

DARTMOOR NATIONAL PARK AUTHORITY

6 March 2020

BUDGET AND MEDIUM TERM FINANCIAL PLAN 2020/21 to 2022/23Report of the Head of Business SupportRecommendations: **That Members:**

- (i) **approve 2020/21 Budget and Medium Term Financial Plan for the years 2021/22 and 2022/23 as shown in Appendices 1 - 3**
- (ii) **approve the use of Earmarked Reserves balances as set out in Appendix 6 and sections 3.4 and 4.0 of the report**
- (iii) **approve the Capital Investment Strategy as set out in section 5 of the report**

1 Background

- 1.1 The Authority is required by statute to set a balanced revenue budget for each financial year. The basis for the revenue expenditure is the pursuit of the 'Special Purposes' for which the National Parks were designated in the Environment Act 1995 (the Act). Section 65 of the Act determines the purposes as: conserving and enhancing the natural beauty, wildlife and cultural heritage of National Parks and of promoting opportunities for the understanding and enjoyment of the Parks by the public. The Authority also has a duty to seek to foster the economic and social well-being of local communities within the National Park.
- 1.2 The key source of funding for the Authority is National Park Grant (NPG) which is paid by the Department of the Environment, Food and Rural Affairs (Defra). Currently NPG accounts for over 80% of total income. At the time of writing this report Defra has yet to confirm how much NPG the Authority will receive in 2020/21 and beyond. The delay in announcing NPG has an obvious impact on our ability to plan over the medium term.

2 Financial Context

- 2.1 Government Departments were given a single year settlement in the Spending review of September 2019, the Chancellor announced: "This Spending round delivers the fastest planned real growth in day-to-day departmental spending in 15 years. From 2019/20 to 2020/21, day-to-day departmental spending will now grow at 4.1% in real terms"¹.
- 2.2 Defra received a 3.3% real terms increase in its resource budget for 2020/21 (compared to 2019/20).
- 2.3 In September 2019 the independent review of designated landscapes (National Parks and Areas of Outstanding Natural Beauty), led by Julian Glover, published its final report. Amongst the recommendations was the statement: "at the very least we want to see existing budgets for National Parks secured in real terms and sustained for at least a further five year period, so they can plan ahead with confidence".²

¹ <https://www.gov.uk/government/publications/spending-round-2019-document/spending-round-2019> (Section 1)

² https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/833726/landscapes-review-final-report.pdf (page 22)

- 2.4 The Conservative and Unionist Party manifesto for 2019 General Election stated that: “We welcome the Glover review and will create new national parks and Areas of Outstanding natural Beauty; as well as making our most loved landscapes greener, happier, healthier and open to all”.³
- 2.5 It is on the basis of these public messages from Government, and in the absence of any other formal indication of NPG, that we have assumed that NPG for 2020/21 will be increased by at least 1.72%. The figure of 1.72% reflects the increase that we received, per annum, for the last Spending Review period (2015/16 to 2019/20). A 1.72% increase in NPG for 2020/21 would still be a further potential real terms cut in our core funding, as we have assumed that the local government pay award will be at least 2%.
- 2.6 The reality of our funding position is that:
- In 9 of the last 10 years we have seen real term reductions in our core funding on an annual basis.
 - The cumulative impact is that, in real terms, our core income has reduced by over 40 per cent since 2010/11
- 2.7 We have sought to mitigate these reductions by seeking to diversify our income base through other forms of external grant income, voluntary donations, sales, fees and charges. We have been successful (especially with external grants) but the harsh reality is that this success is no substitute for sustained core funding, which is essential to support delivery of our statutory purposes and facilitate the preparation external funding bids which take staff time to prepare and which require match funding.
- 2.8 If inflation protection is not passed on to National Park Authorities then we will have to find savings in year by reducing our work programmes and there is a real risk that we will not be able to deliver against the priorities identified in the draft Business Plan which, in turn reflect Government priorities as expressed in the 25 Year Environment Plan.
- 2.9 The current level of financial uncertainty makes it extremely difficult, if not impossible, to prepare a detailed and robust Medium Term Financial Plan (MTFP).

3 2020/21 Budget and Medium Term Financial Plan

- 3.1 The MTFP is a key feature of the Authority’s forward planning process and it is reviewed annually on a rolling three year basis. The MTFP is a key document for:
- Outlining the financial strategy for the continuance, improvement and development of the services provided;
 - Summarising the resources available (funding and staff capacity) for implementing Business Plan priorities and objectives; and
 - Providing an overview of the future financial position of the Authority

³ https://assets-global.website-files.com/5da42e2cae7ebd3f8bde353c/5dda924905da587992a064ba_Conservative%202019%20Manifesto.pdf

- 3.2 The financial planning process is guided by the Authority's Business Plan Priorities, the actions in the National Park Management Plan – Your Dartmoor (pertinent to the Authority) and key Government policies such as the '25 Year Plan for the Environment' and the 'Eight Point Plan for England's National Parks'. The Authority's new three year Business Plan is also being presented to Members for approval today. The revenue budget and Business Plan priorities also reflect the vision and ambition outlined in the independent review of designated landscapes led by Julian Glover.
- 3.3 The MTFP can be found at Appendices 1 to 3 and provides details of the income and expenditure budgets for each service area for the next three financial years. The Authority does not build each annual budget on an incremental basis, choosing instead to zero-base each year. Assumptions used are:
- Pay Award: the single largest area of expenditure is staff salaries. An annual 2% increase in the staff salary bill has been assumed for all three of the MTFP (although the recent "employer offer" has been rejected by all of the three Trades Unions). An extra 1%, if awarded, would cost around £36,000; a provision for this is included within earmarked reserves
 - Inflation and price increases: are only included after discussion with suppliers / service providers
 - External grant income: only included if confirmed
 - Fees and charges income: target budgets are estimated based on historical and trend data
 - NPG: for planning purposes the MTFP assumes that funding continues to increase at the same rate as the previous three years (1.72%). This is a key assumption as NPG provides over 80% of our total income. A 1.72% increase is in real terms a cut, as it would not cover a 2% annual pay award (plus on-costs) and general price inflation.
- 3.4 It should be noted that all three years of the MTFP are in deficit even with an assumed increase of 1.72%. It is proposed that this budget gap is met from the Unallocated Match Funding and the Invest to Save Reserves.

