

DARTMOOR NATIONAL PARK AUTHORITY

2 March 2018

**2018/19 NET REVENUE BUDGET, MEDIUM TERM FINANCIAL PLAN  
AND CAPITAL BUDGET**



NPA/18/008

Report of the Head of Business Support

**Recommendations : That Members approve the Net Revenue Budget for the 2018/19 financial year and the Medium Term Financial Plan for the years 2019/20 and 2020/21 as shown in Appendices 1 - 4**

**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.

**2 Historical Financial Context and National Park Grant**

2.1 In November 2015 the Chancellor of the Exchequer announced the outcome of the Comprehensive Spending Review 2015. His statement included a commitment to protect the funding for National Parks and AONBs (Areas of Outstanding Natural Beauty). The Minister with responsibility for National Parks wrote to us on 21 January 2016 to confirm that this protection would be in 'real terms' (ie it includes a 1.72% increase per annum to reflect inflation). The confirmed National Park Grant (NPG) settlement for Dartmoor for the financial years 2015/16 to 2019/20 is set out in the table below.

**DNPA National Park Grant 2015/16 to 2019/20**

<b>Financial Year</b>	<b>Grant Amount</b>	<b>Increase (£)</b>	<b>Increase (%)</b>
2015-2016	£3,573,586		
2016-2017	£3,635,052	£61,466	1.72%
2017-2018	£3,697,575	£62,523	1.72%
2018-2019	£3,761,173	£63,598	1.72%
2019-2020	£3,825,865	£64,692	1.72%

2.2 The outcome of the 2015 Comprehensive Spending Review has provided the Authority with a period of financial stability and an opportunity to plan ahead, seek out new opportunities and commit to new projects and partnerships and re-focus our efforts on sustaining the National Park for the benefit of current and future generations.

### 3 2018/19 Net Revenue Budget and Medium Term Financial Plan

- 3.1 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.
- 3.2 Budget bids are submitted by officers, taking into consideration the approved priorities, available funding and the capacity available to take work programmes forward. The output from that process translates into a Net Revenue Budget for the next three years i.e. the Medium Term Financial Plan (MTFP). The Net Revenue Budgets for 2018/19 to 2020/21 are attached at Appendix 1 for Member approval. The Authority does not build the annual budgets on an incremental basis, choosing instead to zero-base the budgets each year. The following table provides a summary of some of the most significant projects and income targets included in the MTFP year by year.

<b>Project / Income</b>	<b>2018/19 £</b>	<b>2019/20 £</b>	<b>2020/21 £</b>
Junior / Youth Ranger Programme (funded from Moor Otters money)	10,000	10,000	
Public Rights of Way - Erosion Repairs (funded from Moor Otters money)	20,000		
Eradication of Non-invasive Species (funded from Moor Otters money)	10,000	10,000	
Buckfastleigh Path Repairs (funded from Donate for Dartmoor money)	15,000		
Southern Damselfly monitoring (funded from Donate for Dartmoor money)	1,500	1,500	1,500
Habitat Management	10,000	10,000	10,000
Grant scheme: small / vulnerable farms/habitats	4,000	5,000	5,000
Potential "Landmark" archaeology/cultural heritage project		4,000	15,000
Hill Farm Project - Farming year on Dartmoor (4 x 5minute films)	20,000		
Dart Valley Youth Art Project & Family Events Programme	10,000	10,000	
Implement CAMS Mobile	10,000		
Public Rights of Way: flood repairs and infrastructure renewal	10,600	5,000	5,000
Car park maintenance	35,000	104,000	65,000
Key Campaigns	8,000	7,000	7,000
Local Plan Review Programme	42,344	58,000	35,000
Interpretation boards (review)	10,000	10,000	10,000
Less advertising income	(7,000)	(8,000)	(10,000)
Fundraising & corporate sponsorship development	10,000	2,000	2,000

<b>Project / Income</b>	<b>2018/19 £</b>	<b>2019/20 £</b>	<b>2020/21 £</b>
Residents Survey		17,000	
Visitor Centres investment plans (internal)	11,500	17,500	5,500
Make Great Memories in England's National Parks (Discover England Fund)	7,500		
ICT software upgrades and hardware replacement programme		53,737	5,500
Apprenticeship Programme	45,000	47,000	50,000
Aerial photography			17,500
National Park Management Plan	10,000		
Sales income at the Visitor Centres	(190,000)	(200,000)	(210,000)
Donate for Dartmoor	(18,000)	(20,000)	(25,000)

