

**Budget Report- Income & Expenditure Account**  
**Quarter ending 30<sup>th</sup> June 2020**

**Summary**

This budget report comes during unprecedented times. It is clear to see that the Council's revenue account has been impacted hard by the Covid-19 pandemic during the 1<sup>st</sup> quarter of the financial year, and will undoubtedly continue throughout the rest of the financial year at the very least. The forecast for the out-turn for the year is a deficit of £395k against a budgeted deficit of £11k, a variance of £384k.

Service	Q1			Annual	
	Net Expenditure	Budgeted Net Expenditure	Variance Year to Date	Budgeted Net Expenditure	Projected Out-turn
Car Parks	10,657	(136,764)	147,421	(326,325)	73,211
Co-op	122	(5,225)	5,347	(19,435)	(14,088)
Boat Park	(6,862)	(5,831)	(1,031)	(31,935)	(3,246)
Public Conveniences	34,294	38,478	(4,184)	143,055	138,823
Burl Chine Chalets	0	0	0	(155)	(155)
Cemeteries	(1,269)	(7,108)	5,839	(23,520)	(7,442)
Parks and Operations	135,542	153,140	(17,598)	613,565	626,628
CCTV	398	250	148	3,000	3,148
Beach Gardens	3,942	10,665	(6,723)	33,610	31,985
Downs/Misc Grounds/PAG	(2,399)	(2,116)	(283)	(8,255)	96,463
Beaches/Foreshore	4,190	22,240	(18,050)	57,150	59,490
Beach Chalets/Bungalows	21,249	(18,395)	39,644	(89,395)	10,984
Publicity/Tourism	37,441	51,923	(14,482)	185,430	171,497
Allotments	(1,157)	(1,495)	338	(3,190)	(2,852)
General Buildings (inc. Caravan park)	(17,126)	(16,875)	(251)	(72,250)	(71,276)
Central services to the public:	78,999	86,502	(7,503)	348,585	348,318
DRM	9,238	10,895	(1,657)	37,495	42,338
Corp Management	424	1,250	(826)	53,200	53,196
<b>Net Cost of Services</b>	307,683	181,534	126,149	900,630	1,557,022
Interest payable and similar charges	182	1,450	(1,268)	5,600	5,500
Interest and investment income	(43,564)	(46,250)	2,686	(185,000)	(170,000)
<b>Net Operating expenditure</b>	264,301	136,734	127,567	721,230	1,392,522
Other Movements on the General Fund	67,315	0	67,315	25,500	(70,660)
<b>Amount to be financed:</b>	331,616	136,734	194,882	746,730	1,321,862
<b>Financed by:</b>					
Grants/Donations	0	0	0	(3,000)	(95,442)
Community Infrastructure Levy	(98,780)	0	(98,780)	0	(98,780)
Precept on Purbeck District Council	(183,097)	(183,098)	1	(732,390)	(732,390)
<b>Total Financing:</b>	(281,877)	(183,098)	(98,780)	(735,390)	(926,612)
<b>(Surplus)/Deficit for the Period</b>	49,739	(46,364)	96,102	11,340	395,250
General Fund Balance Brought Forward					(699,013)
General Fund Balance Carried Forward					(303,763)

## Car Parks

Out of all the revenue generating services that the council provides, it has been car parking that has been hit the hardest by the fallout from the Covid-19 pandemic during the 1<sup>st</sup> quarter. Car parking realised a net deficit of £10.6k for the period against a budgeted surplus of £136.7k, a negative variance of £147k.

	Q1			Annual	
	Actual	Budget	Variance	Budgeted Outturn	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	10,849	10,860	(11)	44,180	44,169
Expenditure	27,752	35,686	(7,933)	173,245	271,027
Income	(27,944)	(183,310)	155,366	(543,750)	(241,985)
<b>Net Expenditure</b>	10,657	(136,764)	147,421	(326,325)	73,211

Following the lockdown, the council closed its long stay car parks, with the short stay car parks remaining open, but free of charge, for local shopping. Charging was re-introduced on a phased basis, with the Broad Road and Main Beach car parks on 22<sup>nd</sup> May and the remaining council car parks on 15<sup>th</sup> June.

