

# Budget Book 2022 - 2023



**Dorset**  
Council

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## Dorset Council

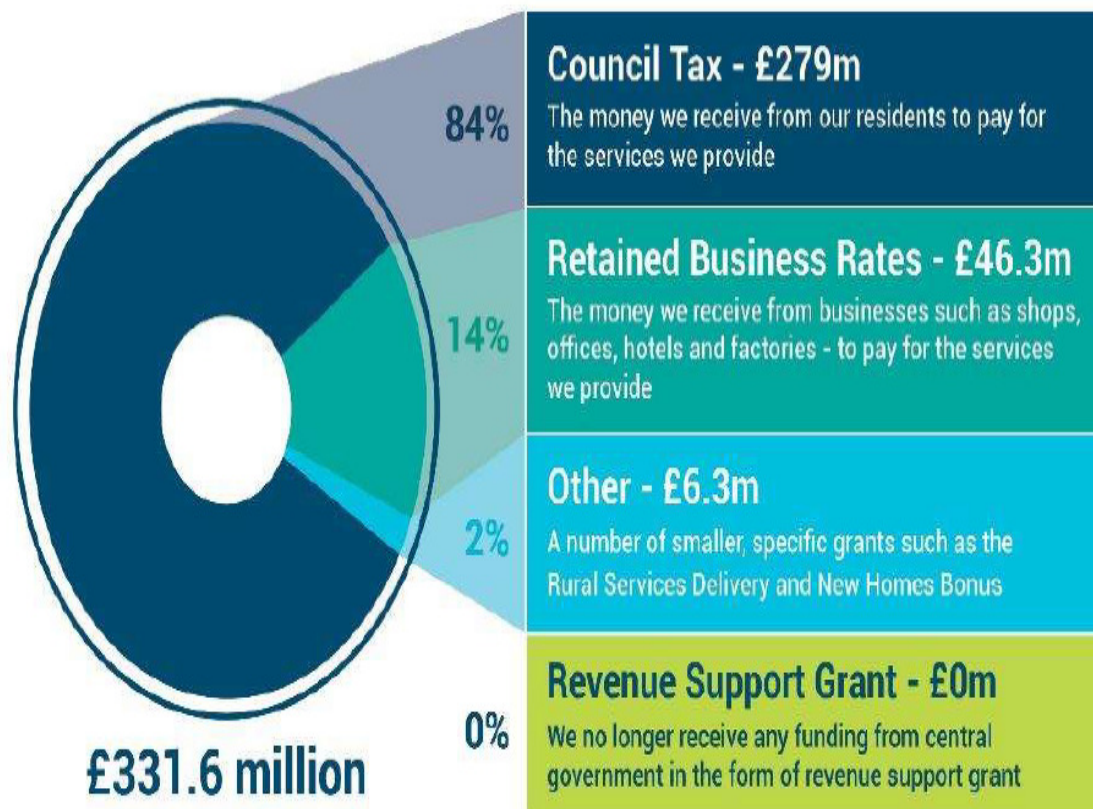
### 2022/23 Budget Book

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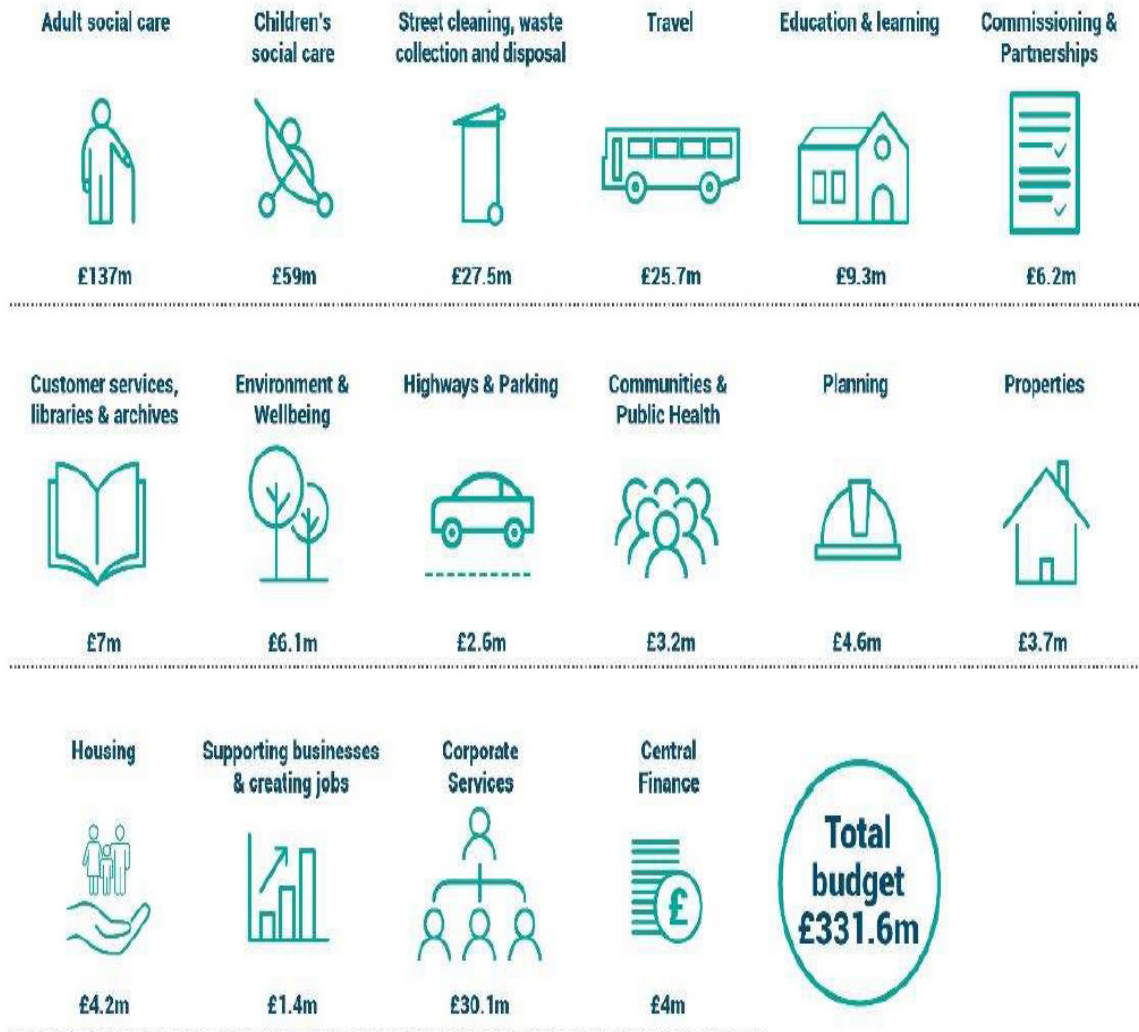
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If you would like this document in a different format, please contact the Head of Strategic Finance, County Hall, Colliton Park, Dorchester, Dorset, DT1 1XJ

## 2022/2023 - Dorset Council sources of funding (net)



# 2022/2023 - How will Dorset Council spend its money?



## Subjective analysis of budget 2022/23

Original Budget 2022-23

	£'000		£'000		£'000		Contingency/ Movement in	£'000
	Pay	Non-Pay	Fees & Charges	/Funding	Grants	Reserves	Net Budget	(2022-23)
<b>People Services - Adults</b>	<b>24,688</b>	<b>174,847</b>	<b>(48,968)</b>	<b>(9,316)</b>		<b>0</b>	<b>141,251</b>	
Service user related	0	155,295	(37,804)	(2,687)		0	114,804	
Adult Care Ops	17,775	1,147	(4,831)	(107)		0	13,984	
Commissioning	2,524	10,239	(2,847)	(4,291)		0	5,625	
Director Office	627	2,361	0	(386)		0	2,603	
Housing	3,369	5,804	(3,487)	(1,844)		0	3,841	
Building Better Lives	392	2	0	0		0	394	
<b>Corporate Development</b>	<b>24,226</b>	<b>84,369</b>	<b>(10,912)</b>	<b>(73,856)</b>		<b>0</b>	<b>23,827</b>	
Finance & Commercial	9,239	78,832	(7,439)	(73,856)		0	6,776	
Human Resources	4,807	303	(2,072)	0		0	3,038	
Digital & Change	1,980	97	(77)	0		0	2,000	
ICT Ops	4,866	3,800	(1,303)	0		0	7,362	
Director	(23)	9	0	0		0	(14)	
BI & Performance	1,123	3	0	0		0	1,125	
Comms & Engagement	947	150	(22)	0		0	1,075	
Community Grants	328	973	0	0		0	1,300	
Superfast Broadband	171	39	0	0		0	210	
Chief Executive Office	789	164	0	0		0	953	
<b>Place</b>	<b>61,134</b>	<b>87,529</b>	<b>(59,726)</b>	<b>(7,308)</b>		<b>141</b>	<b>81,770</b>	
Economy, Infrastructure, Growth	20,631	42,365	(25,730)	(3,702)		(645)	32,918	
Place	29,972	33,472	(24,147)	(3,273)		734	36,758	
Customer Services, Libraries, Archives	5,993	2,164	(813)	(333)		0	7,011	
Growth & Economic Regeneration	646	354	(228)	0		0	773	
Directors Office	525	91	(1)	0		0	614	
Assets & Property	3,367	9,083	(8,805)	0		52	3,697	
<b>People - Children</b>	<b>42,126</b>	<b>40,815</b>	<b>(5,379)</b>	<b>(3,081)</b>		<b>0</b>	<b>74,481</b>	
Care & Protection	18,502	37,864	0	(731)		0	55,634	
Commissioning & Partnerships	8,122	(414)	(924)	(565)		0	6,219	
Education & Learning	11,726	2,783	(2,658)	(1,522)		0	10,328	
Director's	3,776	583	(769)	(262)		0	3,328	
DSG Recharge	0	0	(1,028)	0		0	(1,028)	
<b>Legal &amp; Democratic</b>	<b>4,730</b>	<b>2,785</b>	<b>(1,230)</b>	<b>0</b>		<b>0</b>	<b>6,285</b>	
Assurance	893	504	(15)	0		0	1,382	
Democratic & Electoral	992	2,098	(104)	0		0	2,986	
Land Charges	422	1	(907)	0		0	(485)	
Legal	2,423	182	(203)	0		0	2,402	
<b>Public Health</b>	<b>3,704</b>	<b>21,547</b>	<b>(12,126)</b>	<b>(13,124)</b>		<b>0</b>	<b>0</b>	
Public Health	3,704	21,547	(12,126)	(13,124)		0	0	
<b>Central Finance</b>	<b>7,926</b>	<b>10,494</b>	<b>(4,197)</b>	<b>(31,260)</b>		<b>21,003</b>	<b>3,967</b>	
General fundng	6,221	177	(197)	(31,148)		0	(24,947)	
Capital Financing	0	9,560	(4,000)	0		10,381	15,941	
Contingency	0	0	0	0		10,622	10,622	
Precepts	0	738	0	(112)		0	626	
Retirement Costs	1,705	19	0	0		0	1,725	
<b>Total Non Schools Budget 2022/23</b>	<b>168,534</b>	<b>422,386</b>	<b>(142,539)</b>	<b>(137,946)</b>		<b>21,144</b>	<b>331,580</b>	
<b>Schools Budget</b>	<b>0</b>	<b>291,066</b>	<b>0</b>	<b>(291,066)</b>		<b>0</b>	<b>0</b>	
<b>Budget Requirement 2022/23</b>	<b>168,534</b>	<b>713,452</b>	<b>(142,539)</b>	<b>(429,012)</b>		<b>21,144</b>	<b>331,580</b>	
<b>Funded by</b>								
Business Rates Top Up							(46,312)	
Council Tax Surplus							(279,033)	
New Homes Bonus							(3,760)	
Rural Services Delivery Grant							(2,475)	
							<b>(331,580)</b>	

### Cost type analysis – budget 2022/23

Cost Type	Original Budget 2022/23 £'000
Internal Charges (Expenditure)	7,957
Authority (Democratic) Costs	1,830
Pay Related Costs	168,534
Premises Related Costs	20,876
Transport Related Costs	23,100
Supplies and Services	394,629
Transfer Payments	124,028
Levies & Precepts	738
Third Party (Contracted Out) Payments	139,417
Net Schools Budget	878
Contingency and Movement in Reserves	21,144
<b>Gross Expenditure</b>	<b>903,131</b>

Government Grants (Specific)	(429,012)
Income, Fees & Charges	(142,539)
<b>Gross Income</b>	<b>(571,551)</b>

<b>Budget Requirement</b>	<b>331,580</b>
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Council Tax	279,033
Business Rates	46,313
New Homes Bonus	3,760
Rural Services Delivery Grant	2,475
<b>Total Funding</b>	<b>331,580</b>

\* This includes an estimate for schools and public health budgets

Budget Area		Dorset Council	Node 1000DC	
Service Area	Budget £	Budget Analysis		Budget £
People - Adults	141,251,017	EXPENDITURE	Internal charges	7,957,022
Corporate Development	23,826,517		Authority Costs	1,830,470
Place	81,770,375		Pay	168,534,424
People - Children	74,480,513		Premises	20,875,543
Legal & Democratic Services	6,284,745		Transport	23,099,802
Partnerships	0		Supplies & Services	394,628,102
Central Finance	-327,613,167		Transfer Payments	124,027,701
Dedicated Schools Grant*	0		Levies & Precepts	737,700
			Third party	139,417,207
			School Budgets	878,420
			Contingency and Movement in Reserves	
			<b>TOTAL EXPENDITURE</b>	<b>881,986,391</b>
			INCOME	Government Grants
		Reimburse. & Contrib.		-40,519,403
		Fees & Charges		-84,595,140
		Internal Charges		-13,424,385
		Corporate I&E		-4,000,000
		Funding		-331,579,801
		Movement in General Fund	21,143,963	
		<b>TOTAL INCOME</b>	<b>-881,986,391</b>	
<b>TOTAL BUDGET</b>	<b>0</b>	<b>TOTAL BUDGET</b>	<b>0</b>	
<b>Human Resources</b>				
Total staff employed				4659
Number of FTE's				3928.75

\* please note estimates have been included for the Dedicated Schools Grant. See page 39 for further details.

Budget Area		People - Adults	Node 10001		
Service Area	Budget £	Budget Analysis		Budget £	
Adult Care Service Users	114,803,822	EXPENDITURE	Internal charges	541,800	
Adult Care Operation	13,984,261		Authority Costs		
Commissioning & Improvement	5,624,976		Pay	24,688,450	
Directorate Wide	2,602,879		Premises	1,659,030	
Housing	3,841,252		Transport	482,741	
Building Better Lives	393,827		Supplies & Services	39,384,040	
			Transfer Payments	48,593,801	
			Levies & Precepts		
			Third party	84,185,628	
			School Budgets		
			Contingency and Movement in Reserves		
			<b>TOTAL EXPENDITURE</b>	<b>199,535,490</b>	
			INCOME	Government Grants	-9,316,028
				Reimburse. & Contrib.	-19,238,893
		Fees & Charges		-29,179,871	
		Internal Charges		-549,681	
		Corporate I&E Funding			
		<b>TOTAL INCOME</b>	<b>-58,284,473</b>		
<b>TOTAL BUDGET</b>	<b>141,251,017</b>	<b>TOTAL BUDGET</b>	<b>141,251,017</b>		

Human Resources	
Total staff employed	662
Number of FTE's	578.05

Service Description
The adults and housing directorate is responsible for providing the adult social care and housing services for the residents of Dorset Council

How this budget meets the strategic aims of Dorset Council
Adults and Housings Directorate Plan is closely linked in with the Dorset Council Plan and helps to contribute to delivery of the councils priority:
<b>Strong, Healthy Communities</b> We will work with our partners in Health and Community to create safe spaces, build and maintain strong communities to help people make choices about how they live their lives.
<b>Saying Safe and well</b> Working to ensure our residents have a good quality of life, providing them with the information, advice and guidance to live independently, or the care and support they require.
<b>Suitable Housing</b> We will work with registered housing providers, community land trusts and local housing partners to deliver suitable and decent housing. We will make sure we have the right housing options, including care homes, extra care, supported living and affordable homes to buy and rent. Economic Growth Adult and social Care and Health is the second largest employment sector in Dorset.
<b>Unique Environment</b> We will work with partners to help create sustainable, green and efficient development in the right places.
<b>Climate and Ecology</b> We will create sustainable services and new development, such as those within the Building Better Lives Programme that will work towards the council aspirations of a carbon neutral council by 2040



Budget Area		Adult Care Service Users		Node 1000110	
Service Area	Budget £	Budget Analysis	Budget £		
Locality Based	46,150,884	Internal charges	35,000		
Learning Disability	34,450,492	Authority Costs			
Mental Health	7,576,136	Pay			
Income	-4,452,200	Premises	22,227		
SU Other	31,078,510	Transport	197,267		
		Supplies & Services	24,764,482		
		Transfer Payments	46,609,775		
		Levies & Precepts			
		Third party	83,665,813		
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>155,294,564</b>		
		Government Grants	-2,687,112		
		Reimburse. & Contrib.	-12,455,330		
		Fees & Charges	-25,348,300		
		Internal Charges			
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-40,490,742</b>		
<b>TOTAL BUDGET</b>	<b>114,803,822</b>	<b>TOTAL BUDGET</b>	<b>114,803,822</b>		

#### Service Description

Social care teams providing adult care assessment; support planning and review work as part of the Local Authorities response to legislative requirements including the Care Act 2016, Mental Capacity Act and Mental Health Act. Staff teams comprise of Social Work; Occupational Therapy; Assessment Support Co-ordinators and Case Support staff to deliver services.