### 3.3 Members' attention is also specifically drawn to the following:

- (i) The Hill Farm Project is currently in the second (of three) year Prince's Countryside Fund, HLF and Duchy supported programme worth £130,197. Officers have also been successful in making a bid to Defra's Facilitation Fund, worth £80,000 over three years, which will support farmers to consider how they might work together at a landscape-scale across farm and common boundaries.
- (ii) We have secured external funding for a number of new projects including: Common Cause (from the Heritage Lottery Fund) and Facilitation Fund money from Natural England (refer to the paper on the draft Business Plan 2018/19 for more detail – NPA/18/007).
- (ii) The Communities Fund Grant scheme was established three years ago in partnership with South Hams District Council, West Devon Borough Council and Teignbridge District Council. The three Councils have not yet confirmed whether they will provide funding for 2018/19. An update will be provided at the meeting.
- (iii) The Moor than meets the eye Landscape Partnership Scheme is in its fourth year of delivery. The Authority is the lead and accountable body. The partnership budget and accounts are held separately and are therefore not included in the Authority's Revenue Budget, except for redundancy costs included in 2019/20. Members receive separate progress and monitoring reports via the Audit and Governance Committee.
- (iv) A column has been inserted into each year's budget to show where we are meeting some costs from Reserves or the Project Fund from previous years.
- (v) We have once again included a specific allocation in the Authority's reserves for future work on the Dartmoor Local Plan review. This money will be drawn down as we progress this work programme and is also shown in the column mentioned in (iv) above.
- (vi) Public Sector pay awards have been capped at 1% per annum, although officers below spinal point 18 have received slightly more, in the last two years. The Local Government Employers have offered a two year deal to staff of 2% per annum from April 2018 (slightly more for staff below spinal point 19). The Trades Unions have rejected this offer and are in the process of balloting their members. The current MTFP has assumed a 2% pay award for the first 2 years and a 3% increase in year 3. Any increase above this level would have to be met from Reserves. The Authority will also have to consider the implications of Government's desire to set a National Living Wage rate of £9 per hour for those aged 25 and over from April 2020.

(vii) National Parks Partnerships LLP - a Part II report is included on this agenda.

3.4 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 year, for example. This strategy has helped to provide the flexibility and agility and it is therefore proposed that we continue with this approach for the life of this new MTFP. The amount allocated to the Project Fund for each year is included in each year of the MTFP, and is summarised below:

<b>Project Fund</b>	<b>£</b>
2018/19	£122,023
2019/20	£3,683
2020/21	£65,416

3.5 A confirmed four year financial settlement until 2019/20 means we have been able to plan ahead with some certainty for a four year period. However Members will see that there is in fact little scope for a Project Fund for 2019/20 mainly due to budget pressures resulting from the annual pay award, car park maintenance and ICT upgrades. An assumption has been made that for 2020/21 that NPG will again be increased by at least the same as the last four years (1.72%); the reality is though, that if pay awards continue to rise year-on-year, that an annual uplift in NPG of less than 2% will not be sufficient. This makes forward planning beyond 2019/20 quite difficult.

3.6 Other projects that are at this stage, 'ideas in progress' have been captured in a year by year plan (see Appendix 2). This provides us with a useful planning tool to help guide future Business Plan priorities, financial planning and work programmes. As already mentioned the 2019/20 financial year is looking particularly challenging at this time, especially as some of our vehicles may need replacing, car parks resurfacing works will be required and ICT systems and licence upgrades are due for renewal. A full needs assessment and options appraisal will be undertaken before decisions can be made about the need and timing of vehicle renewals, which is why they are excluded from the annual revenue budgets nor set out into a confirmed Capital programme at this time.

3.7 The triennial valuation of the Local Government Pension Fund took place in 2016 and the Authority received a separate report on 3 February (NPA/17/006) setting out the results and options for the future. The Authority decided to make a £0.5 million one-off contribution to the Pension Fund as an "invest-to-save" initiative. The 3 year employer contribution target rate was set by the Actuary at 19% of pensionable pay rather than 21%. This 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.

3.8 For the last nine years we have been making payments to the pension fund in excess of the target rate set by the Actuary, in order to provide further resilience and future-proof our deficit recovery strategy. In 2017/18 Members agreed to continue with this strategy, approving a contribution rate of 19.5% (instead of 19%) for three years; the aim being to further enhance our deficit recovery strategy by making increased cash contributions. This slightly enhanced rate is still affordable and it adds further resilience and sustainability for future years. The same rate has been assumed for 2020/21 however a full actuarial valuation will be due at that time.

3.9 It should be noted that the 2018/19 budget is 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. 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 and actively embrace opportunities as they arise. We must also consider and provide for ongoing issues and uncertainties such as:

- Uncertainty over national pay settlements for the public sector; a 2% per annum increase has been assumed for 2018 and 2019 and 3% for 2020
- Maintaining the pension contributions as determined by the actuary to reflect the triennial valuations, next due in 2020
- Implications of National Living Wage from 2020
- Continuing to look at ways to generate additional revenue and diversify our income streams. In 2016/17 we launched the Donate for Dartmoor scheme and will be further developing this in 2018/19 and beyond. The Moor Otters project was another example of an integrated project delivering multi-benefits, which has also delivered a significant financial return.
- The NPG settlement beyond 2019 is unknown

#### **4 Reserves**

4.1 During 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
- 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
- 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

It can therefore be seen that the majority of our Reserve Balances are "allocated".