Table 1 below highlights the impact that the pandemic has had on visitor numbers and subsequently revenue and the comparison with the last financial year. It is difficult to forecast the impact for the full year. However, in projecting the out-turn for the year it has been estimated that income will be at 50%-60% of budget for the remainder of the year. Since the easing of lockdown visitor numbers and income remain at low levels. Although this may be due to consumer confidence being low, this may increase with time and visitor numbers may increase beyond those forecast. Likewise, they may be lower. The only certainty is uncertainty.

Table 1: Gross Revenue and Usage (data from ASLAN/JustPark)

2019/20	Main Beach		North Beach		Broad Road		Total		
	Usage	Gross Revenue	Usage	Gross Revenue	Usage	Gross Revenue	Usage	Gross Revenue	Net Revenue
April	5,516	£24,587	323	£1,277	5,674	£22,213	11,513	£48,076	£40,064
May	6,904	£30,750	351	£1,415	7,186	£28,505	14,441	£60,670	£50,558
June	6,448	£30,095	567	£2,221	7,205	£27,383	14,220	£59,700	£49,750
<b>Q1 Total</b>	<b>18,868</b>	<b>£85,432</b>	<b>1,241</b>	<b>£4,913</b>	<b>20,065</b>	<b>£78,101</b>	<b>40,174</b>	<b>£168,446</b>	<b>£140,372</b>
<b>2020/21</b>									
April	0	£0	0	£0	0	£0	0	£0	£0
May	528	£2,334	0	£0	591	£2,170	1,119	£4,503	£3,753
June	1,648	£6,890	167	£659	3,125	£11,342	4,940	£18,891	£15,743
<b>Q1 Total</b>	<b>2,176</b>	<b>£9,224</b>	<b>167</b>	<b>£659</b>	<b>3,716</b>	<b>£13,512</b>	<b>6,059</b>	<b>£23,395</b>	<b>£19,496</b>

The council was also notified in March that the market licensee would not be operating for the 2020 season. With such short notice it was decided that the market would be brought in-house. Income is

expected to be £3k below budget at year-end, but the provision of this service has been welcomed by residents.

With regards to expenditure, lower than budgeted charges have been incurred through cash collection and card charges. Costs of £140k are anticipated for resurfacing of the North and Main Beach car parks in the second half of the financial year, plus the installation of electricity points in Main Beach. As shown in Appendix A ref 8, £30k was included in the 20/21 budget, however, £106k has been brought forward from 2019/20 ref BF7 & BF8. This amount will be offset by an appropriation from earmarked reserves.

Projecting forward to year-end, a deficit of £73k is anticipated against a budgeted surplus of £326k a variance of £399k. As stated above however, this does include the costs of the extensive repairs to be carried out, with £136k being met from reserves set aside for this purpose.

### **Boat Park & Fishermen's Huts**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	410	3,000	(2,590)	8,320	7,000
Expenditure	1,937	5,384	(3,447)	13,645	31,651
Income	(9,209)	(14,215)	5,006	(53,900)	(41,896)
<b>Net Expenditure</b>	<b>(6,862)</b>	<b>(5,831)</b>	<b>(1,031)</b>	<b>(31,935)</b>	<b>(3,246)</b>

Income for the boat park has been also been affected by the lockdown, with income £5k below budget for the 1st quarter. This variance is contingent upon all income received to date being retained.

Employee costs are under budget year to date with the recruitment of seafront advisors being deferred until mid-June.

Expenditure is also below budget at the end of the quarter. However, projecting to year-end, expenditure is expected to be significantly over budget. As shown in Appendix A AD1 & AD2, costs of £21k are expected to be incurred for repairs to both jetties at the boat park and are included in the year-end out-turn which has been revised to a surplus of £3.2k against a budgeted surplus of £31.9k. This may be revised, pending any decision on refunds.

