 Capital Programme</li> <li>7. Capital Strategy for 2019/20</li> <li>8. Treasury Management Strategy for 2019/20</li> </ol>
Background Papers	<p>Reports to the Budget Working Group</p> <p>2019/20 Budget Report to February 2019 Shadow Executive</p> <p>Local Council Tax Support Scheme Report to February 2019 Shadow Executive</p> <p>Council Tax Discretionary Discounts and Premiums Report to January 2019 Shadow Executive</p>
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## **1. Background**

- 1.1 The financial challenges facing councils are not new. The National Audit Office have carried out a study and identified that there has been a 49% real-term reduction in government funding for local authorities in the last six years. This has created significant pressures at a time when there has also been an increase in demand led services such as Children's and Adults. A number of councils have hit the national headlines as their finances have become so stretched that their future financial sustainability has come into question.
- 1.2 The Councils in Dorset have proactively responded to the challenge and taken the bold approach of creating a new unitary council from April 2019. The new Dorset Council will replace the 6 existing councils of Dorset County Council, East Dorset District Council, Purbeck District Council, North Dorset District Council, West Dorset District Council and Weymouth & Portland Borough Council. By taking this bold step the new Council will be able to protect front line services by delivering significant efficiency savings from the convergence of six council's functions into one. It also provides a basis to enable significant transformational change in the way in which services are delivered across Dorset in the future. This scale of change is essential in creating a financially sustainable council that can continue to deliver services to its residents. However the practice of creating a new unitary is challenging especially given the short timescale for its implementation.

## **2. Developing the Budget**

- 2.1 Dorset Council is a new organisation and the starting point for development of the 2019/20 budget has required the finances of 6 existing councils to be combined into one. However the position is more complex with the disaggregation of the Dorset County Council functions for Christchurch, the separation of staff within Christchurch & East Dorset Councils Partnership and the creation of a new town council in Weymouth.
- 2.2 In financial terms the 6 sovereign councils start in very different positions in relation to resourcing pressures for 2019/20, reserves and demands for services. In practical terms this required bringing together the financial information that is currently contained within the sovereign councils through 4 different finance systems, 4 separate finance teams in 4 different locations into one.
- 2.3 To address the challenge of producing a budget for the new council a Budget Working Group comprising of councillors from each of the sovereign councils has been meeting regularly throughout the year to set the direction for the 2019/20 budget and develop proposals that would produce a balanced budget. The work has focused upon protecting frontline services by delivering the efficiencies from being one council that were set out in the Local Partnerships business case and increasing income.
- 2.4 The Shadow Executive Committee approved the Financial Strategy in August 2018. It set out some key financial principles which will be used in developing the 2019/20 budget proposals. They are:
  - To set a balanced budget for 2019/20 – This involves not using once off sources of funding to support on-going expenditure.

- Setting solid financial foundations - Although the 2019/20 budget presents some unique challenges, the new council wants to set the foundations for creating a financially sustainable council that can deliver sustainable services to its residents.
- Business Case – Delivering the estimated £13.6m savings from the Local Partnership business case.
- Transformation - Ensuring there is resources to fund transformation which is required in order to address the predicted budget gaps in future years and create a sustainable council.

### 3. **Revenue Budget**

- 3.1 The budget proposals are based upon the latest demand pressures in homelessness, adults and children's services, impact of disaggregation, cost price increases, reductions in government funding and removal of once-off items in the current year.
- 3.2 The provisional finance settlement was announced in December and was finalised early in February. The main points from it were as follows:
- The Council Tax referendum limits for local authorities will remain as previously indicated at 2.99%, although for Police and Crime Commissioners the potential annual increase to their precept will be extended to £24 per annum;
  - The £153m of Negative RSG for 2019/20 will be eliminated by the government. This will be funded through its share of business rates;
  - For 2019/20 there are no changes to the New Homes Bonus deadweight (this was suggested as a possibility in September 2018). Instead up to an additional £20m of funding was added to the scheme;
  - Rural Service Delivery Grant in 2019/20 will increase to £81m; an increase of £16m on the previously planned £65m allocation;
  - Proposals for new 75% Business Rates Pilots in 2019/20 have been approved for 15 areas and these are in Berkshire, Buckinghamshire, East Sussex, Hertfordshire, Lancashire, Leicestershire, Norfolk, Northamptonshire, North and West Yorkshire, North of the Tyne, Solent, Somerset, Staffordshire and Stoke, West Sussex and Worcestershire;
  - A £180m balance on the national Levy Account will be distributed based on need in the current financial year.
- 3.3 Overall the finance settlement was in line with our predictions and the most significant item being the saving of £11m from elimination of Negative RSG. This is something that we have been actively campaigning for and its elimination will have a positive significant impact on any changes to funding in future years.
- 3.4 In order to deliver the business case for creating Dorset Council a transitional staffing structure is being developed and will bring the 6 sovereign councils workforces into one. It is estimated that by doing this there will be a reduction of over 200 posts in two

tranches. The first tranche will involve a significant reduction in senior & mid-level managers and those who support them. The second tranche will see further reductions in the corporate areas in response to one council requiring less resources than six. Taking into account the timing and potential additional costs, savings of £5.22m can be built into the 2019/20 budget proposals with further savings falling in 2020/21 which are expected to mean savings of around £10m in a full year will be achieved. The actuaries have undertaken some work and agreed a standard employers pensions rate of 15.9% for Dorset Council plus a backfunding cash sum of £10.573m for the year.

- 3.5 The business case also identified that savings could be achieved from the reduction in the number of elected members and audit fees. These have been estimated to be £400,000 and £189,300 respectively. Further savings that were not included within the business case will also be made including £5.948m of base budget savings following extensive reviews of the current base budgets in each council and a further £1.166m of additional income from this process. By bringing the 6 councils together, savings of £500,000 will be made from insurance arrangements, £3.6m of additional income from business rates and £2m of treasury management income. Reduction of £500,000 in Adults, £1.1m in Children's and £228,000 in Environment have been identified to address stranded costs following disaggregation with a further £1.188m following recent management restructures in the Environment Directorate. All of these changes are shown in Appendix 2 which provides a useful summary of the changes between the current 2018/19 budgets in each of the 6 councils and the 2019/20 Dorset Council budget.
- 3.6 The analysis of the 2019/20 budget by standard classification type is set out in Appendix 2 and by Service in Appendix 3.

#### **4. Fees & Charges**

- 4.1 The approach that has been taken for locally determined fees and charges is to split them into locality based charges and common charges. There are no proposals to align any of the locality based charges such as car parking or leisure centres. The common charges which includes such things as planning advice, local search fees, building control, licensing etc currently provided by the 5 District/Borough Councils need to be aligned from the 1 April. Dorset Council needs to have one standard charge for these standard services.
- 4.2 The Place Theme Board have been reviewing all of these across each of the current councils and have proposed charges for Dorset Council for 2019/20 which are set out in Appendix 4. There are some locality based fees & charges that usually increase by inflation each year and the September CPI increase of 2.4% will be applied to these for 2019/20.

#### **5. Council Tax**

- 5.1 The Shadow Executive has previously approved the principle of there being a standard charge for council tax across the new council area from April. This harmonisation process required approval from MHCLG and needed to take account of the financial impact of the new town council in Weymouth. As part of the provisional finance settlement the Alternative Notional Amounts (ANA) for Dorset Council has been confirmed at £1,582.44. Applying the 2.99% increase assumed in the finance settlement

from government will result in a Band D Charge of £1,629.75 in 2019/20 for Dorset Council.

- 5.2 LG Futures have carried out some national research into council tax collection rates. They have identified that shire districts have the highest collection rates at 97.9% and the other unitary councils have an average rate of 96.3%. They have also reviewed the position for Dorset. Based upon previous trends both locally and nationally it is appropriate to assume an in year council tax collection rate of 98% for 2019/20. Analysis of increases in the number of properties since last year show that it would be appropriate to build in a further 0.75% to allow for growth and collection from previous years to the taxbase. Based upon these two elements the taxbase has been calculated as being 148,087.2 Band D equivalent properties for 2019/20. Taking into account the taxbase calculation and the proposed council tax charge for 2019/20 generates income of £241.3m for Dorset Council which is an increase of £10.7m on 2018/19.
- 5.3 In respect of Local Council Tax Support the Shadow Executive received a report in February which they approved and recommended aligned arrangements from April 2019 and which would limit the maximum support provided to unprotected working age claimants to 90%. The recommended option would also look to calculate entitlement on an estimated average, rather than actual, Universal Credit over a six month period. Protection arrangements would be included allowing a claimant to ask for a review of their entitlement, during that period, if their circumstances had significantly changed. This option would simplify the process and entitlement from a customer perspective and significantly reduce the administration of the scheme.
- 5.4 The Shadow Executive considered Council Tax discretionary discounts in respect of empty dwellings, second homes and premiums for long-term empty properties at its meeting in December. It agreed that in the case of vacant dwellings which require (or are subject to) structural alterations or major repairs, a discount of 50% of the full Council Tax charge be awarded for up to a maximum period of 12 months, from 1 April 2019. Also, that in determining the period of the discount, any similar discount awarded up to 31 March 2019 be taken into account. In the case of vacant dwellings, a 100% discount be awarded for up to a maximum period of 1 month from the date that the property became unoccupied and substantially unfurnished. Also, that in determining the period of the discount, any similar discount awarded up to 31 March 2019 be taken into account.
- 5.5 In respect of second homes the Shadow Executive recommend that no discretionary Council Tax discount be awarded in respect of second homes and in the case of dwellings which have been unoccupied and unfurnished for at least two years, a Council Tax charge of 200% be levied from 1 April 2019.
- 5.6 In January each year every authority has to review its collection fund and calculate any surplus on the account. For Dorset Council this is £7.122m of once off funding and £0.7m will be set aside for the costs of the May elections with the balance being added to general reserves.
- 5.7 Appendix 5 sets out the full resolution for council tax that is a requirement for a billing authority.

## **6. Dedicated Schools Grant (DSG)**

- 6.1 The pressure on the DSG budget continues to grow with the High Needs Block showing a consistent picture of overspending in the last few years. The two main drivers of this are the continued increase in the number of Education Health & Care Plans (EHCPs) and the changes to Special Educational Needs (SEN) code of practice which extended the age range from 19 to 25. The table below summarises the position:

	HNB Overspend in year £m	DSG Balance £m
2015/16	(1.886)	1.549
2016/17	(5.885)	(4.067)
2017/18	(5.515)	(8.716)
2018/19 - estimated	(4.660)	(13.346)

- 6.2 The Education Secretary has recognised the position that many local authorities are in and announced a £350m funding package for Special Educational Needs & Disabilities (SEND) in December. The funding was split with £100m for provision of capital funds and £250m for High Needs funding with Dorset receiving £825,000 in the current year and £729,000 in 2019/20. Although this additional funding is welcomed it is once off and not enough to address the overall position. The Schools Forum have considered the DSG budget for 2019/20 but rejected proposals to transfer funding from the Schools Block to the High Needs Block. A disapplication has been made to the Secretary of State to allow a transfer of £3.1m that if approved will support the High Needs Block.
- 6.3 Work has been undertaken to develop longer term solutions through a variety of means including a new free school in Bovington but further work on obtaining a financially sustainable solution is required. Dorset County Council currently holds reserves of £12.5m against this liability prior to disaggregation of the position with BCP. At this stage it is prudent not to commit the £2.9m Adults & Children's Social Care Grant for 2019/20 which was announced as part of the £410m national funding package and to consider how this can be best used to help address the situation.

## **7. Public Health Grant**

- 7.1 The Public Health Grant for Dorset Council 2019/20 is £13.172m and £19.353m for BCP giving a total of £32.525m compared to £33.4m in the current year. This grant is a ring-fenced grant for providing a single service across the whole Dorset area.

## **8. LGR Implementation Costs**

- 8.1 The most significant element of the LGR implementation costs relate to staff redundancies that will deliver the £10m annual savings. It is difficult to precisely predict these costs because they vary significantly depending upon the individual's age and length of service, the number of vacant posts and the number of staff that will leave via natural turnover. However at this stage it is reasonable to estimate that these could be in the region of £9m which means that the overall LGR implementation costs are estimated to be £13.5m for 2019/20.



- 8.2 The government has allowed councils to fund transformation costs from capital receipts and this is known as applying the flexible use of capital receipts. The costs of LGR implementation will be funded through this mechanism and it is estimated that there is currently £6.5m of uncommitted capital receipts available for this purpose. This means that the first £7m of capital receipts received during the year will be used for this purpose.
- 8.3 The option of obtaining a capitalisation directive for the transitional costs from government will be explored during 2019/20.

## **9. Capital Budget**

- 9.1 The Capital Programme for 2019/20 takes account of all the approved schemes within the existing 6 sovereign councils and brings them together into one programme for the new council.
- 9.2 The proposed Capital Programme is set out in Appendix 6. Part 1 details projects that are fully funded from external sources, Part 2 details project with partial external funding and Part 3 details projects with no external funding. Part 4 sets out the financing of the programme and shows that the revenue impact of the programme for 2019/20 is £512,000 which has been built into the Revenue Budget proposals.
- 9.3 Any current schemes that are in one of the sovereign councils 2018/19 capital programme that are not completed by year end will be carried forward and added to the 2019/20 capital programme.
- 9.4 The Capital Strategy for 2019/20 is set out in Appendix 7. During 2019/20 there will be a full review of the capital programme and how it operates going forward in order to ensure that it is financially sustainable. This will involve reviewing which items are funded from capital, future potential disposals and future years' projects. This review should be completed by September and reported back to the new Executive.

## **10. Treasury Management**

- 10.1 The treasury management function brings together all of the investment and debts of each of the councils portfolios and following a tender process Arlingclose have been appointed as treasury advisors. Reviewing our investment strategy and taking a medium term approach focusing on income means that we can build £2m of additional income into the 2019/20 budget. The Council is required to produce a Treasury Management Strategy for 2019/20 and this is set out in Appendix 8.

## **11. Contingency**

- 11.1 As part of developing the budget proposals it would be prudent to allow for a contingency within the base revenue budget. This approach is designed to enable the risks associated with the uncertainty and process to be effectively managed. Across the sovereign councils there is just over £2.6m of funds held for this purpose and the 2019/20 budget proposals increase this by £2.193m to £4.793m.
- 11.2 At the time of writing this report there is an emerging picture of further costs in the Children's Services budget over and above the increased amount already built into the 2019/20 budget proposals. It is therefore recommended that a Base Budget Review exercise is carried out on this area as a priority in order to establish the on-going position

with the new Executive Director of People - Children. This approach also fits in with the recommended approach from CIPFA.

- 11.3 The 2019/20 budget has been arrived at using the information within the current 6 councils and adjusting for known changes. In order to ensure that the base budget for each service is fully aligned there will be a Base Budget Review process across all budgets during the year once the management structures and budget holders are in place.

## **12. Reserves**

- 12.1 Every council has reserves and these fall into two categories. The first being 'earmarked' reserves where funding is set aside for a particular project or purpose and the second being 'general' reserves to cover unexpected expenditure.
- 12.2 The new council is financially bigger than any of the existing councils with a gross spend of over £700m and budget requirement of over £290m. The budget for the coming year brings greater risks given it's a combination of the 6 councils coming together and against the background of austerity, reductions in funding and increases in demand led services. Nationally there is increasing concern about the financial sustainability of a number of councils and a key sign of financial stress is around the reduction in reserves that are held. In order to gain some independent assurance CIPFA were engaged to carry out some benchmarking on the level of reserves held by unitary councils. This identified that most unitary authorities tend to maintain general reserves of between 5 per cent and 10 per cent of net revenue expenditure. For Dorset Council this would mean maintaining reserves of between £14.5 million (5 per cent of net revenue expenditure) and £29 million (10 per cent of net revenue expenditure). Given the risks facing the new Council, CIPFA recommended that the level of reserves should be maintained at the higher end of the range.
- 12.4 I recommend that the minimum level of reserves should be set at £14.5m and the maximum at £29m for 2019/20. Taking into account the latest financial position of the 6 councils, the council tax collection fund surplus and the disaggregation of the Dorset CC balance sheet, I estimate that general reserves will be in the region of £25.5m. The estimated level of general reserves together with the contingency total just under £29m and are therefore in line with the CIPFA recommendation.
- 12.5 Each of the 6 councils will produce a statement of accounts for 2018/19 that will be subject to external audit. Once this process has been completed there will be a full review of all reserves, both general and earmarked, for Dorset Council which will be reported in September in order to fit in with the 2020/21 financial strategy.

## **13. Future Years**

- 13.1 Producing a robust picture of the financial position in future years is always challenging. It is particularly difficult with the opening position of Dorset Council not being known until the end of July when the 2018/19 accounts of the 6 councils will be finalised and audited. There are major changes in 2020/21 through the Comprehensive Spending Review (CSR) which sets out how much funding the sector will receive and we have no detail on this yet including if it will be for a single or multi years. The current Fair Funding consultation launched with the provisional finance settlement will determine how much funding each council will receive in the future and the consultation on the new 75% business rates retention scheme sets out how this funding mechanism may work from

2020/21. In addition to the uncertainties around the funding and mechanisms from 2020/21 onwards the council is in the unique circumstance of its 2019/20 budget being a product of bringing the 6 councils together. Any forecast at this stage is therefore likely to be of limited value.

- 13.2 It is therefore proposed that a 5 year financial forecast is produced during the year in order that it can take account of the new councils agreed Corporate Plan, Transformation Plan and Asset Management Strategy. It is clear that although there is a balanced budget for 2019/20 and there are significant financial efficiencies from being a single council there will need to be significant changes to how services are provided in order to create a financially sustainable council.

#### **14. Engagement**

- 14.1 The Budget Working Group and its predecessor the Budget Task & Finish Group has been the main vehicle for getting member engagement on the budget and it has met 13 times during 2018 with 4 further meetings planned in 2019. The Shadow Executive committee have received several finance reports during the year including the Financial Strategy and update on the Medium Term Financial Forecast.
- 14.2 There has been a breakfast meeting with representatives of the business sector on 12 December and the Shadow Scrutiny Committee will consider the budget proposals at a special meeting of the Committee on 21 January 2019.
- 14.3 In terms of wider membership there is a series of 3 Budget Briefings which are open to all members of the Shadow Council and the first of these was held on 19 September and further sessions on 29 January and 12 February (x2 sessions).