NPG increased by 1.72% per annum	Deficit £
2020-2021	31,784
2021-2022	50,292
2022-2023	66,634
Total	148,710

- 3.5 If Defra does not approve annual uplift of 1.72% in each of the next three years, i.e. NPG remains flat at 2019/20 rate, the deficit (based on the current MTFP) would be:

No increase in NPG	Deficit £
2020-2021	96,822
2021-2022	183,034
2022-2023	267,464
Total	547,320

- 3.6 If increased core funding from Defra is not forthcoming this year, or through the Spending Review (or other sources) then we will need to take some tough decisions to adjust our work programmes in order to set an affordable and balanced budget in

future years. To make a call on Reserves for such significant amounts, over more than one year, is not sustainable. Similarly, as we have built the 2020/21 budget assuming a 1.72% increase, if this is not the case, a revised budget will have to be brought back to the Authority after the start of the financial year, so that Members can make decisions about how to rebalance the budget (and the MTFP).

- 3.7 The following table provides a summary of some of the most significant projects and income targets that have been included in the MTFP; some of which may become at risk if increased core funding is not forthcoming.

Projects and Programmes	2020/21 £	2021/22 £	2022/23 £
Holwell Tor Community Excavation Project			20,000
Monument Management Scheme Projects	21,000		
Eradication of Non-invasive Species	9,000		
Common Cause - national partnership project	10,000	10,000	10,000
Habitat Management	10,000		
Higher Uppacott barn cottage roof and cottage refurbishment		95,000	
Development Management IT system	50,000		
IT software			
Replace virtual server hosts	27,611		
Replacement desktops/laptops	6,750		
Access: miles without stiles, infrastructure and erosion repairs	11,000 10,000	15,000 10,000	10,000 10,000
Vehicle purchases: CWT and Rangers	50,000		
Parke House maintenance programme	14,800	10,000	10,000
Duchy Hotel maintenance programme	7,000	15,000	18,000
Visitor Centres - improvements	5,000	2,000	
Visitor Survey	5,300		
Car park maintenance & running costs	106,140	70,140	93,500
Car parking income	(75,000)	(75,000)	(75,000)
EV charging point - Princetown	8,000		
Local Plan Review Programme	55,000	28,000	10,000
Visitor Centres retail stock procurement	133,000	139,000	145,000
Visitor Centres sales income	(192,000)	(220,000)	(230,000)
Donate for Dartmoor (target not budget)	(30,000)	(30,000)	(30,000)

- 3.8 Financial provision (£16,000) for the National Park Management Plan process is held in an earmarked reserve, due to uncertainty around the amount and timing of spend.
- 3.9 The Authority has in the past taken on up to three apprentices each year; the 2020/21 budget contains the final year of just one apprenticeship; financial uncertainty and lack of capacity to properly manage and mentor apprentices is disappointing.
- 3.10 Members' attention is also specifically drawn to the following projects:
- (i) The Hill Farm Project is currently in the final year of agreed funding from the Prince's Countryside Fund, Heritage Lottery Fund and Duchy of Cornwall worth £130,197. Beyond March 2021 external funding for this project is not confirmed. The Authority is committing to support a three year post to help secure the future

of the Project and help the farming community transition to a new Environmental Land Management Scheme (ELMS), which is a key priority in the Authority's Business Plan.

- (ii) We previously secured external funding for Our Common Cause, a national partnership project, being led by the Foundation for Common Land with funding from the Heritage Lottery Fund. A second bid, to pull down further funding to expand this project for a further three years, has been submitted.
- (iii) An extended Parishscapes Programme using New Homes Bonus receipts. South Hams District Council, West Devon Borough Council and Teignbridge District Council have transferred an agreed proportion of the New Homes Bonus Grant attributable to new housing development in the National Park, to the Authority. We have agreed, with these Councils, that this money will be used as potential match-funding for a bid to the National Lottery Heritage Fund for a project aimed at supporting community engagement in local heritage (natural and built).
- (iv) The Authority is a delivery partner in the Defra funded South West Peatlands Project being led by South West Water which commenced in 2018/19. On Dartmoor, a programme of restoration is underway with a budget of approximately £1.8m being funded by: a capital grant of approximately £1.5m from Defra; and grants or contributions and in kind support from local partners including the Authority. The Authority set aside £150,000 in 2018/19 to support this project, which includes a full time Project Officer post.
- (v) The Authority is also a delivery partner for the Dartmoor Headwaters Project, which is being led by the Environment Agency (EA) to trial the delivery of natural flood risk management interventions. A budget of £260,000 has been secured from Defra via the EA, matched by DNPA in kind support (to the value of £36,000) for a 3 year project ending in March 2021. The Authority is hosting the employment of the Project Officer and is recharging all costs to the EA.
- (vi) In November 2017 we were invited to submit ideas to Defra for the proposed Environmental Land Management System. After much delay and further work to meet Defra funding requirements we were awarded a grant of £201,080 in December 2019. The Dartmoor Environmental Land Management Test and Trial has now commenced and will run for 18 months. It provides an exciting opportunity to work with the farming and land management community on developing proposals for the Government's Environmental Land Management System. It should be noted that this Test and Trial will not fund practical work.

3.11 In recent years the Authority has operated a Project Fund as part of its Revenue Budget. This Fund has enabled us to: buy-in additional support and capacity; to match-fund new projects; and to invest in new equipment during the financial year. This strategy has helped to provide flexibility and agility and it is therefore proposed that we continue with this approach for the life of the new MTFP. The amount allocated to the Project Fund for each year is summarised below:

Project Fund	£
2020/21*	100,000
2021/22	75,000
2022/23	75,000

*An extra amount has been included in 2020/21 for the replacement of PACS, the Development Management IT system. Subject to a full business case being brought forward, it is likely that a replacement system will be procured this year, and could take up at least half of the 2020/21 Project Fund balance.

- 3.12 The financial context for 2020/21 and beyond is particularly challenging, especially due to the lack of clarity about NPG. In building this MTFP, Leadership Team has had to make some hard decisions about which work programmes could realistically be supported. A list of project bids that have not been successful or been reduced can be found at appendix 4. Some of these are at an 'ideas in progress' stage and these will be kept on the back burner or worked up further if capacity is available. This provides us with a useful planning tool to help guide: future Business Plan priorities; future financial strategy; and future work programmes.
- 3.13 Other budget pressures includes our desire to implement actions set out in our Climate Action Plan. Given current financial uncertainty we are recommending that priority actions in the draft Climate Action Plan are funded from the balance of the £50,000 held in reserves, that Members authorised for expenditure to support our climate change ambitions. Expenditure above this will be subject to a further report to Authority.
- 3.14 The triennial valuation of the Local Government Pension Fund took place this year and the provisional results indicate that the Authority's funding level has improved from 90% in 2016 to 97.8% at 31 March 2019. In 2016 the Authority made a £0.5 million one-off contribution to the Pension Fund as an "invest-to-save" initiative. The aim being to potentially make long term cash savings over the 17 year deficit recovery period and to try to protect future revenue budgets against significant pension cost rises. An employer contribution target rate was subsequently set by the Actuary at 19% of pensionable pay, rather than 21%. This strategy is proving successful as borne out by the improved funding level in the 2019 valuation and the fact that the employer contribution rate can be maintained at the same level, even though the value of our liabilities has increased:
- The annual primary (future) contribution rate has increased from 15.2% to 17.4%;
 - The secondary (deficit) contribution rate has fallen from £272,590 to £108,959 (over a 3 year period).