#### How this budget meets the strategic aims of Dorset Council

Adults and Housings Directorate Plan is closely linked in with the Dorset Council Plan and helps to contribute to delivery of the councils priorities.

##### Strong, Healthy Communities

We will work with our partners in Health and Community to create safe spaces, build and maintain strong communities to help people make choices about how they live their lives.

##### Saying Safe and well

Working to ensure our residents have a good quality of life, providing them with the information, advice and guidance to live independently, or the care and support they require.

##### Suitable Housing

We will work with registered housing providers, community land trusts and local housing partners to deliver suitable and decent housing. We will make sure we have the right housing options, including care homes, extra care, supported living and affordable homes to buy and rent. Economic Growth Adult and social Care and Health is the second largest employment sector in Dorset.

##### Unique Environment

We will work with partners to help create sustainable, green and efficient development in the right places.

##### Climate and Ecology

We will create sustainable services and new development, such as those within the Building Better Lives Programme that will work towards the council aspirations of a carbon neutral council by 2040

#### Future Years Budget Savings and Improved Outcomes

Working with partners across health and social care to ensure services are delivered in an affordable manner whilst maintaining quality of care and the service provided to the residents of Dorset. Reviewing contracts to ensure best value for money is achieved.

Budget Area		Adult Care Operation		Node 1000111	
Service Area	Budget £	Budget Analysis		Budget £	
General	-247,256	EXPENDITURE	Internal charges	21,100	
Locality Services	7,545,679		Authority Costs		
Specialist Services	2,230,616		Pay	17,775,385	
Principal Social Work	124,687		Premises	18,668	
Principal OT	191,724		Transport	241,039	
LD/MH Integration	2,649,680		Supplies & Services	725,372	
Business Strategy	246,466		Transfer Payments	11,282	
Learning Disability	1,242,665		Levies & Precepts		
			Third party	130,015	
			School Budgets		
			Contingency and Movement in Reserves		
			<b>TOTAL EXPENDITURE</b>	<b>18,922,861</b>	
		INCOME	Government Grants	-107,400	
			Reimburse. & Contrib.	-4,403,592	
			Fees & Charges	-9,927	
			Internal Charges	-417,681	
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-4,938,600</b>		
<b>TOTAL BUDGET</b>	<b>13,984,261</b>	<b>TOTAL BUDGET</b>	<b>13,984,261</b>		

Human Resources	
Total staff employed	498
Number of FTE's	428.07

Service Description
Social care teams providing adult care assessment; support planning and review work as part of the Local Authorities response to legislative requirements including the Care Act 2016, Mental Capacity Act and Mental Health Act. Staff teams comprise of Social Work; Occupational Therapy; Assessment Support Co-ordinators and Case Support staff to deliver services.

How this budget meets the strategic aims of Dorset Council
Adults and Housings Directorate Plan is closely linked in with the Dorset Council Plan and helps to contribute to delivery of the councils priorities.
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Future Years Budget Savings and Improved Outcomes
Ensuring the right staff are available at the right times to deliver services ensuring the best outcomes for residents.

Budget Area <b>Commissioning &amp; Improvement</b>		Node <b>1000113</b>	
Service Area	Budget £	Budget Analysis	Budget £
Improvement	394,692	Internal charges	441,500
Commissioning General	221,840	Authority Costs	
Commissioning Broker	400,246	Pay	2,524,098
Older People	646,121	Premises	641,559
Inclusion & Prevention	2,824,553	Transport	17,700
Market Shaping	251,321	Supplies & Services	8,835,396
Mental Health	588,451	Transfer Payments	
Quality Assurance	254,072	Levies & Precepts	
Safeguarding Board	43,680	Third party	302,500
		School Budgets	
		Contingency and Movement in Reserves	
		<b>TOTAL EXPENDITURE</b>	<b>12,762,753</b>
		Government Grants	-4,291,250
		Reimburse. & Contrib.	-2,338,767
		Fees & Charges	-375,760
		Internal Charges	-132,000
		Corporate I&E	
		Funding	
		<b>TOTAL INCOME</b>	<b>-7,137,777</b>
<b>TOTAL BUDGET</b>	<b>5,624,976</b>	<b>TOTAL BUDGET</b>	<b>5,624,976</b>

Human Resources	
Total staff employed	61
Number of FTE's	57.62

Service Description
Commissioning and Improvement includes the Commissioning and Quality Team who commission all activity within scope in a robust and evidenced way. The service comprises of commissioning, development and contract management.

How this budget meets the strategic aims of Dorset Council
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Budget Area		Directorate Wide		Node 1000114	
Service Area	Budget £	Budget Analysis		Budget £	
Directorate Wide	2,602,879	EXPENDITURE	Internal charges	42,000	
			Authority Costs		
			Pay	627,361	
			Premises		
			Transport	3,000	
			Supplies & Services	2,316,285	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>2,988,646</b>		
		INCOME	Government Grants	-385,767	
			Reimburse. & Contrib.		
			Fees & Charges		
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-385,767</b>		
<b>TOTAL BUDGET</b>	<b>2,602,879</b>	<b>TOTAL BUDGET</b>	<b>2,602,879</b>		

Human Resources	
Total staff employed	4
Number of FTE's	4

Service Description
This contains the budget for the senior managers within the Directorate plus various Directorate wide running costs. Also included in here are funding streams received for Better Care Fund and Improved Better Care Fund.

How this budget meets the strategic aims of Dorset Council
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Budget Area		Housing	Node 1000115	
Service Area	Budget £	Budget Analysis		Budget £
Housing Standards	483,605	EXPENDITURE	Internal charges	2,200
Housing Solutions	1,397,121		Authority Costs	
Homelessness Prevention	1,277,155		Pay	3,369,279
Housing Strategy	282,461		Premises	976,576
Housing Leadership	398,669		Transport	22,235
Community Safety	2,241		Supplies & Services	2,742,505
			Transfer Payments	1,972,744
			Levies & Precepts	
			Third party	87,300
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>9,172,839</b>	
		INCOME	Government Grants	-1,844,499
			Reimburse. & Contrib.	-41,204
			Fees & Charges	-3,445,884
			Internal Charges	
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>	<b>-5,331,587</b>	
<b>TOTAL BUDGET</b>	<b>3,841,252</b>	<b>TOTAL BUDGET</b>	<b>3,841,252</b>	

Human Resources	
Total staff employed	92
Number of FTE's	81.36

Service Description
<p>The Housing service provides temporary accommodation for homeless persons as required by legislation which ranges from B&amp;Bs to leased, managed and DC owned accommodation. They oversee the housing standards and licencing requirements which also includes caravan parks, houses in multiple occupation and empty properties.</p> <p>Homelessness Prevention and the Rough Sleeping Initiative strategies are in place to assist in the reduction of homeless persons and rough sleepers in line with government guidance.</p> <p>The Community Safety Team also sits within this service providing statutory community safety duties placed on local authorities to include the new Domestic Abuse Act.</p>

How this budget meets the strategic aims of Dorset Council
<p>Adults and Housings Directorate Plan is closely linked in with the Dorset Council Plan and helps to contribute to delivery of the councils priorities.</p> <p><b>Strong, Healthy Communities</b> We will work with our partners in Health and Community to create safe spaces, build and maintain strong communities to help people make choices about how they live their lives.</p> <p><b>Saying Safe and well</b> Working to ensure our residents have a good quality of life, providing them with the information, advice and guidance to live independently, or the care and support they require.</p> <p><b>Suitable Housing</b> We will work with registered housing providers, community land trusts and local housing partners to deliver suitable and decent housing. We will make sure we have the right housing options, including care homes, extra care, supported living and affordable homes to buy and rent. Economic Growth Adult and social Care and Health is the second largest employment sector in Dorset.</p> <p><b>Unique Environment</b> We will work with partners to help create sustainable, green and efficient development in the right places.</p> <p><b>Climate and Ecology</b> We will create sustainable services and new development, such as those within the Building Better Lives Programme that will work towards the council aspirations of a carbon neutral council by 2040</p>

Future Years Budget Savings and Improved Outcomes
Reducing the usage of high cost temporary accommodation to be able to provide suitable sustainable housing for those in need

Budget Area		Building Better Lives		Node 1000116																																														
Service Area	Budget £	Budget Analysis	Budget £																																															
Building Better Lives	393,827	<table border="1"> <tr> <td rowspan="10" style="writing-mode: vertical-rl; transform: rotate(180deg);">EXPENDITURE</td> <td>Internal charges</td> <td></td> </tr> <tr> <td>Authority Costs</td> <td></td> </tr> <tr> <td>Pay</td> <td>392,327</td> </tr> <tr> <td>Premises</td> <td></td> </tr> <tr> <td>Transport</td> <td>1,500</td> </tr> <tr> <td>Supplies &amp; Services</td> <td></td> </tr> <tr> <td>Transfer Payments</td> <td></td> </tr> <tr> <td>Levies &amp; Precepts</td> <td></td> </tr> <tr> <td>Third party</td> <td></td> </tr> <tr> <td>School Budgets</td> <td></td> </tr> <tr> <td>Contingency and Movement in Reserves</td> <td></td> </tr> <tr> <td><b>TOTAL EXPENDITURE</b></td> <td><b>393,827</b></td> <td></td> </tr> <tr> <td rowspan="5" style="writing-mode: vertical-rl; transform: rotate(180deg);">INCOME</td> <td>Government Grants</td> <td></td> </tr> <tr> <td>Reimburse. &amp; Contrib.</td> <td></td> </tr> <tr> <td>Fees &amp; Charges</td> <td></td> </tr> <tr> <td>Internal Charges</td> <td></td> </tr> <tr> <td>Corporate I&amp;E</td> <td></td> </tr> <tr> <td>Funding</td> <td></td> </tr> <tr> <td><b>TOTAL INCOME</b></td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL BUDGET</b></td> <td><b>393,827</b></td> <td><b>TOTAL BUDGET</b></td> <td><b>393,827</b></td> <td colspan="2"></td> </tr> </table>	EXPENDITURE	Internal charges		Authority Costs		Pay	392,327	Premises		Transport	1,500	Supplies & Services		Transfer Payments		Levies & Precepts		Third party		School Budgets		Contingency and Movement in Reserves		<b>TOTAL EXPENDITURE</b>	<b>393,827</b>		INCOME	Government Grants		Reimburse. & Contrib.		Fees & Charges		Internal Charges		Corporate I&E		Funding		<b>TOTAL INCOME</b>			<b>TOTAL BUDGET</b>	<b>393,827</b>	<b>TOTAL BUDGET</b>	<b>393,827</b>		
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Human Resources	
Total staff employed	7
Number of FTE's	7

Service Description
The Building Better Lives team over see, amongst others, housing projects to ensure the Dorset Council managed property is suitable, affordable and in the right location.

How this budget meets the strategic aims of Dorset Council
<p>Adults and Housings Directorate Plan is closely linked in with the Dorset Council Plan and helps to contribute to delivery of the council: priorities.</p> <p><b>Strong, Healthy Communities</b> We will work with our partners in Health and Community to create safe spaces, build and maintain strong communities to help people make choices about how they live their lives.</p> <p><b>Saying Safe and well</b> Working to ensure our residents have a good quality of life, providing them with the information, advice and guidance to live independently, or the care and support they require.</p> <p><b>Suitable Housing</b> We will work with registered housing providers, community land trusts and local housing partners to deliver suitable and decent housing. We will make sure we have the right housing options, including care homes, extra care, supported living and affordable homes to buy and rent. Economic Growth Adult and social Care and Health is the second largest employment sector in Dorset.</p> <p><b>Unique Environment</b> We will work with partners to help create sustainable, green and efficient development in the right places.</p> <p><b>Climate and Ecology</b> We will create sustainable services and new development, such as those within the Building Better Lives Programme that will work towards the council aspirations of a carbon neutral council by 2040</p>

Budget Area		Corporate Development		Node 10002		
Service Area	Budget £	Budget Analysis	Budget £			
Financial and Commercial	6,776,199	EXPENDITURE	45,990			
Human Resources & Organisational Development	3,037,940		Internal charges			
Digital & Change	2,000,100		Authority Costs			
ICT Operations	7,362,300		Pay	24,225,957		
Director's Office	-14,382		Premises	1,004,076		
Business Intelligence	1,125,370		Transport	91,079		
Communications and Engagement	1,074,900		Supplies & Services	9,176,352		
Community Grants	1,300,410		Transfer Payments	74,000,200		
Digital Place	210,200		Levies & Precepts			
Chief Executive's Office	953,480		Third party	51,100		
			School Budgets			
			Contingency and Movement in Reserves			
			<b>TOTAL EXPENDITURE</b>	<b>108,594,754</b>		
		INCOME	Government Grants	-73,856,336		
			Reimburse. & Contrib.	-2,814,351		
			Fees & Charges	-5,963,519		
			Internal Charges	-2,134,031		
			Corporate I&E			
		Funding				
		<b>TOTAL INCOME</b>	<b>-84,768,237</b>			
<b>TOTAL BUDGET</b>	<b>23,826,517</b>	<b>TOTAL BUDGET</b>	<b>23,826,517</b>			
<b>Human Resources</b>						
Total staff employed				641		
Number of FTE's				598.12		

Budget Area		Financial and Commercial	Node 1000201	
Service Area	Budget £	Budget Analysis		Budget £
Revenues & Benefits	1,295,402	EXPENDITURE	Internal charges	12,000
Strategic Finance	4,267,854		Authority Costs	
Pensions	-347,537		Pay	9,238,839
Commercial & Procurement	651,305		Premises	1,004,076
Insurance	909,175		Transport	44,139
			Supplies & Services	3,772,192
			Transfer Payments	74,000,000
			Levies & Precepts	
			Third party	
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>88,071,246</b>	
		INCOME	Government Grants	-73,856,336
			Reimburse. & Contrib.	-2,679,121
			Fees & Charges	-4,008,509
			Internal Charges	-751,081
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>	<b>-81,295,047</b>	
<b>TOTAL BUDGET</b>	<b>6,776,199</b>	<b>TOTAL BUDGET</b>	<b>6,776,199</b>	

Human Resources	
Total staff employed	262
Number of FTE's	250.37

Service Description
Financial Services is split into 5 key areas;
<b>Revenue &amp; Benefits</b> responsible for the administration and collection of Council Tax and Business Rates and Benefits
<b>Strategic Finance</b> responsible for the delivery of the councils budgets, ensuring accurate forecasting/reporting and the creation/publishing of the annual accounts. Issues the councils invoices, receives and allocate funds accordingly and supports credit control and debt recovery. Processes all 'trade' orders and manages the authorisation, receipting and disputes; ensuring suppliers are paid in line with standard terms. Facilitation of the payment runs for the council. management of the councils funds, secures borrowing and loans
<b>Pensions</b> management of the councils pension scheme
<b>Commercial &amp; Procurement</b> ensures the councils purchasing activities are carried out in line with Public Contracts Regulations; ensures out purchasing supports Dorset businesses wherever possible and gives best value for money
<b>Insurance</b> receives, manages and resolves insurance claims made against the council.