4.3 To ensure that the Authority can always set a balanced annual budget we continue to make provision within earmarked reserves to:

- Act as a smoothing effect for each year's budget over the life of each Parliament;
- Protect front line service delivery;
- Provide for possible redundancies and strain payments if further staff cuts are needed;
- Provide for future pay awards and increases in pension fund contributions;

- 4.4 Attached at Appendix 3 is the Risk Based analysis to guide the level of reserves anticipated to be held at 1 April 2018 and Appendix 4 shows the likely Earmarked and General (unallocated) Reserve Balances for the MTFP period. Members will note that if all current projections are correct and that all current known commitments and projects come to fruition, that between 1 April 2018 and 31 March 2021 the Reserve balances will reduce by £622,815. However the General (unallocated) Reserve would be maintained at £450,000 and is equal to 12% of the net budget in all three years of the MTFP.
- 4.5 As the Chief Finance Officer (CFO) I am satisfied that there are sufficient reserves in place to deliver the budget for 2018/19 and the MTFP period and that the decisions taken on the level of balances held and the reasons for holding them represents proper stewardship of public funds.

## **5 Capital Programme & Prudential Code**

- 5.1 The Government introduced the Prudential Code in 2004 and it has been revised in 2009, 2011 and 2017. It 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.
- 5.2 The Code sets out a number of indicators to be used to demonstrate compliance with the Code's objectives. However, they are not designed to be comparative performance indicators, and should be considered in parallel with the treasury management indicators. More detail about the Prudential Indicators can be found in the Treasury Management and Investment Strategy Report, also on this agenda. The Authority does not have a Capital Programme for the MTFP period (subject to the result of a full application for a capital grant from the Rural payments Agency to re-build Postbridge Visitor Centre) and has no plans to take up any external borrowing.
- 5.3 If sources of additional capital income become available during the year, for example via additional grants or external contributions, or any other business decisions are made that results in a Capital programme the Authority will receive the required business cases and reports for approval.

## **6 Equality & Sustainability Impact**

- 6.1 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.

## **7 Conclusions**

- 7.1 Members will note from this report that the Authority has positioned itself well in respect of setting a balanced budget for 2018/19 and beyond; although the 2019/20 budget will need to be carefully reviewed and adjusted if a Project Fund Balance is to be included; which could mean using some Reserve Balances. The Authority maintains a robust, honest and critical view on future risks, challenges and opportunities which means that we are able to adapt and flex our spending plans if required.

7.2 We continue to receive endorsement and support from the Secretary of State and our own Minister; an “8 Point Plan for National Parks” was published in 2017 and the Government has also recently published “A Green Future: Our 25 Year Plan to Improve the Environment”. National Parks are prominently placed in the new 25 year plan and there are strong synergies between the aspirations in it and our collective “Vision for National Parks”. Indeed much of the Authority’s work already accords well with the 25 Year Plan’s aspirations and desired outcomes.

DONNA HEALY

**Attachments:**    **Appendix 1 – 2018/19, 2019/20 & 2020/21 Revenue Budgets**  
                         **Appendix 2 – Future Projects and Work Programmes**  
                         **Appendix 3 – Reserves risk based analysis**  
                         **Appendix 4 – Reserve balances**