4 Reserves

- 4.1 In 2010/11 the Audit & Governance Committee, at the request of the Authority, undertook work to formulate a risk based approach to determining the level and use of reserves required by the Authority. The outcome of that work was an agreed methodology (NPA/AG/10/014) which has been applied to determine the level of reserves held, on an annual basis.
- 4.2 Our reserve balances are regularly reviewed and are made up as follows:
- General Reserve (unallocated) - a contingency balance for emergency situations and is the minimum level that we have determined will always be maintained (and is in accordance with CIPFA guidance);
 - Contingency Reserves (allocated) - provisions set aside using a risk based analysis to cushion the impact of uneven cash flows, and unexpected events

where the timing of and / or amounts are uncertain (e.g. pay awards, pension contributions, loss of income);

- Earmarked Reserves (allocated) - consisting of ring-fenced grants and contributions received from third parties, sums set aside for capital schemes, commitments against future contracts and agreements and our external funding allocations where we are working in partnership with others.

- 4.3 The Risk Based analysis can be found at Appendix 5 and is at a summary level. Appendix 6 shows the likely General Fund Reserve Balances for the MTFP period at a detailed level. It can therefore be seen that the majority of our Reserve Balances are “allocated”. The following table is a summary of how reserves are currently being allocated in each year of the MTFP (based on an assumed increase in NPG) the detail of which can see found at Appendix 6:

Earmarked Reserves	2019/20 £	2020/21 £	2021/22 £	2022/23 £
Opening Balance	2,233,565	1,691,083	1,145,165	1,032,546
Movements	(542,482)	(545,919)	(112,618)	(66,634)
Closing Balance	1,691,083	1,145,164	1,032,546	965,912

General Reserve	500,000	500,000	500,000	500,000
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- 4.4 Section 3.4 of this report sets out the overall budget deficit for the MTFP if NPG is increased by 1.72%. If NPG is not increased the MTFP will have to be revised. At the time of writing this report, NPG had still not been confirmed by Defra.
- 4.5 It can be seen that our Earmarked Reserve balances will be reduced by almost 43% at the end of this MTFP period based on current assumptions and scenario planning.
- 4.6 The General (unallocated) Reserve balance was increased to £500,000 last year, in order to maintain this reserve at approximately 12% of the net budget or circa three months' worth of salary bill (for going concern purposes).

5 Capital Strategy and Prudential Indicators

- 5.1 As part of the annual budgeting process the Authority is required to produce an affordable Medium Term Capital Programme (MTCP) alongside its revenue budget, if relevant. There is also the requirement to produce a Capital Strategy in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2017. The Prudential Code is a professional code of practice to support local authorities when taking capital investment (fixed asset) decisions. The objectives are to ensure, within a clear framework, that capital investment plans are affordable, prudent and sustainable and that treasury management decisions are taken in accordance with good professional practice. A Treasury Management & Investment Strategy report is also being presented for approval today.
- 5.2 The obligation to have a Capital Strategy has arisen, as some authorities have become increasingly willing to invest significant amounts in commercial developments, in order to generate returns that will offset some of the financial impact of austerity.

- 5.3 This Authority rarely has a Capital Programme or the need for significant investment in physical assets in the same way as local authorities, who have responsibility for highways or housing. Capital spend for this Authority is commonly of a small scale nature such as related to vehicles or IT. For larger schemes such as new buildings or conversions, Members receive specific reports to support decision making; which provides background, the reasons why the scheme is being recommended and a cost benefit analysis; and will identify sources of finance. In advance of the report being presented to the Authority, Leadership Team will have scrutinised the proposed scheme.
- 5.4 The Authority historically has a low risk attitude toward capital investment; having never borrowed internally or externally to fund capital schemes; entered into long-term liabilities such as Private Finance Initiatives; nor invested for commercial purposes. Capital investment decisions are made to support National Park Purposes only.
- 5.5 We seek external contributions towards supporting our capital spend wherever possible. If capital receipts (sale of assets) become available, these must be used to finance capital spend. In the absence of both these, revenue income (via NPG or fees and charges) or revenue reserves are used to fund capital expenditure.
- 5.6 Stewardship of our assets is led by Leadership Team and delivered by various officers within the Authority; the portfolio is small. Assets are kept under review to assess their ability to deliver or support National Park Purposes, to identify and manage future liabilities and identify opportunities for disposal. Built assets are subject to regular condition assessments and have a repair and redecoration programme that is built into the MTFP.
- 5.7 The Authority's capital programme for the MTFP period currently consists of:

Capital Scheme/ Project	2020/21 £	2021/22 £	2022/23 £
Replacement Vehicles (Rangers and CWT)	50,000	0	0
Replacement of the Development Management IT system	50,000	0	0
Higher Uppacott cottage roof and internal refurbishment	0	40,000 55,000	0
Postbridge Visitor Centre - extension	171,581	11,999	0

Funded From	£	£	£
National Park Grant or Revenue Reserves	83,000	95,000	0
Capital Receipts	17,000	0	0
Rural Development Programme England	171,581	11,999	0

Further Capital Projects could be brought forward from the Climate Change Action Plan, subject to submission of a business case and the allocation of required funding.

- 5.8 The Authority has been successful in applying for 100% capital grant from the Rural Development Programme England (RDPE) to fund an extension to the Postbridge Visitor Centre (NPA/18/017). The capital cost to build the extension is £479,948. The build has commenced and is currently ahead of schedule, re-opening is scheduled for July 2020 and final grant monies (for the retention) will be received in 2022.