How this budget meets the strategic aims of Dorset Council
To ensure a balanced budget is achieved, that financial information is reported effectively and challenged accordingly and our accounts are closed down in the appropriate timeframe and in accordance with regulations All payments are made within 30 days All invoices are raised promptly and payment received within 30 days, if not, effective debt management is completed to secure the funds All claims submitted are investigated and challenged/the council defend themselves, where applicable, and seek an agreeable resolution to all valid claims All contracts are procured compliantly to achieve the best value for money and service to the council All Council Tax and Business Rates are issued and payment received and where non payment, take appropriate action to recover funds.

Future Years Budget Savings and Improved Outcomes
The enhancement of a Revenue and Benefits Service for all Dorset Council resident, removing the legacy Partnership arrangement with BCP



Budget Area		Human Resources & Organisational Development		Node 1000202	
<b>Service Area</b>	<b>Budget £</b>	<b>Budget Analysis</b>		<b>Budget £</b>	
Operations	321,870	<b>EXPENDITURE</b>	Internal charges	6,100	
Management	603,920		Authority Costs		
Organisational Development	1,670,320		Pay	4,806,740	
Advisory Service	441,830		Premises		
			Transport	18,540	
			Supplies & Services	232,150	
			Transfer Payments		
			Levies & Precepts		
			Third party	46,000	
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>5,109,530</b>		
		<b>INCOME</b>	Government Grants		
			Reimburse. & Contrib.	-115,730	
			Fees & Charges	-1,115,940	
			Internal Charges	-839,920	
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-2,071,590</b>		
<b>TOTAL BUDGET</b>	<b>3,037,940</b>	<b>TOTAL BUDGET</b>	<b>3,037,940</b>		
<b>Human Resources</b>					
Total staff employed				110	
Number of FTE's				97.05	
<b>Service Description</b>					
Human Resources and Organisational Development support the organisation in a number of ways. The team play a central role in helping the Council to become an Employer of Choice, through developing our employer brand, employee offer, well-being strategy and learning and development interventions amongst other things. The service also provides payroll, employee relations advice, health and safety and occupational health support.					
<b>How this budget meets the strategic aims of Dorset Council</b>					
Through the delivery of the Councils objective to become an Employer of Choice and its approved People Strategy					
<b>Future Years Budget Savings and Improved Outcomes</b>					
Through a budget monitoring and review process, the service will continue to deliver efficiencies whilst providing the best possible service.					

Budget Area		Digital & Change		Node 1000203	
Service Area	Budget £	Budget Analysis		Budget £	
Corporate Director for Digital & Change	128,900	EXPENDITURE	Internal charges	1,200	
Digital Strategy & Design	1,126,400		Authority Costs		
Project Management Office	744,800		Pay	1,979,800	
			Premises		
			Transport	500	
			Supplies & Services	95,100	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
			Contingency and Movement in Reserves		
			<b>TOTAL EXPENDITURE</b>	<b>2,076,600</b>	
		INCOME	Government Grants		
			Reimburse. & Contrib.		
			Fees & Charges	-60,000	
			Internal Charges	-16,500	
			Corporate I&E Funding		
		<b>TOTAL INCOME</b>	<b>-76,500</b>		
<b>TOTAL BUDGET</b>	<b>2,000,100</b>	<b>TOTAL BUDGET</b>	<b>2,000,100</b>		
<b>Human Resources</b>					
Total staff employed				50	
Number of FTE's				46.2	
<b>Service Description</b>					
The digital and change service provides and support the council's websites and supports the transformation of all council services, their processes, approaches and digital systems.					
<b>How this budget meets the strategic aims of Dorset Council</b>					
This budget supports the necessary convergence work post LGR together with forward looking transformation, all aimed at achieving the priorities and objectives in the Council plan.					
<b>Future Years Budget Savings and Improved Outcomes</b>					
Through the work of the directorate leading transformation to all council services are delivered. Leading to improved customer focused, efficient and effective services for the citizens of Dorset.					

Budget Area		ICT Operations		Node 1000204	
Service Area	Budget £	Budget Analysis		Budget £	
ICT Operational Support	7,359,800	EXPENDITURE	Internal charges	2,800	
Recharges	2,500		Authority Costs		
			Pay	4,866,100	
			Premises		
			Transport	11,100	
			Supplies & Services	3,780,400	
			Transfer Payments	200	
			Levies & Precepts		
			Third party	5,100	
			School Budgets		
			Contingency and Movement in Reserves		
			<b>TOTAL EXPENDITURE</b>	<b>8,665,700</b>	
			INCOME	Government Grants	
		Reimburse. & Contrib.		-19,500	
		Fees & Charges		-775,700	
		Internal Charges		-508,200	
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-1,303,400</b>		
<b>TOTAL BUDGET</b>	<b>7,362,300</b>	<b>TOTAL BUDGET</b>	<b>7,362,300</b>		

Human Resources	
Total staff employed	123
Number of FTE's	117.46

Service Description
<p>The ICT Operations service provides support services to ICT users, manages the core ICT infrastructure (including network, datacentre and user devices), manages/maintains much of the business and productivity software in use (e.g. Mosaic for social care case management, Microsoft 365) as well as providing application and forms development and data solutions to meet business need.</p> <p>The service is responsible for managing/mitigating and responding to key council risks such as cyber attack and continuity of ICT service provision.</p>

How this budget meets the strategic aims of Dorset Council
<p>The ICT Operations service provides critical enabling services to ensure public service continuity and supports the Council's change and transformation aspirations through enabling technology, underlying communications and collaboration infrastructures and critical risk management services. All public services provided by the Council are reliant on the availability of underpinning technology solutions.</p>

Future Years Budget Savings and Improved Outcomes
<p>The service continues to look for opportunities to reduce costs for core infrastructure components, and has delivered year on year savings from these elements since unitarisation in 2019. Planned reductions in cost have not yet been identified beyond 2022-23.</p> <p>There is potential to reduce costs through rationalisation/contraction of the application portfolio - work has been commissioned to develop more mature understanding of what good looks like for Dorset Council for its application portfolio - the principles agreed collectively by Dorset Council will dictate the level of cost reduction achievable through application portfolio change.</p> <p>The increasing reliance of technology and ever widening opportunities to use technology and data to underpin digital service transformation presents a very real possibility of pressure to increase spending on technology (potentially offset by reductions in costs elsewhere).</p>

Budget Area		Director's Office		Node 1000206	
Service Area	Budget £	Budget Analysis		Budget £	
Director's Office	-14,382	EXPENDITURE	Internal charges	610	
			Authority Costs		
			Pay	-23,412	
			Premises		
			Transport	3,000	
			Supplies & Services	5,420	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>-14,382</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.		
			Fees & Charges		
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>			
<b>TOTAL BUDGET</b>	<b>-14,382</b>	<b>TOTAL BUDGET</b>	<b>-14,382</b>		
<b>Human Resources</b>					
Total staff employed				1	
Number of FTE's				1	
<b>Service Description</b>					
The role of the Executive Director of Corporate Development is three fold:					
1 We provide support services to the rest of the organisation;					
2 We provide front line services (eg revenues and benefits);					
3 We operate the essential corporate functions required of a council.					
<b>How this budget meets the strategic aims of Dorset Council</b>					
This budget is the operational budget to enable the Executive Director to undertake his duties.					
<b>Future Years Budget Savings and Improved Outcomes</b>					
This budget is kept under constant review to identify efficiencies.					

Budget Area		Business Intelligence	Node 1000207	
Service Area	Budget £	Budget Analysis		Budget £
Business Intelligence	1,125,370	EXPENDITURE	Internal charges	750
			Authority Costs	
			Pay	1,122,550
			Premises	
			Transport	1,200
			Supplies & Services	870
			Transfer Payments	
			Levies & Precepts	
			Third party	
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>1,125,370</b>	
		INCOME	Government Grants	
			Reimburse. & Contrib.	
			Fees & Charges	
			Internal Charges	
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>		
<b>TOTAL BUDGET</b>	<b>1,125,370</b>	<b>TOTAL BUDGET</b>	<b>1,125,370</b>	

Human Resources	
Total staff employed	27
Number of FTE's	24.65

**Service Description**  
The Business Intelligence (BI) and Performance Service is a specialist Service providing Business Intelligence, performance information, strategic planning/reporting, policy and research across Dorset Council. It also holds responsibility for the statutory and operational reporting for the People Directorates.  
The Service also supports collaboration with our partners and other public sector organisations by sharing data and insight as part of the wider Dorset system.

**How this budget meets the strategic aims of Dorset Council**  
The BI and Performance Service provides the intelligence and insight to support the development and maintenance of the Council Plan and to inform decision-making across DC. The Service holds responsibility for the provision of a robust Performance Framework for the council which is mapped against each of the strategic aims of DC.

**Future Years Budget Savings and Improved Outcomes**  
The Service continues to refine and automate processes and is currently evolving its Business Intelligence offer. This will see improved added value for DC as the Council's new Data and BI Strategy is developed and rolled-out.

Budget Area		Communications and Engagement	Node 1000208																																													
<b>Service Area</b>	<b>Budget</b>	<b>Budget Analysis</b>	<b>Budget</b>																																													
	<b>£</b>		<b>£</b>																																													
Communications and Engagement	1,074,900	<table border="1"> <tr><td rowspan="10"><b>EXPENDITURE</b></td><td>Internal charges</td><td>400</td></tr> <tr><td>Authority Costs</td><td></td></tr> <tr><td>Pay</td><td>946,920</td></tr> <tr><td>Premises</td><td></td></tr> <tr><td>Transport</td><td>2,000</td></tr> <tr><td>Supplies &amp; Services</td><td>147,280</td></tr> <tr><td>Transfer Payments</td><td></td></tr> <tr><td>Levies &amp; Precepts</td><td></td></tr> <tr><td>Third party</td><td></td></tr> <tr><td>School Budgets</td><td></td></tr> <tr><td>Contingency and Movement in Reserves</td><td></td></tr> <tr><td><b>TOTAL EXPENDITURE</b></td><td><b>1,096,600</b></td></tr> <tr><td rowspan="5"><b>INCOME</b></td><td>Government Grants</td><td></td></tr> <tr><td>Reimburse. &amp; Contrib.</td><td></td></tr> <tr><td>Fees &amp; Charges</td><td>-3,370</td></tr> <tr><td>Internal Charges</td><td>-18,330</td></tr> <tr><td>Corporate I&amp;E</td><td></td></tr> <tr><td>Funding</td><td></td></tr> <tr><td><b>TOTAL INCOME</b></td><td><b>-21,700</b></td></tr> <tr><td><b>TOTAL BUDGET</b></td><td><b>1,074,900</b></td></tr> <tr><td><b>TOTAL BUDGET</b></td><td><b>1,074,900</b></td></tr> </table>	<b>EXPENDITURE</b>	Internal charges	400	Authority Costs		Pay	946,920	Premises		Transport	2,000	Supplies & Services	147,280	Transfer Payments		Levies & Precepts		Third party		School Budgets		Contingency and Movement in Reserves		<b>TOTAL EXPENDITURE</b>	<b>1,096,600</b>	<b>INCOME</b>	Government Grants		Reimburse. & Contrib.		Fees & Charges	-3,370	Internal Charges	-18,330	Corporate I&E		Funding		<b>TOTAL INCOME</b>	<b>-21,700</b>	<b>TOTAL BUDGET</b>	<b>1,074,900</b>	<b>TOTAL BUDGET</b>	<b>1,074,900</b>		
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<b>Human Resources</b>																																																
Total staff employed		22																																														
Number of FTE's		19.14																																														
<b>Service Description</b>																																																
The communications and engagement service leads on external communications, marketing and engagement activities with a wide range of audiences, and on internal communications with employees and councillors. The service delivers communications functions including media relations, campaigns (across a range of channels), design and print, and brand management. We work with officers at all levels across all council services, with Dorset Councillors, and with a wide range of external partners and stakeholders.																																																
<b>How this budget meets the strategic aims of Dorset Council</b>																																																
We build and maintain the council's reputation. We support achievement of the council's strategic objectives (as outlined in the Council Plan). We build the council's identity and engagement with employees, members, residents, partners and other stakeholders. We warn and inform during crisis situations.																																																
<b>Future Years Budget Savings and Improved Outcomes</b>																																																
We aim to improve public perception ratings, as monitored through the residents' survey, so that residents feel better informed about Dorset Council services, feel that Dorset Council acts on their concerns, and have increased levels of satisfaction with Dorset Council.																																																

Budget Area		Community Grants		Node 1000209	
Service Area	Budget £	Budget Analysis		Budget £	
Community Grants	1,300,410	EXPENDITURE	Internal charges		
			Authority Costs		
			Pay	327,900	
			Premises		
			Transport	1,500	
			Supplies & Services	971,010	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>1,300,410</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.		
			Fees & Charges		
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>			
<b>TOTAL BUDGET</b>	<b>1,300,410</b>	<b>TOTAL BUDGET</b>	<b>1,300,410</b>		
<b>Human Resources</b>					
Total staff employed				9	
Number of FTE's				8.3	
<b>Service Description</b>					
The Communities and partnerships service leads on all community engagement activities including Equality, Diversity and Inclusion, Food Security, Town and Parish Councils, Armed Forces Communities. We also lead on both statutory and non statutory consultations. We work with officers at all levels across all council services, with Dorset Councillors, and with a wide range of external partners and stakeholders.					
<b>How this budget meets the strategic aims of Dorset Council</b>					
We build and maintain the council's reputation with our essential voluntary community sector organisations.					
We support achievement of the council's strategic objectives (as outlined in the Council Plan).					
We build the council's identity and engagement with statutory and community partners, members, residents, partners and other stakeholders.					
We enable communities to support themselves and support those who need our support					
<b>Future Years Budget Savings and Improved Outcomes</b>					
This budget is kept under constant review to ensure we are supporting our communities in the most effective way and to identify efficiencies.					

Budget Area		Digital Place		Node 1000210	
Service Area	Budget £	Budget Analysis		Budget £	
Superfast Broadband - Demand Stimulation	152,500	EXPENDITURE	Internal charges	21,800	
Superfast Broadband	28,600		Authority Costs		
5G Rural Dorset	29,100		Pay	171,100	
			Premises		
			Transport	6,000	
			Supplies & Services	11,300	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>210,200</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.		
			Fees & Charges		
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>			
<b>TOTAL BUDGET</b>	<b>210,200</b>	<b>TOTAL BUDGET</b>	<b>210,200</b>		

Human Resources	
Total staff employed	18
Number of FTE's	16.68

Service Description
<p>To facilitate Dorset's digital place, the service looks at emerging and new technologies and the role they have in creating vibrant, safe, healthy and prosperous places. This includes the following aspects:</p> <ul style="list-style-type: none"> <li>- Connectivity - business, residents and visitors have the connectivity they need where and when they need it</li> <li>- Skills - Residents are able to interact digitally. Businesses have access to people with the digital skills they need</li> <li>- Digital Leadership - setting community aspiration, creating culture and building capability</li> <li>- Use - Businesses, the public sector and residents use technology to work smarter, to make a real difference to people's lives</li> </ul> <p>Project portfolio includes Superfast Dorset, Project Gigabit, Gigabit hubs, 5G RuralDorset, Wessex Digital Connectivity Accelerator, Dorset Digital Skills Partnership, Community Digital Champions, Embedded Digital Champions, Digital Doorway, Digital Dorset podcasts, Festival of the Future</p>

How this budget meets the strategic aims of Dorset Council
Digital connectivity plays a key role in both improving productivity and addressing environmental challenges. The roll out and utilisation of full fibre and wireless technology and 5G will enable people to travel less and access opportunities. Digital infrastructure and ability to exploit its potential are essential to enable inclusive growth and prosperity and realise the vision for clean economic growth.

Future Years Budget Savings and Improved Outcomes
The Digital Place service is critically dependant on project / capital funding from both internal and external sources. The service will continue to attract external funding where relevant to achievement of objectives, but fundamentally lacks a sufficient core revenue budget, which will need to be addressed for future years.