20180302 DH Net Revenue Budget 2018-19 & MTFP

2018/2019 Revenue Budget	Salaries	Travel	Transport	Premises	Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents	From Reserves / Project Fund	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	75,270	600			56,819	132,689	(9,000)					(22,241)	(31,241)	101,448
LAND MANAGEMENT	44,129	500			46,007	90,636			(4,069)			(50,964)	(55,033)	35,603
WOODLANDS	39,872	2,200			5,000	47,072							0	47,072
HILL FARM PROJECT	49,501					49,501	(33,852)						(33,852)	15,649
<b>NATURAL ENVIRONMENT</b>	<b>208,772</b>	<b>3,300</b>	<b>0</b>	<b>0</b>	<b>107,826</b>	<b>319,898</b>	<b>(42,852)</b>	<b>0</b>	<b>(4,069)</b>	<b>0</b>	<b>0</b>	<b>(73,205)</b>	<b>(120,126)</b>	<b>199,772</b>
ARCHAEOLOGY	116,769	2,600			18,630	137,999	(44,662)		(3,000)				(47,662)	90,337
BUILT ENVIRONMENT	39,872	400				40,272							0	40,272
UPPACOTT				20,244		20,244							0	20,244
<b>CULTURAL HERITAGE</b>	<b>156,641</b>	<b>3,000</b>	<b>0</b>	<b>20,244</b>	<b>18,630</b>	<b>198,515</b>	<b>(44,662)</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(47,662)</b>	<b>150,853</b>
VISITOR MANAGEMENT	63,191	350	3,595	12,416	112,670	192,222			(55,400)				(55,400)	136,822
ACCESS & RECREATION	64,815	800			51,645	117,260						(20,000)	(20,000)	97,260
PUBLIC RIGHTS OF WAY	98,815				82,284	181,099	(43,000)					(15,000)	(58,000)	123,099
SUSTAINABLE TOURISM & TRANSPORT	10,704	800			17,640	29,144			(500)			(7,500)	(8,000)	21,144
<b>RECREATION MANAGEMENT</b>	<b>237,525</b>	<b>1,950</b>	<b>3,595</b>	<b>12,416</b>	<b>264,239</b>	<b>519,725</b>	<b>(43,000)</b>	<b>0</b>	<b>(55,900)</b>	<b>0</b>	<b>0</b>	<b>(42,500)</b>	<b>(141,400)</b>	<b>378,325</b>
VISITOR CENTRES	227,648	1,900		10,752	150,108	390,408			(500)	(190,000)			(190,500)	199,908
COMMUNICATIONS	168,440	1,050			59,989	229,479			(37,500)				(37,500)	191,979
NATURALLY HEALTHY DARTMOOR					2,500	2,500							0	2,500
EDUCATION	115,947	1,740	1,600		26,500	145,787			(4,125)			(400)	(4,525)	141,262
<b>PROMOTING UNDERSTANDING</b>	<b>512,035</b>	<b>4,690</b>	<b>1,600</b>	<b>10,752</b>	<b>239,097</b>	<b>768,174</b>	<b>0</b>	<b>0</b>	<b>(42,125)</b>	<b>(190,000)</b>	<b>0</b>	<b>(400)</b>	<b>(232,525)</b>	<b>535,649</b>
RANGERS	378,972		40,724	3,250	21,064	444,010						(9,600)	(9,600)	434,410
CONSERVATION WORKS SERVICE	217,295	30	15,918	16,098	17,295	266,636							0	266,636
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>596,267</b>	<b>30</b>	<b>56,642</b>	<b>19,348</b>	<b>38,359</b>	<b>710,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,600)</b>	<b>(9,600)</b>	<b>701,046</b>
<b>DEVELOPMENT MANAGEMENT</b>	<b>461,136</b>	<b>5,750</b>	<b>0</b>	<b>0</b>	<b>48,315</b>	<b>515,201</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>328,701</b>
<b>FORWARD PLANNING &amp; COMMUNITY</b>	<b>245,538</b>	<b>1,050</b>	<b>0</b>	<b>0</b>	<b>67,744</b>	<b>314,332</b>	<b>0</b>	<b>0</b>	<b>(26,669)</b>	<b>0</b>	<b>0</b>	<b>(105,492)</b>	<b>(132,161)</b>	<b>182,171</b>
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>208,032</b>	<b>4,100</b>	<b>0</b>	<b>0</b>	<b>118,026</b>	<b>330,158</b>	<b>0</b>	<b>(8,000)</b>	<b>(18,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,000)</b>	<b>304,158</b>
INFORMATION TECHNOLOGY	141,485	1,250			41,640	184,375							0	184,375
CORPORATE OPERATING COSTS			7,510		112,817	120,327			(75)				(75)	120,252
FINANCE AND ADMIN	166,097	100			9,852	176,049							0	176,049
LEGAL	15,730				66,231	81,961							0	81,961
HUMAN RESOURCES	111,095	700			46,093	157,888							0	157,888
OFFICE ACCOMMODATION (PARKE)	13,469			92,786		106,255							0	106,255
OFFICE ACCOMMODATION (PRINCETOWN)				54,243		54,243					(22,548)		(22,548)	31,695
<b>SUPPORT SERVICES</b>	<b>447,876</b>	<b>2,050</b>	<b>7,510</b>	<b>147,029</b>	<b>276,633</b>	<b>881,098</b>	<b>0</b>	<b>0</b>	<b>(75)</b>	<b>0</b>	<b>(22,548)</b>	<b>0</b>	<b>(22,623)</b>	<b>858,475</b>
<b>PROJECT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,023</b>	<b>122,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,023</b>
<b>TOTAL</b>	<b>3,073,822</b>	<b>25,920</b>	<b>69,347</b>	<b>209,789</b>	<b>1,300,892</b>	<b>4,679,770</b>	<b>(130,514)</b>	<b>(8,000)</b>	<b>(336,338)</b>	<b>(190,000)</b>	<b>(22,548)</b>	<b>(231,197)</b>	<b>(918,597)</b>	<b>3,761,173</b>

Summary:	
Gross Expenditure	4,679,770
Income & Reserves	(918,597)
Net Budget	3,761,173
National Park Grant	(3,761,173)
Deficit / (Surplus)	0