#### **15. Assurance Statement**

- 15.1 As the appointed interim Section 151 Officer, I have a legal duty to the Shadow Council to ensure that the 2019/20 budget proposals are robust and that the Council has an adequate level of reserves.
- 15.2 The 2019/20 budget for Dorset Council is complex given the financial information is contained within 6 sovereign councils and the disaggregation of Dorset County Council and the new Weymouth Town Council. The budget proposals have been developed using the latest information from each of the councils with common assumptions which have been discussed and developed through the officer budget work stream. The approach taken with the contingency and the base budget review of Children's Services enables me to provide a positive assurance statement concerning the robustness of the current proposed budget for 2019/20.
- 15.3 I am also able to confirm that the level of reserves are adequate based upon the current proposals.

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## Budget Summary 2019/20

The figures in the summary have been updated to take account of the latest information. The change to the figures is in respect of a reduction of £300,000 for the savings in stranded costs in Children's Services. The other changes are forming changes in order to simply and provide a clearer explanation of the figures. There is increased detail around savings in Adults Services with the previous one line now broken down. The other changes are to simplify things by amalgamating headings.

	<b>2019/20 Comment £'000s</b>
Previous Once Offs	1,646.8 Net effect of the items included in 2018/19 budget on a once off basis
Price Changes	7,630.3 Adjustments for inflation
Pay adjustments	6,019.5 Increases for pay award, increments etc.
Modernising Fostering	900.0 This the second of two years of investment in the service, approved by DCC Cabinet, agreed as part of the 19/19 budget setting process. Investment is to improve the in-house foster care capacity and capability with a view to reducing reliance on independent foster care agencies.
Costs from Extended Rights to Free Transport Grant	300.0 This is spend directly associated with additional XRFT grant which is effectively passported to cover the additional costs arising in Children's Services.
Increasing funding for Adult & Community Services	1,500.0 Base budget pressures in service user related spend
Increasing funding for Children's Services	5,800.0 Additional cost pressures being experienced as a result of further rises in EHCPs and the transport requirements that accompany these plans, in addition to non-delivery of previous savings targets agreed not to be pursued.
Increasing funding for Dorset Waste Partnership	1,372.4 Pressures from the DWP MTFP in January 2018 plus additional pressures arising from fuel prices, recycle prices / costs and capital financing.

	<b>2019/20 Comment</b>
	<b>£'000s</b>
Increasing funding for Corporate Services	2,000.0 These relate to historic commitments currently charged to DSG which are reducing over time to relieve funding pressures
Reductions in funding from Government Grants	1,346.3 Estimate reductions based on latest information.
Impacts of Balance Sheet Disaggregation	900.0 Latest Estimate
Revenue impact of the Capital Programme	512.0 Revenue budget costs of financing the schemes within the capital programme
Other Known Commitments	612.7 Other cost pressures such as homelessness
Contingency	2,193.5 Increase in contingency budget
Stranded Costs	5,400.0 Impacts on services of disaggregation of DCC and EDDC
Reduced RSG	490.0 The remaining RSG received in 2018/19
New Homes Bonus	418.3 Reduction in overall funding as awards dropping out are more than the new award for 2019/20
Other Funding / Disaggregation impacts	(1,065.7)
Negative RSG	11,000.0 Proposed to be removed in provisional settlement
<b>Changes to base budget</b>	<b><u>48,976.1</u></b>
<b>Balancing the Budget</b>	
Stranded costs reductions - Adults	(500.0) Savings from restructuring to address stranded costs
Stranded costs reductions - Children's	(1,100.0) Savings from removal of vacant posts and restructuring
Stranded costs reductions - Environment	(228.0) Non pay related costs
Base Budget Review	(7,014.0) Savings and increased income identified through the detailed review of base budgets
Audit Fees	(189.3) SWAP Internal Audit saving confirmed, External Audit estimated
Members Allowances	(400.0) Based upon latest information, awaiting approval
Transitional Structure Savings	(5,220.0) 2019/20 impact from the implementation of the transitional staffing structure, generating £10m savings in a full year

	<b>2019/20 Comment</b>
	<b>£'000s</b>
Use of DFG's for adaptation equipment	(1,000.0) This is the alignment of the new council's Disabled Facilities Grant with the Better Care Fund priorities. The additional DFG funding is being channelled to cover the costs of equipment, adaptations and technology through the service run jointly with the NHS.
Adults savings - Tricuro block contract reduction	(500.0) Tricuro is being commissioned to deliver cost reductions in the block contract arrangement we have. This will include better capacity management driving unit (and total) costs down.
Adults savings - Non Statutory contracts	(800.0) Review and reduction of costs for non-statutory services in A&CS.
Adults savings - Service User Budgets	(1,200.0) Regular reviews of care packages alongside better commissioning through the new Dorset Care Framework will see costs reduce. Work also continuing on managing CHC costs with Health.
Children's savings - Independent Fostering Agency conversions	(600.0) Conversion of independent fostering placements to in-house provision as a result of the investment in the service.
Children's savings - Secure placements	(300.0) Budget aligned back to long-term average of six months of the year rather than full-year.
Children's savings - SEN transport personalisation	(300.0) Use of personal travel budgets for children whose circumstances make these arrangements possible.
Environment Savings	(1,188.6) This is the restructure that took effect in 2018/19 in the E&E Directorate which generates nearly £1.2m of cost savings for 2019/20. The restructure was distinct and separate from the LGR impact/convergence.
Insurance Procurement	(500.0) Savings arising from the recent procurement exercise
Treasury Management Income	(2,000.0) Savings and increased income from new treasury management strategy

**2019/20 Comment****£'000s**

Fairer Charging	(500.0)	This is additional income that will be created through the fairer charging programme to ensure that all service users required to make contributions towards their care pay a correct and appropriate amount.
Negative RSG	(11,000.0)	Elimination of the reduction confirmed in Provisional Settlement
Additional Rural Funding	(89.8)	Additional grant confirmed in Provisional Settlement
Business Rates income	(3,600.0)	Additional income from retention of business rates
Council Tax Base Increase	(2,307.7)	Increasing council tax base and standard collection rate
Council Tax 2.99% Increase	(8,438.7)	Increase in income from council tax
<b>Total of actions</b>	<b>(48,976.1)</b>	

**Current Budget Position****0.0**



## Dorset Council Budget 2019/2020 - Cost Type Analysis

Cost Type	Original Budget £'000
Pay Related Costs	148,511
Premises Related Costs	18,669
Transport Related Costs	19,457
Supplies and Services	390,102
Levies & Precepts	648
Net Schools Budget	232,517
Corporate Budgets inc Capital Financing	23,332
Gross Expenditure	833,236
Government Grants (Specific)	(383,338)
Income, Fees and Charges	(155,325)
Gross Income	(538,663)

<b>Budget Requirement</b>	<b>294,573</b>
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Council Tax	241,345
Business Rates	47,302
New Homes Bonus	2,358
Rural Services Delivery Grant	3,568
<b>Total Funding</b>	<b>294,573</b>

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**DORSET COUNCIL - BUDGET SUMMARY**

Original budget 2019/20							
Service	Pay	Non-Pay	Total Expenditure	Fees & Charges	Grants / funding	Total Income	Net Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>People - Adults</b>	<b>23,352</b>	<b>158,587</b>	<b>181,939</b>	<b>(53,887)</b>	<b>(17,230)</b>	<b>(71,117)</b>	<b>110,822</b>
Adult Care Service Users	0	119,652	119,652	(26,224)	(889)	(27,113)	92,539
Adult Care	17,059	1,845	18,904	(946)	(107)	(1,053)	17,851
Early Help & Communities	2,872	10,211	13,083	(1,163)	(3,761)	(4,924)	8,159
Director's Office	556	1,933	2,489	(10,216)	0	(10,216)	(7,727)
Public Health	2,866	24,945	27,811	(15,338)	(12,473)	(27,811)	0
<b>Corporate Development</b>	<b>22,230</b>	<b>99,177</b>	<b>121,407</b>	<b>(23,521)</b>	<b>(94,975)</b>	<b>(118,497)</b>	<b>2,911</b>
Finance & Commercial - includes Revenues & Benefits, Finance, Pensions & Procurement	11,931	94,009	105,940	(20,329)	(94,975)	(115,305)	(9,364)
Human Resources	4,245	527	4,771	(2,143)	0	(2,143)	2,629
Digital & Change	191	9	199	0	0	0	199
ICT Operations	5,864	4,632	10,496	(1,049)	0	(1,049)	9,447
<b>Legal &amp; Democratic Services - includes elections</b>	<b>4,968</b>	<b>4,875</b>	<b>9,842</b>	<b>(426)</b>	<b>0</b>	<b>(426)</b>	<b>9,417</b>
<b>Business Insight &amp; Corporate Communications</b>	<b>5,320</b>	<b>3,859</b>	<b>9,179</b>	<b>(474)</b>	<b>(41)</b>	<b>(515)</b>	<b>8,664</b>
<b>People - Children's</b>	<b>36,935</b>	<b>57,384</b>	<b>94,319</b>	<b>(9,173)</b>	<b>(19,219)</b>	<b>(28,392)</b>	<b>65,927</b>
Care & Protection	15,394	25,534	40,928	(393)	(101)	(494)	40,434
Commissioning & Partnerships	6,978	4,443	11,420	(2,305)	(407)	(2,711)	8,709
Schools & Learning Service	9,042	27,088	36,130	(5,324)	(18,031)	(23,355)	12,775
Director's Services	5,521	320	5,841	(1,151)	(682)	(1,832)	4,009
<b>Place</b>	<b>55,706</b>	<b>102,594</b>	<b>158,300</b>	<b>(67,756)</b>	<b>(5,385)</b>	<b>(73,141)</b>	<b>85,160</b>
Customer Services & Libraries	4,717	2,261	6,977	(438)	0	(438)	6,539
Business Support	187	52	239	(80)	0	(80)	159
Assets and Property	3,612	9,666	13,278	(7,682)	0	(7,682)	5,595
Highways	5,569	12,838	18,406	(5,143)	(2,590)	(7,733)	10,673
Growth & Environment - includes Spatial Planning, Operational Planning and Economic Regeneration	7,705	9,584	17,289	(4,186)	(101)	(4,287)	13,002
Travel & Parking - includes Harbours	3,789	19,046	22,835	(15,381)	(595)	(15,976)	6,859
Tourism & Leisure	6,700	5,895	12,595	(6,369)	(534)	(6,903)	5,692
Regulatory Services - includes Housing, Building Control, Trading Standards, Registration Services, Bereavement Services, Environmental Health and Licensing	9,959	9,124	19,083	(7,582)	(1,565)	(9,146)	9,937
Waste	13,470	34,128	47,597	(20,894)	0	(20,894)	26,703
<b>Central Finance</b>	<b>0</b>	<b>26,597</b>	<b>26,597</b>	<b>(88)</b>	<b>(12,341)</b>	<b>(12,429)</b>	<b>14,168</b>
Capital Financing - includes interest payable, Minimum Revenue Provision and Revenue contribution to capital	0	21,155	21,155	(88)	0	(88)	21,067
Contingency	0	4,793	4,793	0	0	0	4,793
Precepts / levies	0	648	648	0	(115)	(115)	534
General Funding	0	0	0	0	(12,226)	(12,226)	(12,226)
<b>Total Non Schools Budget 2019/20</b>	<b>148,511</b>	<b>453,073</b>	<b>601,584</b>	<b>(155,325)</b>	<b>(149,191)</b>	<b>(304,516)</b>	<b>297,068</b>
Schools	0	231,652	231,652	0	(234,146)	(234,146)	(2,494)
<b>Budget Requirement 2019/20</b>	<b>148,511</b>	<b>684,725</b>	<b>833,236</b>	<b>(155,325)</b>	<b>(383,338)</b>	<b>(538,663)</b>	<b>294,573</b>

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## Proposed Fees and Charges 2019/20

Description	Dorset Council Fee
<b>Development Management</b>	
Permitted Development Advice Householder Enquiry	£97.50 (inc vat)
Permitted Development Advice Non - Householder Enquiry	£120 (inc Vat)
Pre Application advice - Householder Verbal Advice (office based pre booked appointment)	£80 (inc vat)
Pre Application advice - Written Only - Waste and Mineral Pre application - Small site up to 0.49 hectares and building floor space up to 999 sqm.	£600 (inc vat)
Pre Application Advice - Written Only - Waste and Mineral Pre application - Large site 0.5 hectares or more and building floor space up to 1000 sqm or more or exploration/appraisal and production of hydrocarbons or development requiring EIR.- Written Advice	£1200 (inc vat)
Pre Application advice- Written only - Significant major - Over 50 dwellings site area 5ha or more or building floorspace 10,000sqm or more or development requiring EIR.	£1200 (inc vat)
Pre Application advice- Written only - Major - 26-49 dwellings or site area between 0.5 ha - 4.99 ha or building floor space between 1000sqm - 9999sqm	£900.00 (inc vat)
Pre Application advice- Written only - Major - 10 -25 dwellings, less than 0.5 ha site area or buildings with a floor space less than 100sqm	£600 (inc vat)
Pre Application advice- Written only - Non - Major	£400 (inc vat)
Pre Application advice- Written only - Householder	£160.00 (inc vat)
Pre Application advice - Office Based Meeting and Write Up - Waste and Mineral Pre application - Small site up to 0.49 hectares and building floor space up to 999 sqm.	£800 (inc vat)
Pre Application Advice - Office Based Meeting and Write up - Waste and Mineral Pre application - Large site 0.5 hectares or more and building floor space up to 1000 sqm or more or exploration/appraisal and production of hydrocarbons or development requiring EIR.- Written Advice	£1800 (inc vat)
Pre Application advice- Office based meeting and write up - Significant major - Over 50 dwellings site area 5ha or more or building floorspace 10,000sqm or more or development requiring EIR.	£1500 (in vat)
Pre Application advice- Office based meeting and write up - Major - 26-49 dwellings or site area between 0.5 ha - 4.99 ha or building floor space between 1000sqm - 9999sqm	£1100 (inc vat)

Description	Dorset Council Fee
Pre Application advice- Office based meeting and write up - Major - 10 -25 dwellings, less than 0.5 ha site area or buildings with a floor space less than 100sqm	£800 (inc vat)
Pre Application advice- Office based meeting and write up - Non - Major	£520 (inc vat)
Pre Application advice- Office based meeting and write up - Householder	£240 (inc vat)
Pre Application advice - Site Based Meeting (at officers discretion ) and Write Up - Waste and Mineral Pre application - Small site up to 0.49 hectares and building floor space up to 999 sqm.	£1900 (inc vat)
Pre Application Advice - Site Based Meeting (at officers discretion ) and Write Up - Waste and Mineral Pre application - Large site 0.5 hectares or more and building floor space up to 1000 sqm or more or exploration/appraisal and production of hydrocarbons or development requiring EIR.	£900 (inc vat)
Pre Application advice- Site Based Meeting (at officers discretion ) and Write Up - Significant major - Over 50 dwellings site area 5ha or more or building floorspace 10,000sqm or more or development requiring EIR.	£1600 (inc vat)
Pre Application advice- Site Based Meeting (at officers discretion ) and Write Up- Major - 26-49 dwellings or site area between 0.5 ha - 4.99 ha or building floor space between 1000sqm - 9999sqm	£1200 (inc vat)
Pre Application advice- Site Based Meeting (at officers discretion ) and Write Up - Major - 10 -25 dwellings, less than 0.5 ha site area or buildings with a floor space less than 100sqm	£900 (inc vat)
Pre Application advice- Site Based Meeting (at officers discretion ) and Write Up - Non - Major	£600 (inc vat)
Pre Application advice- Site Based Meeting (at officers discretion ) and Write Up - Householder	£320 (inc vat)
Pre Application Advice - Follow up to previous pre app	
-Major (per hour or part thereof)	£100 (inc vat)
- Minor (per hour or part thereof)	£80 (inc vat)
- Other (per hour or part thereof)	£65 (inc vat)
Additional officers at a meeting e.g. Archaeologist, Tree officer, Conservation, Landscape, Legal, Affordable Housing, Urban Design	£100 per hour or part thereof
Other professional advice e.g. Archaeologist, Tree officer, Conservation, Landscape, Legal, Affordable Housing, Urban Design	£100 per hour or part thereof
Hedges legislation	£450 (fixed fee)
Planning Performance Agreement	to be agreed on case by case basis

Description	Dorset Council Fee
Community Infrastructure Levy (CIL) Calculation - Fixed fee	£75
Pre Application submission check - per hour	£50 (inc vat )
Other advice/information not covered by the above– charge hourly rate	£80 per hour
Planning history search – Fixed fee	£50.00
<b>Building Control</b>	
Charged at an hourly rate. All fees are bespoke for each individual project depending upon the number of surveyor visits and the amount of administrative time taken on each project.	£68.00 + vat per hour
Regularisation of unauthorised work. Fees to be calculated as per a standard application with an additional 50% penalty charge as per the requirements of Building Regulation Charge Legislation . Regularisation are outside the scope of VAT.	Fees to be calculated as per a standard application with an additional 50% penalty charge
Replacement of completion certificates, or other authorising documentation e.g approval, acceptances etc	£50.00 +vat for the first document and £25.00+vat per document there after.
History research - (certain permissions will be required to access the documentation)	£25.00 + vat
Formal letter of confirmation of exempt work	£50.00 + vat
Pre application site inspection to discuss possible work e.g trial hole. Payment is required in advance but will be credited against an application made for the proposal, at that address within the subsequent 12 months.	£68.00 + vat
Pre application advice - Council office based meeting. First hour free of charge. Payment is required in advance but will be credited against an application made for the proposal, at that address within the subsequent 12 months.	£68.00 + vat
Call out to Dangerous Structure, free for first hour, after which charged out at hourly rate where owner is known. Where owner is unknown a charge will be levied on the property.	£68.00 no vat
<b>Land Charges</b>	
LLC	£37.00 no vat
CON29	£80.00 + vat
Optional CON29O	£15.00 + vat
Solicitors own questions	£20.00 + vat