### **Public Conveniences**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	34,338	38,521	(4,183)	145,080	140,848
Income	(44)	(44)	(0)	(2,025)	(2,025)
<b>Net Expenditure</b>	<b>34,294</b>	<b>38,478</b>	<b>(4,184)</b>	<b>143,055</b>	<b>138,823</b>

The costs associated with the running and maintenance of the public conveniences are below budget at the end of the 1<sup>st</sup> quarter. This is due to the closure of the majority of council toilets for April and May, with associated cost savings.

### Cemeteries

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	6,460	1,842	4,618	11,170	26,027
Income	(7,729)	(8,950)	1,221	(34,690)	(33,469)
<b>Net Expenditure</b>	<b>(1,269)</b>	<b>(7,108)</b>	<b>5,839</b>	<b>(23,520)</b>	<b>(7,442)</b>

The net surplus for the 1<sup>st</sup> quarter is £5.8k under budget for the cemeteries. This is a combination of higher than budgeted expenditure and slightly lower than anticipated income.

As shown in Appendix A, the one-off revenue monitoring report ref BF2, BF11 and BF16, it can be seen that expenditure of £14.5k, which was programmed for 2019/20 has been carried over into 2019/20. As such, the year-end out-turn has been revised to a surplus of £7k against a £23.5k budget. Again, this expenditure will be financed from an earmarked reserve.

### Parks & Operations

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	108,675	123,566	(14,891)	494,265	479,374
Expenditure	47,697	52,967	(5,271)	214,425	237,865
Income	(20,829)	(23,394)	2,565	(95,125)	(90,610)
<b>Net Expenditure</b>	<b>135,542</b>	<b>153,140</b>	<b>(17,598)</b>	<b>613,565</b>	<b>626,628</b>

The income variance of £2.5k relates to car parking income from the overflow on King Georges field and an electricity recharge (offset by lower electricity charges).

There is a positive variance in employee costs of £14.9k at the end of the period. The majority of this relates to the vacant buildings supervisor post. Also, a 2.75% pay increase has now been offered, and accrued for in the 1<sup>st</sup> quarter. The estimates were based upon the lower scale points receiving between 3.5% and 4% which also accounts for some of the variance.

Expenditure is under budget year to date by £5.2k. This is a result of a £5.2k underspend with regards to the newly budgeted highways works which was allocated a £14k budget for the year. However, the implementation and training has been delayed due to Covid-19, but training has started in Q2. Festive lights are overspent by £4.5k, with additional works having been required for the Shore Road festoon

and lamp column repositioning. There is also an underspend in the Depot, although insignificant individually, cumulatively they account for a £3.9k variance.

With regards to projecting the year-end out-turn, this is now projected at a deficit of £626k, against a budget of £613k a negative variance of £13k. The year-end out-turn includes expenditure in the region of £30k brought forward from 2019/20 which will be financed from reserves.

### **Beach Gardens**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	0	11,875	(11,875)	25,860	15,000
Expenditure	6,124	11,548	(5,424)	42,650	34,560
Income	(2,182)	(12,758)	10,576	(34,900)	(17,575)
<b>Net Expenditure</b>	3,942	10,665	(6,723)	33,610	31,985

Again, this department has been impacted by Covid-19. However, paradoxically this has resulted in a positive variance of £6.7k at the end of the quarter. The services provided at Beach Gardens via the kiosk have been adversely affected with no leisure facilities being provided to the public in the 1<sup>st</sup> quarter, although the Tennis Club have been able to use the tennis courts for some of the period.

Staffing costs, which are the single largest cost, has a positive variance of £11.8k which has outweighed the loss in revenue. Expenditure is also lower than budget, specifically cash collection, stock and equipment purchases. With the facility re-opening in July, albeit in a restricted capacity, the year-end out-turn is now projected at a deficit of £31.9k.