Budget Area		Chief Executive's Office		Node 1000211	
Service Area	Budget £	Budget Analysis	Budget £		
Corporate Management	155,750	Internal charges	330		
Graduate Placement	27,420	Authority Costs			
Chief Executive	241,810	Pay	789,420		
Leadership support	528,500	Premises			
		Transport	3,100		
		Supplies & Services	160,630		
		Transfer Payments			
		Levies & Precepts			
		Third party			
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>953,480</b>		
		Government Grants			
		Reimburse. & Contrib.			
		Fees & Charges			
		Internal Charges			
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>			
<b>TOTAL BUDGET</b>	<b>953,480</b>	<b>TOTAL BUDGET</b>	<b>953,480</b>		
<b>Human Resources</b>					
Total staff employed			19		
Number of FTE's			17.27		
<b>Service Description</b>					
This budget makes provision for the (largely staffing) cost of the Chief Executive's Office, in particular the centralised Leadership Support Team. It also holds the Corporate Management Budget for Council wide subscriptions and funding for development requirements for Senior Leadership Team (SLT) and Corporate Leadership Team (CLT).					
<b>How this budget meets the strategic aims of Dorset Council</b>					
The Chief Executive is the Council's Head of Paid Service and is accountable to the 82 elected members of the Council for the delivery of the Council's priorities. Individual budget holders have signed off their budgets for 2022/23 and through line management to the Chief Executive they are accountable to him and to elected members for the delivery of services within budget.					
<b>Future Years Budget Savings and Improved Outcomes</b>					
We continue to look at ensuring we have the right balance of support for the core of the organisation, reflecting the work and priorities of the council, ensuring that outcomes are improving annually.					

Budget Area		Place Directorate		Node 10003	
Service Area	Budget £	Budget Analysis		Budget £	
Economy & Infrastructure	32,918,164	EXPENDITURE	Internal charges	6,369,152	
Place Services	36,757,645		Authority Costs	200	
Customer Services, Libraries, Archives & Records	7,010,571		Pay	61,134,294	
Growth & Economic Regeneration	772,721		Premises	17,344,889	
Directors Office	614,207		Transport	21,258,054	
Assets & Property	3,697,067		Supplies & Services	17,501,700	
			Transfer Payments	5,000	
			Levies & Precepts		
			Third party	25,050,179	
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>148,663,468</b>		
		INCOME	Government Grants	-7,308,392	
			Reimburse. & Contrib.	-3,925,781	
			Fees & Charges	-46,630,150	
			Internal Charges	-9,169,647	
			Corporate I&E		
			Funding		
		Movement in General Fund	140,877		
		<b>TOTAL INCOME</b>	<b>-66,893,093</b>		
<b>TOTAL BUDGET</b>	<b>81,770,375</b>	<b>TOTAL BUDGET</b>	<b>81,770,375</b>		
<b>Human Resources</b>					
Total staff employed				2225	
Number of FTE's				1777.79	

Budget Area		Economy & Infrastructure	Node 1000301	
Service Area	Budget £	Budget Analysis		Budget £
Highways	2,552,000	EXPENDITURE	Internal charges	4,762,442
Planning	2,965,012		Authority Costs	200
Dorset Travel	25,729,336		Pay	20,630,706
Business Support	1,671,816		Premises	4,362,230
			Transport	17,848,600
			Supplies & Services	3,540,800
			Transfer Payments	
			Levies & Precepts	
			Third party	11,850,526
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>62,995,504</b>	
		INCOME	Government Grants	-3,702,192
			Reimburse. & Contrib.	-1,164,000
			Fees & Charges	-20,176,113
			Internal Charges	-4,390,035
			Corporate I&E	
			Funding	
		Movement in General Fund	-645,000	
		<b>TOTAL INCOME</b>	<b>-30,077,340</b>	
<b>TOTAL BUDGET</b>	<b>32,918,164</b>	<b>TOTAL BUDGET</b>	<b>32,918,164</b>	

Human Resources	
Total staff employed	693
Number of FTE's	601.04

Service Description
A wide range of statutory, operational and strategic council services including Planning (including the Local Plan), Building Control, Highways (including Parking) and Transport (Mainstream, SEND and Public services)

How this budget meets the strategic aims of Dorset Council
Many of these services are universal and delivered to residents and businesses of Dorset, meeting Economic, Environmental and Climate Change strategic aims.

Future Years Budget Savings and Improved Outcomes
Longer term savings will come from completing harmonisation and convergence of the Planning Authority and Parking Services with Highways; from more efficient use of operational assets with Transport, devolution and delivering in partnership with other councils, town/parish councils and community groups; further commercialisation and income generation and pro-active contract management.

Budget Area		Place Services	Node 1000302	
Service Area	Budget £	Budget Analysis		Budget £
Environment and Wellbeing	6,055,184	EXPENDITURE	Internal charges	1,351,437
Community & Public Protection	3,199,951		Authority Costs	
Commercial Waste	13,356,159		Pay	29,971,872
Waste Operations	14,146,351		Premises	3,961,573
			Transport	3,234,254
			Supplies & Services	11,959,396
			Transfer Payments	5,000
			Levies & Precepts	
			Third party	12,960,733
			School Budgets	
			Contingency and Movement in Reserves	
			<b>TOTAL EXPENDITURE</b>	<b>63,444,265</b>
			INCOME	Government Grants
		Reimburse. & Contrib.		-1,953,667
		Fees & Charges		-19,313,893
		Internal Charges		-2,879,857
		Corporate I&E		
		Funding		
		Movement in General Fund	733,797	
		<b>TOTAL INCOME</b>	<b>-26,686,620</b>	
<b>TOTAL BUDGET</b>	<b>36,757,645</b>	<b>TOTAL BUDGET</b>	<b>36,757,645</b>	

Human Resources	
Total staff employed	1060
Number of FTE's	862.66

Service Description
A wide range of operational and strategic council services including waste collection and disposal, fleet management, community and public protection/regulatory services, and environment and well-being.

How this budget meets the strategic aims of Dorset Council
Many of these services are universal and delivered to most households and many businesses such as waste and greenspace management, meeting both environmental and climate change strategic aims.

Future Years Budget Savings and Improved Outcomes
Longer term savings will come from completing convergence restructures in Community and Public Protection and Environment & Well Being services; from more efficient use of operational sites and assets, devolution and delivering in partnership with other councils, town/parish councils and community groups; further commercialisation and income generation and pro-active contract management.

Budget Area		Customer Services, Libraries, Archives & Records		Node 1000303	
Service Area	Budget £	Budget Analysis	Budget £		
Head of Customer Services, Libraries & Archives	145,358	Internal charges	132,300		
Customer Services	2,063,695	Authority Costs			
Libraries	4,010,562	Pay	5,993,372		
Archives & Records Management	790,956	Premises	824,800		
		Transport	70,200		
		Supplies & Services	1,136,576		
		Transfer Payments			
		Levies & Precepts			
		Third party			
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>8,157,248</b>		
		Government Grants	-333,200		
		Reimburse. & Contrib.	-401,000		
		Fees & Charges	-256,500		
		Internal Charges	-155,977		
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-1,146,677</b>		
<b>TOTAL BUDGET</b>	<b>7,010,571</b>	<b>TOTAL BUDGET</b>	<b>7,010,571</b>		

Human Resources	
Total staff employed	335
Number of FTE's	185.68

#### Service Description

**Customer Services:** our dedicated customer services team provide a professional first point of contact for people who need information, advice and support across a very broad range of services including Adult Social Care access team and Covid-19 helpline. This makes it easier for customers to apply, pay for, report and pay for services. In addition we set the strategic direction for Dorset Council's customer access, including developing and implementing a one council front door approach, shaping new technologies and embedding our Customer Promise. This will ensure that customers receive a consistent experience when accessing services council-wide via our corporate customer services team and will involve redesigning our processes in many services.

**Library Services:** are at the heart of our communities, delivered within a network of 23 Dorset Council Managed Libraries and 8 Community Managed Libraries. To ensure we are meeting the needs of our communities and contribute to the Council's Priorities, we are developing a new Library Strategy in partnership with communities and partners to secure a sustainable and modern future library service with a vision looking at 2030 and beyond. In 2021 we introduced customer service points in libraries to help residents access council services and support within their local community. We are now playing an important role in the council's local hub approach to connect residents with relevant council local services. We will continue to support pathways into employment by providing vital links and facilities to access new skills and learning. Our libraries cater for the digital age by providing modern IT and supporting the development of digital skills through digital champions. We have developed our online offer to support access to resources, events and activities after hours.

**Archive and Records Management Service:** is dedicated to preserving, sharing and celebrating the rich heritage of Dorset and the Council's records. The Joint Archive Service is delivered in partnership with BCP Council and operates within the Dorset History Centre. Dorset History Centre houses Dorset's local archives and local studies library for Bournemouth, Christchurch, Dorset and Poole where we collect, preserve and make documents available to view either via paper, parchment, printed, audio-visual or digital records. We carry out conservation work to support projects relating to history and heritage in Dorset.

**Our records management service:** is a dedicated corporate function that receives records and supports the creation, use and principles of good records management to shape the development of operational procedures in order to preserve valuable resource and assets.

**Our museums advisor:** is based at the history centre and supports both BCP and Dorset Councils. We support 28 accredited museums across BCP and Dorset and continue to support all organisations to adapt to the ongoing challenges of Covid as well as support delivery of many far-reaching projects which attract external funding.

#### How this budget meets the strategic aims of Dorset Council

**Customer, library and archive & records** provide essential access, information and advice for Dorset residents, visitors and businesses meeting our aim of being a customer focussed council. Our services provide ways for communities to connect and we deliver services, events, activities and access to cultural services that improve health, wellbeing and economic outcomes for families, children and adults. We are the councils 'front door' and ensure that we provide the support that customers need, often at their most vulnerable time of life.

#### Future Years Budget Savings and Improved Outcomes

We have achieved savings and improved outcomes for customers in 2022/2023 by:

- delivering alternative service models for Tourist Information Centres in 3 areas
- integrating customer service points within our libraries and local offices delivering access to services where communities need it most
- delivering efficiencies through reorganisation and redesigning the ways we work making use of digital and automation where possible

Our future strategies and transformation plans for Customer, Libraries, Archives & Records will be published in 2023, these will be focussed on improving outcomes for customers and communities as well as how we work with others, use existing and new technology and deliver services through efficient operating models.

Budget Area		Growth & Economic Regeneration		Node 1000304	
Service Area	Budget £	Budget Analysis		Budget £	
Growth & Economic	772,721	EXPENDITURE	Internal charges	16,600	
			Authority Costs		
			Pay	646,146	
			Premises		
			Transport	7,900	
			Supplies & Services	329,815	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>1,000,461</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.	-112,880	
			Fees & Charges	-114,860	
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-227,740</b>		
<b>TOTAL BUDGET</b>	<b>772,721</b>	<b>TOTAL BUDGET</b>	<b>772,721</b>		

Human Resources	
Total staff employed	20
Number of FTE's	16.59

Service Description
The Service enables clean, inclusive, sustainable and good quality economic growth across the whole Council area, bringing improved standards of living, quality of life, health, and wellbeing for Dorset residents, ensuring we have great places to live, work and visit.

How this budget meets the strategic aims of Dorset Council
The Service leads the corporate objective of Economic Growth, promoting Dorset as a place to do business and attract inward investment, supporting the growth of new and existing businesses, improving the provision and use of sustainable transport and digital connectivity, enhancing people's aspirations and skills to improve social mobility, and supporting growth in Dorset's low carbon economy and skills. It supports the environment through green growth and development appropriate to the landscape, encourages balanced growth of housing and employment opportunities, and encourages strong health communities through better jobs and regeneration and Staying Safe and Well as Wealth - from good jobs - is a key determinant of healthy residents and communities.

Future Years Budget Savings and Improved Outcomes
The Service has been operating with a significantly depleted workforce pending restructure. Budget in future years is likely to be greater as government funding currently channeled through the Local Economic Partnership will be delivered through Dorset Council instead as part of the Levelling Up agenda. Additional resources will be needed to deliver outcomes effectively.

Budget Area		Directors Office		Node 1000305	
Service Area	Budget £	Budget Analysis		Budget £	
Directors Office	614,207	EXPENDITURE	Internal charges	700	
			Authority Costs		
			Pay	525,010	
			Premises		
			Transport	4,000	
			Supplies & Services	85,868	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>615,578</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.		
			Fees & Charges		
			Internal Charges	-1,371	
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-1,371</b>		
<b>TOTAL BUDGET</b>	<b>614,207</b>	<b>TOTAL BUDGET</b>	<b>614,207</b>		
<b>Human Resources</b>					
Total staff employed				3	
Number of FTE's				3	
<b>Service Description</b>					
Costs of Directors and associated central Place Directorate costs.					

Budget Area		Assets & Property		Node 1000306	
Service Area	Budget £	Budget Analysis	Budget £		
Misc. - Director, PA	98,092	Internal charges	105,673		
Property & Safety	531,796	Authority Costs			
Investment & Development	750,699	Pay	3,367,188		
Major Projects	1,042,191	Premises	8,196,286		
Asset Management	1,274,289	Transport	93,100		
		Supplies & Services	449,245		
		Transfer Payments			
		Levies & Precepts			
		Third party	238,920		
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>12,450,412</b>		
		Government Grants			
		Reimburse. & Contrib.	-294,234		
		Fees & Charges	-6,768,784		
		Internal Charges	-1,742,407		
		Corporate I&E			
		Funding			
		Movement in General Fund	52,080		
		<b>TOTAL INCOME</b>	<b>-8,753,345</b>		
<b>TOTAL BUDGET</b>	<b>3,697,067</b>	<b>TOTAL BUDGET</b>	<b>3,697,067</b>		

Human Resources	
Total staff employed	114
Number of FTE's	108.82

**Service Description**  
The Assets and Property service aims to provide and sustain operational and investment property portfolios that are safe, flexible and value for money enabling the Council to deliver its policies and services to our clients, partners, and stakeholders to benefit the residents of Dorset

**How this budget meets the strategic aims of Dorset Council**  
\* By embedding revenue savings and income generation targets and improving our net financial position and enhance our value for money offer to the council.  
\* Portfolio consolidation, seek to deliver economies of scale and reduce overhead costs across the property portfolio optimising the use and opportunities of the estate.  
\* Seek to maximise Assets & Property contribution to net zero by enhancing the environmental performance of the operational estate by 2030.  
\* Enhance the user experience by implementing major capital and service improvement programmes to benefit our clients, stakeholders, and residents.

**Future Years Budget Savings and Improved Outcomes**  
The Assets & Property service have had major changes in leadership over the past 6 months and a restructure which has led to the service being under resourced in key areas. The new leadership team are seeking to implement a change in strategy and priorities over the coming months which will look to improve our capability to understand, utilise and implement our resources to ensure that budget savings and outcomes are met.



Budget Area		People - Children	Node 10004	
Service Area	Budget £	Budget Analysis		Budget £
Care & Protection	55,634,200	EXPENDITURE	Internal charges	547,130
Commissioning & Quality Assurance	6,219,412		Authority Costs	
Education & Learning	10,327,683		Pay	42,125,633
Director's Services	3,327,618		Premises	819,228
DSG Recharges	-1,028,400		Transport	1,199,578
			Supplies & Services	27,022,312
			Transfer Payments	1,428,700
			Levies & Precepts	
			Third party	8,920,100
			School Budgets	878,420
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>82,941,101</b>	
		INCOME	Government Grants	-3,081,108
			Reimburse. & Contrib.	-2,465,660
			Fees & Charges	-1,615,850
			Internal Charges	-1,297,970
			Corporate I&E	
			Funding	
		<b>TOTAL INCOME</b>	<b>-8,460,588</b>	
<b>TOTAL BUDGET</b>	<b>74,480,513</b>	<b>TOTAL BUDGET</b>	<b>74,480,513</b>	

#### Human Resources

Total staff employed	933
Number of FTE's	801.1

#### Service Description

Our 'Dorset Children Thrive' model for delivering Children's Services in Dorset brings together many services and support for children and families into six integrated locality teams across Dorset, supported by a central team of specialist services.

- Locality Teams: Multi-disciplinary teams delivering Early Help, SEND assessment and support, inclusion support, early years setting support and education challenge and support, virtual school, education psychology and Social Work; Whole Family Whole School Approach.
- Commissioning, Partnerships and Quality Assurance: Ensuring there are sufficient high quality, value for money services that meet the needs of children and families in the communities where they live.
- Education & Learning: System leadership in education and learning for Dorset to deliver the best Education for all focused on educational recovery and school improvement, ambitious outcomes for children with SEND, developing a traded offer
- Care and protection: To deliver a high standard of social work and care for Dorset children focusing on right service at the right time, effective permanence plans, fostering and residential care, supporting children at risk of exploitation

Partnership is everything, we know we need to work together to support our children, young people and families. We work with partners on a day to day basis to support children and young people and to deliver our strategic plans and shared vision. Our vision is that 'together we will make Dorset the best place to be a child; where communities thrive, and families are supported to be the best they can be'.