<b>Description</b>	<b>Dorset Council Fee</b>
Extra parcel(s) of land – LLC1 - per additional parcel of land up to maximum of 15	£15.00 no vat
Extra parcel(s) of land – CON29 - per additional parcel of land up to maximum of 15	£15.00 + vat
Information in response to personal search request - Available to view at Council Offices	£0.00 (Free)
Information in response to personal search request - Emailed to personal search agent.	£15.00 + vat

## **Housing**

New House in Multiple Occupation (HMO) licence fee	£650
Renewal House in Multiple Occupation (HMO) licence fee	£550
Enforcement in Housing	Hourly rate with minimum £260 + VAT
Enforcement in Housing - immigration inspection	Hourly rate (Based upon PDC)

## **Food, Safety & Port Health**

Export Certificates per consignment during office hours	£56.50
Rescore request for National Food Hygiene Rating Scheme	£142
Advisory visits to food businesses	£142.50 + VAT plus £73.33 + VAT for written report
Food condemnation certificates - Site visit, assessment and admin (2.5 hours)	£214 for 2.5 hrs
Food condemnation certificates - additional charge	£88 per additional hour
Ear Piercing Licences & Registrations - PREMISES	£95
Ear Piercing Licences & Registrations - PERSON	£70
Electrolysis Licences & Registrations - PREMISES	£105
Electrolysis Licences & Registrations - PERSON	£75
Tattooing Licences & Registrations - PREMISES	£125
Tattooing Licences & Registrations - PERSON	£100
Cosmetic Piercing Licences & Registrations - PREMISES	£125
Cosmetic Piercing Licences & Registrations - PERSON	£100
Acupuncture Licences & Registrations - PREMISES	£105
Acupuncture Licences & Registrations - PERSON	£80
**Boarding in kennels for dogs - Administration and inspection fee	£176
**Boarding in kennels for dogs - License Fee	£95



<b>Description</b>	<b>Dorset Council Fee</b>
**Home boarding for dogs - Administration and inspection fee	£163
**Home boarding for dogs - License fee	£83
**Providing day care for dogs - Administration and inspection fee	£163
**Providing day care for dogs - License fee	£83
Selling animals as pets - Administration and inspection fee	£191 plus Vets fee
Selling animals as pets - License fee	£110
Keeping or training animals for exhibition - Administration and inspection fee	£85
Keeping or training animals for exhibition - License fee	£78
Breeding Dogs Administration and inspection fee	£176 plus Vets fee
Breeding Dogs - License fee	£95
Hiring out horses - Administration and inspection fee	£205 plus Vets fee
Hiring out horses - License fee	£125
**Providing Boarding for cats - Administration and inspection fee	£176
**Providing Boarding for cats - Licence fee	£95
Dangerous Wild Animals licence - first	£290
Dangerous Wild Animals licence - renewal	£290
Dangerous Wild Animals licence - replacement/amendment	£71
Zoos licence - first (6 years)	£420 plus Vets fees
Zoos licence - periodical inspection (3 years)	£420 plus Vets fees
Zoos licence - renewal (6 years)	£420 plus Vets fees
Zoos licence - replacement/amendment of licence	£71

\*\*Where premises provides both boarding and day care they pay only one fee

### **Licensing (Non Public Health)**

Pleasure Boats - Self Drive - motor	£85 per boat (reg charities - free)
Pleasure Boats - rowing	£50 per boat (reg charities - free)
Pleasure Boatmen	£85
Pleasure Tripping boat	£135 per boat
New Small Casino - New application	£4,000
Large Casino - New application	£5,000
Regional Casino - New application	£7,500
Bingo Club - New application	£1,800
Betting Premises (excluding Tracks) - New application	£1,550

Description	Dorset Council
	Fee
Tracks - New application	£1,300
Family Entertainment Centres - New application	£1,600
Adult Gaming Centres - New application	£1,600
New Small Casino - Annual fee	£2,500
Large Casino - Annual fee	£5,000
Regional Casino - Annual fee	£7,500
Bingo Club - Annual fee	£550
Betting Premises (excluding Tracks) - Annual fee	£330
Tracks - Annual fee	£550
Family Entertainment Centres - Annual fee	£412
Adult Gaming Centres - Annual fee	£550
New Small Casino - Application to Vary	£2,000
Large Casino - Application to Vary	£2,500
Regional Casino - Application to Vary	£3,750
Bingo Club - Application to Vary	£920
Betting Premises (excluding Tracks) - Application to Vary	£800
Tracks - Application to Vary	£700
Family Entertainment Centres - Application to Vary	£800
Adult Gaming Centres - Application to Vary	£800
New Small Casino - Application to Transfer	£900
Large Casino - Application to Transfer	£1,075
Regional Casino - Application to Transfer	£3,250
Bingo Club - Application to Transfer	£700
Betting Premises (excluding Tracks) - Application to Transfer	£700
Tracks - Application to Transfer	£550
Family Entertainment Centres - Application to Transfer	£700
Adult Gaming Centres - Application to Transfer	£700
New Small Casino - Application for Re-Instalment	£900
Large Casino - Application for Re-Instalment	£1,075
Regional Casino - Application for Re-Instalment	£3,250
Bingo Club - Application for Re-Instalment	£960
Betting Premises (excluding Tracks) - Application for Re-Instalment	£960
Tracks - Application for Re-Instalment	£760
Family Entertainment Centres - Application for Re-Instalment	£960
Adult Gaming Centres - Application for Re-Instalment	£960
New Small Casino - Application for Provisional Statement	£4,000
Large Casino - Application for Provisional Statement	£5,000
Regional Casino - Application for Provisional Statement	£7,500
Bingo Club - Application for Provisional Statement	£1,800
Betting Premises (excluding Tracks) - Application for Provisional Statement	£1,600
Tracks - Application for Provisional Statement	£1,300
Family Entertainment Centres - Application for Provisional Statement	£1,100

<b>Description</b>	<b>Dorset Council Fee</b>
Adult Gaming Centres - Application for Provisional Statement	£1,100
New Small Casino - Licence Application (Provisional Statement Holders)	£1,500
Large Casino - Licence Application (Provisional Statement Holders)	£2,500
Regional Casino - Licence Application (Provisional Statement Holders)	£4,000
Bingo Club - Licence Application (Provisional Statement Holders)	£660
Betting Premises (excluding Tracks) - Licence Application (Provisional Statement Holders)	£550
Tracks - Licence Application (Provisional Statement Holders)	£522
Family Entertainment Centres - Licence Application (Provisional Statement Holders)	£522
Adult Gaming Centres - Licence Application (Provisional Statement Holders)	£660
New Small Casino - Copy Licence	£25
Large Casino - Copy Licence	£25
Regional Casino - Copy Licence	£25
Bingo Club - Copy Licence	£25
Betting Premises (excluding Tracks) - Copy Licence	£25
Tracks - Copy Licence	£25
Family Entertainment Centres - Copy Licence	£25
Adult Gaming Centres - Copy Licence	£25
New Small Casino - Change of Circumstances	£30
Large Casino - Change of Circumstances	£30
Regional Casino - Change of Circumstances	£30
Bingo Club - Change of Circumstances	£50
Betting Premises (excluding Tracks) - Change of Circumstances	£50
Tracks - Change of Circumstances	£50
Family Entertainment Centres - Change of Circumstances	£50
Adult Gaming Centres - Change of Circumstances	£50
Temporary Use Gambling Notice - New Application	£250
Temporary Use Gambling Notice - Copy Licence	£25
Scrap Metal Dealer Collector Licence	£550
Scrap Metal Dealer Site Licence	£700
Scrap Metal Dealer Variation of Licence	£75
Scrap Metal Dealer Replacement Licence	£35
Sex Establishments - first - variation	£720
Sex Establishment Renewal	£720
Street trading - consent / licence - commercial (Daily Pitch)	£190
Street trading - consent / licence - commercial (1 week Pitch)	£330
Street trading - consent / licence - commercial (1 month Pitch)	£700
Street trading - consent / licence - commercial (Annual Pitch)	£6,000
Street trading - consent / licence - Wareham Street Market	As Per Contract

<b>Description</b>	<b>Dorset Council Fee</b>
Street trading - Promotional stands (such as Sky, AA) 1 Day	£200
Street trading - Promotional stands (such as Sky, AA) 1 Month	£2,000
Small scale sales - eg Buskers, individual selling one good etc	£55 per day
Handmade Craft Stalls and similar (Individuals Only)	£10 per day
Sitting out licences / Pavement Cafes Initial Application	£53
Sitting out licences / Pavement Cafes Licence Fee	£296
Sitting out licences / Pavement Cafes Renewal/variation Fee	£177.50
Hackney and Private Hire Fees	No change

## **Environmental Protection**

Contaminated land reports	£48/hr, then £20/half hour
High Hedges procedure	£465.00
Initial advice (High Hedges)(PDC)	£71.00
Environmental Search Report	£48/hr, then £20/half hour
Contaminated land - environmental search reports	£48/hr, then £20/half hour
Environmental Information Regulations allows public authorities to charge for making environmental information available, but any charge must be reasonable. Where applicable, staff time to locate, retrieve and extract the information will be charged at the following rates.	£48/hr, then £20/half hour
Dog Warden Administration Fee	£37
Daily Kennelling Fee (or part thereof)	£18
Out of hours fee	£21
Vets fee for dog entering kennels (for the treatment and prevention of worms, fleas and mange)	£22
Dog returned direct to owner, no days in kennels collected normal working hours	£65
Dog returned direct to owner, no days in kennels collected (out of hours)	£83
Dog returned to owner after being in kennels Day 1 or part thereof (normal working hours)	£80
Dog returned to owner after being in kennels Day 2 (normal working hours)	£97
Dog returned to owner after being in kennels Day 3 (Normal working hours)	£115
Dog returned to owner after being in kennels Day 4 (normal working hours)	£132
Dog returned to owner after being in kennels Day 5 (normal working hours)	£150
Dog returned to owner after being in kennels Day 6 (normal working hours)	£167
Dog returned to owner after being in kennels Day 7 (normal working hours)	£185
Dangerous dogs training course (per owner & dog)	£100

Description	Dorset Council
	Fee
Stray dogs administration fee	£20
Stray Dogs Collection from kennels and repatriation	£25
Stray Dogs Out of Hours fee	£12.50
Stray Dogs Daily kennelling fee	£13.15
Stray Dogs Vaccination charge (if given)	£22
Littering Default penalty	£100
Littering Minimum full penalty	£50
Littering Maximum full penalty	£150
Littering Minimum discounted penalty	£50
Littering from vehicles Default penalty	£100
Littering from vehicles Minimum full penalty	£65
Littering from vehicles Maximum full penalty	£150
Littering from vehicles Minimum discounted penalty	£50
Dog control offences Default penalty	£75
Dog control offences Minimum full penalty	£50
Dog control offences Maximum full penalty	£80
Dog control offences Minimum discounted penalty	£50
Graffiti Default penalty	£100
Graffiti Minimum full penalty	£50
Graffiti Maximum full penalty	£150
Graffiti Minimum discounted penalty	£50
Fly-posting Default penalty	£100
Fly-posting Minimum full penalty	£50
Fly-posting Maximum full penalty	£150
Fly-posting Minimum discounted penalty	£50
Unauthorised distribution of free literature on designated land Default penalty	£100
Unauthorised distribution of free literature on designated land Minimum full penalty	£50
Unauthorised distribution of free literature on designated land Maximum full penalty	£150
Unauthorised distribution of free literature on designated land Minimum discounted penalty	£50
Alarm noise: failure to nominate key-holder or to notify local authority of key-holder's details Default penalty	£75
Alarm noise: failure to nominate key-holder or to notify local authority of key-holder's details Minimum full penalty	£50
Alarm noise: failure to nominate key-holder or to notify local authority of key-holder's details Maximum full penalty	£80
Alarm noise: failure to nominate key-holder or to notify local authority of key-holder's details Minimum discounted penalty	£50
Nuisance parking Default penalty	£100
Nuisance parking Minimum full penalty	£100
Nuisance parking Maximum full penalty	£100
Nuisance parking Minimum discounted penalty	£60
Abandoning a vehicle Default penalty	£200
Abandoning a vehicle Minimum full penalty	£200

Description	Dorset Council
	Fee
Abandoning a vehicle Maximum full penalty	£200
Abandoning a vehicle Minimum discounted penalty	£120
Fly-tipping Default penalty	£400
Fly-tipping Minimum discounted penalty	£200
Failure to produce a waste transfer note Default penalty	£300
Failure to produce a waste transfer note Minimum full penalty	£300
Failure to produce a waste transfer note Maximum full penalty	£300
Failure to produce a waste transfer note Minimum discounted penalty	£180
Domestic waste receptacle offences Default penalty	£100
Domestic waste receptacle offences Minimum discounted penalty	£75
Industrial and commercial waste receptacle offences Default penalty	£100
Industrial and commercial waste receptacle offences Minimum full penalty	£75
Industrial and commercial waste receptacle offences Maximum full penalty	£110
Industrial and commercial waste receptacle offences Minimum discounted penalty	£60
Noise exceeding permitted level - domestic premises Default penalty	£100
Noise exceeding permitted level - domestic premises Minimum discounted penalty	£75
Noise exceeding permitted level - licensed premises Default penalty	£500
Noise exceeding permitted level - licensed premises Minimum full penalty	£500
Noise exceeding permitted level - licensed premises Maximum full penalty	£500
Dropping litter Default penalty	£75
Dropping litter Maximum full penalty	£100
Dropping litter Minimum discounted penalty	£50 within 7 days
Dog fouling Default penalty	£100
Dog fouling Minimum discounted penalty	£75 within 14 days
Dog in excluded area Default penalty	£100
Dog in excluded area Minimum discounted penalty	£75 within 14 days
Dog not on lead in specified area Default penalty	£100
Dog not on lead in specified area Minimum discounted penalty	£75 within 14 days
Depositing litter	£100 (£75 paid within 7 days)
Abandoning a vehicle	£200 (£100 if paid in 7 days)
The unauthorised depositing of waste (Fly tipping)	£400 (£200 if paid in 7 days)

Description	Dorset Council Fee
Failure to produce Waste Transfer Notes	£300 (£180 if paid in 7 days)
Failure to produce Waste Carriers License	£300 (£180 if paid in 7 days)
Failure to comply with a waste receptacle notice (Commercial)	£100 (£75 if paid in 7days)
Failure to comply with a Community Protection Notice	£100 (£75 if paid in 7days)
Civil penalty notice	£75 (£50 if paid in 14 days)
Waste Collection Offence Civil Penalty notice	£75
Waste Collection Offence Littering from a moving vehicle	£100

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**The Council is recommended to resolve as follows:**

- 1 It be noted that the Council calculated the Council Tax Base 2019/20
  - a) for Dorset Council to be **148,087.2** 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 (referred to hereinafter as "the Act").
  - b) for dwellings in those parts of its area to which one or more special items relates as set out in Appendix 5i, Column 2  
*(the tax base for each parish or town council area)*
- 2 That the Council Tax Requirement for the Council's own purposes for 2019/20 (excluding parish precepts) is **£241,345,150**
- 3 That the following amounts be calculated for the year 2019/20 in accordance with Sections 31 to 36 of the Act:
  - a) **£855,520,866** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act (as amended by the Localism Act 2011) taking into account all precepts issued to it by Parish and Town Councils.  
*(Gross expenditure including Parish Precept and contributions to reserves)*
  - b) **£599,013,679** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act (as amended by the Localism Act 2011).  
*(Gross income including reserves and government grants to be used to meet gross expenditure)*
  - c) **£256,507,187** 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.  
*(Gross expenditure less gross income)*
  - d) **£1,732.14** being the amount at 3(c) all divided by the amount at 1(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act (as amended by the Localism Act 2011), as the basic amount of its Council Tax for the year (including Parish and Town Precepts).  
*(Average Council Tax at Band D for the Council including Parish and Town Precepts)*
  - e) **£15,162,037.31** being the aggregate amount of all special items referred to in Section 34 (1) of the Act (as per Appendix 5i, column 1)  
*(Parish and Town Precepts)*

- f) **£1,629.75** being the aggregate amount at 3(d) above less the result given by dividing the amount at 3(e) above by the amount at 1(a) above, calculated by the Council, in accordance with Section 34(2) 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 special item relates.

*(the Dorset Council element of the tax for Band D Dwellings)*

- g) the amounts shown at Appendix 5i, columns 4 – 11, being for each parish or town in the Council's area, the result of dividing the special item at 3(e) by the amount at 1(b) above, in accordance with section 34(3) of the Act as the basic amount of its council tax in those parts of its area to which a special item relates and the categories set out in Section 36 of the Act  
*(Town / Parish Council Taxes for each valuation band in each Town / Parish)*

- 4 That it be noted for the year 2019/20 the Dorset Police and Crime Commissioner and the Dorset and Wiltshire Fire and Rescue Authority have stated the following amounts in precepts issued to the Council in accordance with Section 40 of the Act, for each of the categories of the dwelling shown below.

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Police	153.72	179.34	204.96	230.58	281.82	333.06	384.30	461.16
Fire	49.91	58.23	66.55	74.87	91.51	108.15	124.78	149.74

The Dorset Council charge now includes a precept specifically for Adult Social Care. This is split as follows:

	Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Core	1,018.48	1,188.23	1,357.97	1,527.72	1,867.21	2,206.71	2,546.20	3,055.44
ASC	68.02	79.36	90.69	102.03	124.70	147.38	170.05	204.06
Total	1,086.50	1,267.59	1,448.66	1,629.75	1,991.91	2,354.09	2,716.25	3,259.50

- 5 That it be noted for the year 2019/20 Parish and Town Councils have stated the amount of precept for Band D properties as set out in Appendix 5i, column 3, issued to the Council in accordance with Section 41 of the Act 1992 (as amended by the Charter Trustees Regulations 1996 and the Localism Act 2011).
- 6 That the Council, in accordance with Sections 30 to 36 of the Act, hereby sets the aggregate amounts in Appendix 5ii as the amounts of Council Tax for 2019/20 for each part of it's area and for each of the categories of dwellings.
- 7 The Council's basic amount of Council Tax for 2019/20 is not excessive in accordance with principles approved under Section 52ZB of the Act.