### **The Downs**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	810	879	(69)	3,575	108,507
Income	(3,209)	(2,995)	(214)	(11,830)	(12,044)
<b>Net Expenditure</b>	(2,399)	(2,116)	(283)	(8,255)	96,463

There has been little activity in this area with small positive variances over several budget headings being seen. The majority of expenditure anticipated by year-end, as shown in Appendix A BF5 & BF6, are brought forward from 2019/20, again this expenditure will be financed from reserves.

### **Beaches & Foreshore**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	9,670	14,920	(5,250)	42,645	34,820
Expenditure	12,470	26,525	(14,055)	66,735	75,645
Income	(17,950)	(19,205)	1,255	(52,230)	(50,975)
<b>Net Expenditure</b>	4,190	22,240	(18,050)	57,150	59,490

At the end of the 1<sup>st</sup> quarter a positive variance of £18k has been seen in this department. As shown above this is the result of positive variances in employee costs and expenditure.

Income is accounted for on an accruals basis and as such out-turn may differ from forecast.

Employee costs are below budget due to the delay in recruiting to the Seafront Advisor posts. With regards to general expenditure the main factor is an under spend in seaweed removal and the RNLI contract. Expenditure for the purchase of lockers has been deferred until later in the year, should this go-ahead.

Overall a revised year-end outturn of a net deficit of £59.5k against a budget of £57.1k is being projected at the end of the quarter. However, due to the variable nature of some expenditure lines a significantly different out-turn may transpire.

### **Beach Huts**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	21,249	9,455	11,794	38,255	64,984
Income	0	(27,850)	27,850	(127,650)	(54,000)
<b>Net Expenditure</b>	21,249	(18,395)	39,644	(89,395)	10,984

After car parking, this department has been the most adversely affected in terms of loss of revenue.

All income received for the 1<sup>st</sup> quarter of the year has either been refunded or deferred to 2021/22. As such nil income has been received relating to the 1<sup>st</sup> quarter and with restricted use for the foreseeable future, income for the year has been revised down to £54k, a variance of £73k.

Expenditure is showing a negative variance of £11.8k year to date and is due to the repairing works being carried out in the doors BF14, which was brought forward from 2019/20, again to be financed from reserves.

Overall year-end projections have been revised to a deficit of £10.9k against a budgeted surplus of £89.4k.

### **Publicity & Tourism**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	30,676	39,275	(8,599)	146,940	135,540
Expenditure	8,336	20,348	(12,011)	69,990	49,187
Income	(1,571)	(7,700)	6,129	(31,500)	(13,230)
<b>Net Expenditure</b>	<b>37,441</b>	<b>51,923</b>	<b>(14,482)</b>	<b>185,430</b>	<b>171,497</b>

With the closure of the Tourist information Centre during the 1<sup>st</sup> quarter, most income lines are under budget, a £6.1k variance at the end of the quarter.

Expenditure is also under budget, mainly insignificant individually but cumulatively totalling £12k, with cash collection and advertising being the largest.

Employee costs are under budget, with the late recruitment of seasonal employees and a permanent post becoming vacant.

### **Allotments**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	1,018	575	443	5,150	5,593
Income	(2,175)	(2,070)	(105)	(8,340)	(8,445)
<b>Net Expenditure</b>	<b>(1,157)</b>	<b>(1,495)</b>	<b>338</b>	<b>(3,190)</b>	<b>(2,852)</b>

To date allotments have performed largely as per budget, with very little activity to report. The year-end out-turn has been revised to a net surplus of £2.8k against a budgeted net surplus of 3.1k.

### **General Buildings/Areas**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	0	250	(250)	3,500	4,475
Income	(17,126)	(17,125)	(1)	(75,750)	(75,751)
<b>Net Expenditure</b>	<b>(17,126)</b>	<b>(16,875)</b>	<b>(251)</b>	<b>(72,250)</b>	<b>(71,276)</b>

Year to date there is very little activity to report, with only minor variances seen in expenditure. Again, rentals are accounted for on an accruals basis and as such the year-end out-turn figures may be revised.