#### Future Years Budget Savings and Improved Outcomes

A Children's Five Year transformation programme has been developed and commenced in November 2021.

Budget Area		Care & Protection	Node 1000406		
Service Area	Budget £	Budget Analysis		Budget £	
C&P Management	1,214,017	EXPENDITURE	Internal charges	149,500	
Care Leaver	2,070,300		Authority Costs		
ChAD	1,186,900		Pay	18,501,983	
C&P Fostering Service	9,801,983		Premises	460,508	
Harbour & Rescare	4,387,300		Transport	897,848	
CWaD	3,599,900		Supplies & Services	26,077,369	
C&P Locality Teams	8,755,400		Transfer Payments	1,428,700	
C&P Locality CiC	616,500		Levies & Precepts		
C&P Locality S17	232,400		Third party	8,849,700	
Service Agreements	1,529,400		School Budgets		
C&P Locality Wide	22,237,300		Contingency and Movement in Reserves		
Care & Protection	2,800		<b>TOTAL EXPENDITURE</b>	<b>56,365,608</b>	
			INCOME	Government Grants	-731,408
				Reimburse. & Contrib.	
		Fees & Charges			
		Internal Charges			
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-731,408</b>		
<b>TOTAL BUDGET</b>	<b>55,634,200</b>	<b>TOTAL BUDGET</b>	<b>55,634,200</b>		
<b>Human Resources</b>					
Total staff employed				438	
Number of FTE's				377.4	
<b>Service Description</b>					
Care and Protection provides statutory safeguarding, child protection, children in need and children in care services for Dorset's children. The service holds the Children Advice and Duty Service (ChAD) a single front door for children, families and professionals seeking help or protection. The service also supports the fostering service, in house residential childrens homes, The Harbour, care leaver service and children who are disabled services. Help, protection and children in care services are mainly delivered through the locality model alongside early help, education and SEN services.					
<b>How this budget meets the strategic aims of Dorset Council</b>					
The Council has a duty to provide support and care for children in need, child protection and children in care and care leavers.					
<b>Future Years Budget Savings and Improved Outcomes</b>					
This area is in scope within the Children's Five Year transformation programme as agreed November 2021.					

Budget Area		Commissioning & Quality Assurance		Node 1000407	
Service Area	Budget £	Budget Analysis	Budget £		
Quality Assurance	2,253,050	Internal charges	68,970		
Commissioning	2,482,000	Authority Costs			
Business Support	2,531,830	Pay	8,122,120		
Strategic Partnership	194,332	Premises	54,400		
Young & Thriving	796,100	Transport	102,600		
Government Grants	2,500	Supplies & Services	-649,218		
Contracts & Services	-62,900	Transfer Payments			
Transformation	-1,977,500	Levies & Precepts			
		Third party	9,300		
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>7,708,172</b>		
		Government Grants	-565,100		
		Reimburse. & Contrib.	-635,060		
		Fees & Charges	-256,600		
		Internal Charges	-32,000		
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-1,488,760</b>		
<b>TOTAL BUDGET</b>	<b>6,219,412</b>	<b>TOTAL BUDGET</b>	<b>6,219,412</b>		

Human Resources	
Total staff employed	333
Number of FTE's	288

**Service Description**

The overarching purpose of the Commissioning, Partnerships and Quality Assurance Service is to ensure that there are sufficient high quality, value for money services in place to meet the needs of children and families in the communities where they live. The service is responsible for strategic and operational commissioning (including fulfilling statutory sufficiency duties for the provision of care and for childcare), brokerage of packages of care and education, contract monitoring and quality assurance of externally commissioned services. The service leads on transformation project management and benefits realisation as well as implementing a range of externally grant funded programmes such as the national Supporting Families Programme and the Holiday Activities and Food project. The services is responsible for facilitating multi-agency partnerships including the Strategic Alliance for Children and Young People - delivering the strategic partnership plan; the Strengthening Services Board - delivering our partnership service improvement plans and the statutory Pan-Dorset Safeguarding Partnership arrangements. The service is responsible for workforce development and business support services for the whole of the directorate. The service is responsible for a number of quality assurance functions such as auditing activity as well as the statutory functions for reviewing officers for children in care, child protection conferencing and the management of allegations of professionals working with children. In addition the service is responsible for delivering statutory tracking functions for children's participation in education, employment or training and for re-engagement; young carers and matrix leadership of youth work in the county.

**Future Years Budget Savings and Improved Outcomes**

This area is in scope within the Children's Five Year transformation programme as agreed November 2021.

Budget Area		Education & Learning	Node 1000408	
Service Area	Budget £	Budget Analysis		Budget £
Education Services	337,603	EXPENDITURE	Internal charges	328,460
Purbeck Locality	1,230,900		Authority Costs	
Chesil Locality	2,768,900		Pay	11,725,530
East Locality	1,768,700		Premises	304,320
West Locality	1,158,300		Transport	177,730
Dorchester Locality	1,213,600		Supplies & Services	1,032,743
North Locality	2,073,840		Transfer Payments	
Education	-224,160		Levies & Precepts	
			Third party	61,100
			School Budgets	878,420
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>14,508,303</b>	
		INCOME	Government Grants	-1,522,300
			Reimburse. & Contrib.	-33,100
			Fees & Charges	-1,359,250
			Internal Charges	-1,265,970
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>	<b>-4,180,620</b>	
<b>TOTAL BUDGET</b>	<b>10,327,683</b>	<b>TOTAL BUDGET</b>	<b>10,327,683</b>	

Human Resources	
Total staff employed	158
Number of FTE's	131.7

Service Description
The Education Service deliver the Council's key responsibilities to deliver excellent education, inclusion and SEND to the children and young people of Dorset.

How this budget meets the strategic aims of Dorset Council
This budget supports the local authorities statutory duties under relevant legislation (such as the Education Act 1996, Academies Act 2010, Children and Families Act 2014 and Care Act 2014.) This budget also supports the delivery of the Children, young people and Families Plan and Dorset Education Board priorities, including:
1. To ensure every child is receiving education in an Ofsted 'Good' or 'Outstanding' school and setting.
2. To close the disadvantaged attainment and achievement gap to zero by providing inclusive support for our disadvantaged and vulnerable children so they can achieve alongside their peers in their local school or setting.
3. To ensure that all our children and young people thrive in their education with the skills they need ready for adulthood.

Future Years Budget Savings and Improved Outcomes
This area is in scope within the Children's Five Year transformation programme as agreed November 2021.

Budget Area		Director's Services		Node 1000409	
Service Area	Budget £	Budget Analysis		Budget £	
Director's Services	3,327,618	EXPENDITURE	Internal charges	200	
			Authority Costs		
			Pay	3,776,000	
			Premises		
			Transport	21,400	
			Supplies & Services	561,418	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>4,359,018</b>		
		INCOME	Government Grants	-262,300	
			Reimburse. & Contrib.	-769,100	
			Fees & Charges		
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-1,031,400</b>		
<b>TOTAL BUDGET</b>	<b>3,327,618</b>	<b>TOTAL BUDGET</b>	<b>3,327,618</b>		
<b>Human Resources</b>					
Total staff employed				4	
Number of FTE's				4	
<b>Service Description</b>					
The central area within Children's Services, supporting the rest of the Directorate.					
<b>Future Years Budget Savings and Improved Outcomes</b>					
This area is in scope within the Children's Five Year transformation programme as agreed November 2021.					

Budget Area		DSG Recharges		Node 1000411	
Service Area	Budget £	Budget Analysis	Budget £		
HNB Recharges	-1,028,400	<b>EXPENDITURE</b> Internal charges Authority Costs Pay Premises Transport Supplies & Services Transfer Payments Levies & Precepts Third party School Budgets Contingency and Movement in Reserves <b>TOTAL EXPENDITURE</b>			
		<b>INCOME</b> Government Grants Reimburse. & Contrib. Fees & Charges Internal Charges Corporate I&E Funding <b>TOTAL INCOME</b>	-1,028,400		
<b>TOTAL BUDGET</b>	<b>-1,028,400</b>	<b>TOTAL BUDGET</b>	<b>-1,028,400</b>		
<b>Service Description</b>					
Recharges into DC from the High Needs Block.					

Budget Area		Dedicated Schools Grant																																									
Service Area	Budget £	Budget Analysis	Budget £																																								
Dedicated Schools Grant (estimated)	0	<table border="1"> <tr> <td rowspan="10" style="writing-mode: vertical-rl; transform: rotate(180deg);">EXPENDITURE</td> <td>Internal charges</td> <td></td> </tr> <tr> <td>Authority Costs</td> <td></td> </tr> <tr> <td>Pay</td> <td></td> </tr> <tr> <td>Premises</td> <td></td> </tr> <tr> <td>Transport</td> <td></td> </tr> <tr> <td>Supplies &amp; Services</td> <td>291,065,635</td> </tr> <tr> <td>Transfer Payments</td> <td></td> </tr> <tr> <td>Levies &amp; Precepts</td> <td></td> </tr> <tr> <td>Third party</td> <td></td> </tr> <tr> <td>School Budgets</td> <td></td> </tr> <tr> <td>Contingency and Movement in Reserves</td> <td></td> </tr> <tr> <td><b>TOTAL EXPENDITURE</b></td> <td><b>291,065,635</b></td> </tr> <tr> <td rowspan="5" style="writing-mode: vertical-rl; transform: rotate(180deg);">INCOME</td> <td>Government Grants</td> <td>-291,065,635</td> </tr> <tr> <td>Reimburse. &amp; Contrib.</td> <td></td> </tr> <tr> <td>Fees &amp; Charges</td> <td></td> </tr> <tr> <td>Internal Charges</td> <td></td> </tr> <tr> <td>Corporate I&amp;E</td> <td></td> </tr> <tr> <td>Funding</td> <td></td> </tr> <tr> <td><b>TOTAL INCOME</b></td> <td><b>-291,065,635</b></td> </tr> </table>	EXPENDITURE	Internal charges		Authority Costs		Pay		Premises		Transport		Supplies & Services	291,065,635	Transfer Payments		Levies & Precepts		Third party		School Budgets		Contingency and Movement in Reserves		<b>TOTAL EXPENDITURE</b>	<b>291,065,635</b>	INCOME	Government Grants	-291,065,635	Reimburse. & Contrib.		Fees & Charges		Internal Charges		Corporate I&E		Funding		<b>TOTAL INCOME</b>	<b>-291,065,635</b>	
EXPENDITURE	Internal charges																																										
	Authority Costs																																										
	Pay																																										
	Premises																																										
	Transport																																										
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	Corporate I&E																																										
Funding																																											
<b>TOTAL INCOME</b>	<b>-291,065,635</b>																																										
<b>TOTAL BUDGET</b>	<b>0</b>	<b>TOTAL BUDGET</b>	<b>0</b>																																								

Budget Area		Legal & Democratic Services	Node 10006	
Service Area	Budget £	Budget Analysis		Budget £
Assurance	1,381,651	EXPENDITURE	Internal charges	25,350
Democratic & Electoral Services	2,985,940		Authority Costs	1,830,270
Land Charges	-484,550		Pay	4,730,220
Legal Services	2,401,704		Premises	1,820
			Transport	26,350
			Supplies & Services	882,315
			Transfer Payments	
			Levies & Precepts	
			Third party	18,500
			School Budgets	
			Contingency and Movement in Reserves	
			<b>TOTAL EXPENDITURE</b>	<b>7,514,825</b>
			INCOME	Government Grants
		Reimburse. & Contrib.		-134,500
		Fees & Charges		-1,019,850
		Internal Charges		-75,730
		Corporate I&E Funding		
		<b>TOTAL INCOME</b>	<b>-1,230,080</b>	
<b>TOTAL BUDGET</b>	<b>6,284,745</b>	<b>TOTAL BUDGET</b>	<b>6,284,745</b>	
<b>Human Resources</b>				
Total staff employed				119
Number of FTE's				100.91



Budget Area		Assurance		Node 1000601	
Service Area	Budget £	Budget Analysis		Budget £	
Audit	405,871	EXPENDITURE	Internal charges	1,450	
Assurance	975,780		Authority Costs		
			Pay	893,450	
			Premises	100	
			Transport	2,500	
			Supplies & Services	499,580	
			Transfer Payments		
			Levies & Precepts		
			Third party		
			School Budgets		
			Contingency and Movement in Reserves		
			<b>TOTAL EXPENDITURE</b>	<b>1,397,080</b>	
			INCOME	Government Grants	
				Reimburse. & Contrib.	-11,900
		Fees & Charges			
		Internal Charges		-3,529	
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-15,429</b>		
<b>TOTAL BUDGET</b>	<b>1,381,651</b>	<b>TOTAL BUDGET</b>	<b>1,381,651</b>		

Human Resources	
Total staff employed	22
Number of FTE's	20.69

Service Description
<p>The Assurance Service is a corporate function supporting the full range of the Council's services:</p> <p>The Emergency Planning team play an active part in the multi agency Local Resilience Forum and also provide both strategic and tactical advice to the Council's Gold and Silver officers and other parts of the Command and Control structure. Through emergency response, the team will be in contact with the public, partners and internal resources;</p> <p>The Complaints team is a front facing service, corresponding with the public with regards to both compliments and complaints. The team provide assurance through an independent, responsive, objective and customer focussed 'active listening' approach to complaints. The complaints team are also the key link to the Local Government Ombudsman. A commercial offering is available to schools;</p> <p>The Information Compliance team is a front facing service working with a wide range of Council services facilitating information requests (incl Freedom of Information and Subject Access Requests) from the public, as well as managing any data breaches that occur, liaising with the Information Commissioners Office where required. The team work across the Council ensuring that we are compliant with data protection legislation;</p> <p>The service leads on the Council's risk management strategy and facilitates the corporate risk register. It plays a key role in the Council's governance arrangements, including managing the statutory Annual Governance Statement. The service commissions internal audit via the South West Audit Partnership and facilitates fraud and whistleblowing arrangements.</p> <p>The Service Manager for Assurance is the Lead Officer on the Dorset Police and Crime Panel, linking in with elected members of both Dorset Council, BCP Council, the Office of the Police and Crime Commissioner and independent members of the Panel.</p>

How this budget meets the strategic aims of Dorset Council
<p>A key objective for the Assurance Service is to embed organisational learning from complaints, breaches, emergency incidents and other risk events leading to the achievement of better outcomes for Dorset's people. It therefore contributes to improving the full range of the Council's priorities. In particular of note, the Emergency Planning Team are leading on Community Resilience for the Dorset Local Resilience Forum, as well as a wide variety of workstreams aimed to protect and provide resilience to communities. This contributes to the "Strong Healthy Communities" priority. In terms of the "Staying Safe and Well" aim, wellbeing is identified as a Service priority and is a regular discussion point at service meetings, with team members across the service engaged in emotive incidents (particularly across the complaints, information compliance and emergency planning teams).</p> <p>The Service priorities are:</p> <ul style="list-style-type: none"> <li>•The wellbeing and development of our teams;</li> <li>•Assurance over compliance with relevant legislation;</li> <li>•Supporting our communities;</li> <li>•Embed a culture of organisational learning and improvement;</li> <li>•Improve our ways of working (incl technology);</li> <li>•Seek commercial opportunities</li> </ul>

Future Years Budget Savings and Improved Outcomes
<p>Embedding organisational learning from incidents is focussed on achieving better outcomes for Dorset residents, across the whole range of Council services. The Assurance Service is widening its commercial offer to schools to include emergency planning and business continuity support. Following ongoing non-compliance with statutory timescales, the Subject Access Request function has been centralised with the view of consolidating and improving both compliance rates and service delivery in a more efficient and economical way.</p>

Budget Area		Democratic & Electoral Services	Node 1000602	
Service Area	Budget £	Budget Analysis		Budget £
Members Services	1,872,820	EXPENDITURE	Internal charges	11,200
Chairman Fund	10,000		Authority Costs	1,830,270
Democratic Services	1,026,770		Pay	992,400
Elections	76,350		Premises	1,620
			Transport	16,750
			Supplies & Services	237,600
			Transfer Payments	
			Levies & Precepts	
			Third party	500
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>3,090,340</b>	
		INCOME	Government Grants	
			Reimburse. & Contrib.	-85,500
			Fees & Charges	-10,000
			Internal Charges	-8,900
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>	<b>-104,400</b>	
<b>TOTAL BUDGET</b>	<b>2,985,940</b>	<b>TOTAL BUDGET</b>	<b>2,985,940</b>	