Column	1	2	3	4	5	6	7	8	9	10	11
PARISH	PARISH PRECEPT £	TAX BASE	PARISH CHARGE £	PARISH CHARGE BY BAND 2019/20							
				A £	B £	C £	D £	E £	F £	G £	H £
Affpuddle and Turnerspuddle	10,535.00	255.9	41.17	27.45	32.02	36.60	41.17	50.32	59.47	68.62	82.34
Alderholt	93,243.00	1,247.2	74.76	49.84	58.15	66.45	74.76	91.37	107.99	124.60	149.52
Alington	11,000.00	296.3	37.12	24.75	28.87	33.00	37.12	45.37	53.62	61.87	74.24
Arne	38,567.39	654.2	58.95	39.30	45.85	52.40	58.95	72.05	85.15	98.25	117.90
Ashmore	1,000.00	107.5	9.30	6.20	7.23	8.27	9.30	11.37	13.43	15.50	18.60
Askerswell	1,800.00	94.7	19.01	12.67	14.79	16.90	19.01	23.23	27.46	31.68	38.02
Beaminstor	164,854.00	1,306.4	126.19	84.13	98.15	112.17	126.19	154.23	182.27	210.32	252.38
Bere Regis	59,204.48	664.2	89.14	59.43	69.33	79.24	89.14	108.95	128.76	148.57	178.28
Bishops Caundle	7,600.00	152.7	49.77	33.18	38.71	44.24	49.77	60.83	71.89	82.95	99.54
Blandford Forum	794,744.00	3,537.9	224.64	149.76	174.72	199.68	224.64	274.56	324.48	374.40	449.28
Blandford St Mary	20,601.00	491.7	41.90	27.93	32.59	37.24	41.90	51.21	60.52	69.83	83.80
Bloxworth	-	96.0	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bothenhampton & Walditch	27,300.00	983.6	27.76	18.51	21.59	24.68	27.76	33.93	40.10	46.27	55.52
Bourton	14,986.34	393.5	38.08	25.39	29.62	33.85	38.08	46.54	55.00	63.47	76.16
Bradford Abbas	10,655.00	374.4	28.46	18.97	22.14	25.30	28.46	34.78	41.11	47.43	56.92
Bradford Peverell	7,260.00	185.2	39.20	26.13	30.49	34.84	39.20	47.91	56.62	65.33	78.40
Bradpole	35,320.00	964.5	36.62	24.41	28.48	32.55	36.62	44.76	52.90	61.03	73.24
Bridport	684,179.00	3,006.8	227.54	151.69	176.98	202.26	227.54	278.10	328.67	379.23	455.08
Broadmayne	26,500.00	544.4	48.68	32.45	37.86	43.27	48.68	59.50	70.32	81.13	97.36
Broadwindsor Group	26,625.06	697.0	38.20	25.47	29.71	33.96	38.20	46.69	55.18	63.67	76.40
Bryanston	5,500.00	145.9	37.70	25.13	29.32	33.51	37.70	46.08	54.46	62.83	75.40
Buckhorn Weston & Kington Magna - Buckhorn Weston	4,779.88	175.2	27.28	18.19	21.22	24.25	27.28	33.34	39.40	45.47	54.56
Buckhorn Weston & Kington Magna - Kington Magna	4,709.12	177.8	26.49	17.66	20.60	23.55	26.49	32.38	38.26	44.15	52.98
Buckland Newton	10,935.00	311.1	35.15	23.43	27.34	31.24	35.15	42.96	50.77	58.58	70.30
Burton Bradstock	24,151.00	558.5	43.24	28.83	33.63	38.44	43.24	52.85	62.46	72.07	86.48
Cam Vale Group	10,000.00	365.0	27.40	18.27	21.31	24.36	27.40	33.49	39.58	45.67	54.80
Catherston Leweston	700.00	27.9	25.09	16.73	19.51	22.30	25.09	30.67	36.24	41.82	50.18
Caundle Marsh	-	32.4	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cerne Valley Group	15,400.00	487.5	31.59	21.06	24.57	28.08	31.59	38.61	45.63	52.65	63.18
Chaldon Herring	3,600.00	85.6	42.06	28.04	32.71	37.39	42.06	51.41	60.75	70.10	84.12
Char Valley Group	19,179.00	579.9	33.07	22.05	25.72	29.40	33.07	40.42	47.77	55.12	66.14
Charlton Marshall	30,000.00	499.4	60.07	40.05	46.72	53.40	60.07	73.42	86.77	100.12	120.14
Charminster	41,450.00	1,142.0	36.30	24.20	28.23	32.27	36.30	44.37	52.43	60.50	72.60
Charmouth	84,900.00	743.7	114.16	76.11	88.79	101.48	114.16	139.53	164.90	190.27	228.32
Cheselbourne	4,100.00	143.1	28.65	19.10	22.28	25.47	28.65	35.02	41.38	47.75	57.30
Chesil Bank Group	27,500.00	721.3	38.13	25.42	29.66	33.89	38.13	46.60	55.08	63.55	76.26
Chetnole & Stockwood Group	10,000.00	184.1	54.32	36.21	42.25	48.28	54.32	66.39	78.46	90.53	108.64
Chettle	-	32.7	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chickerell	147,507.00	2,006.2	73.53	49.02	57.19	65.36	73.53	89.87	106.21	122.55	147.06
Chideock	16,320.00	344.6	47.36	31.57	36.84	42.10	47.36	57.88	68.41	78.93	94.72
Chilcombe	-	6.9	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Child Okeford	20,470.00	524.0	39.06	26.04	30.38	34.72	39.06	47.74	56.42	65.10	78.12
Church Knowle	7,350.00	180.8	40.65	27.10	31.62	36.13	40.65	49.68	58.72	67.75	81.30
Clifton Maybank	-	24.6	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Colehill	116,660.00	3,070.6	37.99	25.33	29.55	33.77	37.99	46.43	54.87	63.32	75.98
Compton Abbas	3,500.00	108.8	32.17	21.45	25.02	28.60	32.17	39.32	46.47	53.62	64.34
Coombe Keynes	-	41.5	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corfe Castle	30,264.00	682.6	44.34	29.56	34.49	39.41	44.34	54.19	64.05	73.90	88.68
Corfe Mullen	297,412.00	3,882.2	76.61	51.07	59.59	68.10	76.61	93.63	110.66	127.68	153.22
Corscombe, Halstock & District - Corscombe	8,366.01	252.7	33.11	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Corscombe, Halstock & District - East Chelborough	940.22	28.4	33.11	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Corscombe, Halstock & District - Halstock	8,140.89	245.9	33.11	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Corscombe, Halstock & District - West Chelborough	552.88	16.7	33.11	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Cranborne & Edmonsham Group - Cranborne	22,418.60	284.3	78.86	52.57	61.34	70.10	78.86	96.38	113.91	131.43	157.72
Cranborne & Edmonsham Group - Edmonsham	6,031.40	76.5	78.84	52.56	61.32	70.08	78.84	96.36	113.88	131.40	157.68
Crossways	50,135.31	903.5	55.49	36.99	43.16	49.32	55.49	67.82	80.15	92.48	110.98
Dewlish	4,000.00	121.8	32.84	21.89	25.54	29.19	32.84	40.14	47.44	54.73	65.68
Dorchester	1,463,971.00	7,594.9	192.76	128.51	149.92	171.34	192.76	235.60	278.43	321.27	385.52
Durweston	10,000.00	153.3	65.23	43.49	50.73	57.98	65.23	79.73	94.22	108.72	130.46
East Holme	-	22.1	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
East Lulworth	2,867.00	83.6	34.29	22.86	26.67	30.48	34.29	41.91	49.53	57.15	68.58
East Stoke	8,750.00	177.6	49.27	32.85	38.32	43.80	49.27	60.22	71.17	82.12	98.54
Evershot	4,985.00	94.7	52.64	35.09	40.94	46.79	52.64	64.34	76.04	87.73	105.28
Farnham	4,000.00	103.4	38.68	25.79	30.08	34.38	38.68	47.28	55.87	64.47	77.36
Ferndown	653,480.00	7,407.4	88.22	58.81	68.62	78.42	88.22	107.82	127.43	147.03	176.44
Fifehead Magdalen	1,300.00	59.2	21.96	14.64	17.08	19.52	21.96	26.84	31.72	36.60	43.92
Fifehead Neville	-	66.3	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Folke	5,400.00	134.5	40.15	26.77	31.23	35.69	40.15	49.07	57.99	66.92	80.30
Fontmell Magna	8,500.00	333.3	25.50	17.00	19.83	22.67	25.50	31.17	36.83	42.50	51.00
Frampton	8,300.00	210.4	39.45	26.30	30.68	35.07	39.45	48.22	56.98	65.75	78.90
Frome Valley Group - Cattistock	7,390.77	221.2	33.41	22.27	25.99	29.70	33.41	40.83	48.26	55.68	66.82
Frome Valley Group - Chilfrome	1,092.58	32.7	33.41	22.27	25.99	29.70	33.41	40.83	48.26	55.68	66.82
Frome Valley Group - Frome St Quintin	2,816.65	84.3	33.41	22.27	25.99	29.70	33.41	40.83	48.26	55.68	66.82
Frome Vauchurch	-	71.9	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gillingham	858,594.00	4,194.5	204.70	136.47	159.21	181.96	204.70	250.19	295.68	341.17	409.40
Glanvilles Wootton	700.00	90.3	7.75	5.17	6.03	6.89	7.75	9.47	11.19	12.92	15.50
Hanford	-	18.2	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Haydon	-	16.6	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazelbury Bryan	19,294.00	477.2	40.43	26.95	31.45	35.94	40.43	49.41	58.40	67.38	80.86
High Stoy Group	4,000.00	120.8	33.11	22.07	25.75	29.43	33.11	40.47	47.83	55.18	66.22
Hilton	5,406.40	233.6	23.14	15.43	18.00	20.57	23.14	28.28	33.42	38.57	46.28
Hinton St Mary	1,800.00	110.2	16.33	10.89	12.70	14.52	16.33	19.96	23.59	27.22	32.66
Holt	16,516.00	666.8	24.77	16.51	19.27	22.02	24.77	30.27	35.78	41.28	49.54
Holwell	7,000.00	178.6	39.19	26.13	30.48	34.84	39.19	47.90	56.61	65.32	78.38
Hooke	450.00	63.4	7.10	4.73	5.52	6.31	7.10	8.68	10.26	11.83	14.20
Ibberton	550.00	54.6	10.07	6.71	7.83	8.95	10.07	12.31	14.55	16.78	20.14
Iwerne Courtney & Stepleton - Iwerne Courtney	8,059.19	187.1	43.07	28.71	33.50	38.28	43.07	52.64	62.21	71.78	86.14
Iwerne Courtney & Stepleton - Iwerne Stepleton	641.81	14.9	43.07	28.71	33.50	38.28	43.07	52.64	62.21	71.78	86.14
Iwerne Minster	18,000.00	365.5	49.25	32.83	38.31	43.78	49.25	60.19	71.14	82.08	98.50
Kimmeridge	-	59.8	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Knightsford Group - Tincton	4,621.90	87.9	52.58	35.05	40.90	46.74	52.58	64.26	75.95	87.63	105.16
Knightsford Group - West Knighton	7,714.57	156.2	49.39	32.93	38.41	43.90	49.39	60.37	71.34	82.32	98.78
Knightsford Group - West Stafford	5,782.84	145.4	39.77	26.51	30.93	35.35	39.77	48.61	57.45	66.28	79.54
Knightsford Group - Woodsford	834.69	26.0	32.10	21.40	24.97	28.53	32.10	39.23	46.37	53.50	64.20
Knowlton Group - Chabury	2,313.31	74.6	31.01	20.67	24.12	27.56	31.01	37.90	44.79	51.68	62.02
Knowlton Group - Horton	7,113.58	2									