### **Central Services**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Employee Costs	56,086	60,715	(4,629)	242,860	238,231
Expenditure	25,497	29,587	(4,090)	121,450	124,596
Income	(2,583)	(3,800)	1,217	(15,725)	(14,508)
<b>Net Expenditure</b>	78,999	86,502	(7,503)	348,585	348,318

Income is below budget due to the cancellation of weddings at the Town Hall.

Employee costs show a variance of £4.6k, being costs relating to a vacant receptionist post.

Expenditure at the end of Q1 is under budget, £4k although cumulative over many budget headings. Repairs and maintenance costs are over budget by £2k, being the works to the annexe which were started in the prior year, ref BF1.

### **Corporate Management & Democratic Services**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Expenditure	9,662	12,145	(2,483)	90,695	95,535
Income	0	0	0	0	0
<b>Net Expenditure</b>	9,662	12,145	(2,483)	90,695	95,535

These two departments have a small positive variance of £2.4k overall for the 1st quarter. There are minor variances seen over several budget headings, but none of significance.

### **Employee Costs**

For the 1<sup>st</sup> quarter, employee costs of £216k were seen against a budget of £264k with a positive variance of £48k being realised. There are currently 3 vacant permanent posts that were budgeted. Due to the current pandemic it is not known if recruitment will take place, given the uncertainty over the council's main income streams. However, the annual costs have been forecast assuming that the posts will be filled. If not, a larger variance will be realised.

The other variances have been realised following the delay in recruiting to seasonal posts.



	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Car Parks	10,849	10,860	(11)	44,180	44,169
Boat Park	410	3,000	(2,590)	8,320	7,000
Parks & Operations	108,675	123,566	(14,891)	494,265	479,374
Beach Gardens	0	11,875	(11,875)	25,860	15,000
Beaches - Cleaner	9,105	9,420	(315)	25,135	24,820
Beaches - Warden	565	5,500	(4,935)	17,510	10,000
Tourism	30,676	39,275	(8,599)	146,940	135,540
Central Services	56,086	60,715	(4,629)	242,860	238,231
<b>Total</b>	<b>216,365</b>	<b>264,211</b>	<b>(47,846)</b>	<b>1,005,070</b>	<b>954,133</b>

It is currently estimated that the employee costs overall will be £51k under budget at the end of the year.

### **Interest & Investment Income**

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
<b>Net Expenditure</b>	<b>(43,564)</b>	<b>(46,250)</b>	2,686	<b>(185,000)</b>	<b>(170,000)</b>

Investment interest for the quarter was under budget at the end of Q1 with a provisional surplus of £43.5k against a budget of £46.2k. Due to the early reporting, most of the returns for the council's strategic investments are provisional, based upon early indicators and pending confirmation of actual returns.

The Council's provisional investment portfolio at 30 June 2020:

Investment Portfolio	31.03.20 Balance	Net Movement	30.06.20 Balance
	£	£	£
Banks and building societies (unsecured)	179,245	660,037	839,282
Money Market Funds	750,000	0	750,000
Uk Govt	950,000	(500,000)	450,000
<b>Total Internal Investments</b>	<b>1,879,245</b>	<b>160,037</b>	<b>2,039,282</b>
Investments in Pooled Funds:			

Property	3,067,341	(122,001)	2,945,340
Multi-Asset	878,416	50,744	929,160
Bonds	445,157	42,483	487,640
<b>Total External Funds *</b>	<b>4,390,914</b>	<b>(28,774)</b>	<b>4,362,140</b>
<b>TOTAL INVESTMENTS</b>	<b>6,270,159</b>	<b>131,263</b>	<b>6,401,422</b>

\*provisional values-awaiting returns

### Short-Term Investments

In total the Council's short-term investment portfolio increased by £160k during the course of Q1. Investment activity was limited to increasing the funds held in the Lloyds Call Account, being the redemption of a DMADF deposit of £500k. The interest available for short-term investments is extremely low, and potentially negative.