Human Resources	
Total staff employed	26
Number of FTE's	22.63

Service Description
<p><b>Democratic Services:</b> the main role of Democratic Services is to support the Council's decision-making processes and governance structure, providing a professional, customer-focused service. The Team ensure that decision-making processes are transparent and accessible, promoting public participation wherever appropriate, and will enable Members to be equipped with the knowledge and skills to make informed decisions. The key functions are</p> <ol style="list-style-type: none"> <li>(1) promoting the Council as a democratic body,</li> <li>(2) supporting elected members and providing an appropriate and targeted members learning and development programme,</li> <li>(3) supporting and administering the democratic decision making bodies of the Council, and promoting digital access, and</li> <li>(4) organising a programme of civic events for the Chairman.</li> </ol> <p><b>Electoral Services:</b> Electoral Services is a statutory function and aims to increase public awareness of local democracy and maximise voter turnout through public awareness campaigns. The Team seek to communicate with local residents to increase registration of voters, promoting online registration, and ensuring that every eligible person on the electoral register is able to vote. The Team also ensure the efficient and effective administration of local and national elections and referenda, and is responsible for reviewing community governance for all the parishes that fall within the Dorset Council area. The key functions are</p> <ol style="list-style-type: none"> <li>(1) providing a well administered electoral registration function,</li> <li>(2) compiling and maintaining an accurate Register of Electors and</li> <li>(3) administering effective, efficient and accessible elections and referenda.</li> </ol>

How this budget meets the strategic aims of Dorset Council
<p>This budget enables us to meet our key functions that will, in turn, enable us to support the Council in making decisions that enable the Council to meet its strategic aims. We will, where possible, encourage virtual meetings of members and officers to contribute to the climate and ecological &amp; emergency strategy.</p>

Future Years Budget Savings and Improved Outcomes
<p>We are seeking to enable residents to respond to the annual canvass using email which will hopefully enable us to reduce our printing and postage budgets in electoral services. We are also onboarding with the Customer Account portal that will enable us to communicate with our residents more digitally in future. We will also monitor the member travel budget to identify whether any further savings can be made as we work in a more hybrid fashion.</p>

Budget Area		Land Charges		Node 1000603	
Service Area	Budget £	Budget Analysis	Budget £		
Land Charges	-484,550	Internal charges			
		Authority Costs			
		Pay	421,670		
		Premises			
		Transport	1,000		
		Supplies & Services	130		
		Transfer Payments			
		Levies & Precepts			
		Third party			
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>422,800</b>		
		Government Grants			
		Reimburse. & Contrib.			
		Fees & Charges	-907,350		
		Internal Charges			
		Corporate I&E			
		Funding			
		<b>TOTAL INCOME</b>	<b>-907,350</b>		
<b>TOTAL BUDGET</b>	<b>-484,550</b>	<b>TOTAL BUDGET</b>	<b>-484,550</b>		

Human Resources	
Total staff employed	16
Number of FTE's	14.35

Service Description
<p>The Council has a statutory responsibility for maintaining a Local Land Charges Register and for processing local land charges search requests which are commonly made as part of property purchases. The Land Charges team maintain the land charges register, receive and process all personal or electronic searches of the land charges register (LLC1) and local authority searches (CON29).</p> <p>The government has a target of a maximum of 10 working days within which these searches should be returned to applicants.</p>

How this budget meets the strategic aims of Dorset Council
<p>This budget includes required staff and other costs of maintaining the register of local land charges and responding to search requests to meet statutory obligations within target timescales set by government. The budget also includes income from charges made to provide search responses.</p>

Future Years Budget Savings and Improved Outcomes
<p>Utilise and continue to refine and harmonise processes within the new Planning System to make full use of the ability to automate processing of searches.</p> <p>Reduce backlog of searches.</p> <p>Keep the staff structure under review to ensure continued alignment to customer requirements.</p> <p>Keep charge rates under review.</p> <p>Converge and harmonise legacy council land charges registers to ensure all data is within or can be accessed by the new system.</p> <p>Create a public facing Land Charges Portal to enable customers to submit and pay for searches electronically.</p> <p>Prepare for a transfer of land charges registers to HM Land Registry (expected mid/end 2024) (the council will remain responsible for maintaining the land charges register providing source documents and responding to enquiries and responding to CON29 local authority searches but processing of LLC1 searches will transfer to the Land Registry).</p>

Budget Area		Legal Services		Node 1000604	
Service Area	Budget £	Budget Analysis		Budget £	
Legal Services	2,401,704	EXPENDITURE	Internal charges	12,700	
			Authority Costs		
			Pay	2,422,700	
			Premises	100	
			Transport	6,100	
			Supplies & Services	145,005	
			Transfer Payments		
			Levies & Precepts		
			Third party	18,000	
			School Budgets		
			Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>2,604,605</b>		
		INCOME	Government Grants		
			Reimburse. & Contrib.	-37,100	
			Fees & Charges	-102,500	
			Internal Charges	-63,301	
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-202,901</b>		
<b>TOTAL BUDGET</b>	<b>2,401,704</b>	<b>TOTAL BUDGET</b>	<b>2,401,704</b>		

Human Resources	
Total staff employed	55
Number of FTE's	43.24

Service Description
<p>The team supports the Council in the continued day to day delivery of services and in addition provides support transformation programmes and a range of external clients including Tricuro, Dorset and Wiltshire Fire Authority. This includes:</p> <ul style="list-style-type: none"> <li>• The provision of a prompt and efficient legal service, recognising that in all its activity the Council must work within and through the law.</li> <li>• The smooth and efficient operation of member decision making and scrutiny processes and support for elected members in fulfilling their roles.</li> <li>• Ensuring legality and propriety in decision making.</li> <li>• Ensuring compliance with data protection, freedom of information and surveillance legislation.</li> </ul>

How this budget meets the strategic aims of Dorset Council
<p>Complete child and adult litigation, Freedom of Information and Data Protection (subject access requests) in accordance with court and/or statutory timescales</p> <p>Provision of prompt and high quality legal advice.</p> <p>Support the Council, Committees, Panels and other bodies.</p>

Future Years Budget Savings and Improved Outcomes
<p>Legal Services</p> <ul style="list-style-type: none"> <li>• Utilise the new Case Management System for Legal Services</li> <li>• Recruit to vacant posts and development of staff to maintain minimal need for external support.</li> <li>• Keep the structure under review to ensure continued alignment to customer requirements.</li> <li>• Review hourly charge rates.</li> </ul>

Budget Area		Partnerships		Node 10007	
Service Area	Budget £	Budget Analysis		Budget £	
Public Health	0	EXPENDITURE	Internal charges	427,600	
			Authority Costs		
			Pay	3,703,600	
			Premises	46,500	
			Transport	42,000	
			Supplies & Services	-161,009	
			Transfer Payments		
			Levies & Precepts		
			Third party	21,191,700	
			School Budgets		
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>25,250,391</b>		
		INCOME	Government Grants	-13,124,273	
			Reimburse. & Contrib.	-11,940,218	
			Fees & Charges	-185,900	
			Internal Charges		
			Corporate I&E		
		Funding			
		<b>TOTAL INCOME</b>	<b>-25,250,391</b>		
<b>TOTAL BUDGET</b>	<b>0</b>	<b>TOTAL BUDGET</b>	<b>0</b>		
<b>Human Resources</b>					
Total staff employed				79	
Number of FTE's				72.78	

Budget Area		Public Health	Node 1000706	
Service Area	Budget £	Budget Analysis		Budget £
LA BCP	-11,940,218	EXPENDITURE	Internal charges	427,600
LA Dorset	-13,096,673		Authority Costs	
Clinical Treatment	8,929,500		Pay	3,703,600
Early Intervention	11,248,000		Premises	46,500
Health Improvement	2,561,400		Transport	42,000
Health Protection	35,500		Supplies & Services	-161,009
Public Health	120,000		Transfer Payments	
Resilience	80,000		Levies & Precepts	
Public Health Team	2,062,491		Third party	21,191,700
			School Budgets	
		Contingency and Movement in Reserves		
		<b>TOTAL EXPENDITURE</b>	<b>25,250,391</b>	
		INCOME	Government Grants	-13,124,273
			Reimburse. & Contrib.	-11,940,218
			Fees & Charges	-185,900
			Internal Charges	
			Corporate I&E	
		Funding		
		<b>TOTAL INCOME</b>	<b>-25,250,391</b>	
<b>TOTAL BUDGET</b>	<b>0</b>	<b>TOTAL BUDGET</b>	<b>0</b>	

Human Resources	
Total staff employed	79
Number of FTE's	72.78

**Service Description**

The shared public health service aims to protect and improve the health and wellbeing of the population of Dorset and reduce health inequalities. This will be achieved through working with partners and influencing system-wide, through commissioning and directly providing services that will improve health and wellbeing in Dorset and by working with other organisations to embed prevention at scale. We will continue to play a role in responding to COVID-19 and other health protection issues in partnership with the UKHSA and local system partners. We commission sexual health services and public health services for children and young people for the whole of Dorset, and drug and alcohol services for the Dorset council area only. We deliver healthy lifestyle services through our LiveWell Dorset team, with additional commissioned services from GPs, pharmacies and other providers such as Slimming World. We have a key role in developing the Integrated Care Partnership Strategy for the ICS.

**How this budget meets the strategic aims of Dorset Council**

The shared service will support people to stay safe and well through our commissioned services and in house delivery  
The shared service will encourage and support work across Dorset that builds strong and healthy communities with the voice of the community at the centre.

**Future Years Budget Savings and Improved Outcomes**

The shared service is funded through a ring-fenced grant that must be used for public health. The grant has seen an uplift in 2021/22 and 2022/23. This uplift will be utilised to expand our children and young people's services, focused on outcomes such as school readiness, physical activity and emotional health; and healthy lifestyle services, leading to reduced smoking prevalence, improved physical activity, fewer people drinking at harmful levels and fewer people who are overweight and obese. In the longer term this will lead to fewer people with long-term conditions such as diabetes and cardiovascular disease, with reductions in the costs of health and social care. For example in 2021 £8.7M of Dorset council spend can be attributed to impacts of smoking (Action on Smoking and Health, 2021)

Budget Area		Central Finance		Node 10008	
Service Area	Budget £	Budget Analysis	Budget £		
	-24,946,532	Internal charges			
	15,941,262	Authority Costs			
	10,621,661	Pay	7,926,270		
	-331,579,801	Premises			
	625,500	Transport			
	1,724,743	Supplies & Services	9,756,757		
		Transfer Payments			
		Levies & Precepts	737,700		
		Third party			
		School Budgets			
		Contingency and Movement in Reserves			
		<b>TOTAL EXPENDITURE</b>	<b>18,420,727</b>		
		Government Grants	-31,259,853		
		Reimburse. & Contrib.			
		Fees & Charges			
		Internal Charges	-197,326		
		Corporate I&E	-4,000,000		
		Funding	-331,579,801		
		Movement in General Fund	21,003,086		
		<b>TOTAL INCOME</b>	<b>-346,033,894</b>		
<b>TOTAL BUDGET</b>	<b>-327,613,167</b>	<b>TOTAL BUDGET</b>	<b>-327,613,167</b>		

**Service Description**

The Central Finance area holds the general budgets for non service specific funding and payments. This includes Council Tax & Business rates income, as well as other general funding/grants payable to the Council. It hold budgets for capital financing, contingency and the payments of precepts and levies.

## Dorset Council financial strategy statement 2022/23

### Preamble

This document is being refreshed for the budget and MTFP for 2022/23. And incorporates recommendation from the finance peer review which was led by the LGA to help shape the form and substance of our financial strategy in coming years.

Dorset Council's [first financial strategy](#) was agreed by members in August 2018 and was intended to inform the basis of the budget and MTFP for 2019/20. Since then, we have experienced Covid-19 and development of a more refined financial strategy was impacted by response to and recovery from the pandemic and the unquantifiable impact this would have on our balance sheet.

Finance strategy has therefore developed in a less programmed way than the Council would have liked but we are back on track with this work and much has already been done and is referenced in this financial strategy statement for Cabinet approval.

### Purpose and scope

The Chief Financial Officer (CFO) has responsibility for leading development and implementation of the financial strategy to deliver the Council's strategic objectives sustainably. This involves working closely with decision makers to establish a medium to long-term corporate strategy and plans that ensure financial sustainability.

In managing financial resources to optimise service outputs and community benefits, within funding constraints and any tax raising limits, the CFO must ~~take into account~~ take into account future commitments, resources available and the desirable levels of reserves to ensure that the Council's finances remain sustainable. The CFO must ensure that the financial and risk implications of policy initiatives are analysed and addressed, and measures applied should encompass partnership working, alternative delivery models, capital investment programmes and annual operations, as well as financial targets and benchmarks. The Prudential Code requires that capital investment plans are affordable, prudent and sustainable.

### The role of the Chief Finance Officer and the Finance & Commercial Team

Section 151 of the Local Government Act 1972 requires local authorities to ~~make~~ make arrangements for the proper administration of their financial affairs and to appoint a Chief Finance Officer (CFO) to have responsibility for those arrangements.

The work of the Finance & Commercial Team mirrors and supports the role of the CFO

- key members of the Council's leadership [teams](#), helping them to develop and implement strategy and to resource and deliver the organisation's objectives sustainably and in the public interest
- actively involved in and able to bring influence to bear on, all material business decisions
- leading the promotion and delivery by the whole organisation of good financial management
- delivering and developing a finance function that is resourced to be fit for purpose and continuously improving
- appropriately qualified, suitably experienced, competent, confident and authoritative.

The Team aims to deliver consistently high-quality financial support and advice to the Council.

### Member engagement and ownership

Member engagement in financial management, and especially the budget and MTFP is positive.



The S151 Officer has weekly briefings with the Finance Portfolio Holder and there are formal, quarterly finance reports to Cabinet. These reports then go to the Audit & Governance Committee and are regularly supported by presentations from Executive Directors and other officers to support activity and financial performance/projections in their areas of responsibility.

The development of the budget strategy and MTFP is also heavily influenced by members through informal briefings and seminars as well as formal, pre-Cabinet scrutiny, group briefings and for 22/23, plans to examine base budgets as well as incremental proposals for change. The Council also has several hands-on members who regularly take copies of our financial model and carry out their own scenario modelling and other testing.

The Council is still relatively new and the next stage of development is for members to have a clearer understanding of the organisation's emerging financial strategy as a cornerstone of their understanding of risk for the future and transparency around how resources support delivery of key plan outcomes. This is critical on the back of announcements around *build back better* and other Government programmes.

#### **A financial model**

Dorset Council maintains a rolling, ten-year, financial model which incorporates the key variables needed as part of the process of developing the MTFP and budget strategy. The model is kept up to date as part of a continuous financial management approach.

The model is formally rolled forward each year after the accounts are closed. The assumptions are revisited and SLT is consulted about the budget timetable and the assumptions being used in the model. These assumptions are then subject to challenge and review as part of the MTFP development as well as engagement with Directorates being used to include further budget pressures and opportunities in the model.

The model was newly built for Dorset Council but is informed by principles that were inherited from the predecessor councils. It has been significantly simplified compared with predecessor models but retains the ability to reflect a range of variables which are regularly updated. The model is shared beyond the finance team, including with councillors, so that those that are interested in the detail are able to use the tool themselves to carry out changes to variables to evaluate scenarios that they may wish to explore.

#### **Clearly articulated plan and objectives**

For the Council's financial strategy to be effective, it must support the delivery of our corporate objectives. Dorset Council's Plan sets out the organisation's ambitions for the next four years. It incorporates the political vision of the new councillors and was developed following a conversation with residents, town and parish councils, businesses and representatives from the public, private and voluntary sectors.

Dorset Council aims to be at the heart of the community. The reorganisation of local government in 2019 simplified administrative structures, which was a big step forward, but there are still some very significant challenges locally, nationally and globally.

The Council wants Dorset to be a great place to live, work and visit and is enabling this by focusing on five priorities

- economic growth – we will deliver sustainable economic growth, increasing productivity and the number of high-quality jobs in Dorset, creating great places to live, work and visit
- unique environment - we will help to deliver sustainable development while protecting and enhancing Dorset's environment
- suitable housing - we will work with registered housing providers, community land trusts and local housing partners to deliver affordable, suitable and decent housing

- strong, healthy communities - we will work with residents and partners to build and maintain strong communities where people get the best start and lead fulfilling lives
- staying safe and well - we will work with all our residents to have a good quality of life.