Column	1	2	3	4	5	6	7	8	9	10	11
PARISH	PARISH PRECEPT £	TAX BASE	PARISH CHARGE £	PARISH CHARGE BY BAND 2019/20							
				A £	B £	C £	D £	E £	F £	G £	H £
Litton Cheney	10,600.00	207.0	51.21	34.14	39.83	45.52	51.21	62.59	73.97	85.35	102.42
Loders	14,000.00	276.3	50.67	33.78	39.41	45.04	50.67	61.93	73.19	84.45	101.34
Long Bredy & Kingston Russell Group	4,500.00	120.9	37.22	24.81	28.95	33.08	37.22	45.49	53.76	62.03	74.44
Lower Winterborne Group - Anderson	1,808.00	47.4	38.14	25.43	29.66	33.90	38.14	46.62	55.09	63.57	76.28
Lower Winterborne Group - Winterborne Kingston	32,038.45	292.5	109.53	73.02	85.19	97.36	109.53	133.87	158.21	182.55	219.06
Lower Winterborne Group - Winterborne Zelston	4,269.00	90.2	47.33	31.55	36.81	42.07	47.33	57.85	68.37	78.88	94.66
Lydlinch	7,000.00	193.9	36.10	24.07	28.08	32.09	36.10	44.12	52.14	60.17	72.20
Lyme Regis	120,708.00	2,076.1	58.14	38.76	45.22	51.68	58.14	71.06	83.98	96.90	116.28
Lytchett Matravers	78,269.00	1,443.0	54.24	36.16	42.19	48.21	54.24	66.29	78.35	90.40	108.48
Lytchett Minster & Upton	261,679.00	2,846.0	91.95	61.30	71.52	81.73	91.95	112.38	132.82	153.25	183.90
Maiden Newton	31,000.00	407.9	76.00	50.67	59.11	67.56	76.00	92.89	109.78	126.67	152.00
Manston & Hammoon Group - Hammoon	774.12	17.6	43.98	29.32	34.21	39.09	43.98	53.75	63.53	73.30	87.96
Manston & Hammoon Group - Manston	3,575.88	81.3	43.98	29.32	34.21	39.09	43.98	53.75	63.53	73.30	87.96
Mapperton	-	14.1	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mappowder	1,250.00	71.0	17.61	11.74	13.70	15.65	17.61	21.52	25.44	29.35	35.22
Marnhull	38,330.00	916.3	41.83	27.89	32.53	37.18	41.83	51.13	60.42	69.72	83.66
Melbury Abbas & Cann Group - Cann	5,230.61	245.1	21.34	14.23	16.60	18.97	21.34	26.08	30.82	35.57	42.68
Melbury Abbas & Cann Group - Melbury Abbas	3,269.39	153.2	21.34	14.23	16.60	18.97	21.34	26.08	30.82	35.57	42.68
Melbury Bubb	-	29.6	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Melbury Osmond	6,500.00	90.2	72.06	48.04	56.05	64.05	72.06	88.07	104.09	120.10	144.12
Melbury Sampford	-	17.5	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Melcombe Horsey	1,050.00	62.7	16.75	11.17	13.03	14.89	16.75	20.47	24.19	27.92	33.50
Milborne St Andrew	11,823.00	432.9	27.31	18.21	21.24	24.28	27.31	33.38	39.45	45.52	54.62
Milton Abbas	15,700.00	278.4	56.39	37.59	43.86	50.12	56.39	68.92	81.45	93.98	112.78
Minterne Magna	2,000.00	87.8	22.78	15.19	17.72	20.25	22.78	27.84	32.90	37.97	45.56
Morden	4,400.00	141.1	31.18	20.79	24.25	27.72	31.18	38.11	45.04	51.97	62.36
Moreton	8,000.00	140.9	56.78	37.85	44.16	50.47	56.78	69.40	82.02	94.63	113.56
Mosterton	11,000.00	243.4	45.19	30.13	35.15	40.17	45.19	55.23	65.27	75.32	90.38
Motcombe	24,675.00	592.6	41.64	27.76	32.39	37.01	41.64	50.89	60.15	69.40	83.28
Netherbury	10,609.00	607.7	17.46	11.64	13.58	15.52	17.46	21.34	25.22	29.10	34.92
North Wootton	-	20.8	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Okeford Fitzpaine	24,230.00	414.1	58.51	39.01	45.51	52.01	58.51	71.51	84.51	97.52	117.02
Osmington	16,000.00	310.8	51.48	34.32	40.04	45.76	51.48	62.92	74.36	85.80	102.96
Owermoigne	10,275.00	242.5	42.37	28.25	32.95	37.66	42.37	51.79	61.20	70.62	84.74
Pamphill	5,839.56	260.6	22.41	14.94	17.43	19.92	22.41	27.39	32.37	37.35	44.82
Parrett & Axe Group	4,775.00	161.8	29.51	19.67	22.95	26.23	29.51	36.07	42.63	49.18	59.02
Piddle Valley Group	11,330.00	575.3	19.69	13.13	15.31	17.50	19.69	24.07	28.44	32.82	39.38
Pimperne	16,703.00	470.5	35.50	23.67	27.61	31.56	35.50	43.39	51.28	59.17	71.00
Portland	362,600.00	3,651.8	99.29	66.19	77.23	88.26	99.29	121.35	143.42	165.48	198.58
Powerstock & North Poorton Group	5,000.00	215.7	23.18	15.45	18.03	20.60	23.18	28.33	33.48	38.63	46.36
Poxwell	-	19.5	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Puddletown Area Group	44,000.00	802.5	54.83	36.55	42.65	48.74	54.83	67.01	79.20	91.38	109.66
Pulham	-	106.8	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Puncknowle and Swyre Group	9,000.00	309.1	29.12	19.41	22.65	25.88	29.12	35.59	42.06	48.53	58.24
Purse Caundle	500.00	55.8	8.96	5.97	6.97	7.96	8.96	10.95	12.94	14.93	17.92
Queen Thorne Group	21,000.00	540.2	38.87	25.91	30.23	34.55	38.87	47.51	56.15	64.78	77.74
Rampisham	1,400.00	60.7	23.06	15.37	17.94	20.50	23.06	28.18	33.31	38.43	46.12
Saint Leonards & Saint Ives	92,160.00	3,941.1	23.38	15.59	18.18	20.78	23.38	28.58	33.77	38.97	46.76
Shaftesbury	500,996.00	3,198.8	156.62	104.41	121.82	139.22	156.62	191.42	226.23	261.03	313.24
Shapwick	1,660.44	74.1	22.41	14.94	17.43	19.92	22.41	27.39	32.37	37.35	44.82
Sherborne	759,085.00	3,631.8	209.01	139.34	162.56	185.79	209.01	255.46	301.90	348.35	418.02
Shillingstone	32,250.00	454.5	70.96	47.31	55.19	63.08	70.96	86.73	102.50	118.27	141.92
Shipton Gorge	8,723.00	193.5	45.08	30.05	35.06	40.07	45.08	55.10	65.12	75.13	90.16
Silton	2,600.00	62.7	41.47	27.65	32.25	36.86	41.47	50.69	59.90	69.12	82.94
Sixpenny Handley & Pentridge	54,647.00	555.4	98.39	65.59	76.53	87.46	98.39	120.25	142.12	163.98	196.78
South Tarrant Valley - Tarrant Crawford	217.69	9.4	23.16	15.44	18.01	20.59	23.16	28.31	33.45	38.60	46.32
South Tarrant Valley - Tarrant Keyneston	3,334.88	144.0	23.16	15.44	18.01	20.59	23.16	28.31	33.45	38.60	46.32
South Tarrant Valley - Tarrant Rawston	384.44	16.6	23.16	15.44	18.01	20.59	23.16	28.31	33.45	38.60	46.32
South Tarrant Valley - Tarrant Rushton	1,062.99	45.9	23.16	15.44	18.01	20.59	23.16	28.31	33.45	38.60	46.32
Spetisbury	7,500.00	262.8	28.54	19.03	22.20	25.37	28.54	34.88	41.22	47.57	57.08
Stalbridge	120,000.00	986.0	121.70	81.13	94.66	108.18	121.70	148.74	175.79	202.83	243.40
Steeple	-	45.4	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stinsford	5,500.00	148.0	37.16	24.77	28.90	33.03	37.16	45.42	53.68	61.93	74.32
Stoke Wake	-	23.5	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stourpaine	17,150.00	255.3	67.18	44.79	52.25	59.72	67.18	82.11	97.04	111.97	134.36
Stourton Caundle	7,000.00	193.0	36.27	24.18	28.21	32.24	36.27	44.33	52.39	60.45	72.54
Stratton	9,830.00	262.8	37.40	24.93	29.09	33.24	37.40	45.71	54.02	62.33	74.80
Studland	46,324.25	305.2	151.78	101.19	118.05	134.92	151.78	185.51	219.24	252.97	303.56
Sturminster Marshall	37,890.00	813.5	46.58	31.05	36.23	41.40	46.58	56.93	67.28	77.63	93.16
Sturminster Newton	300,645.00	1,601.3	187.75	125.17	146.03	166.89	187.75	229.47	271.19	312.92	375.50
Sutton Waldron	2,400.00	106.8	22.47	14.98	17.48	19.97	22.47	27.46	32.46	37.45	44.94
Swanage	718,030.00	4,829.1	148.69	99.13	115.65	132.17	148.69	181.73	214.77	247.82	297.38
Sydling St Nicholas	6,500.00	200.5	32.42	21.61	25.22	28.82	32.42	39.62	46.83	54.03	64.84
Symondsburry	14,453.00	522.3	27.67	18.45	21.52	24.60	27.67	33.82	39.97	46.12	55.34
Tarrant Gunville	2,200.00	139.0	15.83	10.55	12.31	14.07	15.83	19.35	22.87	26.38	31.66
Tarrant Hinton	600.00	87.5	6.86	4.57	5.34	6.10	6.86	8.38	9.91	11.43	13.72
Tarrant Monkton & Launceston Group - Tarrant Launceston	1,745.66	117.4	14.87	9.91	11.57	13.22	14.87	18.17	21.48	24.78	29.74
Tarrant Monkton & Launceston Group - Tarrant Monkton	5,537.34	372.4	14.87	9.91	11.57	13.22	14.87	18.17	21.48	24.78	29.74
The Comptons, Toller & Wynford Group	2,474.00	88.7	27.89	18.59	21.69	24.79	27.89	34.09	40.29	46.48	55.78
The Orchards & Margaret Marsh Group - East Orchard	1,354.21	73.5	18.42	12.28	14.33	16.37	18.42	22.51	26.61	30.70	36.84
The Orchards & Margaret Marsh Group - Margaret Marsh	442.19	24.0	18.42	12.28	14.33	16.37	18.42	22.51	26.61	30.70	36.84
The Orchards & Margaret Marsh Group - West Orchard	624.60	33.9	18.42	12.28	14.33	16.37	18.42	22.51	26.61	30.70	36.84
The Stours Group - East Stour	13,611.67	244.6	55.65	37.10	43.28	49.47	55.65	68.02	80.38	92.75	111.30
The Stours Group - Stour Provost	16,166.87	285.9	56.55	37.70	43.98	50.27	56.55	69.12	81.68	94.25	113.10
The Stours Group - Todber	3,348.28	65.5	51.12	34.08	39.76	45.44	51.12	62.48	73.84	85.20	102.24
The Stours Group - West Stour	4,753.18	94.9	50.09	33.39	38.96	44.52	50.09	61.22	72.35	83.48	100.18
Thomcombe	10,100.00	321.6	31.41	20.94	24.43	27.92	31.41	38.39	45.37	52.35	62.82
Thornhackett Group	11,407.00	387.5	29.44	19.63	22.90	26.17	29.44	35.98	42.52	49.07	58.88
Toller Porcorum	5,960.00	163.1	36.54	24.36	28.42	32.48	36.54	44.66	52.78	60.90	73.08
Turnworth	-	24.6	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Upper Marshwood Vale Group	12,120.00	321.3	37.72	25.15	29.34	33.53	37.72	46.10	54.48	62.87	75.44
Vale of Allen Group - Long Crichel and Moor Crichel	3,121.00	111.3	28.04	18.69	21.81	24.92	28.04	34.27	40.50	46.73	56.08
Vale of Allen Group - Gussage All Saints	2,689.00	118.8	22.63	15.09	17.60	20.12	22.63	27.66	32.69	37.72	45.26
Vale of Allen Group - Gussage Saint Michael	2,270.00	100.3	22.63	15.09	17.60	20.12	22.63	27.66	32.69	37.72	45.26
Vale of Hinton Group - Hinton Martell and Hinton Parva	5,										

Column	1	2	3	4	5	6	7	8	9	10	11
PARISH	PARISH PRECEPT £	TAX BASE	PARISH CHARGE £	PARISH CHARGE BY BAND 2019/20							
				A £	B £	C £	D £	E £	F £	G £	H £
West Parley	60,321.63	1,767.9	34.12	22.75	26.54	30.33	34.12	41.70	49.28	56.87	68.24
Weymouth	3,370,661.00	18,152.1	185.69	123.79	144.43	165.06	185.69	226.95	268.22	309.48	371.38
Wimborne Minster	387,300.00	2,951.9	131.20	87.47	102.04	116.62	131.20	160.36	189.51	218.67	262.40
Winfrith Newburgh & East Knighton	13,000.00	306.3	42.44	28.29	33.01	37.72	42.44	51.87	61.30	70.73	84.88
Winterborne Clenston	-	21.6	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winterborne Farringdon Group	3,260.00	274.3	11.88	7.92	9.24	10.56	11.88	14.52	17.16	19.80	23.76
Winterborne Houghton	3,500.00	97.2	36.01	24.01	28.01	32.01	36.01	44.01	52.01	60.02	72.02
Winterborne St Martin	5,500.00	332.6	16.54	11.03	12.86	14.70	16.54	20.22	23.89	27.57	33.08
Winterborne Stickland	9,391.30	244.3	38.44	25.63	29.90	34.17	38.44	46.98	55.52	64.07	76.88
Winterborne Whitechurch	17,000.00	289.7	58.68	39.12	45.64	52.16	58.68	71.72	84.76	97.80	117.36
Winterbourne Abbas / Steepleton Group	7,000.00	237.1	29.52	19.68	22.96	26.24	29.52	36.08	42.64	49.20	59.04
Wool	75,000.00	1,685.8	44.49	29.66	34.60	39.55	44.49	54.38	64.26	74.15	88.98
Woolland	-	44.0	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Worth Matravers	-	485.9	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wraxall	-	22.4	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Yeo Head Group	6,577.00	182.0	36.14	24.09	28.11	32.12	36.14	44.17	52.20	60.23	72.28
Yetminster & Ryme Intrinseca Group	15,856.00	531.0	29.86	19.91	23.22	26.54	29.86	36.50	43.13	49.77	59.72
<b>TOTAL</b>	<b>15,162,037.31</b>	<b>148,087.2</b>									

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Column	1	2	3	4	5	6	7	8
PARISH	COUNCIL TAX BY BAND 2019/2020							
	A £	B £	C £	D £	E £	F £	G £	H £
Affpuddle and Turnerspuddle	1,317.58	1,537.18	1,756.77	1,976.37	2,415.56	2,854.77	3,293.95	3,952.74
Aldersholt	1,339.97	1,563.31	1,786.62	2,009.96	2,456.61	2,903.29	3,349.93	4,019.92
Allington	1,314.88	1,534.03	1,753.17	1,972.32	2,410.61	2,848.92	3,287.20	3,944.64
Arne	1,329.43	1,551.01	1,772.57	1,994.15	2,437.29	2,880.45	3,323.58	3,988.30
Ashmore	1,296.33	1,512.39	1,728.44	1,944.50	2,376.61	2,808.73	3,240.83	3,889.00
Askerswell	1,302.80	1,519.95	1,737.07	1,954.21	2,388.47	2,822.76	3,257.01	3,908.42
Beaminster	1,374.26	1,603.31	1,832.34	2,061.39	2,519.47	2,977.57	3,435.65	4,122.78
Bere Regis	1,349.56	1,574.49	1,799.41	2,024.34	2,474.19	2,924.06	3,373.90	4,048.68
Bishops Caundle	1,323.31	1,543.87	1,764.41	1,984.97	2,426.07	2,867.19	3,308.28	3,969.94
Blandford Forum	1,439.89	1,679.88	1,919.85	2,159.84	2,639.80	3,119.78	3,599.73	4,319.68
Blandford St Mary	1,318.06	1,537.75	1,757.41	1,977.10	2,416.45	2,855.82	3,295.16	3,954.20
Bloxworth	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Bothenhampton & Walditch	1,308.64	1,526.75	1,744.85	1,962.96	2,399.17	2,835.40	3,271.60	3,925.92
Bourton	1,315.52	1,534.78	1,754.02	1,973.28	2,411.78	2,850.30	3,288.80	3,946.56
Bradford Abbas	1,309.10	1,527.30	1,745.47	1,963.66	2,400.02	2,836.41	3,272.76	3,927.32
Bradford Peverell	1,316.26	1,535.65	1,755.01	1,974.40	2,413.15	2,851.92	3,290.66	3,948.80
Bradpole	1,314.54	1,533.64	1,752.72	1,971.82	2,410.00	2,848.20	3,286.36	3,943.64
Bridport	1,441.82	1,682.14	1,922.43	2,162.74	2,643.34	3,123.97	3,604.56	4,325.48
Broadmayne	1,322.58	1,543.02	1,763.44	1,983.88	2,424.74	2,865.62	3,306.46	3,967.76
Broadwindsor Group	1,315.60	1,534.87	1,754.13	1,973.40	2,411.93	2,850.48	3,289.00	3,946.80
Bryanston	1,315.26	1,534.48	1,753.68	1,972.90	2,411.32	2,849.76	3,288.16	3,945.80
Buckhorn Weston & Kington Magna - Buckhorn Weston	1,308.32	1,526.38	1,744.42	1,962.48	2,398.58	2,834.70	3,270.80	3,924.96
Buckhorn Weston & Kington Magna - Kington Magna	1,307.79	1,525.76	1,743.72	1,961.69	2,397.62	2,833.56	3,269.48	3,923.38
Buckland Newton	1,313.56	1,532.50	1,751.41	1,970.35	2,408.20	2,846.07	3,283.91	3,940.70
Burton Bradstock	1,318.96	1,538.79	1,758.61	1,978.44	2,418.09	2,857.76	3,297.40	3,956.88
Cam Vale Group	1,308.40	1,526.47	1,744.53	1,962.60	2,398.73	2,834.88	3,271.00	3,925.20
Catherston Leweston	1,306.86	1,524.67	1,742.47	1,960.29	2,395.91	2,831.54	3,267.15	3,920.58
Caundle Marsh	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Cerne Valley Group	1,311.19	1,529.73	1,748.25	1,966.79	2,403.85	2,840.93	3,277.98	3,933.58
Chaldon Herring	1,318.17	1,537.87	1,757.56	1,977.26	2,416.65	2,856.05	3,295.43	3,954.52
Char Valley Group	1,312.18	1,530.88	1,749.57	1,968.27	2,405.66	2,843.07	3,280.45	3,936.54
Charlton Marshall	1,330.18	1,551.88	1,773.57	1,995.27	2,438.66	2,882.07	3,325.45	3,990.54
Charminster	1,314.33	1,533.39	1,752.44	1,971.50	2,409.61	2,847.73	3,285.83	3,943.00
Charmouth	1,366.24	1,593.95	1,821.65	2,049.36	2,504.77	2,960.20	3,415.60	4,098.72
Cheselbourne	1,309.23	1,527.44	1,745.64	1,963.85	2,400.26	2,836.68	3,273.08	3,927.70
Chesil Bank Group	1,315.55	1,534.82	1,754.06	1,973.33	2,411.84	2,850.38	3,288.88	3,946.66
Chetnole & Stockwood Group	1,326.34	1,547.41	1,768.45	1,989.52	2,431.63	2,873.76	3,315.86	3,979.04
Chettle	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Chickerell	1,339.15	1,562.35	1,785.53	2,008.73	2,455.11	2,901.51	3,347.88	4,017.46
Chideock	1,321.70	1,542.00	1,762.27	1,982.56	2,423.12	2,863.71	3,304.26	3,965.12
Chilcombe	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Child Okeford	1,316.17	1,535.54	1,754.89	1,974.26	2,412.98	2,851.72	3,290.43	3,948.52
Church Knowle	1,317.23	1,536.78	1,756.30	1,975.85	2,414.92	2,854.02	3,293.08	3,951.70
Clifton Maybank	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Colehill	1,315.46	1,534.71	1,753.94	1,973.19	2,411.67	2,850.17	3,288.65	3,946.38
Compton Abbas	1,311.58	1,530.18	1,748.77	1,967.37	2,404.56	2,841.77	3,278.95	3,934.74
Coombe Keynes	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Corfe Castle	1,319.69	1,539.65	1,759.58	1,979.54	2,419.43	2,859.35	3,299.23	3,959.08
Corfe Mullen	1,341.20	1,564.75	1,788.27	2,011.81	2,458.87	2,905.96	3,353.01	4,023.62
Corscombe, Halstock & District - Corscombe	1,312.20	1,530.91	1,749.60	1,968.31	2,405.71	2,843.13	3,280.51	3,936.62
Corscombe, Halstock & District - East Chelborough	1,312.20	1,530.91	1,749.60	1,968.31	2,405.71	2,843.13	3,280.51	3,936.62
Corscombe, Halstock & District - Halstock	1,312.20	1,530.91	1,749.60	1,968.31	2,405.71	2,843.13	3,280.51	3,936.62
Corscombe, Halstock & District - West Chelborough	1,312.20	1,530.91	1,749.60	1,968.31	2,405.71	2,843.13	3,280.51	3,936.62
Cranborne & Edmonsham Group - Cranborne	1,342.70	1,566.50	1,790.27	2,014.06	2,461.62	2,909.21	3,356.76	4,028.12
Cranborne & Edmonsham Group - Edmondsham	1,342.69	1,566.48	1,790.25	2,014.04	2,461.60	2,909.18	3,356.73	4,028.08
Crossways	1,327.12	1,548.32	1,769.49	1,990.69	2,433.06	2,875.45	3,317.81	3,981.38
Dewlish	1,312.02	1,530.70	1,749.36	1,968.04	2,405.38	2,842.74	3,280.66	3,936.08
Dorchester	1,418.64	1,655.08	1,891.51	2,127.96	2,600.84	3,073.73	3,546.00	4,255.92
Durweston	1,333.62	1,555.89	1,778.15	2,000.43	2,444.97	2,889.52	3,334.05	4,000.86
East Holme	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
East Lulworth	1,312.99	1,531.83	1,750.65	1,969.49	2,407.15	2,844.83	3,282.48	3,938.98
East Stoke	1,322.98	1,543.48	1,763.97	1,984.47	2,425.46	2,866.47	3,307.45	3,968.94
Evershot	1,325.22	1,546.10	1,766.96	1,987.84	2,429.58	2,871.34	3,313.06	3,975.68
Farnham	1,315.92	1,535.24	1,754.55	1,973.88	2,412.52	2,851.17	3,289.80	3,947.76
Ferndown	1,348.94	1,573.78	1,798.59	2,023.42	2,473.06	2,922.73	3,372.36	4,046.84
Fifehead Magdalen	1,304.77	1,522.24	1,739.69	1,957.16	2,392.08	2,827.02	3,261.93	3,914.32
Fifehead Neville	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Folke	1,316.90	1,536.39	1,755.86	1,975.35	2,414.31	2,853.29	3,292.25	3,950.70
Fontmell Magna	1,307.13	1,524.99	1,742.84	1,960.70	2,396.41	2,832.13	3,267.83	3,921.40
Frampton	1,316.43	1,535.84	1,755.24	1,974.65	2,413.46	2,852.28	3,291.08	3,949.30
Frome Valley Group - Cattistock	1,312.40	1,531.15	1,749.87	1,968.61	2,406.07	2,843.56	3,281.01	3,937.22
Frome Valley Group - Chilfrome	1,312.40	1,531.15	1,749.87	1,968.61	2,406.07	2,843.56	3,281.01	3,937.22
Frome Valley Group - Frome St Quintin	1,312.40	1,531.15	1,749.87	1,968.61	2,406.07	2,843.56	3,281.01	3,937.22
Frome Vauchurch	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Gillingham	1,426.60	1,664.37	1,902.13	2,139.90	2,615.43	3,090.98	3,566.50	4,279.80
Glanvilles Wootton	1,295.30	1,511.19	1,727.06	1,942.95	2,374.71	2,806.49	3,238.25	3,885.90
Hanford	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Haydon	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Hazelbury Bryan	1,317.08	1,536.61	1,756.11	1,975.63	2,414.65	2,853.70	3,292.71	3,951.26