### Strategic Investments

The Council has continued to hold the units held in CCLA Property Fund, Ninety-One Diversified Income Fund and M&G Strategic Corporate Bond Fund. The values given above are provisional and will be confirmed at a later date. The valuation of the strategic investments has fluctuated over the last 4months. However, income has so far remained fairly stable.

It was initially anticipated that the CCLA would return 70-75% of income seen in the March quarter. However, the actual out-turn is expected to be 85%. The property fund is moving cautiously and only issuing dividend payments on a receipts basis rather than an accruals basis.

### General Fund-Financing

	Q1			Annual	
	Actual	Budget	Variance	Budget	Projected Outturn Q1
	£	£	£	£	£
Grants/Donations	0	0	0	(3,000)	(95,442)
Community Infrastructure Levy	(98,780)	0	(98,780)	0	(98,780)
Precept on Dorset Council	(183,097)	(183,098)	1	(732,390)	(732,390)
<b>Financing received:</b>	<b>(281,877)</b>	<b>(183,098)</b>	<b>(98,780)</b>	<b>(735,390)</b>	<b>(926,612)</b>

Once again, at the end of the last financial year, there had been a considerable underspend on projects. As such a total of £325,000 was identified as expenditure which was likely to be incurred in 2020/21 relating to projects that had been approved for 2019/20. These projects are identified in Appendix A, ref: BF1 to BF 19. As such this sum was placed into a reserve, and this will be appropriated to the general fund as and when the expenditure is incurred, therefore not affecting the general fund.

During the 1<sup>st</sup> Quarter a receipt of £98.7k was received from Dorset Council in respect of the Community Infrastructure Levy, which has been appropriated to an earmarked reserve, to finance future project expenditure.

A further receipt of £92k being grant monies from the MMO is due during the next quarter in respect of the Fishermen's slipway capital project. As the grant funding for this project was not received in the year in which the expenditure was incurred, again and in order to account for the grant money

correctly, this project was part financed from the general fund in 2019/20 as an upfront payment, pending receipt of the grant. An extract from the 2019/20 Financial Review explains:

*‘Although the grant funding has been approved for the project, the Council is required by the Practitioner’s Guide to show grant funding in the year of receipt (rather than matched against expenditure). As such, all expenditure that is due to be met from the EMFF Grant (75% of costs) in the current financial year is shown as being financed from the General Fund due to the timing of the works and the grant receipt crossing two financial years. This expenditure, £78,471, will be replenished on receipt of the grant funding. Grant funding of £13,947 is also pending from expenditure incurred in 2018/19, with a total of £92,442 due from the MMO.’*

As such the receipt of this grant will be placed into the general fund, with £92k expected to be received this financial year.

### **Revenue Account - General Overview**

At the end of the 1<sup>st</sup> quarter of the council’s financial year a negative variance of £96k has been realised and it is anticipated that by year-end that this will be £384k.

A schedule of significant expenditure is provided in Appendix A, with £67k having been approved for this financial year. A further £325k has been brought forward as outstanding from 2019/20. Although this sum was set aside in an earmarked reserve to finance this expenditure, Council may wish to consider these projects given the uncertainty moving forward. Additionally, a further £41k of unbudgeted expenditure is likely to be incurred for emergency repairs to the jetty and foreshore at the Stone Quay, which are required to be carried out.

With the main summer season upon us, it is difficult to forecast what the next quarter will bring, in terms of visitors and revenue, with a cautious estimate having been taken.

This financial year may prove to be the most challenging for the council in terms of delivering services whilst experiencing large variances in income from the services that finance that provision.

It can be said that the Council has, over the last few financial years, built robust reserves in order to meet any financial challenges that may be experienced. However, it is fair to say that anything on this scale was not anticipated. While the Council can bear the negative impact on its finances for the 2020/21 financial year given its healthy reserves, it is doubtful that it could cope equally as well if the pandemic and its fallout persist into another financial year.