- 5.9 As the Authority has no “proper” external borrowing, the other prudential indicators do not normally apply. However, due to the implementation of *“International Financial Reporting Standard 16 - Leasing”* from 1 April 2020, the Authority will have external borrowing in relation to leasing contracts that it currently holds or enters into in the future (for property, plant and equipment). All previously held *“operating leases”* unless of low value or of less than 12 months duration, will become *“finance leases”*. This has the *“accounting”* effect of bringing lease liabilities onto the balance sheet, which counts as *“debt”* as far as the *Prudential Code* is concerned.
- 5.10 However, as this *“debt”* relates to transactions that the Authority has already entered into this will be purely an administrative task of increasing (or originating) *Prudential Code Indicator limits* equal to the newly recognised *“debt”*. The *“indicators and limits”* will just describe what has already happened, rather than providing any control. Preparatory is now being undertaken to confirm the number of leases held, the potential impact of valuation of assets and liabilities and therefore the impact on the balance sheet and revenue account.
- 5.11 As we will be bringing these historical liabilities onto the Balance Sheet, we will have to undertake work to ascertain what the figures are so that they can be reflected in the prudential indicators for 2020/21 and beyond. However it has not been possible to achieve this for the start of the 2020/21 financial year (during budget setting) and so Members will be updated later in the new financial year when reliable figures will be available for historical leases. If a new lease is entered into, the indicators can be calculated at the inception of the lease.
- 5.12 If sources of additional capital income become available during the year, for example via additional grants , external contributions or capital receipts, or if any other business decisions are proposed that will result in a change to the Capital Programme or the Prudential Indicators, the Authority will be presented with a business case for approval.

6 Risk Analysis and Financial Strategy

- 6.1 It should be noted that the 2020/21 budget is normally the most robust and accurate financial plan of the three year period; it is inevitable that future years’ financial plans can change for all sorts of reasons and influences, internal and external. However, as, at the time of writing, NPG has not been confirmed for 2020/21 (and beyond) there is a degree of uncertainty and there is a risk that the 2020/21 budget may have to be re-visited between now and 1 April. The Authority continues to actively manage its financial and non-financial risks and therefore makes allowances for them by promoting a culture of flexibility and agility to militate against threats, to be proactive and to embrace opportunities as they arise. Due to the current uncertainty, spending in quarter 4 of 2019/20 is being even more tightly controlled.
- 6.2 The budget and MTFP contains a number of assumptions that may or may not prove to be accurate. In addition, events may occur that have the potential to affect the Authority’s underlying finances. We must therefore consider and provide for ongoing risks and uncertainties such as:

Risk	Likelihood	Impact	Mitigating Factors
NPG is not as high as anticipated	High	High	Level of reserves held. NPG has not yet been notified and the Financial Grant Agreement will have to be re-issued and signed before 31 March. Budgets may have to be revised before or at 1 April
Pay awards higher than anticipated	Medium	High	Annual review of MTFP. A 1% increase is circa £36k. Provision (short term) made in reserves. Some notice will be provided which will enable a timely response.
Liabilities related to property estate (including car parks)	Medium	Medium	A contingency fund established in reserves. On-going maintenance programme and not all property costs need to be met immediately.
Pensions valuation may increase costs	Low	Medium	Previous investment by the Authority to contain future costs. 2019 valuation indicates stable costs for next three years and funding position at 97.8%. But reliant on investment returns, demographic changes and other changes in financial and non-financial assumptions
Economic situation could deteriorate & impact on self-generated income and costs. Income generation targets prove unrealistic	Medium	Low	MTFP constructed on 3 year timescale with annual review. Budgetary control arrangements in place to monitor income and expenditure. Reserve provision (short-term) made to manage immediate pressures. External income from fees and charges remains a small proportion of total income
Contributions from Devon County Council for maintenance of Public Rights of Way may be reduced	Medium	Medium	Subject to annual review, any reduction in income will be projected and reflected in the MTFP
External grant income reduced	High	Medium	We have an active programme of developing new project ideas but external funding sources are extremely competitive and we are unclear as to what will replace the Rural Development Programme.

6.3 The Authority continues to seek out new ways and ideas to generate additional revenue and diversify income streams; some of which are described below.

- 6.4 In 2016 we launched the Donate for Dartmoor campaign. The table below shows donations received (to date) and how those donations have been spent or are being allocated in 2019/20; the final balance, which will not be known until year end, will be allocated to projects aimed at improving the access network for all to use and enjoy.

	£
2016/17 Donations and Mend our Mountains	(19,994)
Nuns Cross Path and new footbridge across the River Teign on the Two Moors Way in 2016/17 & 2017/18	19,994
2017/18 Donations	(18,295)
Buckfastleigh Path project in 2018/19	15,000
Southern damselfly monitoring project in 2018/19	1,500
2018/19 Donations	(22,084)
Amicombe path repairs in 2018/19	5,000
Southern damselfly monitoring project in 2019/20	2,000
Survey and repair of Historic features in 2019/20	5,550
Path Network improvements in 2019/20	11,329
2019/20 Donations (at End Feb 2020)	(25,825)
Nuns Cross Path in 2019/20	1,670
Lambsdown public right of way in 2019/20	3,000
Southern damselfly monitoring project in 2020/21	2,000
Archaeology minor works projects in 2020/21	8,000
Access: Miles without stiles in 2020/21	5,000
Longtimber wood pathway improvements in 2020/21	2,000
Balance (unallocated at time of writing)	(4,155)

- 6.5 In 2017 we undertook a public arts initiative called “Moor Otters”. The aim was to engage the public, support the local economy, promote positive key messages and generate an income to support key projects. The initiative was a huge success generating a £60,000 surplus which was allocated to three projects: Junior Ranger Programmes, Erosion repairs and eradication of non-native invasive species. During 2019/20 Members approved plans to run a second version of this project (NPA/19/015) and set aside £120,000 from reserves to pump prime it. The arts trail will run through the summer of 2020, culminating in an auction to sell off the otters.
- 6.6 In 2018 we introduced car parking charges as at Haytor, Postbridge and Meldon (at Princetown in 2013). The charges (not changed since 2013) replace the previous system of voluntary donations and we have promoted it as ‘pay and conserve/pay and enjoy’ rather than ‘pay and display’. Income from car park charges is used to fund car park maintenance and repairs, the costs of which are increasingly significant. The Audit and Governance Committee considered all of our fees and charges at their meeting in February and have recommended that parking charges be increased (see the separate report on this agenda). This has been incorporated into the MTFP.
- 6.7 The Authority’s cost base is increasing at a faster rate than its underlying funding and there are one-off and ongoing costs that need to be met. A MTFP has been produced bringing together sensible assumptions over the future direction of income and expenses. However, the reality will inevitably be different and we need to be prepared for less favourable scenarios. In particular NPG may not increase and could potentially be cut through the Comprehensive Spending Review; the Pension Fund revaluation occurs every three years and can result in increased costs; staff costs could continue

to rise; the Trade Union bodies have recently rejected the employer pay award offer of 2% for 2020/21.