More information on the Council's plan can be found [here](#).

### **Measuring performance & value for money**

The Council is developing its approach to performance management and to value for money. Whilst progress has been made, there is more to do. Resource issues linked mainly to pandemic response have meant that we have not made all the progress that we would have wanted to at this stage in relation to our approach to value for [money](#) but we are the right track.

#### Performance management

Dorset Council's Senior Leadership Team (SLT) receives a monthly summary of performance of the council's key service areas on a [PowerBI](#) dashboard. This has recently been modified to include more detailed financial information so that SLT are looking at performance alongside financial monitoring. The next stage of development is to include better strategic risk performance monitoring.

An informal meeting of cabinet – Performance Leadership Board – meets monthly to review the same scorecards that SLT sees. This is where elected members hold each other to account for performance. Each month includes a review of performance and a deep dive into an area of interest, reflecting what the performance information is showing.

Work has recently been completed for the dashboards for the two scrutiny committees (Place & Resources and People & Health) to review service performance for their areas of interest. The scrutiny committees meet six times each year and the intention is to review the performance data at every other meeting with a view to informing forward plan items to scrutinise areas where there are any issues that need to be better understood (good or bad). The intention is that these dashboards will be made available for anyone to see on the council's internet site, once we have identified the best technical way to do this.

A variety of performance monitoring tools are in place and being worked on at the service and directorate levels.

Cabinet receives a quarterly report of progress against the council plan priorities. We have also just instigated a review of our corporate plan to reflect changes needed following the pandemic. The detailed measures that sit behind the plan will also be reviewed and we also intend to produce a risk register explicitly linked to corporate plan delivery.

#### Value for money

The proposal is to develop a value for money framework and timeline setting out how to implement value for money benchmarking of all services to feed into a prioritisation exercise for conducting fundamental value for money reviews of all the council's services. The fundamental service reviews will need to include activity around

- comparing ourselves to the best in terms of both performance, cost and value for money
- challenging whether Dorset Council is best placed to provide the service [and also](#) the best way to provide the service including different ways of working; different service delivery options and exploring commercial market options. This could also include reviewing any currently outsourced services

- consulting our customers (internal and/or external) to find out what they want from the service.

A key piece of work is a systematic benchmarking exercise across all of the Council's services to identify strong and weak areas of performance and cost. This will enable a prioritisation exercise to deliver a timeline for fundamental service review. This work has started but progress has been slow due to staffing resource and we are currently reviewing how we might progress this work. An update on pilot areas for consideration was taken to Audit & Governance Committee in a [report](#) on 27 September 2021.

The approach to fundamental service review will be overseen by the Portfolio Holder for Corporate Development and the Council's Corporate Leadership Team. It will be worked up by officers from finance, business intelligence & performance and digital & change.

### **Strategy for reserves**

Local authorities have two types of reserves, usable and unusable. Unusable reserves are those which are established for specific accounting or regulatory purposes, such as the revaluation reserve or the capital adjustment account. Their purposes are clearly prescribed, and they are not available for the Council to use.

Usable reserves, however, are available for the Council to use for discretionary or specific purposes - such as supporting service delivery, mitigating risk or providing for future investment or other expenditure. These reserves fall into two broad categories, earmarked reserves and the general fund.

The Council's strategy for its usable reserves, approved by Cabinet, is in three parts:

- setting a balanced budget
- alignment with risks
- allowing opportunity for investment.

The first element of the Council's strategy is not to use any of its reserves to balance its budget strategy. The in-year budget must be sustainable and balanced without using one-off sources of finance. Reserves can only be spent once and if used, consideration will need to be given to how they are replenished.

The second part of the strategy is to align reserves with strategic risks and the general risk of unforeseen and pressing activity causing short-term budget pressures. To a certain extent, this latter part is what the general fund is for, but other earmarked reserves are established for specific risk mitigation – insurance being the most commonly quoted example.

The third part of strategy is establishing funds which the Council can use to invest. There are many opportunities for investment and the Council will need to consider carefully how and in what ways it wishes to invest. This could be as simple as a piece of treasury management activity, or a more complex project where the Council invests in spend-to-save initiatives because it will have a positive impact on the revenue base budget. Parameters for potential investment decisions are not considered here, only the establishment of the fund.

### Earmarked reserves

Earmarked reserves are set aside for specific purposes and each of these is set out clearly in the Cabinet outturn report for 2020/21. Responsibility for advising Council on the adequacy of reserves rests with the S151 Officer. The level of earmarked reserves is reviewed at least twice each financial year, once during closedown/accounts production and once during budget setting.

The S151 Officer is required to give an assessment of the adequacy of reserves as part of the assurance work around the budget each year.

#### General fund

The general fund is unearmarked and is therefore available for any purpose that the Council deems appropriate. Councils will generally establish for themselves, a lower limit on their general fund as well as an upper limit, and by default, therefore, an operating range in between the lower and upper limits.

Dorset Council's strategy is to set its lower limit at 5% of the budget requirement and its upper limit at 10%. For 2021/22, the budget requirement was £312.4m giving rise to a lower limit of £15.6m and an upper limit of £31.2m. The Council closed the year ended 31 March 2020 with a balance of £28.2m on the general fund. The operating range and limits are revisited each year as part of budget strategy and medium-term financial planning.

#### **Outturn 2020/21 (context)**

The draft outturn for 2020/21 (still unaudited) was [reported](#) to Cabinet on 22 June 2021 and set out that the impact of the pandemic and other events meant the Council drew down almost £15m from its general fund to support the response and recovery efforts. This was immediately topped-up as part of the development of the new [reserves](#) strategy, through rationalisation of other reserves, to the £31.2m set out above.

Covid-19 had a significant – and continuing – impact on the funding flowing to and through Dorset Council and this will result in unusually high levels of activity, transactions and balances in some cases. It is therefore imperative that the Council classifies its information correctly and is transparent about the impact the pandemic has had on its finances and financial information. This was set out in the Qtr1 financial management [report](#), in the budget and MTFP update [report](#), and in the Qtr2 report to which this document is appended.

As part of the emerging financial strategy response, Cabinet also declared it necessary to set aside significant reserved funds for potential risks around council tax and business rates collection in future. Moving out of lockdown does not mean everything will return to normal for collections (for example). This will require a clear and strategic review of the general fund as well as earmarked reserves, now that we are some way into the life of the unitary Council.

#### **Contingency budget**

As well as reserves, the Council has a contingency budget as part of its arrangements to manage risk in any particular year. As well as helping to address unforeseeable costs that arise during the year, the contingency budget also supports short-term changes in corporate policy, such as the suspension of automatic inflationary uplifts on contracts, where an amount was held in contingency to manage any price pressures which were essential.

In the early years of Dorset Council, the risks are inherently higher, so the contingency fund has been maintained at a relatively high value to reflect this. As the organisation matures, it is reasonable to expect that departmental base budgets will be able to be set on a much more sustainable basis and the need for contingency will reduce. This theme will be developed further during the 2022/23 budget round.

#### **Resilience**

Each year, following submission of the RO forms, CIPFA produces a set of resilience indicators for local authorities. CIPFA's Financial Resilience Index is a comparative analytical tool designed to support and improve discussions surrounding local authority financial resilience. The index shows a council's performance against a range of measures associated with financial risk.

The most recent data is for the year 2019/20 and therefore provides a pre-COVID baseline to show the resilience of authorities as they entered the pandemic.

For Dorset, the indicators show that we are not outliers in any particular measure and that although there are areas where we will want to focus when we prepare the budget strategy and MTFP for 2022/23, there are no areas of specific concern.

Comparison with prior years is not possible as 2019/20 was Dorset Council's first year of operation, but in setting financial strategy for future years, the Council will want to give consideration to the indicators of financial stress in order to improve those where resilience is relatively lower, or perhaps take a different approach where it is higher. For example, gross external debt and interest payable are both relatively low, indicating that the Council could explore the investment potential that might come from additional borrowing.

Dorset Council's resilience indicators can be found [here](#).

### **Medium Term Financial Plan (MTFP)**

Each year the Council formally publishes its MTFP (five years) as part of the budget strategy. The plan focuses on how the Council will deliver a balanced budget for the year ahead and also sets out remaining gaps in the financial forecast over the following four years.

The planning and budgeting process is member-led and although it can be thought of as a continuous process, it officially starts each in July with a formal update of the financial model and assumptions being shared with the Portfolio Holder for Finance, then the Cabinet, then all Councillors.

Through an iterative approach to refining information about costs and income, council tax, business rates and other sources of funding, an initial gap is established which is shared with Cabinet and which is the starting point for action planning as part of agreeing a balanced budget.

The budget strategy and MTFP report for 2021/22 can be found [here](#). It is also worth setting out that as part of agreeing the budget, all councillors are invited to briefings on the budget prior to detailed consideration by the Council's Place & Resources, and People & Health Scrutiny Committees. Both of these Committees make recommendations/observations to the Cabinet as a result of their scrutiny and Cabinet responds as part of the process of agreeing a budget to recommend to full Council in February each year. For 2020/21, these recommendations can be found in Appendix 7 of the budget strategy report.

### **Transformation and tactical savings**

The Council's [Transformation Plan](#) has been refreshed and was approved at the November 2020 Cabinet meeting. We will ensure that spend to save opportunities continue to be integrated into the financial planning process to ensure investment comes at the right time to ease pressure on the revenue budget. This will happen through the CSAM Group as well as through the MTFP process.

We should also be mindful of the impact that the pandemic has had on our previous plans and how the diversion of resources to support residents and businesses through the response and recovery meant that the Council was unable to deliver the programme of work that would have generated savings in our cost base.

An initial transformation fund of £5m was established from repurposing of predecessor Councils' reserves during Dorset Council's first year. That fund has been fully committed and ambitious plans are in place to deliver £9 of transformation savings and £18m of tactical savings from the base budget in 2021/22.

A review of progress against savings targets for 2021/22 is in progress and will be included in the Qtr1 Cabinet financial management report.

### **Capital strategy**

The Council approves a capital strategy statement each year as part of the budget setting process. The capital strategy for 2021 to 2026 was set out in appendix 3 to the Council's budget strategy paper [here](#).

The Council's capital strategy is concerned with 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 and resilience.

Decisions made in any particular year on capital and treasury management will have financial consequences for the Council for many years to come. They are therefore subject to both a national regulatory framework (the Prudential Code) and a local policy framework, summarised in the budget strategy report.

Capital expenditure is where the Council spends money on assets, such as property, plant or equipment 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 is treated as capital expenditure, for example, land and building assets costing less than £25k are generally not capitalised and are instead charged to revenue in the year of purchase.

The capital programme in any period comprises

- projects funded fully by external funds (or grants)
- projects that are partially funded by external grant
- projects that are funded from the Council's own resources.

Each of these areas attracts different levels of scrutiny from Councillors in different arenas. The capital grant provided for schools, for example, is delegated to the Director of Children's Services and is reported to Cabinet but does not require their approval – or the same level of scrutiny – as projects which are financed by borrowing.

In agreeing its capital strategy for the period ahead, the Council will consider

- the impact of financing the capital programme on the revenue budget
- the feasibility of delivering everything that is requested
- how to prioritise spend and align it with the stated objectives in the Council Plan
- what level of capital investment is required as "replacement"
- what level of capital investment is required for new or alternative service [delivery](#)
- how can investment have a sustained, positive impact on the revenue budget and improve services for residents
- future ways of working, surplus assets, and the potential level of capital receipts.

#### **Treasury, investment & borrowing strategies**

Treasury management is concerned with the Council's cash flows, borrowing and investments, and the associated risks and opportunities. The Council 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 is therefore central to the Council's prudent financial management processes.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services Code of Practice* (the CIPFA Code) which requires the Council to approve a

treasury management strategy before the start of each financial year. The treasury strategy is generally incorporated into the annual budget strategy report to Cabinet/Council to ensure approval.

The chief objective of the Council when borrowing is been to strike an appropriately low risk balance between securing low interest costs and achieving cost certainty over the period for which funds are required. The flexibility to renegotiate loans should long-term plans change is a secondary objective.

The Council'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 remaining much lower than long-term rates, it is likely to be more cost effective in the short term to use internal resources or borrow short-term loans rather than long term loans.

As the capital strategy and programme develop and become more challenging, the approach to borrowing is likely to become more sophisticated, particularly in light of the relatively low risk around borrowing and interest, highlighted by the CIPFA resilience index.

The latest strategy can be found [here](#).

### **Asset management strategy**

Dorset Council's property strategy and asset management plan was approved by the Cabinet in November 2020.

The Council has a wide and diverse variety of property interests geographically spread throughout and across Dorset. The Council Plan identifies that the effective utilisation of the Council's property assets forms one of the six transformational programmes that the council is undertaking. The Council's primary aims are to:

- rationalise the property estate, reduce costs and identify assets that are suitable for disposal or redevelopment
- improve the condition of the estate and reduce its environmental impact
- adapt the council's office accommodation in order to alter its estate and modernise its workspace to meet the needs of future agile working and the aims of the Dorset Workplace
- seek to maximise the value of the estate by creating income generation opportunities, disposing of or repurposing poor performing assets in order to create greater social, commercial and economic returns.

In addition, the Council aims to build on the principles of 'One Public Estate' programme and work in collaboration with other public sector partners to utilise assets to

- create economic growth (new homes and jobs)
- deliver more integrated customer focused services through joint provision
- generate efficiencies through capital receipts and reduced running costs.

As one of the largest land and property owners within Dorset it is recognised that the Council is in a unique position to work with partners to lead and deliver strategic regeneration and that significant potential exists within its property base which can be used to help meet the Council's housing targets and the financial challenges the Council faces, in particular, from an ageing population.

In order both to achieve its wider goals and in the face of continual financial pressures the Council needs to review the size, efficiency and occupation of both its operational and commercial estate and have a clear mechanism, rationale and process for determining

property need, the best use of property and ensuring it achieves best value from its estate through disposal or re-development of assets.

As part of its strategy the Council will either utilise its own resources, consider different delivery models or work in partnership/collaboration with others where appropriate and in such circumstances that will allow the Council to generate greater returns and benefits, mitigate risks and access resource and expertise in order for projects to come forward at a greater scale and pace over the coming three to five years.

The property strategy and asset management plan is [here](#).

### **Commercial strategy**

The Council's commercial strategy, policy and approach is developing under the Commercialisation Transformation Programme [ [Commercialisation \(sharepoint.com\)](#) ] through a commercial steering group, supported by officer networks. Predecessor councils each had their own strategies, but it was felt that the establishment of Dorset Council gave an opportunity for the organisation's approach to commercialism to be renewed through an officer group with a view to new opportunities and attitudes.

The commercial strategy is being developed through four themes each of which are captured under the general heading of *being more commercially minded*. This is developing through four themes, as illustrated below





The aims and objectives of each of the *being more commercially minded* themes that will support the Council to adopt a commercial approach. These are complimentary to the principles set out in the new Commercial Strategy – Commissioning and Procurement as well as supporting Council’s priorities of: economic growth; unique environment; suitable housing; strong, healthy communities; and staying safe and well.

Strategy principles being:

- people, skills and development
- effective commissioning
- strategic sourcing
- contract management
- partnership working
- maximising the Dorset pound
- climate and ecological emergency.

More detail on the commercial approach will be included here as it emerges but the approach to the four themes can be summarised as:

### Theme 1 - behaving in a more business-like way

*Aim: Adopting some of the positive culture and behaviours that are associated with commercial organisations*

#### **Objectives**

- more effective contract management
- understand income and cost drivers
- a focus on the costs and benefits when making business decisions
- a measured appetite for risk
- knowledge of target markets
- knowledge of brand values
- assess how competitors and suppliers are behaving
- empowering and skilling the workforce
- know what factors drive and influence suppliers
- focus on the outcome and not just the process.

### Theme 2 - being business friendly

*Aim: To promote local growth and prosperity*

#### **Objectives**

- grow awareness on how to sell to Dorset Council
- strengthen connections with Dorset Chamber and Federation of Small Businesses
- create opportunities for market engagement, e.g. meet the buyer
- work with partners within shared local supply chains.

### Theme 3 - commissioning as one council

*Aim: Identify needs, develop service models and the market to meet those needs in the most cost-effective way as One Council*

#### **Objectives**

- develop and adopt best practice commissioning consistently across the Council
- address siloed nature of commissioning
- share commissioning intentions across services
- support a thriving market for all sectors
- focus on what is strategically important
- create smarter, more flexible contracts.