As such, the challenges of setting the budget for 2021/22 are already apparent and will become clearer during the next quarter.

## Appendix A

<b>Significant One-Off Revenue Expenditure 2020/21</b>							
<b>Ref:</b>	<b>Service Area</b>	<b>Project</b>	<b>Estimated Project Cost</b>	<b>Actual expenditure to date</b>	<b>Programmed</b>	<b>Lead Body</b>	<b>Status Update</b>
	<b><u>New projects for 2020/21</u></b>						
1	Beach Gardens	Perimeter fencing	3,500	-	October	STC	
2	Beach Gardens	Staging	2,000	-	July	STC	
3	Allotments	Fencing	3,000	-	October	STC	
4	Depot	Air conditioning	4,000	4,992	June	STC	Completed
5	Seafront	Signage - Water	2,000	-	July	STC	
6	Beaches	Lifejacket Lockers	1,750	-	May	STC	Deferred-non-essential. Programmed for March 2021
7	TIC	Event Management and Booking System	4,000	-	October	STC	
8	Car Parks - North Beach	Surface Repairs & Maintenance	30,000	-	November	DC	
9	De Moulham Estate	Road repairs	17,000	-	November	DC	
			<b>67,250</b>	<b>4,992</b>			-
	<b><u>Projects brought forward from 2019/20 to be financed from Earmarked Reserve</u></b>						
BF1	Annexe	Repairs	6,600	3,515	June/July	DC	Works nearing completion
BF2	Cemeteries	Chapel Repairs	2,340	2,505	June	DC	Completed June 2020
BF3	The Square	Seat Repairs	5,130	515	June/July	STC	Works in progress
BF4	Festive Lights	Seafront Lights-R & M	2,010	5,320	May/June	STC	Completed-additional works were required.
BF5	The Downs	Wall Rebuild/Stabilisation	85,000	-	Q3	DC	
BF6	Peveil Point	Road repairs, signage and line markings	20,000	430	Q3	DC	Initial survey carried out
BF7	Car Park - General	Surface Repairs & Maintenance	100,000	-	November	DC	
BF8	Car Park	Electrical Box Installation - Main Beach	6,000	-	November	DC	
BF9	Parks & Operations	St Marks Playing Field repairs	7,500	-	n/k	STC	
BF10	Spa/Recreation Ground	Electrical Boxes - Maintenance	15,000	-	Q3	STC	
BF11	Cemeteries	Northbrook cemetery - Wall repairs	10,000	-	Q3	STC	Initial survey carried out
BF12	DRM	Mayoral Chain - Refurbishment	6,500	-	August	STC	
BF13	Beach Huts	Locks/Doors refurbishment	38,000	14,390	June/July	DC	
BF14	Town Hall Annexe	Contribution to R&M Annexe	8,000	-			This project is unlikely to go ahead this financial year
BF15	Depot	Installation of Extractor Fan	2,000	-	Q2	STC	
BF16	Cemeteries	Matting - Disabled access	2,250	1,980	May/June	STC	Works completed
BF17	Car Parks	Trees - Main Beach	2,000	1,930	April	STC	Works completed
BF18	Station	Landlord's Electrical Safety Certificate	6,000	-	Q2	STC	

<b>BF19</b>	<b>Monuments</b>	Survey/Testing	1,000	880	June	STC	Report received
			<b>325,330</b>	<b>31,465</b>			
	<b><u>Additional projects for 2020/21</u></b>						
<b>AD1</b>	<b>Boat Park</b>	Fishermen's Slipway repairs	17,360	-	July	DC	
<b>AD2</b>	<b>Boat Park</b>	Slipway repairs	4,350	-	July	DC	
<b>AD3</b>	<b>Stone Quay</b>	Repairs	20,000			STC/DC	Estimated costs-emergency works tbc
			<b>41,710</b>	-			