7 Equality & Sustainability Impact

- 7.1 Consideration is given when deciding which areas of expenditure should be supported of the impact on under-represented groups, and the need to promote equal opportunities both as an employer and in respect of the services provided. The recently Climate and Environmental Emergency declaration does feature within the MTFP (see also the separate report on this agenda); however our ability to deliver significant projects could be hampered due to lack of resources (funding).

8 Conclusions

- 8.1 The 2020/21 budget is less robust than in previous years because of the uncertainty over National Park Grant for 2020/21 and beyond. Indeed, accurate financial planning and budgeting is impossible given the current uncertainty.
- 8.2 Clause 25 of part 2 of the Local Government Act 2003 requires the Chief Financial Officer (section 151 Officer) to report to Members, when calculating the net budget requirement, on the robustness of estimates made including the overall public sector financing climate. The 2020/21 budget is less robust than in previous years because of the uncertainty over National Park Grant for 2020/21 and beyond. Indeed, accurate financial planning and budgeting is impossible given the current level of uncertainty. I therefore must confirm that I do have some concern about the robustness of this MTFP; that reserves balances may have to be depleted at a faster rate than in previous years; and to that end we are exercising a degree of prudence with our revenue spending in the final quarter of 2019/20.
- 8.3 We have assumed a 1.72% increase in NPG for 2020/21. We believe this to be a cautious assumption given that senior politicians had publicly cited that 'austerity had ended' and Defra received a 3.3% real-terms increase in its revenue budget. A 1.72% increase in NPG would not even offer real-terms protection if the local government pay award is in excess of this amount. A continued period of austerity will threaten our ability to deliver National Park purposes, contribute to the targets in the 25 Year Environment Plan, meet our publicly stated objectives around climate change and also potentially question the Government's commitment to the Glover Landscapes Review.

DONNA HEALY

Attachments: **Appendices 1, 2 & 3 – 2020/21, 2021/22 & 2022/23 Revenue Budgets**
 Appendix 4 – Budget bid cuts and reductions
 Appendix 5 – Reserves risk based analysis
 Appendix 6 – Reserve balances

Appendix 1 to NPA/20/005

BUDGET 2020/21	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENTAL LAND MANAGEMENT	28,162					28,162	(28,162)					(28,162)	0
BIO-DIVERSITY	81,902	1,400			51,933	135,235						0	135,235
LAND MANAGEMENT	65,031	600			27,240	92,871			(176)			(176)	92,695
WOODLANDS	41,463	300			1,800	43,563						0	43,563
PEATLANDS	40,350	1,200			395	41,945						0	41,945
DARTMOOR HEADWATERS PROJECT	39,164					39,164	(39,164)					(39,164)	0
HILL FARM PROJECT	50,829					50,829	(35,688)					(35,688)	15,141
NATURAL ENVIRONMENT	346,901	3,500	0	0	81,368	431,769	(103,014)	0	(176)	0	0	(103,190)	328,579
ARCHAEOLOGY	122,068	2,200			42,810	167,078	(48,740)		(3,500)			(52,240)	114,838
BUILT ENVIRONMENT	39,104	350				39,454						0	39,454
UPPACOTT				15,500		15,500					0	0	15,500
CULTURAL HERITAGE	161,172	2,550	0	15,500	42,810	222,032	(48,740)	0	(3,500)	0	0	(52,240)	169,792
VISITOR FACILITIES	71,475	500	4,705	14,376	145,423	236,479			(104,880)			(104,880)	131,599
ACCESS & RECREATION	83,830	950			41,540	126,320						0	126,320
PROW	103,086				57,261	160,347	(43,000)					(43,000)	117,347
SUSTAINABLE TOURISM & TRANSPORT	10,317	700			8,124	19,141						0	19,141
RECREATION MANAGEMENT	268,708	2,150	4,705	14,376	252,348	542,287	(43,000)	0	(104,880)	0	0	(147,880)	394,407
VISITOR CENTRES	247,067	1,900		22,265	160,965	432,197			(750)	(192,000)		(192,750)	239,447
COMMUNICATIONS	179,866	1,600			52,951	234,417			(29,000)			(29,000)	205,417
NATURALLY HEALTHY DARTMOOR					1,000	1,000						0	1,000
EDUCATION	204,793	1,350	6,618		22,970	235,731			(4,675)			(4,675)	231,056
PROMOTING UNDERSTANDING	631,726	4,850	6,618	22,265	237,886	903,345	0	0	(34,425)	(192,000)	0	(226,425)	676,920
RANGERS	395,232	100	64,050	3,671	21,676	484,729						0	484,729
CONSERVATION WORKS SERVICE	129,516	0	31,200	13,267	9,050	183,033						0	183,033
RANGERS, ESTATES & VOLUNTEERS	524,748	100	95,250	16,938	30,726	667,762	0	0	0	0	0	0	667,762
DEVELOPMENT MANAGEMENT	471,212	4,900			42,707	518,819	0		(192,000)			(192,000)	326,819
DEVELOPMENT MANAGEMENT	471,212	4,900	0	0	42,707	518,819	0	0	(192,000)	0	0	(192,000)	326,819
FORWARD PLANNING & COMMUNITY	196,844	1,000			68,900	266,744	0					0	266,744
FORWARD PLANNING	196,844	1,000	0	0	68,900	266,744	0	0	0	0	0	0	266,744
CORPORATE CENTRE	206,302	11,500			134,153	351,955		(8,000)				(8,000)	343,955
CORPORATE & DEMOCRATIC CORE	206,302	11,500	0	0	134,153	351,955	0	(8,000)	0	0	0	(8,000)	343,955
INFORMATION TECHNOLOGY	148,819	1,600			63,504	213,923			(2,225)			(2,225)	211,698
CORPORATE OPERATING COSTS			10,740		114,095	124,835						0	124,835
ADMINISTRATION AND FINANCE	205,323				10,868	216,191						0	216,191
LEGAL					60,000	60,000						0	60,000
HUMAN RESOURCES	112,739	930			50,968	164,637						0	164,637
OFFICE ACCOMMODATION (PARKE)	14,081			93,089		107,170						0	107,170
OFFICE ACCOMMODATION (PRINCETOWN)				49,331		49,331				(21,070)		(21,070)	28,261
CORPORATE SERVICES	480,962	2,530	10,740	142,420	299,435	936,087	0	0	(2,225)	0	(21,070)	(23,295)	912,792
PROJECT FUND					100,000	100,000						0	100,000
OTHER	0	0	0	0	100,000	100,000	0	0	0	0	0	0	100,000
TOTAL	3,288,575	33,080	117,313	211,499	1,290,333	4,940,800	(194,754)	(8,000)	(337,206)	(192,000)	(21,070)	(753,030)	4,187,770