### Theme 4 - making money

*Aim: Doing something that generates profit*

#### **Objectives**

- make the most of opportunities
- maximise income for current chargeable services

- establish a central record of all commercial income streams.

### Procurement strategy

Dorset Council's current procurement strategy was agreed by the Cabinet in September 2020 after scrutiny by the appropriate committees at that time. A new strategy was needed as the Council wanted to set out principles in terms of the approach to procurement and encompasses a corporate approach to social value to help maximise the Dorset Pound through procurement outcomes such as economic, social and environmental.

A Corporate Procurement Strategy is the mechanism to ensure that procurement takes place in accordance with the Council's strategic aims, that it is effective and delivers best value. The Council is required under the Public Services (Social Value) Act 2012 to account for social value in its commissioning and procurement. The agreed strategy provides key principles and actions to embed practical and effective commissioning that includes a corporate approach to applying Social Value and Corporate Social Responsibility within procurement.

More recently, with the establishment of the Commercialisation Transformation Programme, the Council is to bring together more cohesive framework for evaluating resourcing decisions and outcomes in respect of all commercial related activities, this is to include bringing together a Commercial Board to provide [oversight](#).

The current Corporate Procurement Strategy is [here](#).

The Commercialisation Transformation Programme has proposed a revision to the current procurement strategy with the intention of putting more emphasis on commercial and commissioning. Revised title being Commercial Strategy – Commissioning and Procurement. Proposed revisions include: the introduction of the concept of "Being more commercially minded" as set out under the Commercialisation Transformation Programme; more emphasis on effective commissioning to ensure that cost, quality, environmental and social value are early consideration as part of establishing best value; and outlining the requirements of the National Procurement Policy Statement (NPPS)\*.

On 17<sup>th</sup> September 2021, Place and Resources Overview Committee received and considered a report which provided details on the proposed revisions. The Committee agreed a "Minded to" recommendation that Cabinet on 8<sup>th</sup> November 2021 approved the revised Commercial Strategy – Commissioning and Procurement.

Committee papers: [Place & Resource Overview Committee](#)

#### \*National Procurement Policy Statement (NPPS)

A head of what is the Public Procurement Reforms, the Government's National Procurement Policy Statement sets out that contracting authorities procurement activity must support the delivery of national public sector priorities including generating economic growth, helping our communities recover from Covid-19 pandemic, and supporting the transition to net zero carbon. The importance of efficient, effective public procurement has been underlined by Covid-19 pandemic and that it can play a significant role in the country's economic recovery.

The proposed revised Strategy reflects that the Statement instructs that contracting authorities should have regard to the following national priorities:

- Social Value
- Commercial and procurement delivery
- Skills and capability of procurement

Details on NPPs is [here](#)

#### CIPFA FM Code

Dorset Council supports the CIPFA Financial Management Code. The code is intended to:

- be a catalyst for improvement and ambition
- improve financial sustainability
- support finance professionals
- encourage greater organisational responsibility.

The code's themes are underpinned by six principles; again, all are supported by Dorset Council:

- organisational leadership – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture
- accountability – financial management is based on medium-term financial planning, which drives the annual budget process supported by effective risk management, quality supporting data and whole life costs
- financial management is undertaken with transparency at its core using consistent, meaningful and understandable data, reported with appropriate frequency and with evidence of periodic officer action and elected member decision making
- adherence to professional standards is promoted by the leadership team and is evidenced
- sources of assurance are recognised as an effective tool mainstreamed into financial management and include political scrutiny and the results of external audit, internal audit and inspection
- the long-term sustainability of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

The Council is working towards providing an evidence base of how it performs against the 17 standards set out in the code and flowing from the six principles. This work in progress is supported by the recommendations from the peer review.

The Council is also in conversation with its external auditor, Deloitte, about the evidence that is being sought to demonstrate that we are working towards the full implementation of the code as part of the audit of the 2021/22 financial statements.

The Council acknowledges that there is still much work still to do in this area, but we feel we are on the right track and the work of the peer review team has been valuable in raising the profile of this code and the culture that it strives to engender in the organisation.

#### **Continuing funding challenges**

It has been clear for some time that local government as a sector will continue to face funding challenges. There is no silver bullet to solve the gap between needs and resources and the need for well thought out financial strategy underpins this reality.

This financial strategy is being developed as the Council manages the second consecutive year of one-year settlements and short-term spending reviews and steadies itself in preparation for the outcome of a three-year spending review (and hopefully, a three-year settlement). Formulation of longer-term plans has been extremely challenging in the prevailing environment of single-year settlements which have made major policy shifts and transformation difficult to model and implement.

A change of course is always a possibility with resources being secured only for the short term, at short notice at a time when there is so much turbulence arising from the exit from the European Union and the recovery from a pandemic to name but two factors.

However, the Council is optimistic that with the forthcoming spending review outcomes, and a positive settlement for Dorset Council, formulation and iteration of strategy can help inform

how the organisation allocates resources across its many, competing priorities, notwithstanding the huge risk surrounding the *build back better* programme.

### Council tax

According to the [Live tables on Council Tax - GOV.UK \(www.gov.uk\)](https://www.gov.uk/live-tables-on-council-tax) Dorset Council has the ninth highest, band D council tax charge in the country.

Most Dorset Council members are broadly aware of being a relatively high-charging authority and should be aware of the reasons for this – a historically low level of general grant from Government, followed up with a draconian approach to cutting revenue support grant adopted as part of the four-year settlement announced in CSR2015.

A briefing was included in the [budget update paper](#) to Cabinet in January 2016 which sets out how this happened and the impact it had on what was Dorset County Council at the time.

Council tax is a strategically important source of income for all councils, but even more so for those like Dorset, where a relatively greater proportion of income is from this source. The tension between increasing council tax – and the social care precept – is therefore not a decision that this Council takes *lightly* and great consideration continues to be given to the balance between savings, cost pressures, service costs and transformation.

Dorset Council's band D council tax for 2021/22 is £1,779.39. If the Council to set a target of dropping out of the top 20 highest charging councils by freezing its council tax, it could do this in four years if the other, current top 20 increased their council tax by 1% each year, or in two years if they increased by 2%.

Clearly any ambition to reduce council tax in real and relative terms would need to be balanced against the savings that this would require across services. Each 1% of council tax is worth £2.64m in 2021/22, so over the two years that a 2% freeze might be required, this would mean £10.6m in council tax foregone in the base budget.

### Major Financial Risk

The overspend on the Special Education Needs (SEN) High Needs Block (HNB) is the single largest financial risk facing Dorset Council.

- The High Needs Block has been overspending for five years.
- By the end of 2019-20, the cumulative deficit totalled £21.9m, and this was held in the accounts as a negative reserve, in accordance with regulations.
- The High Needs Block overspend for 2020-21 is being finalised at £17.2m, which increased the cumulative deficit to £39.1m at the end of 2020-21.
- Our biggest pressure is in unit cost per child, emanating from an externalisation of placements due to inadequate sufficiency of places.

The Council has developed a recovery plan which, even if successful, predicts that the HNB budget will break even in 2025/26 with a cumulative deficit at that point of £70.3m.

The current statutory instrument is scheduled to end in 2022-23, and from April 2023 responsibility for accounting for and funding the deficit could transfer to Dorset Council. In this situation the accumulated deficit would need to be backed by a revenue reserve, forcing dramatic changes to the Council's services and plans, and putting it at significant financial risk. Furthermore, the in-year deficit would need to be funded by the local taxpayer rather than nationally funded education budgets.

In addition to the HNB, the *build back better* programme represents a huge risk to Councils. Despite being hailed by Government as the fix for health and social care, the programme strives for outcomes which will place significant additional burdens and costs which are *as yet* unquantifiable, upon councils. These include:

- the likelihood that the increase in employers' costs ushered in by the social care levy, will simply be passed to councils as the principal purchaser of care [services](#);
- the requirement for additional, more complex financial assessments to be carried out as a result of the care costs cap, meaning significant demand for additional assessment resource by all councils with care [responsibilities](#);
- the right of self-funders to require councils to broker their care at the same rates as the councils themselves pay, meaning an upward pressure on council contract rates is inevitable.

#### **Next Steps**

Considerable progress has been made in developing the financial arrangements within the Council since it was established in April 2019. Whilst responding to the pandemic has delayed progress, the organisation remains committed to continuous improvement.

The current forward plan of operational and strategic issues which need to be addressed is detailed below. This is supported by the findings of the LGA peer review:

- Surviving the pandemic and resetting the organisation's financial strategy
- Consolidating and right-sizing finance team and functions
- Expanding digital by default agenda further into operations/processing/customer interface
- Building resilience, competence and confidence in the finance team
- Embedding strong financial management throughout the Council as part of our culture
- Providing excellent decision support to the Council's leaders and managers
- Completing the audit of the first year's accounts and resetting the balance sheet
- Rationalising reserves and aligning funds with risk and investment requirements
- Refreshing and maintaining the long-term financial plan and financial strategy
- Delivering a balanced budget for 21/22 (and future years)
- Supporting delivery of tactical and transformational savings
- Developing the organisation commercial approach and behaviours
- Concluding arrangements for Revenue & Benefits Services
- Provide the financial support required to address the High Needs Block overspend
- Provide great financial support and impact within Adult Social Care
- Influence the development of the local integrated care system to ensure the health and care system improves for residents and taxpayers.

**Capital Programme Budget and Financing**

Dorset Council draft capital programme 2022/23 and beyond							
Summary of net expenditure and funding							
Total Budget 2021/22		2022/23	2023/24	2024/25	2025/26	2026/27	Total Planned Spend 21/22-26/27
£000		£000	£000	£000	£000	£000	£000
186,706	<b>Total expenditure</b>	42,207	40,208	37,018	30,557	13,300	349,995
(55,081)	Full external funding	0	0	0	0	0	(55,081)
(3,991)	Partial external funding	(1,711)	(727)	(300)	(300)	0	(7,029)
(49,954)	Dorset Council part funding (borrowing)	(4,343)	(2,769)	(5,598)	(3,267)	(2,500)	(68,431)
(67,306)	Dorset Council funding (borrowing)	(26,100)	(25,659)	(19,067)	(13,937)	2,503	(149,565)
0	Dorset Council funding (reserves)	0	0	0	0	0	0
0	Dorset Council funding (capital receipts)	0	0	0	0	0	0
(10,374)	Minimum Revenue Provision	(10,053)	(11,053)	(12,053)	(13,053)	(13,303)	(69,889)
(186,706)	<b>Total funding</b>	(42,207)	(40,208)	(37,018)	(30,557)	(13,300)	(349,995)

Appendix 4 (ii)					
	2022/23	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000	£000
Approved 22-23 Capital programme	29,322	26,450	24,098	16,057	0
<b>Adjustments</b>					
<b>Part II - projects with partial external funding</b>					
Buildings Retro Fit Programme	(1,250)	(1,500)	(1,500)	(1,500)	0
<b>Part III - projects with no external funding</b>					
Weymouth Harbour Dredging	(200)	(200)	(200)	(200)	0
	27,872	24,750	22,398	14,357	0
<b>Not previously approved - for approval by Cabinet</b>					
<b>Part II - projects with partial external funding</b>					
Building retrofit programme - Energy Efficiency measures	500	1,250	1,250	2,500	2,500
A354 Corridor Transport Improvements	125	300	250	0	0
B3078 Julian's Bridge, Wimborne – pedestrian and cycle link	147	133	2,020	0	0
Piddlehinton G&T site pitches	958	0	0	0	0
Electric Vehicle charging Infrastructure	235	235	0	0	0
Weymouth Transport Improvements	200	1,000	1,800	0	0
<b>Part III - projects with no external funding</b>					
Wheeled bins and containers for waste services	765	770	800	800	800
Minor Capital Works (Property improvements)	500	500	500	500	500
Capital contingency	2,000	2,000	2,000	2,000	2,000
Investing to Save in Highway Infrastructure Assets	0	0	0	6,300	6,300
St Mary's School Sheffesbury	1,500	500	0	0	0
SEND capital strategy	3,100	7,000	5,000	3,000	0
Investing in cycleways and traffic control assets	400	400	400	400	400
Weymouth Dorchester Bike Share	400	0	0	0	0
South East Dorset Bike Share	275	0	0	0	0
Shortfall in Vehicle Replacement Budget for 2022/23	180	0	0	0	0
Sewerage Treatment Services Improvement works	100	150	0	0	0
Swanage Beach Renourishment Scheme (CBC)	280	220	0	0	0
QELC - Capital Maintenance works	731	0	0	0	0
Sea defence works at Sandsfoot Castle, Weymouth	100	500	0	0	0
Beacroft School - replacement modular classroom	624	0	0	0	0
Ferndown Highways Depot	57	0	0	0	0
Gibbs Marsh Highways Depot - Surfacing of Depot yard	70	0	0	0	0
Installation of ANPR at HRC sites	110	0	0	0	0
Installation of PV's on DC buildings	100	100	200	300	400
Maintenance of Cycleways and Traffic Control Equipment	400	400	400	400	400
Climate Change Schemes	378	0	0	0	0
Travel & Transport software procurement	100	0	0	0	0
	14,335	15,458	14,620	16,200	13,300
<b>Total Budget 21-22 &amp; 2022/23</b>	<b>42,207</b>	<b>40,208</b>	<b>37,018</b>	<b>30,557</b>	<b>13,300</b>



## Reserves at 31/3/21

### Movement in balances as at 31/3/2021

Total balances increased by €8.2m during the year to €38.3m. There is more information on reserves and balances in the Narrative Statement.

2019/20		2020/21				
€'000		General €'000	LMS* €'000	Retained Schools €'000	Capital €'000	Total €'000
14,972	Brought forward	28,199	2,572	-	-	30,771
8,889	Use in year	-	(2,572)	-	-	(2,572)
6,310	Additions/outturn	3,316	7,426	-	-	10,742
30,771	Carried Forward	31,515	7,426	-	-	38,941

\* LMS – balances held on behalf of schools under the scheme for Local Management of Schools.

### General Fund Balance, Schools and Earmarked Reserves

The table below sets out the amounts set aside from the General Fund Balance in earmarked reserves to provide financing for future expenditure plans and the amounts posted back from earmarked reserves to meet expenditure in the year. The table shows the movement on all revenue balances and reserves in the year.

	Balance at 1 April 2019	Transfers Out 2019/20	Transfers In 2019/20	Balance at 31 March 2020	Transfers Out 2020/21	Transfers In 2020/21	Balance at 31 March 2021
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Earmarked Reserves	105,049	(116,443)	118,612	107,218	(47,542)	86,878	146,554
Dedicated Schools Grant High Needs & Special Education Needs and Disabilities	-	(21,803)	-	(21,803)	(115)	21,918	-
	105,049	(138,246)	118,612	85,415	(47,657)	108,796	146,554
Balances held by schools under a scheme of delegation	2,088	(2,088)	2,572	2,572	(2,572)	7,426	7,426
Retained Schools balances	(13,040)	13,040	-	-	-	-	-
<b>Total Earmarked Reserves including Schools</b>	94,097	(127,294)	121,184	87,987	(50,229)	116,222	153,980
General Fund (not earmarked)	25,324	(2,063)	4,338	26,199	-	3,316	31,515
<b>Total General Fund, Schools and Earmarked Reserves</b>	120,021	(129,357)	125,522	116,186	(50,229)	119,538	185,495

**Medium Term Financial Plan - Summary**

	Previous Year Budget 2021-22 £m	MTFP Yr1 2022-23 £m	MTFP Yr2 2023-24 £m	MTFP Yr3 2024-25 £m	MTFS Yr4 2025-26 £m	MTFP Yr5 2026-27 £m
Council tax	263.919	279.033	286.434	297.237	305.455	313.892
Business rates (NDR funding)	44.312	46.313	46.544	46.777	47.011	47.246
Other grants treated as general funding	4.177	6.234	2.475	2.475	2.475	2.475
<b>Total funding</b>	<b>312.407</b>	<b>331.580</b>	<b>335.453</b>	<b>346.489</b>	<b>354.941</b>	<b>363.612</b>
<b>Budget requirement</b>	<b>312.407</b>	<b>331.580</b>	<b>350.523</b>	<b>361.049</b>	<b>370.773</b>	<b>384.387</b>
<b>Budget gap (cumulative)</b>	<b>0.000</b>	<b>0.000</b>	<b>-15.069</b>	<b>-14.560</b>	<b>-15.833</b>	<b>-20.775</b>