2019/2020 Revenue Budget	Salaries	Travel	Transport	Premises	Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents	From Reserves / Project Fund	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	78,826	600			58,794	138,220	(11,175)					(15,000)	(26,175)	112,045
LAND MANAGEMENT	46,153	500			13,007	59,660			(4,069)				(4,069)	55,591
WOODLANDS	40,692	2,200			5,800	48,692							0	48,692
HILL FARM PROJECT	44,526					44,526	(28,203)						(28,203)	16,323
<b>NATURAL ENVIRONMENT</b>	<b>210,197</b>	<b>3,300</b>	<b>0</b>	<b>0</b>	<b>77,601</b>	<b>291,098</b>	<b>(39,378)</b>	<b>0</b>	<b>(4,069)</b>	<b>0</b>	<b>0</b>	<b>(15,000)</b>	<b>(58,447)</b>	<b>232,651</b>
ARCHAEOLOGY	113,708	2,700			23,365	139,773	(41,175)		(3,000)				(44,175)	95,598
BUILT ENVIRONMENT	40,692	400				41,092							0	41,092
MOOR THAN MEETS THE EYE	15,000					15,000							0	15,000
UPPACOTT				19,804		19,804							0	19,804
<b>CULTURAL HERITAGE</b>	<b>169,400</b>	<b>3,100</b>	<b>0</b>	<b>19,804</b>	<b>23,365</b>	<b>215,669</b>	<b>(41,175)</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(44,175)</b>	<b>171,494</b>
VISITOR MANAGEMENT	65,454	350	3,185	17,196	181,625	267,810			(55,400)				(55,400)	212,410
ACCESS & RECREATION	66,191	500			28,550	95,241							0	95,241
PUBLIC RIGHTS OF WAY	95,768				51,758	147,526	(43,000)						(43,000)	104,526
SUSTAINABLE TOURISM & TRANSPORT	10,933	700			9,165	20,798			(500)				(500)	20,298
<b>RECREATION MANAGEMENT</b>	<b>238,346</b>	<b>1,550</b>	<b>3,185</b>	<b>17,196</b>	<b>271,098</b>	<b>531,375</b>	<b>(43,000)</b>	<b>0</b>	<b>(55,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(98,900)</b>	<b>432,475</b>
VISITOR CENTRES	234,278	1,900		9,239	166,630	412,047			(750)	(200,000)			(200,750)	211,297
COMMUNICATIONS	182,539	850			69,958	253,347			(38,500)				(38,500)	214,847
NATURALLY HEALTHY DARTMOOR					2,500	2,500							0	2,500
EDUCATION	118,508	1,740	1,285		24,208	145,741			(4,175)			(400)	(4,575)	141,166
<b>PROMOTING UNDERSTANDING</b>	<b>535,325</b>	<b>4,490</b>	<b>1,285</b>	<b>9,239</b>	<b>263,296</b>	<b>813,635</b>	<b>0</b>	<b>0</b>	<b>(43,425)</b>	<b>(200,000)</b>	<b>0</b>	<b>(400)</b>	<b>(243,825)</b>	<b>569,810</b>
RANGERS	366,456		40,655	3,650	17,639	428,400						(9,600)	(9,600)	418,800
CONSERVATION WORKS SERVICE	214,920	30	15,918	11,481	17,010	259,359							0	259,359
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>581,376</b>	<b>30</b>	<b>56,573</b>	<b>15,131</b>	<b>34,649</b>	<b>687,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,600)</b>	<b>(9,600)</b>	<b>678,159</b>
<b>DEVELOPMENT MANAGEMENT</b>	<b>473,274</b>	<b>5,750</b>	<b>0</b>	<b>0</b>	<b>46,789</b>	<b>525,813</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>339,313</b>
<b>FORWARD PLANNING &amp; COMMUNITY</b>	<b>253,912</b>	<b>1,050</b>	<b>0</b>	<b>0</b>	<b>68,900</b>	<b>323,862</b>	<b>(44,645)</b>	<b>0</b>	<b>(27,213)</b>	<b>0</b>	<b>0</b>	<b>(64,900)</b>	<b>(136,758)</b>	<b>187,104</b>
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>212,342</b>	<b>4,100</b>	<b>0</b>	<b>0</b>	<b>107,985</b>	<b>324,427</b>	<b>0</b>	<b>(8,000)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(28,000)</b>	<b>296,427</b>
INFORMATION TECHNOLOGY	146,089	1,250			93,961	241,300							0	241,300
CORPORATE OPERATING COSTS			7,510		117,112	124,622			(75)				(75)	124,547
FINANCE AND ADMIN	171,649	100			9,989	181,738							0	181,738
LEGAL	16,065				60,000	76,065							0	76,065
HUMAN RESOURCES	110,018	700			46,542	157,260							0	157,260
OFFICE ACCOMMODATION (PARKE)	13,764			94,856		108,620							0	108,620
OFFICE ACCOMMODATION (PRINCETOWN)				48,167		48,167					(22,948)		(22,948)	25,219
<b>SUPPORT SERVICES</b>	<b>457,585</b>	<b>2,050</b>	<b>7,510</b>	<b>143,023</b>	<b>327,604</b>	<b>937,772</b>	<b>0</b>	<b>0</b>	<b>(75)</b>	<b>0</b>	<b>(22,948)</b>	<b>0</b>	<b>(23,023)</b>	<b>914,749</b>
<b>PROJECT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,683</b>	<b>3,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,683</b>
<b>TOTAL</b>	<b>3,131,757</b>	<b>25,420</b>	<b>68,553</b>	<b>204,393</b>	<b>1,224,970</b>	<b>4,655,093</b>	<b>(168,198)</b>	<b>(8,000)</b>	<b>(340,182)</b>	<b>(200,000)</b>	<b>(22,948)</b>	<b>(89,900)</b>	<b>(829,228)</b>	<b>3,825,865</b>

Summary:	
Gross Expenditure	4,655,093
Income & Reserves	(829,228)
Net Budget	3,825,865
National Park Grant	(3,825,865)
Deficit / (Surplus)	0