Summary:

Gross Expenditure	4,940,800
Reserves	(265,081)
Income	(753,030)
Net Budget	3,922,689
 National Park Grant	 (3,890,905)
Deficit / (Surplus)	31,784

Appendix 2 to NPA/20/005

BUDGET 2021/22	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENTAL LAND MANAGEMENT	18,798					18,798	(18,798)					(18,798)	0
BIO-DIVERSITY	84,980	1,400			19,285	105,665						0	105,665
LAND MANAGEMENT	66,964	600			15,947	83,511			(176)			(176)	83,335
WOODLANDS	42,344	300			6,800	49,444						0	49,444
PEATLANDS	9,767	500			395	10,662						0	10,662
HILL FARM PROJECT	52,273					52,273	(36,731)					(36,731)	15,542
NATURAL ENVIRONMENT	275,126	2,800	0	0	42,427	320,353	(55,529)	0	(176)	0	0	(55,705)	264,648
ARCHAEOLOGY	121,016	2,200			13,451	136,667	(27,242)		(3,500)			(30,742)	105,925
BUILT ENVIRONMENT	41,146	350				41,496						0	41,496
UPPACOTT				109,460		109,460					0	0	109,460
CULTURAL HERITAGE	162,162	2,550	0	109,460	13,451	287,623	(27,242)	0	(3,500)	0	0	(30,742)	256,881
VISITOR FACILITIES	74,488	500	4,705	13,751	127,332	220,776			(105,147)			(105,147)	115,629
ACCESS & RECREATION	87,136	950			44,840	132,926						0	132,926
PROW	105,606				61,756	167,362	(43,000)					(43,000)	124,362
SUSTAINABLE TOURISM & TRANSPORT	10,802	700			8,515	20,017			(500)			(500)	19,517
RECREATION MANAGEMENT	278,032	2,150	4,705	13,751	242,443	541,081	(43,000)	0	(105,647)	0	0	(148,647)	392,434
VISITOR CENTRES	270,579	1,900		18,941	160,977	452,397			(750)	(220,000)		(220,750)	231,647
COMMUNICATIONS	185,855	1,600			52,247	239,702			(30,000)			(30,000)	209,702
NATURALLY HEALTHY DARTMOOR					1,000	1,000						0	1,000
EDUCATION	209,263	1,350	1,718		22,375	234,706			(4,625)			(4,625)	230,081
PROMOTING UNDERSTANDING	665,697	4,850	1,718	18,941	236,599	927,805	0	0	(35,375)	(220,000)	0	(255,375)	672,430
RANGERS	404,960	100	31,550	3,179	24,641	464,430						0	464,430
CONSERVATION WORKS SERVICE	108,337		14,200	17,805	11,150	151,492						0	151,492
RANGERS, ESTATES & VOLUNTEERS	513,297	100	45,750	20,984	35,791	615,922	0	0	0	0	0	0	615,922
DEVELOPMENT MANAGEMENT	479,809	4,900			45,096	529,805	0		(192,000)			(192,000)	337,805
DEVELOPMENT MANAGEMENT	479,809	4,900	0	0	45,096	529,805	0	0	(192,000)	0	0	(192,000)	337,805
FORWARD PLANNING & COMMUNITY	165,310	1,000			36,500	202,810	0					0	202,810
FORWARD PLANNING	165,310	1,000	0	0	36,500	202,810	0	0	0	0	0	0	202,810
CORPORATE CENTRE	210,561	8,000			136,061	354,622		(8,000)				(8,000)	346,622
CORPORATE & DEMOCRATIC CORE	210,561	8,000	0	0	136,061	354,622	0	(8,000)	0	0	0	(8,000)	346,622
INFORMATION TECHNOLOGY	153,133	1,600			26,761	181,494			(2,725)			(2,725)	178,769
CORPORATE OPERATING COSTS			10,740		112,929	123,669						0	123,669
ADMINISTRATION AND FINANCE	212,396				10,980	223,376						0	223,376
LEGAL					60,000	60,000						0	60,000
HUMAN RESOURCES	115,773	930			51,512	168,215						0	168,215
OFFICE ACCOMMODATION (PARKE)	14,389			90,016		104,405						0	104,405
OFFICE ACCOMMODATION (PRINCETOWN)				60,489		60,489					(21,570)	(21,570)	38,919
CORPORATE SERVICES	495,691	2,530	10,740	150,505	262,182	921,648	0	0	(2,725)	0	(21,570)	(24,295)	897,353
PROJECT FUND					75,000	75,000						0	75,000
OTHER	0	0	0	0	75,000	75,000	0	0	0	0	0	0	75,000
TOTAL	3,245,685	28,880	62,913	313,641	1,125,550	4,776,669	(125,771)	(8,000)	(339,423)	(220,000)	(21,570)	(714,764)	4,061,905

Summary:

Gross Expenditure	4,776,669
Reserves	(53,006)
Income	(714,764)
Net Budget	4,008,899
National Park Grant	(3,958,607)
Deficit / (Surplus)	50,292