Column	1	2	3	4	5	6	7	8
PARISH	COUNCIL TAX BY BAND 2019/2020							
	A £	B £	C £	D £	E £	F £	G £	H £
High Stoy Group	1,312.20	1,530.91	1,749.60	1,968.31	2,405.71	2,843.13	3,280.51	3,936.62
Hilton	1,305.56	1,523.16	1,740.74	1,958.34	2,393.52	2,828.72	3,263.90	3,916.68
Hinton St Mary	1,301.02	1,517.86	1,734.69	1,951.53	2,385.20	2,818.89	3,252.55	3,903.06
Holt	1,306.64	1,524.43	1,742.19	1,959.97	2,395.51	2,831.08	3,266.61	3,919.94
Holwell	1,316.26	1,535.64	1,755.01	1,974.39	2,413.14	2,851.91	3,290.65	3,948.78
Hooke	1,294.86	1,510.68	1,726.48	1,942.30	2,373.92	2,805.56	3,237.16	3,884.60
Ibberton	1,296.84	1,512.99	1,729.12	1,945.27	2,377.55	2,809.85	3,242.11	3,890.54
Iwerne Courtney & Stepleton - Iwerne Courtney	1,318.84	1,538.66	1,758.45	1,978.27	2,417.88	2,857.51	3,297.11	3,956.54
Iwerne Courtney & Stepleton - Iwerne Stepleton	1,318.84	1,538.66	1,758.45	1,978.27	2,417.88	2,857.51	3,297.11	3,956.54
Iwerne Minster	1,322.96	1,543.47	1,763.95	1,984.45	2,425.43	2,866.44	3,307.41	3,968.90
Kimmeridge	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Knightsford Group - Tincleton	1,325.18	1,546.06	1,766.91	1,987.78	2,429.50	2,871.25	3,312.96	3,975.56
Knightsford Group - West Knighton	1,323.06	1,543.57	1,764.07	1,984.59	2,425.61	2,866.64	3,307.65	3,969.18
Knightsford Group - West Stafford	1,316.64	1,536.09	1,755.52	1,974.97	2,413.85	2,852.75	3,291.61	3,949.94
Knightsford Group - Woodsford	1,311.53	1,530.13	1,748.70	1,967.30	2,404.47	2,841.67	3,278.83	3,934.60
Knowlton Group - Chalbury	1,310.80	1,529.28	1,747.73	1,966.21	2,403.14	2,840.09	3,277.01	3,932.42
Knowlton Group - Horton	1,310.80	1,529.28	1,747.73	1,966.21	2,403.14	2,840.09	3,277.01	3,932.42
Knowlton Group - Wimborne Saint Giles	1,310.80	1,529.28	1,747.73	1,966.21	2,403.14	2,840.09	3,277.01	3,932.42
Knowlton Group - Woodlands	1,310.80	1,529.28	1,747.73	1,966.21	2,403.14	2,840.09	3,277.01	3,932.42
Langton Long	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Langton Matravers	1,331.74	1,553.71	1,775.65	1,997.62	2,441.53	2,885.46	3,329.36	3,995.24
Leigh	1,315.18	1,534.39	1,753.57	1,972.78	2,411.17	2,849.58	3,287.96	3,945.56
Littlebredy	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Litton Cheney	1,324.27	1,544.99	1,765.69	1,986.41	2,427.83	2,869.27	3,310.68	3,972.82
Loders	1,323.91	1,544.57	1,765.21	1,985.87	2,427.17	2,868.49	3,309.78	3,971.74
Long Bredy & Kingston Russell Group	1,314.94	1,534.11	1,753.25	1,972.42	2,410.73	2,849.06	3,287.36	3,944.84
Lower Winterborne Group - Anderson	1,315.56	1,534.82	1,754.07	1,973.34	2,411.86	2,850.39	3,288.90	3,946.68
Lower Winterborne Group - Winterborne Kingston	1,363.15	1,590.35	1,817.53	2,044.73	2,499.11	2,953.51	3,407.88	4,089.46
Lower Winterborne Group - Winterborne Zelston	1,321.68	1,541.97	1,762.24	1,982.53	2,423.09	2,863.67	3,304.21	3,965.06
Lydiinch	1,314.20	1,533.24	1,752.26	1,971.30	2,409.36	2,847.44	3,285.50	3,942.60
Lyme Regis	1,328.89	1,550.38	1,771.85	1,993.34	2,436.30	2,879.28	3,322.23	3,986.68
Lytchett Matravers	1,326.29	1,547.35	1,768.38	1,989.44	2,431.53	2,873.65	3,315.73	3,978.88
Lytchett Minster & Upton	1,351.43	1,576.68	1,801.90	2,027.15	2,477.62	2,928.12	3,378.58	4,054.30
Maiden Newton	1,340.80	1,564.27	1,787.73	2,011.20	2,458.13	2,905.08	3,352.00	4,022.40
Manston & Hammoon Group - Hammoon	1,319.45	1,539.37	1,759.26	1,979.18	2,418.99	2,858.83	3,298.63	3,958.36
Manston & Hammoon Group - Manston	1,319.45	1,539.37	1,759.26	1,979.18	2,418.99	2,858.83	3,298.63	3,958.36
Mapperton	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Mappowder	1,301.87	1,518.86	1,735.82	1,952.81	2,386.76	2,820.74	3,254.68	3,905.62
Marnhull	1,318.02	1,537.69	1,757.35	1,977.03	2,416.37	2,855.72	3,295.05	3,954.06
Melbury Abbas & Cann Group - Cann	1,304.36	1,521.76	1,739.14	1,956.54	2,391.32	2,826.12	3,260.90	3,913.08
Melbury Abbas & Cann Group - Melbury Abbas	1,304.36	1,521.76	1,739.14	1,956.54	2,391.32	2,826.12	3,260.90	3,913.08
Melbury Bubb	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Melbury Osmond	1,338.17	1,561.21	1,784.22	2,007.26	2,453.31	2,899.39	3,345.43	4,014.52
Melbury Sampford	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Melcombe Horsey	1,301.30	1,518.19	1,735.06	1,951.95	2,385.71	2,819.49	3,253.25	3,903.90
Millborne St Andrew	1,308.34	1,526.40	1,744.45	1,962.51	2,398.62	2,834.75	3,270.85	3,925.02
Milton Abbas	1,327.72	1,549.02	1,770.29	1,991.59	2,434.16	2,876.75	3,319.31	3,983.18
Minterne Magna	1,305.32	1,522.88	1,740.42	1,957.98	2,393.08	2,828.20	3,263.30	3,915.96
Morden	1,310.92	1,529.41	1,747.89	1,966.38	2,403.35	2,840.34	3,277.30	3,932.76
Moreton	1,327.98	1,549.32	1,770.64	1,991.98	2,434.64	2,877.32	3,319.96	3,983.96
Mosterton	1,320.26	1,540.31	1,760.34	1,980.39	2,420.47	2,860.57	3,300.65	3,960.78
Motcombe	1,317.89	1,537.55	1,757.18	1,976.84	2,416.13	2,855.45	3,294.73	3,953.68
Netherbury	1,301.77	1,518.74	1,735.69	1,952.66	2,386.58	2,820.52	3,254.43	3,905.32
North Wootton	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Okeford Fitzpaine	1,329.14	1,550.67	1,772.18	1,993.71	2,436.75	2,879.81	3,322.85	3,987.42
Osmington	1,324.45	1,545.20	1,765.93	1,986.68	2,428.16	2,869.66	3,311.13	3,973.36
Owermoigne	1,318.38	1,538.11	1,757.83	1,977.57	2,417.03	2,856.50	3,295.95	3,955.14
Pamphill	1,305.07	1,522.59	1,740.09	1,957.61	2,392.63	2,827.67	3,262.68	3,915.22
Parrett & Axe Group	1,309.80	1,528.11	1,746.40	1,964.71	2,401.31	2,837.93	3,274.51	3,929.42
Piddle Valley Group	1,303.26	1,520.47	1,737.67	1,954.89	2,389.31	2,823.74	3,258.15	3,909.78
Pimperne	1,313.80	1,532.77	1,751.73	1,970.70	2,408.63	2,846.58	3,284.50	3,941.40
Portland	1,356.32	1,582.39	1,808.43	2,034.49	2,486.59	2,938.72	3,390.81	4,068.98
Powerstock & North Poorton Group	1,305.58	1,523.19	1,740.77	1,958.38	2,393.57	2,828.78	3,263.96	3,916.76
Poxwell	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Puddletown Area Group	1,326.68	1,547.81	1,768.91	1,990.03	2,432.25	2,874.50	3,316.71	3,980.06
Pulham	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Puncknowle and Swyre Group	1,309.54	1,527.81	1,746.05	1,964.32	2,400.83	2,837.36	3,273.86	3,928.64
Purse Caundle	1,296.10	1,512.13	1,728.13	1,944.16	2,376.19	2,808.24	3,240.26	3,888.32
Queen Thorne Group	1,316.04	1,535.39	1,754.72	1,974.07	2,412.75	2,851.45	3,290.11	3,948.14
Rampisham	1,305.50	1,523.10	1,740.67	1,958.26	2,393.42	2,828.61	3,263.76	3,916.52
Saint Leonards & Saint Ives	1,305.72	1,523.34	1,740.95	1,958.58	2,393.82	2,829.07	3,264.30	3,917.16
Shaftesbury	1,394.54	1,626.98	1,859.39	2,091.82	2,556.66	3,021.53	3,486.36	4,183.64
Shapwick	1,305.07	1,522.59	1,740.09	1,957.61	2,392.63	2,827.67	3,262.68	3,915.22
Sherborne	1,429.47	1,667.72	1,905.96	2,144.21	2,620.70	3,097.20	3,573.68	4,288.42
Shillingstone	1,337.44	1,560.35	1,783.25	2,006.16	2,451.97	2,897.80	3,343.60	4,012.32
Shipton Gorge	1,320.18	1,540.22	1,760.24	1,980.28	2,420.34	2,860.42	3,300.46	3,960.56
Silton	1,317.78	1,537.41	1,757.03	1,976.67	2,415.93	2,855.20	3,294.45	3,953.34
Sixpenny Handley & Pentridge	1,355.72	1,581.69	1,807.63	2,033.59	2,485.49	2,937.42	3,389.31	4,067.18
South Tarrant Valley - Tarrant Crawford	1,305.57	1,523.17	1,740.76	1,958.36	2,393.55	2,828.75	3,263.93	3,916.72
South Tarrant Valley - Tarrant Keyneston	1,305.57	1,523.17	1,740.76	1,958.36	2,393.55	2,828.75	3,263.93	3,916.72



Column	1	2	3	4	5	6	7	8
PARISH	COUNCIL TAX BY BAND 2019/2020							
	A £	B £	C £	D £	E £	F £	G £	H £
South Tarrant Valley - Tarrant Rawston	1,305.57	1,523.17	1,740.76	1,958.36	2,393.55	2,828.75	3,263.93	3,916.72
South Tarrant Valley - Tarrant Rushton	1,305.57	1,523.17	1,740.76	1,958.36	2,393.55	2,828.75	3,263.93	3,916.72
Spetsbury	1,309.16	1,527.36	1,745.54	1,963.74	2,400.12	2,836.52	3,272.90	3,927.48
Stalbridge	1,371.26	1,599.82	1,828.35	2,056.90	2,513.98	2,971.09	3,428.16	4,113.80
Steeple	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Stinsford	1,314.90	1,534.06	1,753.20	1,972.36	2,410.66	2,848.98	3,287.26	3,944.72
Stoke Wake	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Stourpaine	1,334.92	1,557.41	1,779.89	2,002.38	2,447.35	2,892.34	3,337.30	4,004.76
Stourton Caundle	1,314.31	1,533.37	1,752.41	1,971.47	2,409.57	2,847.69	3,285.78	3,942.94
Stratton	1,315.06	1,534.25	1,753.41	1,972.60	2,410.95	2,849.32	3,287.66	3,945.20
Studland	1,391.32	1,623.21	1,855.09	2,086.98	2,550.75	3,014.54	3,478.30	4,173.96
Sturminster Marshall	1,321.18	1,541.39	1,761.57	1,981.78	2,422.17	2,862.58	3,302.96	3,963.56
Sturminster Newton	1,415.30	1,651.19	1,887.06	2,122.95	2,594.71	3,066.49	3,538.25	4,245.90
Sutton Waldron	1,305.11	1,522.64	1,740.14	1,957.67	2,392.70	2,827.76	3,262.78	3,915.34
Swanage	1,389.26	1,620.81	1,852.34	2,083.89	2,546.97	3,010.07	3,473.15	4,167.78
Sydling St Nicholas	1,311.74	1,530.38	1,748.99	1,967.62	2,404.86	2,842.13	3,279.36	3,935.24
Symondsburry	1,308.58	1,526.68	1,744.77	1,962.87	2,399.06	2,835.27	3,271.45	3,925.74
Tarrant Gunville	1,300.68	1,517.47	1,734.24	1,951.03	2,384.59	2,818.17	3,251.71	3,902.06
Tarrant Hinton	1,294.70	1,510.50	1,726.27	1,942.06	2,373.62	2,805.21	3,236.76	3,884.12
Tarrant Monkton & Launceston Group - Tarrant Launceston	1,300.04	1,516.73	1,733.39	1,950.07	2,383.41	2,816.78	3,250.11	3,900.14
Tarrant Monkton & Launceston Group - Tarrant Monkton	1,300.04	1,516.73	1,733.39	1,950.07	2,383.41	2,816.78	3,250.11	3,900.14
The Comptons, Toller & Wynford Group	1,308.72	1,526.85	1,744.96	1,963.09	2,399.33	2,835.59	3,271.81	3,926.18
The Orchards & Margaret Marsh Group - East Orchard	1,302.41	1,519.49	1,736.54	1,953.62	2,387.75	2,821.91	3,256.03	3,907.24
The Orchards & Margaret Marsh Group - Margaret Marsh	1,302.41	1,519.49	1,736.54	1,953.62	2,387.75	2,821.91	3,256.03	3,907.24
The Orchards & Margaret Marsh Group - West Orchard	1,302.41	1,519.49	1,736.54	1,953.62	2,387.75	2,821.91	3,256.03	3,907.24
The Stours Group - East Stour	1,327.23	1,548.44	1,769.64	1,990.85	2,433.26	2,875.68	3,318.08	3,981.70
The Stours Group - Stour Provost	1,327.83	1,549.14	1,770.44	1,991.75	2,434.36	2,876.98	3,319.58	3,983.50
The Stours Group - Todber	1,324.21	1,544.92	1,765.61	1,986.32	2,427.72	2,869.14	3,310.53	3,972.64
The Stours Group - West Stour	1,323.52	1,544.12	1,764.69	1,985.29	2,426.46	2,867.65	3,308.81	3,970.58
Thorncombe	1,311.07	1,529.59	1,748.09	1,966.61	2,403.63	2,840.67	3,277.68	3,933.22
Thornhackett Group	1,309.76	1,528.06	1,746.34	1,964.64	2,401.22	2,837.82	3,274.40	3,929.28
Toller Porcorum	1,314.49	1,533.58	1,752.65	1,971.74	2,409.90	2,848.08	3,286.23	3,943.48
Turnworth	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Upper Marshwood Vale Group	1,315.28	1,534.50	1,753.70	1,972.92	2,411.34	2,849.78	3,288.20	3,945.84
Vale of Allen Group - Long Crichel and Moor Crichel	1,308.82	1,526.97	1,745.09	1,963.24	2,399.51	2,835.80	3,272.06	3,926.48
Vale of Allen Group - Gussage All Saints	1,305.22	1,522.76	1,740.29	1,957.83	2,392.90	2,827.99	3,263.05	3,915.66
Vale of Allen Group - Gussage Saint Michael	1,305.22	1,522.76	1,740.29	1,957.83	2,392.90	2,827.99	3,263.05	3,915.66
Vale of Allen Group - Hinton Martell and Hinton Parva	1,307.84	1,525.83	1,743.79	1,961.77	2,397.71	2,833.68	3,269.61	3,923.54
Vale of Allen Group - Witchampton	1,308.82	1,526.97	1,745.09	1,963.24	2,399.51	2,835.80	3,272.06	3,926.48
Verwood	1,325.23	1,546.11	1,766.97	1,987.85	2,429.59	2,871.35	3,313.08	3,975.70
Wareham St. Martin	1,319.36	1,539.27	1,759.15	1,979.05	2,418.83	2,858.64	3,298.41	3,958.10
Wareham Town	1,377.24	1,606.79	1,836.32	2,065.87	2,524.95	2,984.05	3,443.11	4,131.74
Warmwell	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
West Lulworth	1,328.44	1,549.85	1,771.25	1,992.66	2,435.47	2,878.30	3,321.10	3,985.32
West Moors	1,319.62	1,539.56	1,759.49	1,979.43	2,419.30	2,859.19	3,299.05	3,958.86
West Parley	1,312.88	1,531.70	1,750.50	1,969.32	2,406.94	2,844.58	3,282.20	3,938.64
Weymouth	1,413.92	1,649.59	1,885.23	2,120.89	2,592.19	3,063.52	3,534.81	4,241.78
Wimborne Minster	1,377.60	1,607.20	1,836.79	2,066.40	2,525.60	2,984.81	3,444.00	4,132.80
Winfrith Newburgh & East Knighton	1,318.42	1,538.17	1,757.89	1,977.64	2,417.11	2,856.60	3,296.06	3,955.28
Winterborne Clenston	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Winterborne Farringdon Group	1,298.05	1,514.40	1,730.73	1,947.08	2,379.76	2,812.46	3,245.13	3,894.16
Winterborne Houghton	1,314.14	1,533.17	1,752.18	1,971.21	2,409.25	2,847.31	3,285.35	3,942.42
Winterborne St Martin	1,301.16	1,518.02	1,734.87	1,951.74	2,385.46	2,819.19	3,252.90	3,903.48
Winterborne Stickland	1,315.76	1,535.06	1,754.34	1,973.64	2,412.22	2,850.82	3,289.40	3,947.28
Winterborne Whitechurch	1,329.25	1,550.80	1,772.33	1,993.88	2,436.96	2,880.06	3,323.13	3,987.76
Winterbourne Abbas / Steepleton Group	1,309.81	1,528.12	1,746.41	1,964.72	2,401.32	2,837.94	3,274.53	3,929.44
Wool	1,319.79	1,539.76	1,759.72	1,979.69	2,419.62	2,859.56	3,299.48	3,959.38
Woolland	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Worth Matravers	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Wraxall	1,290.13	1,505.16	1,720.17	1,935.20	2,365.24	2,795.30	3,225.33	3,870.40
Yeo Head Group	1,314.22	1,533.27	1,752.29	1,971.34	2,409.41	2,847.50	3,285.56	3,942.68
Yetminster & Ryne Intrinseca Group	1,310.04	1,528.38	1,746.71	1,965.06	2,401.74	2,838.43	3,275.10	3,930.12