2020/2021 Revenue Budget	Salaries	Travel	Transport	Premises	Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents	From Reserves / Project Fund	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	76,057	600			27,120	103,777							0	103,777
LAND MANAGEMENT	47,283	500			13,007	60,790			(4,069)				(4,069)	56,721
WOODLANDS	41,946	2,200			5,000	49,146							0	49,146
HILL FARM PROJECT	16,102	500				16,602							0	16,602
<b>NATURAL ENVIRONMENT</b>	<b>181,388</b>	<b>3,800</b>	<b>0</b>	<b>0</b>	<b>45,127</b>	<b>230,315</b>	<b>0</b>	<b>0</b>	<b>(4,069)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,069)</b>	<b>226,246</b>
ARCHAEOLOGY	118,371	2,700			11,670	132,741	(42,000)						(42,000)	90,741
BUILT ENVIRONMENT	41,946	400				42,346							0	42,346
UPPACOTT				10,074		10,074							0	10,074
<b>CULTURAL HERITAGE</b>	<b>160,317</b>	<b>3,100</b>	<b>0</b>	<b>10,074</b>	<b>11,670</b>	<b>185,161</b>	<b>(42,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,000)</b>	<b>143,161</b>
VISITOR MANAGEMENT	69,532	350	3,185	12,786	179,065	264,918			(40,000)				(40,000)	224,918
ACCESS & RECREATION	68,077	500			26,750	95,327							0	95,327
PUBLIC RIGHTS OF WAY	97,427				51,832	149,259	(43,000)						(43,000)	106,259
SUSTAINABLE TOURISM & TRANSPORT	11,220	700			9,445	21,365			(500)				(500)	20,865
<b>RECREATION MANAGEMENT</b>	<b>246,256</b>	<b>1,550</b>	<b>3,185</b>	<b>12,786</b>	<b>267,092</b>	<b>530,869</b>	<b>(43,000)</b>	<b>0</b>	<b>(40,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(83,500)</b>	<b>447,369</b>
VISITOR CENTRES	244,156	1,900		9,278	154,500	409,834			(750)	(210,000)			(210,750)	199,084
COMMUNICATIONS	190,100	850			53,481	244,431			(41,000)				(41,000)	203,431
NATURALLY HEALTHY DARTMOOR					2,500	2,500							0	2,500
EDUCATION	122,130	1,740	1,285		15,246	140,401			(4,325)				(4,325)	136,076
<b>PROMOTING UNDERSTANDING</b>	<b>556,386</b>	<b>4,490</b>	<b>1,285</b>	<b>9,278</b>	<b>225,727</b>	<b>797,166</b>	<b>0</b>	<b>0</b>	<b>(46,075)</b>	<b>(210,000)</b>	<b>0</b>	<b>0</b>	<b>(256,075)</b>	<b>541,091</b>
RANGERS	372,588		40,655	3,250	17,694	434,187							0	434,187
CONSERVATION WORKS SERVICE	226,806	30	15,918	19,029	12,840	274,623							0	274,623
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>599,394</b>	<b>30</b>	<b>56,573</b>	<b>22,279</b>	<b>30,534</b>	<b>708,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>708,810</b>
<b>DEVELOPMENT MANAGEMENT</b>	<b>490,607</b>	<b>5,750</b>	<b>0</b>		<b>47,082</b>	<b>543,439</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(186,500)</b>	<b>356,939</b>
<b>FORWARD PLANNING &amp; COMMUNITY</b>	<b>230,654</b>	<b>1,050</b>	<b>0</b>		<b>45,900</b>	<b>277,604</b>	<b>(29,645)</b>	<b>0</b>	<b>(28,047)</b>	<b>0</b>	<b>0</b>	<b>(6,900)</b>	<b>(64,592)</b>	<b>213,012</b>
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>218,808</b>	<b>4,100</b>	<b>0</b>	<b>0</b>	<b>109,537</b>	<b>332,445</b>	<b>0</b>	<b>(8,000)</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>299,445</b>
INFORMATION TECHNOLOGY	151,713	1,250			59,852	212,815							0	212,815
CORPORATE OPERATING COSTS			7,510		116,739	124,249			(75)				(75)	124,174
FINANCE AND ADMIN	179,136	100			10,231	189,467							0	189,467
LEGAL	16,581				60,000	76,581							0	76,581
HUMAN RESOURCES	113,903	700			45,768	160,371							0	160,371
OFFICE ACCOMMODATION (PARKE)	14,135			91,782		105,917							0	105,917
OFFICE ACCOMMODATION (PRINCETOWN)				44,276		44,276					(23,420)		(23,420)	20,856
<b>SUPPORT SERVICES</b>	<b>475,468</b>	<b>2,050</b>	<b>7,510</b>	<b>136,058</b>	<b>292,590</b>	<b>913,676</b>	<b>0</b>	<b>0</b>	<b>(75)</b>	<b>0</b>	<b>(23,420)</b>	<b>0</b>	<b>(23,495)</b>	<b>890,181</b>
<b>PROJECT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,416</b>	<b>65,416</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,416</b>
<b>TOTAL</b>	<b>3,159,278</b>	<b>25,920</b>	<b>68,553</b>	<b>190,475</b>	<b>1,140,675</b>	<b>4,584,901</b>	<b>(114,645)</b>	<b>(8,000)</b>	<b>(330,266)</b>	<b>(210,000)</b>	<b>(23,420)</b>	<b>(6,900)</b>	<b>(693,231)</b>	<b>3,891,670</b>