BUDGET 2022/23	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	88,128	1,400			19,785	109,313						0	109,313
LAND MANAGEMENT	69,287	500			15,947	85,734			(176)			(176)	85,558
WOODLANDS	43,214	300			7,100	50,614						0	50,614
HILL FARM PROJECT	20,067					20,067						0	20,067
NATURAL ENVIRONMENT	220,696	2,200	0	0	42,832	265,728	0	0	(176)	0	0	(176)	265,552
ARCHAEOLOGY	123,484	2,200			32,794	158,478			(3,500)			(3,500)	154,978
BUILT ENVIRONMENT	43,214	350				43,564						0	43,564
MTMTE						0						0	0
UPPACOTT				15,130		15,130					0	0	15,130
CULTURAL HERITAGE	166,698	2,550	0	15,130	32,794	217,172	0	0	(3,500)	0	0	(3,500)	213,672
VISITOR FACILITIES	77,169	500	4,705	14,126	153,633	250,133			(61,500)			(61,500)	188,633
ACCESS & RECREATION	89,429	950			39,350	129,729						0	129,729
PROW	108,220				61,972	170,192	(43,000)					(43,000)	127,192
SUSTAINABLE TOURISM & TRANSPORT	11,247	700			8,745	20,692			(500)			(500)	20,192
RECREATION MANAGEMENT	286,065	2,150	4,705	14,126	263,700	570,746	(43,000)	0	(62,000)	0	0	(105,000)	465,746
VISITOR CENTRES	277,004	1,800		19,138	162,055	459,997			(750)	(230,000)		(230,750)	229,247
COMMUNICATIONS	193,598	1,600			55,202	250,400			(31,000)			(31,000)	219,400
NATURALLY HEALTHY DARTMOOR					1,000	1,000						0	1,000
EDUCATION	213,538	1,350	1,718		21,350	237,956			(4,675)			(4,675)	233,281
PROMOTING UNDERSTANDING	684,140	4,750	1,718	19,138	239,607	949,353	0	0	(36,425)	(230,000)	0	(266,425)	682,928
RANGERS	415,061	100	31,550	3,187	24,620	474,518						0	474,518
CONSERVATION WORKS SERVICE	110,421		14,200	21,154	11,150	156,925						0	156,925
RANGERS, ESTATES & VOLUNTEERS	525,482	100	45,750	24,341	35,770	631,443	0	0	0	0	0	0	631,443
DEVELOPMENT MANAGEMENT	492,642	4,900			40,518	538,060	0		(192,000)			(192,000)	346,060
DEVELOPMENT MANAGEMENT	492,642	4,900	0	0	40,518	538,060	0	0	(192,000)	0	0	(192,000)	346,060
FORWARD PLANNING & COMMUNITY	105,341	1,000			17,000	123,341	0					0	123,341
FORWARD PLANNING	105,341	1,000	0	0	17,000	123,341	0	0	0	0	0	0	123,341
CORPORATE CENTRE	214,600	8,000			130,563	353,163		(8,000)				(8,000)	345,163
CORPORATE & DEMOCRATIC CORE	214,600	8,000	0	0	130,563	353,163	0	(8,000)	0	0	0	(8,000)	345,163
INFORMATION TECHNOLOGY	156,804	1,600			64,408	222,812			(2,225)			(2,225)	220,587
CORPORATE OPERATING COSTS			10,740		104,207	114,947						0	114,947
ADMINISTRATION AND FINANCE	218,164				11,190	229,354						0	229,354
LEGAL					60,000	60,000						0	60,000
HUMAN RESOURCES	118,481	800			52,017	171,298						0	171,298
OFFICE ACCOMMODATION (PARKE)	14,657			91,237		105,894						0	105,894
OFFICE ACCOMMODATION (PRINCETOWN)				64,414		64,414					(22,070)	(22,070)	42,344
CORPORATE SERVICES	508,106	2,400	10,740	155,651	291,822	968,719	0	0	(2,225)	0	(22,070)	(24,295)	944,424
PROJECT FUND					75,000	75,000						0	75,000
OTHER	0	0	0	0	75,000	75,000	0	0	0	0	0	0	75,000
TOTAL	3,203,770	28,050	62,913	228,386	1,169,606	4,692,725	(43,000)	(8,000)	(296,326)	(230,000)	(22,070)	(599,396)	4,093,329

Summary:	
Gross Expenditure	4,692,725
Reserves	
Income	(599,396)
Net Budget	4,093,329
National Park Grant	(4,026,695)
Deficit / (Surplus)	66,634

Budget Bid Reductions and Deletions			
Cost Centre	Description	Reduced by £	Deleted £
Access	Erosion Works	10,000	
Access	Training	1,300	
Archaeology	Holwell Tor Excavation Project		20,000
Biodiversity	Training	100	
Communications	Donate for Dartmoor promotion budget	1,000	
Communications	Brand development		500
Communications	Interpretation Boards	3,500	
Conservation Works Team	Hand tools replacement & equipment repairs	1,000	
Corporate	Replace video conf system		3,164
Education	Events	3,000	
Education	Education guides	1,000	
Forward Planning	Economic development		1,500
Human Resources	Team Dartmoor day	500	
Human Resources	HR team training	500	
Human Resources	OH & wellbeing initiatives	500	
Information Technology	Smartboard (interactive) meeting room		2,940
Information Technology	Tablets for Members		2,000
Property	Station Yard - replace soffits & facias		5,000
Property	Parke - internal decorations		1,000
Property	Parke - path resurfacing		2,000
Property	Princetown - replacement fire system		9,400
Property	Princetown - new cairs for meeting room		1,400
Public rights of way	Longtimber woods pathways project	2,000	
Visitor Centres	Postbridge new furniture & IT (upstairs)		1,050
Visitor Centres	Training	750	
Visitor management	Grant to WDBC - Princetown toilets		1,000
Visitor management	Recycling/ litter	6,500	
Visitor management	Key campaigns	3,000	
Woodlands	Works on DNP land	4,000	
Totals		38,650	50,954

2020/21 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2020/21 Opening Balance £'000
Grants & Contributions with Restrictions carried forward: Grants & Contributions with Restrictions	N/A	Actual	(377)
Employees: Maternity / Paternity Cover / Pay Awards	Medium	Est.	(52)
Costs & Awards: Appeals / Public Enquiries / Litigation	High	Est.	(250)
Loss of Income and / or Price Increases: Reduced Sales, Fees & Charges or Inflation cost	Low	Est	(35)
Capital Property: Repairs & Maintenance (sinking fund) Vehicles: Provision for future replacement of vehicles (sinking fund) Climate Change - Action Plan projects Capital Receipts Unapplied	Medium N/A N/A N/A	Est. Actual Actual Actual	(200) (127) (50) (25)
Known Commitments/Contracts Local Plan Review National Park Management Plan	N/A N/A	Actual Est.	(57) (16)
Match Funding Reserve Moor than Meets the Eye - Cash Flow Greater Dartmoor LEAF 2015-2020 Moor Otters Project Surplus - allocated to projects South West Peatland Partnership Postbridge Visitor Centre - Extension Building Project Public Arts Project - Moor Otters II Unallocated fund balance	N/A N/A N/A N/A N/A N/A N/A	Actual Actual Actual Actual Actual Actual Actual	(125) (7) (9) (86) (53) (60) (13)
Revenue Budget Gap - 2020/21 to 2022/23	High	Actual	(149)
General Reserve - Minimum amount to cover unanticipated costs / emergencies	N/A	Actual	(500)
Total Reserve Balance			(2,191)