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**Dorset Council -Capital Programme 2019/20 and beyond**  
**Part 1 - projects with full external funding**

	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	After 2022/23 £000	Total £000	Notes
<b>Funding source</b>							
Dorset Council inter-year funding	(4,000)	1,762			2,238	0	
Capital grant DfT/DfE/other	(33,120)	(18,518)	(17,601)	0		(69,239)	
Growth deal/developer/S106 contributions	(500)	(5,667)			(2,238)	(8,405)	1
Total funding	(37,620)	(22,423)	(17,601)	0	0	(77,644)	
<b>Projects</b>							
Local Transport Plan programme of works	14,601	15,101	15,101			44,803	
SOCA Programme of works	19,062	3,417	2,500			24,979	
Longham Mini Roundabouts		1,655				1,655	
Parley West Link	2,000	2,250				4,250	
Parley East Link	1,950					1,950	
Chesil Sea Wall Study (WPBC)	7					7	
Total spend	37,620	22,423	17,601	0	0	77,644	
<b>Net expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Dorset Council Draft Capital Programme 2019/20 and beyond**  
**Part 2 - projects with partial external funding**

	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	After 2022/23 £000	Total £000	Notes
<b>Funding source</b>							
Section 106 Agreements/Contributions	(400)	(2,397)	(1,668)			(4,465)	
Contribution from MHCLG (Blandford)	(2,250)	(250)				(2,500)	
Total funding	(2,650)	(2,647)	(1,668)	0	0	(6,965)	
<b>Projects</b>							
Parley Cross	1,307					1,307	
Dorset History Centre	110	665	2,334	165		3,274	
Dorset Innovation Park	1,396					1,396	
DWP Infrastructure - Blandford site	2,250	5,800	1,948			9,998	
Total spend	5,063	6,465	4,282	165	0	15,975	
<b>Net expenditure</b>	<b>2,413</b>	<b>3,818</b>	<b>2,614</b>	<b>165</b>	<b>0</b>	<b>9,010</b>	

**Dorset Council Draft Capital Programme 2019/20 and beyond**  
**Part 3 - projects with no external funding**

	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	After 2022/23 £000	Total £000	Notes
<b>Projects</b>							
School Access Initiatives	200				1	200	
Relocation of Dorchester Learning Centre	50				3	50	
Children's minor capital works	300				4	300	
Children's modular urgent works programme	125				5	125	
Weymouth Relief Road	800	1,574			6	2,374	5
E&E minor capital works	335				7	335	
Bridport Connect	1,742	135			8	1,877	5
Modular Housing	1,280	170			9	1,450	5
Adult's minor capital works	125				10	125	
Libraries minor capital works	25				11	25	
County Buildings minor capital works	105				12	105	
ICT minor capital works	1,928				13	1,928	
ICT project funding	1,400				14	1,400	
Development Schemes/Corporate Initiatives	735				15	735	
Property Minor Works & Feasibilities	60				16	60	
Chief Executives Special Projects	155				17	155	
Property Improvements Programme	5,000				18	5,000	
Fleet Replacements	802				19	802	
Dorset Innovation Park (PDC)	53				20	53	
Property & Engineering (EDDC)	349				23	349	
DWP Containers/Infrastructure/other	597				24	597	
DWP Vehicle Replacements	2,965	3,028			25	5,993	
Weymouth Peninsula including Harbour Walls (W&PBC)	3,500	6,000	4,946		26	14,446	5
Total spend	22,631	10,907	4,946	0	0	38,484	
<b>Net expenditure</b>	<b>22,631</b>	<b>10,907</b>	<b>4,946</b>	<b>0</b>	<b>0</b>	<b>38,484</b>	

**Dorset Council Draft Capital Programme 2019/20 and beyond**  
**Part 4 - summary of net expenditure and funding**

	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	After 2022/23 £000	Total £000	Notes
<b>Total expenditure</b>	<b>65,314</b>	<b>39,795</b>	<b>26,829</b>	<b>165</b>	<b>0</b>	<b>132,103</b>	
Full external funding	(37,620)	(22,423)	(17,601)	0	0	(77,644)	
Partial external funding	(2,650)	(2,647)	(1,668)	0	0	(6,965)	
Dorset Council part funding (borrowing)	(2,413)	(3,818)	(2,614)	(165)	0	(9,010)	
Dorset Council funding (borrowing)	(13,773)	8,460	1,183	0	0	(4,130)	
Dorset Council funding (Reserves/Unapplied capital receipts)	0	0	0	0	0	0	3
Dorset Council funding (New capital receipts)	0	(11,450)	(1,240)			(12,690)	3
Dorset Council funding (DWP)	(2,861)	(3,028)	0	0	0	(5,889)	
Dorset Council funding (reserves)	(1,108)					(1,108)	
Dorset Council funding (revenue contributions)	(4,889)	(4,889)	(4,889)	0	0	(14,667)	4
<b>Total funding</b>	<b>(65,314)</b>	<b>(39,795)</b>	<b>(26,829)</b>	<b>(165)</b>	<b>0</b>	<b>(132,103)</b>	

**Estimated impact on revenue budget**

Interest on borrowing at 3.5%	(283)	(202)	56	(257)	(14)	3.50%
MRP	0	(405)	116	(36)	(4)	2.50%
Total new capital financing requirement	(283)	(607)	172	(293)	(18)	
Total new <b>CUMULATIVE</b> capital financing requirement	(283)	(890)	(718)	(1,010)		
Forecast interest payable on existing borrowing	(8,038)	(7,413)	(7,413)	(7,413)		
Forecast MRP on opening balances for 01/04/2019	(9,055)	(9,055)	(9,055)	(9,055)		
Forecast total capital financing requirement	(17,376)	(17,358)	(17,186)	(17,478)	0	
Interest payable budget	8,122	7,097	7,097	7,097		
MRP budget	8,742	8,742	8,742	8,742		
Total Budget	16,864	15,839	15,839	15,839		
Affordability headroom/(shortfall)	(512)	(1,519)	(1,347)	(1,639)	0	

**Notes**

- Contributions may not arise until after 2024/25.
- Capital receipts estimate is based on a prudent estimate of the Assets workstream forecast over the next three years.
- The revenue contributions to capital expenditure are based on the Councils' current RCCO budgets.
- By agreeing the 2019/20 budget, members are also agreeing the full costs of these particular projects either because of contractual or constructive obligations. Conversely, this does not mean that there is no case for years 2, 3, and 4 for the remaining projects to be funded by the council are not committed to these later years.

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## Dorset Council Capital Strategy Report 2019/20

### Introduction

This capital strategy is a new report for 2019/20, giving a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It has been written in an accessible style to enhance members' understanding of these sometimes technical areas.

### Capital Expenditure and Financing

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. The Council has some limited discretion on what counts as capital expenditure, for example assets costing below prescribed limits are not capitalised and are charged to revenue in year.

In 2019/20, the Council is planning capital expenditure of £65.3m followed by £39.8m in 2020/21 and £26.8m in 2021/22. The main capital projects include fully funded projects totalling £37.6m, partially funded schemes of £5.1m and schemes requiring funding totalling £22.6m.

**Governance:** It is envisaged that Heads of Service bid annually to include projects in the Council's capital programme. Bids are collated by finance who calculate the financing cost (which can be nil if the project is fully externally financed). All bids will be appraised based on a comparison of service priorities against financing costs and makes recommendations to the relevant committee. The final capital programme is then presented to Executive in January and to Council in February each year.

- For full details of the Council's capital programme is available in the relevant committee reports or by request.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

*Table 1: Capital financing in £ millions*

	2019/20 budget	2020/21 budget	2021/22 budget
External sources	40.2	25.0	19.3
Own resources	8.9	19.4	6.1
Debt	16.2	(4.6)*	1.4
<b>TOTAL</b>	<b>65.3</b>	<b>39.8</b>	<b>26.8</b>

*\*indicates a net repayment of debt*

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital

receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

*Table 2: Replacement of debt finance in £ millions*

	2019/20 budget	2020/21 budget	2021/22 budget
Own resources	9.1	20.5	10.3

- The Council's full minimum revenue provision statement is available on request.

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase during 2019/20. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

*Table 3: Prudential Indicator: Estimates of Capital Financing Requirement in £ millions*

	31.3.2018 actual	31.3.2019 forecast*	31.3.2020 budget	31.3.2021 budget	31.3.2022 budget
Estimate CFR	359 0	369	376	362	355

\*assumes £10m increase

**Asset disposals:** When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. The Council is currently also permitted to spend capital receipts on service transformation projects until 2021/22. Repayments of capital grants, loans and investments also generate capital receipts. The Council plans to apply capital receipts to current capital expenditure in the coming financial year and following years as follows:

*Table 4: Capital receipts in £ millions*

	2019/20 budget	2020/21 budget	2021/22 budget
Asset sales	0	11.5	1.2

- Further details of planned asset disposals are available on request.

### **Treasury Management**

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital cash shortfalls to reduce overall borrowing.

**Borrowing strategy:** The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between cheap short-term

loans (currently available at around 0.75%) and long-term fixed rate loans where the future cost is known but higher (currently 2.0 to 3.0%).

Projected levels of the Council's total outstanding debt (which comprises borrowing, PFI liabilities, leases are shown below, compared with the capital financing requirement (see above).

*Table 5: Prudential Indicator: Gross Debt and the Capital Financing Requirement in £ millions*

	31.3.2019 forecast	31.3.2020 budget	31.3.2021 budget	31.3.2022 budget
Debt (incl. PFI & leases)	278.4	293.1	287.0	286.9
Capital Financing Requirement	369.0	376.2	362.4	354.9

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

**Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark can be calculated showing the lowest risk level of borrowing. This work will be undertaken following further balance sheet analysis and consolidation following year end.

**Affordable borrowing limit:** The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

*Table 6: Prudential Indicators: Authorised limit and operational boundary for external debt in £m*

	2018/19 limit	2019/20 limit	2020/21 limit	2021/22 limit
Authorised limit - borrowing	472,500	400,000	400,000	400,000
Authorised limit - PFI and leases	36,000	35,000	35,000	35,000
<b>Authorised limit - total external debt</b>	<b>508,500</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>
Operational boundary - borrowing	448,000	390,000	390,000	390,000
Operational boundary - PFI and leases	36,000	35,000	35,000	35,000
<b>Operational boundary - total external debt</b>	<b>484,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>

- Further details on borrowing are in the treasury management strategy.

**Investment strategy:** Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for longer terms is invested more widely, including in bonds, shares and property, to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

Total investments (as at December 2018) totalled £236.5m with £87.3m invested in pooled funds that are generally longer-term investments. It is envisaged that total longer-term investments will further increase in line with previously approved strategy.

**Governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the relevant Director/Head of Services/staff, who must act in line with the treasury management strategy approved by full Council. Quarterly reports on treasury management activity are presented and scrutinised by the relevant committee(s).

### **Investments for Service Purposes**

The Council makes investments to assist local public services, including making loans to local groups/charities. In light of the public service objective, the Council is willing to take more risk than with treasury investments; however it still plans for such investments to generate a profit after all costs.

**Governance:** Decisions on service investments are made by the relevant Head of Service in consultation with the S151 officer and must meet the criteria and limits laid down in the relevant strategy. Most loans are capital expenditure and purchases will therefore also be approved as part of the capital programme.

### **Commercial Activities**

With central government financial support for local public services declining, the Council may invest in commercial property purely or mainly for financial gain. Work continues on classifying and consolidating total commercial investments.

With financial return being the main objective, the Council accepts higher risk on commercial investment than with treasury investments. The principal risk exposures include vacancies and falls in capital value. These risks are managed by the relevant service area. In order that commercial investments remain proportionate to the size of the authority, these will become subject to an overall maximum investment limit and contingency plans will be in place should expected yields not materialise.

**Governance:** Decisions on commercial investments are made by the relevant Director in line with the criteria and limits approved by council in the investment strategy. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme.

The Council also has commercial activities, for example, hotels that generate a net income after costs, but exposing it to normal commercial risks. These risks are managed by the relevant Head of Service.

### **Liabilities**

In addition to debt, the Council is committed to making future payments to cover its pension fund deficit (valued at £846m). It is also liable to set aside resources to cover risks of major provisions and financial guarantees. The Council is also at risk of having to pay for major contingent liabilities.

**Governance:** Decisions on incurring new discretionary liabilities are taken by Heads of Service in consultation with the relevant Director. The risk of liabilities crystallising and requiring payment is monitored by finance and reported to committee.



- Further details on liabilities and guarantees can be found in the statement of accounts.

### **Revenue Budget Implications**

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants. For 2019/20 the proportion of financing costs (net £13.6m) to net revenue stream is 4.6%.

**Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 50 years into the future. The Strategic Director is satisfied that the proposed capital programme is prudent, affordable and sustainable.

### **Knowledge and Skills**

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Corporate Director is a qualified accountant with many years' experience. The Council pays for junior staff to study towards relevant professional qualifications including CIPFA and ACCA.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers. This approach is more cost effective than employing such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

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## Dorset Council Treasury Management Strategy Statement 2019/20

### Introduction

Treasury management is the management of the Authority's cash flows, borrowing and investments, and the associated risks. The Authority has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Authority's prudent financial management.

Treasury risk management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.

Investments held for service purposes or for commercial profit are considered in the Investment Strategy.

### External Context

**Economic background:** The UK's progress negotiating its exit from the European Union, together with its future trading arrangements, will continue to be a major influence on the Authority's treasury management strategy for 2019/20.

UK Consumer Price Inflation (CPI) for October was up 2.4% year/year, slightly below the consensus forecast and broadly in line with the Bank of England's November Inflation Report. The most recent labour market data for October 2018 showed the unemployment rate edged up slightly to 4.1% while the employment rate of 75.7% was the joint highest on record. The 3-month average annual growth rate for pay excluding bonuses was 3.3% as wages continue to rise steadily and provide some pull on general inflation. Adjusted for inflation, real wages grew by 1.0%, a level still likely to have little effect on consumer spending.

The rise in quarterly GDP growth to 0.6% in Q3 from 0.4% in the previous quarter was due to weather-related factors boosting overall household consumption and construction activity over the summer following the weather-related weakness in Q1. At 1.5%, annual GDP growth continues to remain below trend. Looking ahead, the BoE, in its November Inflation Report, expects GDP growth to average around 1.75% over the forecast horizon, providing the UK's exit from the EU is relatively smooth.

Following the Bank of England's decision to increase Bank Rate to 0.75% in August, no changes to monetary policy has been made since. However, the Bank expects that should the economy continue to evolve in line with its November forecast, further increases in Bank Rate will be required to return inflation to the 2% target. The Monetary Policy Committee continues to reiterate that any further increases will be at a gradual pace and limited in extent.

While US growth has slowed over 2018, the economy continues to perform robustly. The US Federal Reserve continued its tightening bias throughout 2018, pushing rates to the current 2%-2.25% in September. Markets continue to expect one more rate rise in December, but expectations are fading that the further hikes previously expected in 2019 will materialise as concerns over trade wars drag on economic activity.

**Credit outlook:** The big four UK banking groups have now divided their retail and investment banking divisions into separate legal entities under ringfencing legislation. Bank of Scotland, Barclays Bank UK, HSBC UK Bank, Lloyds Bank, National Westminster Bank, Royal Bank of Scotland and Ulster Bank are the ringfenced banks that now only conduct lower risk retail banking activities. Barclays Bank, HSBC Bank, Lloyds Bank Corporate Markets and NatWest Markets are the investment banks. Credit rating agencies have adjusted the ratings of some of these banks with the ringfenced banks generally being better rated than their non-ringfenced counterparts.

The Bank of England released its latest report on bank stress testing, illustrating that all entities included in the analysis were deemed to have passed the test once the levels of capital and potential mitigating actions presumed to be taken by management were factored in. The BoE did not require any bank to raise additional capital.

European banks are considering their approach to Brexit, with some looking to create new UK subsidiaries to ensure they can continue trading here. The credit strength of these new banks remains unknown, although the chance of parental support is assumed to be very high if ever needed. The uncertainty caused by protracted negotiations between the UK and EU is weighing on the creditworthiness of both UK and European banks with substantial operations in both jurisdictions.