Summary:	
Gross Expenditure	4,584,901
Income & Reserves	(693,231)
Net Budget	3,891,670
National Park Grant	(3,891,670)
Deficit / (Surplus)	0

Potential Future Projects to be funded from the Project Fund and / or Reserves	2018/19 £	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Total £
<b>Conservation of the Natural &amp; Cultural Environment</b>						
Buildings at risk project		30,000				30,000
Peatland Restoration Project		40,000				40,000
Exploration Committee Archive Assessment		5,000				5,000
Landmark Archaeology/Cultural Heritage Project		15,000	15,000	15,000	15,000	60,000
						0
<b>Sustainable Farming</b>						
Common Cause Phase 2 (3 years)		10,000	5,000	5,000		20,000
						0
<b>Property</b>						
Postbridge Store improvements	8,000					8,000
						0
<b>Recreation Management</b>						
Access Agreement - Princetown Cycleway	6,000					6,000
CROW - Infrastructure	3,000					3,000
PROW - Infrastructure	10,000	7,000	5,000			22,000
						0
<b>Promote Positive Experience</b>						
Naturally Healthy Project		10,000	10,000	10,000	10,000	40,000
<b>Vehicles - Capital replacement programme</b>						
Ranger Team Vehicles	40,000	20,000				60,000
Tractor			45,000			45,000
CWT Van		15,000				15,000
CWT Manager		20,000				20,000
Tipper/Crane				30,000		30,000
Toilet cleaning				14,000		14,000
Pool Vehicles		14,000	11,000	14,000		39,000
<b>Excellent Organisation</b>						
Apprenticeship Posts x 3				49,000	51,000	100,000
Tablets for Members	3,000					3,000
Tracking system	1,500					1,500
Upgrade telephone system	15,000					15,000
Replace Video Conference system	3,300					3,300
Etarmis Mobile - tbc						0
Purchase to Pay Project - tbc						0
						0
<b>Total per year</b>	<b>89,800</b>	<b>186,000</b>	<b>91,000</b>	<b>137,000</b>	<b>76,000</b>	<b>579,800</b>

2018/19 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2018/19 Opening Balances £'000
<b>Grants &amp; Contributions with Restrictions carried forward:</b>			
Grants & Contributions with Restrictions	N/A	Actual	(92)
<b>Employees:</b>			
Maternity / Paternity Cover / Pay Awards	Low	Est.	(52)
<b>Costs &amp; Awards:</b>			
Appeals / Public Enquiries / Litigation	High	Est.	(250)
<b>Loss of Income and / or Price Increases:</b>			
Reduced Sales, Fees & Charges, Inflation cost	Medium	Est	(34)
<b>Capital - Property</b>			
Repairs & maintenance (sinking fund)	Medium	Est.	(150)
<b>Capital - Vehicles</b>			
Future replacement of vehicles (sinking fund)	N/A	Est.	(54)
<b>Known Commitments/Contracts</b>			
Local Plan Review	N/A	Est.	(110)
All Moor Butterflies	N/A	Actual	(13)
MIRES PR14	N/A	Actual	(10)
2016/17 Project Fund allocations	N/A	Actual	(49)
Farming Year Films	N/A	Actual	(20)
NPMP	N/A	Actual	(16)
<b>Match Funding Reserve</b>			
Greater Dartmoor LEAF	N/A	Actual	(21)
Our Common Cause	N/A	Actual	(8)
Public Arts Project	N/A	Actual	(60)
Moor Than Meets The Eye - match funding	N/A	Actual	(100)
Moor Than Meets The Eye - cash flow provision	N/A	Actual	(300)
Discover England Fund - Make Great Memories	N/A	Actual	(16)
Peatlands Partnership			(150)
Unallocated to match future opportunities	N/A	Actual	(209)
<b>Revenue</b>			
Invest to save and / or Generate Projects	N/A	Actual	(134)
2017/18 Revenue Outturn Surplus		Actual	(94)
<b>General Reserve - Minimum amount to cover unanticipated costs / emergencies</b>		Actual	(450)
<b>Total Reserve Balance</b>			<b>(2,392)</b>