GENERAL FUND RESERVE BALANCES

Appendix 6 to NPA/20/005

GENERAL FUND RESERVE BALANCES	2019/20 Opening Balance	2019/20 In-year Movements	2019/20 Transfers from Revenue at Year end	2019/20 Forecast Closing Balance	2020/21 Forecast Movements	2021/22 Forecast Movements	2022/23 Forecast Movements	2022/23 Forecast Closing Balance	Notes
	£	£	£	£	£	£	£	£	
Grants & Contributions with Restrictions									
Hill Farm Project	(8,957)	8,957	(7,617)	(7,617)	7,617				0 Cash balances are carried forward at each year end as allocated to expenditure
English Heritage: White Horse Hill	(20,036)			(20,036)	20,036				0 To fund new Interpretation at Postbridge Visitor Centre
Communities Fund Grant prior years contributions	(50,429)	29,196	(59,370)	(80,603)	80,603				0 Parishscapes II and carry forward for new HF funding bid
DCLG - Neighbourhood Planning Grant	(10,000)			(10,000)				(10,000)	0 Ringfenced
DCLG - Unringfenced Grants	(104,667)	37,173	(15,000)	(82,494)	41,491	41,003			0 Ringfenced - Allocated to Planning Enabler post & other external planning support
Donate for Dartmoor Balances	(18,879)	18,879	(21,265)	(21,265)	19,452			(1,813)	0 Allocated to projects after year-end
Historic England -PALS Grant	(9,891)	7,050		(2,841)	2,841				0 To be used over 3 years
Volunteer Award Prize money	(1,000)	1,000		0					0 C/fwd from 2018/19
Police & Crime Commissioner Grant	(5,000)			(5,000)	5,000				0 C/fwd from 2018/19
Heritage England - Monument Management Scheme	(7,781)	7,781		0					0 C/fwd from 2018/19
Heritage Engalnd - Adopt a monument	(252)	252		0					0 C/fwd from 2018/19
Peatland Partnership	(4,477)	4,477		0					0 C/fwd from 2018/19
South West water - Invasives Species Project	(5,000)	5,000		0					0 C/fwd from 2018/19
Wouth West Water - Enviornmental Land Management Project	(27,500)			(27,500)	27,500				0 C/fwd from 2018/19
Environment Agency - Dartmoor Headwaters Project	(1,524)	1,524	(115,000)	(115,000)	115,000				0 Cash balances are carried forward at each year end as allocated to expenditure
Woodland Trust - Eco Skills			(5,000)	(5,000)	5,000				
Budget Management Fund - Provisions (risk based)									
Employees	(52,000)			(52,000)				(52,000)	See risk assessment for breakdown
Costs and Awards: Appeals/Public Enquiries/Litigation	(250,000)			(250,000)				(250,000)	See risk assessment for breakdown
Loss of Income and Inflation	(34,500)			(34,500)				(34,500)	See risk assessment for breakdown
Invest to Save and / or Generate Projects	(83,733)	50,000	33,733	0				0	0
Climate Change /Emergency Declaration		(50,000)		(50,000)	50,000				0 NPA/19/020 - See Action Plan - timing not confirmed
2018/19 Revenue Outturn	(69,394)	69,394		0				0	0
Budget Gap 2020/21 to 2022/23			(148,710)	(148,710)	31,784	50,292	66,634		0 Taken from the unallocated match funding and invest to save reserves
Capital Expenditure Fund									
Vehicles - Sinking Fund - Replacement	(127,321)			(127,321)	33,000			(94,321)	To be allocated in 2020/21 MTFP
Capital Receipts unnaplied			(24,781)	(24,781)	17,000			(7,781)	Allocated to Vehicle replacement
Property - Sinking Fund - Repairs & Maintenance	(210,000)	10,000		(200,000)				(200,000)	
Known Commitments									
Local Plan Review	(81,905)	24,500		(57,405)	55,000			(2,405)	Built into the MTFP - may need to top up
Local Plan Review Contracts - work in progress	(7,000)	7,000		0				0	C/Fwds at year end
All Moor Butterflies NPA/15/037	(7,500)	7,500		0				0	3 year programme
Farming Year Films	(10,000)	10,000		0				0	C/Fwd from 2018/19
National Parl Management Plan	(16,000)			(16,000)	16,000			0	To be used as required during plan process
Car park repairs	(50,340)	50,340		0				0	C/Fwd from 2018/19
Customer Relationship Manager IT system	(10,000)	10,000		0				0	C/Fwd from 2018/19
Prow IT system	(6,549)	6,549		0				0	C/Fwd from 2018/19
Shelving	(1,354)	1,354		0				0	C/Fwd from 2018/19
Historic Farm Buildings Grant Scheme Support	(14,392)	14,392		0				0	C/Fwd from 2018/19. 2019/20 costs being met from revenue
Match Funding Reserve									
Moor Than Meets the Eye match funding - Postbridge VC	(100,000)	100,000		0				0	
Moor than Meets the Eye - Cash Flow	(300,000)	175,000		(125,000)	(145,000)			(270,000)	Based on project cash flow - retention and final claim in year 5
Greater Dartmoor LEAF 2015-2020	(13,800)	6,900		(6,900)	6,900			0	NPA/14/038 for 6 years 2015-2020
Discovering Dartmoor's Wild Stories	(22,288)	22,288		0				0	Match against HLF Funding - ends 2019
Moor Otters	(38,000)	29,000		(9,000)	9,000			0	Project Surplus to be allocated to 3 projects in 2018/19 & 2019/20
Discover England Fund - Make Great Memories	(750)	750		0				0	NPA18/003 all contributions paid from within revenue budget
SW Peatland Partnership - Project Balance	(150,000)	63,677		(86,323)	65,000	21,323		0	NPA17/041 - 3 year project
Postbridge Visitor Centre Building Project	(140,000)	87,305		(52,695)	52,695			0	NPA18/017 - Oct 2019-May 2020
Public Arts Project 2020		(60,000)		(60,000)	60,000			0	NPA/19/015 - risk that costs will not be covered by income
Unallocated fund balance	(161,346)	33,277	114,977	(13,092)	(30,000)			(43,092)	
Total Earmarked Reserves	(2,233,565)	790,515	(248,033)	(1,691,083)	545,919	112,618	66,634	(965,912)	
General Reserve (unallocated emergency reserve)	(500,000)			(500,000)				(500,000)	
Total General Fund Balance	(2,733,565)	790,515	(248,033)	(2,191,083)	545,919	112,618	66,634	(1,465,912)	