**Interest rate forecast:** Following the increase in Bank Rate to 0.75% in August 2018, the Authority's treasury management adviser Arlingclose is forecasting two more 0.25% hikes during 2019 to take official UK interest rates to 1.25%. The Bank of England's MPC has maintained expectations for slow and steady rate rises over the forecast horizon. The MPC continues to have a bias towards tighter monetary policy but is reluctant to push interest rate expectations too strongly. Arlingclose believes that MPC members consider both that ultra-low interest rates result in other economic problems, and that higher Bank Rate will be a more effective policy weapon should downside Brexit risks crystallise when rate cuts will be required.

The UK economic environment remains relatively soft, despite seemingly strong labour market data. Arlingclose's view is that the economy still faces a challenging outlook as it exits the European Union and Eurozone growth softens. While assumptions are that a Brexit deal is struck and some agreement reached on transition and future trading arrangements before the UK leaves the EU, the possibility of a "no deal" Brexit still hangs over economic activity. As such, the risks to the interest rate forecast are considered firmly to the downside.

Gilt yields and hence long-term borrowing rates have remained at low levels but some upward movement from current levels is expected based on Arlingclose's interest rate projections, due to the strength of the US economy and the ECB's forward guidance on higher rates. 10-year and 20-year gilt yields are forecast to remain around 1.7% and 2.2% respectively over the interest rate forecast horizon, however volatility arising from both economic and political events are likely to continue to offer borrowing opportunities.

A more detailed economic and interest rate forecast provided by Arlingclose is attached at Appendix A.

### **Local Context**

On December 2018, the Authority held £244m of borrowing and £237m of investments. This is set out in further detail at **Appendix B**. Balance sheet analysis and forecasting is due to be undertaken, estimated forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

**Table 1: Balance sheet summary and forecast**

	31.3.19	31.3.20	31.3.21	31.3.22
--	---------	---------	---------	---------

	Estimate £m	Forecast £m	Forecast £m	Forecast £m
General Fund CFR	369.0	376.2	362.4	354.9
Less: Other debt liabilities *	34.1	32.6	31.1	29.6
Less: External borrowing	244.3	260.5	255.9	257.3
<b>Internal (over) borrowing</b>	<b>90.6</b>	<b>83.1</b>	<b>75.4</b>	<b>68.0</b>

\* finance leases & PFI liabilities

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The Authority's current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The Authority has an increasing CFR due to the capital programme, but future capital receipts and budget provision will subsequently reduce borrowing.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Authority's total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Authority expects to comply with this recommendation during 2019/20.

**Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a liability benchmark can be calculated showing the lowest risk level of borrowing. This work will be undertaken following further balance sheet analysis and consolidation following year end.

### **Borrowing Strategy**

The Authority currently holds £244 million of loans, an increase over the previous year, as part of its strategy for funding previous years' capital programmes. The balance sheet forecast in table 1 shows that the Authority expects to borrow in 2019/20. The Authority may also borrow additional sums to pre-fund future years' requirements, providing this does not exceed the authorised limit for borrowing of £435 million.

**Objectives:** The Authority's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Authority's long-term plans change is a secondary objective.

**Strategy:** Given the significant cuts to public expenditure and in particular to local government funding, the Authority's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.

By doing so, the Authority is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Authority with this 'cost of carry' and breakeven analysis. Its output may determine whether the Authority borrows additional sums at long-term fixed rates in 2019/20 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

Alternatively, the Authority may arrange forward starting loans during 2019/20, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, the Authority may borrow short-term loans to cover unplanned cash flow shortages.

**Sources of borrowing:** The approved sources of long-term and short-term borrowing are:

- Public Works Loan Board (PWLB) and any successor body
- any institution approved for investments (see below)
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds (except Dorset Pension Fund)
- capital market bond investors
- UK Municipal Bonds Agency plc and other special purpose companies created to enable local authority bond issues

**Other sources of debt finance:** In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback

The Authority has previously raised long-term borrowing from the PWLB but it continues to investigate other sources of finance, such as local authority loans and bank loans, that may be available at more favourable rates.

**Municipal Bonds Agency:** UK Municipal Bonds Agency plc was established in 2014 by the Local Government Association as an alternative to the PWLB. It plans to issue bonds on the capital markets and lend the proceeds to local authorities. This will be a more complicated source of finance than the PWLB for two reasons: borrowing authorities will be required to provide bond investors with a joint and several guarantee to refund their investment in the event that the agency is unable to for any reason; and there will be a lead time of several months between committing to borrow and knowing the interest rate payable. Any decision to borrow from the Agency will therefore be the subject of a separate report to full Council.

**LOBOs:** The Authority holds £90.5m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Authority has the option to either accept the new rate or to repay the loan at no additional cost. £11m of these LOBOs have options during 2019/20, and although the Authority understands that lenders are unlikely to exercise their options in the current low interest rate environment, there remains an element of refinancing risk. The Authority will take the option to repay LOBO loans at no cost if it has the opportunity to do so.

**Short-term and variable rate loans:** These loans leave the Authority exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits in the treasury management indicators below.

**Debt rescheduling:** The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders

may also be prepared to negotiate premature redemption terms. The Authority may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk.

### **Investment Strategy**

The Authority holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the past 12 months, the Authority's investment balances in the region of £240million, and similar levels are expected to be maintained in the forthcoming year.

**Objectives:** The CIPFA Code requires the Authority to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Authority's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Authority will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.

**Negative interest rates:** If the UK enters into a recession in 2019/20, there is a small chance that the Bank of England could set its Bank Rate at or below zero, which is likely to feed through to negative interest rates on all low risk, short-term investment options. This situation already exists in many other European countries. In this event, security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.

**Strategy:** Given the increasing risk and very low returns from short-term unsecured bank investments, the Authority aims to further diversify into more secure and/or higher yielding asset classes during 2019/20. This is especially the case for balances available for longer-term investment. The majority of the Authority's surplus cash is currently invested in short-term unsecured bank deposits and money market funds. This diversification will represent a continuation of the current strategy adopted.

**Business models:** Under the new IFRS 9 standard, the accounting for certain investments depends on the Authority's "business model" for managing them. The Authority aims to achieve value from its internally managed treasury investments by a business model of collecting the contractual cash flows and therefore, where other criteria are also met, these investments will continue to be accounted for at amortised cost.

**Approved counterparties:** The Authority may invest its surplus funds with any of the counterparty types in table 2 below, subject to the cash limits (per counterparty) and the time limits shown.

Table 2: Approved investment counterparties and limits (principal)

Credit rating	Banks unsecured	Banks secured	Government	Corporates	Registered Providers
UK Govt	n/a	n/a	£ Unlimited 50 years	n/a	n/a
AAA	£10m 5 years	£20m 20 years	£20m 50 years	£10m 20 years	£10m 20 years
AA+	£10m 5 years	£20m 10 years	£20m 25 years	£10m 10 years	£10m 10 years
AA	£10m 4 years	£20m 5 years	£20m 15 years	£10m 5 years	£10m 10 years
AA-	£10m 3 years	£20m 4 years	£20m 10 years	£10m 4 years	£10m 10 years
A+	£10m 2 years	£20m 3 years	£10m 5 years	£10m 3 years	£10m 5 years
A	£10m 13 months	£20m 2 years	£10m 5 years	£10m 2 years	£10m 5 years
A-	£10m 6 months	£20m 13 months	£10m 5 years	£10m 13 months	£10m 5 years
None	£4m 6 months	n/a	£20m 25 years	£500,000 5 years	£10m 5 years
<b>Pooled funds and real estate investment trusts</b>		£20m per fund or trust (Property Funds £40m)			

This table must be read in conjunction with the notes below

**Credit rating:** Investment limits are set by reference to the lowest published long-term credit rating from a selection of external rating agencies. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

**Banks unsecured:** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

**Banks secured:** Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.

**Government:** Loans, bonds and bills issued or guaranteed by national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years.

**Corporates:** Loans, bonds and commercial paper issued by companies other than banks and registered providers. These investments are not subject to bail-in, but are exposed to the risk of the company going



insolvent. Loans to unrated companies will only be made either following an external credit assessment or to a maximum of £500,000 per company as part of a diversified pool in order to spread the risk widely.

**Registered providers:** Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing and registered social landlords, formerly known as housing associations. These bodies are tightly regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.

**Pooled funds:** Shares or units in diversified investment vehicles consisting of the any of the above investment types, plus equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term Money Market Funds that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts, while pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods.

Bond, equity and property funds offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Authority to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Authority's investment objectives will be monitored regularly.

**Real estate investment trusts:** Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

**Operational bank accounts:** The Authority may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments, but are still subject to the risk of a bank bail-in, and balances will therefore endeavour to be kept below £500,000 per bank e.g. Santander Giro payments account weekly transfer. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Authority maintaining operational continuity.

**Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Authority's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

**Other information on the security of investments:** The Authority understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other

available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Authority's treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008 and 2011, this is not generally reflected in credit ratings, but can be seen in other market measures. In these circumstances, the Authority will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Authority's cash balances, then the surplus will be deposited with the UK Government via the Debt Management Office or invested in government treasury bills for example, or with other local authorities. This will cause a reduction in the level of investment income earned, but will protect the principal sum invested.

**Investment limits:** The Authority's revenue reserves are able to cover investment losses. In order that there is no immediate pressure on available reserves in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £20 million (£40 million for property funds). A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries and industry sectors as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country, since the risk is diversified over many countries.

Table 3: Investment limits

	Cash limit
Any single organisation, except the UK Central Government	£20m each
UK Central Government	unlimited
Any group of organisations under the same ownership	£20m per group
Any group of pooled funds under the same management	£50m per manager
Negotiable instruments held in a broker's nominee account	£50m per broker
Foreign countries	£20m per country
Registered providers and registered social landlords	£50m in total
Unsecured investments with building societies	£20m in total
Loans to unrated corporates	£20m in total
Money market funds	£100m in total
Property funds	£40m each
Real estate investment trusts	£50m in total

**Liquidity management:** The Authority currently uses cash flow forecasting spreadsheets to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Authority being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Authority's medium-term financial plan and cash flow forecast.

**Treasury Management Indicators**

The Authority measures and manages its exposures to treasury management risks using the following indicators.

**Security:** The Authority has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit score of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit score (target of 6 equates to an ave credit score of A)	6.0

**Liquidity:** The Authority has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling three month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 100 days	36%

**Interest rate exposures:** This indicator is set to control the Authority's exposure to interest rate risk. The upper limits on the one-year revenue impact of a 1% rise or fall in interest rates will be:

Interest rate risk indicator - if based on £30m	Limit
Upper limit on <u>one-year</u> revenue impact of a 1% <u>rise</u> in interest rates	£300,000
Upper limit on <u>one-year</u> revenue impact of a 1% <u>fall</u> in interest rates	£300,000

The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at current rates.

**Maturity structure of borrowing:** This indicator is set to control the Authority's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	100%	0%
12 months and within 24 months	100%	0%
24 months and within 5 years	100%	0%
5 years and within 10 years	100%	0%
10 years and above	100%	0%

Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment.

**Principal sums invested for periods longer than a year:** The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2019/20	2020/21	2021/22
Limit on principal invested beyond year end	100%	100%	100%

### **Related Matters**

The CIPFA Code requires the Authority to include the following in its treasury management strategy.

**Financial Derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in Section 1 of the *Localism Act 2011* removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment).

The Authority will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Authority is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.

**Markets in Financial Instruments Directive:** The Authority has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Authority's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

### **Financial Implications**

The budget for investment income in 2019/20 is £4.2million. The budget for debt interest paid in 2019/20 is £8.8million. If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

### **Other Options Considered**

The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Strategic Director/Chief Financial Officer believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

## Appendix A - Arlingclose Economic & Interest Rate Forecast December 2018

### Underlying assumptions:

- Our central interest rate forecasts are predicated on there being a transitional period following the UK's official exit from the EU.
- The MPC has a bias towards tighter monetary policy but is reluctant to push interest rate expectations too strongly. We believe that MPC members consider that: 1) tight labour markets will prompt inflationary pressure in the future, 2) ultra-low interest rates result in other economic problems, and 3) higher Bank Rate will be a more effective policy weapon if downside risks to growth crystallise.
- Both our projected outlook and the increase in the magnitude of political and economic risks facing the UK economy means we maintain the significant downside risks to our forecasts, despite the potential for slightly stronger growth next year as business investment rebounds should the EU Withdrawal Agreement be approved. The potential for severe economic outcomes has increased following the poor reception of the Withdrawal Agreement by MPs. We expect the Bank of England to hold at or reduce interest rates from current levels if Brexit risks materialise.
- The UK economic environment is relatively soft, despite seemingly strong labour market data. GDP growth recovered somewhat in the middle quarters of 2018, but more recent data suggests the economy slowed markedly in Q4. Our view is that the UK economy still faces a challenging outlook as the country exits the European Union and Eurozone economic growth softens.
- Cost pressures are easing but inflation is forecast to remain above the Bank's 2% target through most of the forecast period. Lower oil prices have reduced inflationary pressure, but the tight labour market and decline in the value of sterling means inflation may remain above target for longer than expected.
- Global economic growth is slowing. Despite slower growth, the European Central Bank is conditioning markets for the end of QE, the timing of the first rate hike (2019) and their path thereafter. More recent US data has placed pressure on the Federal Reserve to reduce the pace of monetary tightening - previous hikes and heightened expectations will, however, slow economic growth.
- Central bank actions and geopolitical risks have and will continue to produce significant volatility in financial markets, including bond markets.

### Forecast:

- The MPC has maintained expectations of a slow rise in interest rates over the forecast horizon, but recent events around Brexit have dampened interest rate expectations. Our central case is for Bank Rate to rise twice in 2019, after the UK exits the EU. The risks are weighted to the downside.
- Gilt yields have remained at low levels. We expect some upward movement from current levels based on our central case that the UK will enter a transitional period following its EU exit in March 2019. However, our projected weak economic outlook and volatility arising from both economic and political events will continue to offer borrowing opportunities.

# DORSET COUNCIL TMSS 2019/2020

	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Average
<b>Official Bank Rate</b>														
Upside risk	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.17
<b>Arlingclose Central Case</b>	<b>0.75</b>	<b>0.75</b>	<b>1.00</b>	<b>1.00</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.13</b>
Downside risk	0.00	-0.50	-0.75	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-0.85
<b>3-mth money market rate</b>														
Upside risk	0.10	0.10	0.10	0.10	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.17
<b>Arlingclose Central Case</b>	<b>0.90</b>	<b>0.95</b>	<b>1.10</b>	<b>1.30</b>	<b>1.40</b>	<b>1.40</b>	<b>1.40</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.27</b>
Downside risk	-0.20	-0.45	-0.60	-0.80	-0.90	-0.90	-0.90	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.76
<b>1-yr money market rate</b>														
Upside risk	0.20	0.30	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.33
<b>Arlingclose Central Case</b>	<b>1.15</b>	<b>1.25</b>	<b>1.35</b>	<b>1.50</b>	<b>1.70</b>	<b>1.60</b>	<b>1.50</b>	<b>1.40</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>1.40</b>
Downside risk	-0.35	-0.50	-0.60	-0.80	-0.90	-0.90	-0.90	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.77
<b>5-yr gilt yield</b>														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
<b>Arlingclose Central Case</b>	<b>1.15</b>	<b>1.25</b>	<b>1.35</b>	<b>1.50</b>	<b>1.50</b>	<b>1.40</b>	<b>1.35</b>	<b>1.35</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.33</b>
Downside risk	-0.50	-0.60	-0.65	-0.80	-0.80	-0.70	-0.65	-0.65	-0.65	-0.65	-0.65	-0.65	-0.65	-0.66
<b>10-yr gilt yield</b>														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
<b>Arlingclose Central Case</b>	<b>1.50</b>	<b>1.65</b>	<b>1.70</b>	<b>1.80</b>	<b>1.80</b>	<b>1.75</b>	<b>1.75</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>	<b>1.70</b>
Downside risk	-0.55	-0.70	-0.70	-0.80	-0.80	-0.75	-0.75	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.71
<b>20-yr gilt yield</b>														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
<b>Arlingclose Central Case</b>	<b>2.00</b>	<b>2.10</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>	<b>2.18</b>
Downside risk	-0.60	-0.70	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.73
<b>50-yr gilt yield</b>														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
<b>Arlingclose Central Case</b>	<b>1.90</b>	<b>1.95</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.99</b>
Downside risk	-0.60	-0.70	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.73

PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%

PWLB Infrastructure Rate (Maturity Loans) = Gilt yield + 0.60%

## Appendix B - Existing Investment &amp; Debt Portfolio Position

	Dec 2018 Actual Portfolio £m
<b>External borrowing:</b>	
Public Works Loan Board	87.2
Local authorities	35.0
LOBO loans from banks	96.5
Other loans	25.6
<b>Total external borrowing</b>	<b>244.3</b>
<b>Other long-term liabilities:</b>	
Private Finance Initiative /Finance Lease Liabilities	34.1
<b>Total gross external debt</b>	<b>278.4</b>
<b>Treasury investments:</b>	
Banks & building societies (unsecured)	14.6
Covered bonds & repo (secured)	8.2
Government (incl. local authorities)	51.9
Money Market Funds	74.5
<u>Other pooled funds</u>	
-CCLA Local Authorities Property Fund	14.5
-LIME Property Fund	2.8
-Payden Sterling Reserve Fund	7.1
-HC Charteris Premium Income Fund	2.8
-UBS Multi Asset Income Fund	6.5
-City Financial Diversified Fixed Interest Fund	1.7
-Schroders Income Maximiser Fund	6.9
-City Financial Multi Asset Income Fund	4.8
-M&G Global Dividend Fund	9.2
-CCLA Diversified Income Fund	3.5
-M&G Strategic Corporate Bond Fund	4.7
-Threadneedle Strategic Bond Fund	5.7
-Threadneedle Equity Income Fund	5.8
-Investec Diversified Income Fund	6.3
-Royal London Enhanced Cash Plus Fund	2.0
-Threadneedle Short Dated Corporate Bond Fund	3.0
<b>Total treasury investments</b>	<b>236.5</b>
<b>Net debt</b>	<b>41.9</b>