**GENERAL FUND RESERVE BALANCES**

Appendix 4 to NPA/18/008

GENERAL FUND RESERVE BALANCES	2017/18 Opening Balance	2017/18 Transfers Within	2017/18 Transfers to Revenue in year	2017/18 Transfers from Revenue at year end	2018/19 Opening Balance	2018/19 Reserve Movements	2019/20 Reserve Movements	2020/21 Reserve Movements	2020/21 Closing Balance	Notes
	£	£	£	£	£	£	£	£	£	
<b>Grants &amp; Contributions with Restrictions</b>										
Hill Farm Project	(20,339)		5,557		(14,782)	7,500	7,282			0 2nd Phase of the Project, with match funding, commences Feb 2017 for 36 Months
English Heritage: White Horse Hill	(20,036)				(20,036)		20,036			0 To fund the Exhibition at Postbridge Visitor Centre
TDC: Communities Fund Grant prior years contributions	(55,863)		55,863		0					0 To be paid out during 2017/18
WDBC: Communities Fund Grant prior years contributions	(20,944)		20,944		0					0 To be paid out during 2017/19
SHDC: Communities Fund Grant prior years contributions	(28,610)		28,610		0					0 To be paid out during 2017/20
Naturally Healthy Dartmoor Project 2014-2017	(11,410)		11,410		0					0
DCLG - Neighbourhood Planning Grant	(5,000)				(5,000)				(5,000)	
DCLG - Self Build Register Grant	(5,850)				(5,850)	5,850			0	
DCLG - Custom Build Grant	(15,000)				(15,000)	15,000			0	
DCLG - New Burdens Grant: Brownfield register and PIP NP	(14,645)				(14,645)	14,645			0	
Dartmoor Trust - 2017/18 contribution for the HER	(4,000)		4,000		0				0	
Donate for Dartmoor Balances	(16,644)		16,444	(16,300)	(16,500)	16,500			0	Allocated to nun's Cross Path in 2017/18, Buckfastleigh Path & Southern Damselfly 2018/19
									0	
<b>Budget management Fund - Provisions (risk based)</b>										
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	(133,733)				(133,733)				(133,733)	To be utilised / allocated in the new MTFP
Annual Revenue Outturn	(5,822)	5,822		(93,457)	(93,457)				(93,457)	As forecast at month 9 - to be reallocated at year end
					0				0	
<b>Capital Expenditure Fund</b>										
Vehicles - Sinking Fund - Replacement	(48,596)	(5,822)			(54,418)				(54,418)	
Property - Sinking Fund - Repairs & Maintenance	(150,000)				(150,000)				(150,000)	
									0	
<b>Known Commitments</b>										
Chagford Cattle Grid	(3,000)		3,000		0				0	Paid 2017/18
Local Plan Review	(122,500)		43,000		(79,500)	12,000	58,000		(9,500)	Built into the MTFP
Local Plan Review Contracts - work in progress	(31,319)		31,319	(30,344)	(30,344)	30,344			0	
All Moor Butterflies NPA/15/037	(17,500)		5,000		(12,500)	5,000	5,000		(2,500)	3 year programme
MIRES PR14	(10,000)				(10,000)	10,000			0	3 year partnership project
Project Fund allocations in 2016/17 against salaries	(132,262)		82,804		(49,458)	49,458			0	Built into 2017/18 Budget and MTFP
Residents' Survey	(5,000)		5,000		0				0	Completed May 2017
Farming Year Films				(20,000)	(20,000)	20,000			0	C/Fwd from 17/18
NPMP				(16,000)	(16,000)				(16,000)	C/Fwd from 17/18
<b>Match Funding Reserve</b>										
HLF - Moor Than Meets the Eye match funding	(148,305)		48,305		(100,000)	75,000	25,000		0	Allocated when required to match cash flows.
Moor than Meets the Eye - Cash Flow	(300,000)				(300,000)				(300,000)	Based on project cash flow - retention and final claim in year 5
Superfast Broadband - connecting Dartmoor & Exmoor	(65,000)		65,000		0				0	Approved in 2015/16, due to be paid in 2017/18
Greater Dartmoor LEAF 2015-2020	(13,800)	(13,800)	6,900		(20,700)	6,900	6,900	6,900	0	NPA/14/038 for 6 years 2015-2020
Naturally Healthy Dartmoor Project	(10,000)		10,000		0				0	NPA/14/031 for years 2015-2017 - ends Dec 2017
Discovering Dartmoor's Wild Stories	(17,363)		17,363		0				0	Match against HLF Funding in 2016/17 & 2017/18
National Parks Partnerships LLP	(10,000)		10,000		0				0	Paid 2017/18
Our Common Cause: Our Upland Commons NPA/16/009	(8,000)				(8,000)	8,000			0	Successful bid at second attempt.
Dartmoor Arts Initiative NPA/16/020	(112,481)	112,481		(60,000)	(60,000)	40,000	20,000		0	Project Surplus to be allocated to 3 projects in 2018/19
Discover England Fund - Make Great Memories		(23,900)	7,500		(16,400)	7,500			(8,900)	£15k confirmed match funding plus contingency sum
Peatland Partnership		(150,000)			(150,000)	50,000	50,000	50,000	0	
Unallocated fund balance	(254,549)	75,219		(30,000)	(209,330)				(209,330)	
<b>Total Earmarked Reserves</b>	<b>(2,154,071)</b>	<b>0</b>	<b>478,019</b>	<b>(266,101)</b>	<b>(1,942,153)</b>	<b>373,697</b>	<b>192,218</b>	<b>56,900</b>	<b>(1,319,338)</b>	
<b>General Reserve (unallocated emergency reserve)</b>	<b>(450,000)</b>			<b>0</b>	<b>(450,000)</b>	<b>0</b>			<b>(450,000)</b>	
<b>Total General Fund Balance</b>	<b>(2,604,071)</b>	<b>0</b>	<b>478,019</b>	<b>(266,101)</b>	<b>(2,392,153)</b>	<b>373,697</b>	<b>192,218</b>	<b>56,900</b>	<b>(1,769,338)</b>	