SUPPORTING PAPERS 21/1/19.

**Agenda Item 3**

# SWANAGE TOWN COUNCIL

# Budget Report

# 2019/20

**Contents**


1. Introduction and Budgetary Context
2. Summary of 2018/19 Financial Year to Date
3. Income Analysis
4. Expenditure Analysis
5. Reserves and Capital Programme
6. Precept and General Fund Balance


**Appendices**


A. Summary of Estimates 2019/20 to 2021/22

B. One-Off/Extraordinary Revenue Expenditure 2019/20

C. Reserves & Balances

D. Capital Programme 2019/20 – 2021/22

E. Financial Risk Assessment

F. Tax Base & Parish Precept

G. Proposed Precept 2019/20

H. Proposed Scale of Fees & Charges

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## 1. Introduction and Budgetary Context

1.1 This report provides a commentary on the revenue budgets for 2019/20, together with planned capital expenditure and contributions to reserves and balances. The revenue budgets are set out in summary format in **Appendix A**. This is supported by the more detailed Estimates Book which has been circulated to councillors, which includes future projections until March 2022.

1.2 The broad context of this budget setting process is largely unchanged from recent years. Central government funding for local government continues to be reduced and, although the Town Council does not receive any direct government grant, the pressure is felt indirectly through proposed reductions in service by principal authorities. Interest rates remain at a historic low level, despite the Bank of England base rate having risen by 0.25%, from 0.5% to 0.75% in August 2018.

1.3 One significant change over the last year has been the downward trajectory of inflation: as of November 2018 CPI stands at 2.3%, compared to 3% a year ago. This is forecast to remain on a downward trend towards the Bank of England's 2% target over the lifetime of this budget.

1.4 In December 2017 the Ministry of Housing, Communities and Local Government announced that it intended to defer for 3 years the setting of referendum principles for local councils in relation to the setting of precepts in excess of 2%. This is conditional upon 'the sector taking all available steps to mitigate the need for council tax increases, including the use of reserves where they are not already earmarked for other uses or for "invest to save" projects which will lower on-going costs, and the Government seeing clear evidence of restraint in the increases set by the sector as a whole'.

1.5 The Policy, Finance and Performance Management Committee agreed a set of budget setting principles (see Table 1 below) at its meeting on 7th November 2018, and these have been incorporated in the draft budgets. The only exceptions to this are in relation to variations to the scale of charges recommended by council committees.

**Table 1. List of budget setting principles, agreed November 2018**

| | Estimate 2019/20 | Estimate 2020/21 | Estimate 2021/22 |
|---|---|---|---|
| **Expenditure** | | | |
| Employee Costs | Known | 2% | 2% |
| Pension-Employers Contribution | 22% (known) | 22% (estimate) | 22% (estimate) |
| Inflation (CPI) | 2% | 2% | 2% |
| Business Rates | 2% | 2% | 2% |
| Utilities | 2% | 2% | 2% |
| **Income** | | | |
| Fees & Charges (rounded to nearest £5) | 2% | 2% | 2% |
| Council Tax Precept | 2% | 2% | 2% |

1.6 The draft budgets incorporate proposals made by the Council's standing committees during October and November 2018. The Policy, Finance and Performance Management Committee considered the preliminary draft budget at its meeting on 12th December 2018 and recommended it for approval by the full Council at its meeting on 21st January 2019.

1.7 Members are asked to adopt the draft estimates, together with the scale of charges and capital programme, and to agree the precept to be charged to local residents for the 2019/20 financial year. The Policy, Finance & Performance Management Committee recommended that the total precept be frozen, which, due to a small reduction in the tax base, will increase household bills by 0.11%.

## 2. Summary of 2018/19 Financial Year to date

2.1 In April 2018 the total Council Tax precept was increased by 2%, generating an additional £14,080. As a result of a small decrease in the tax base, household bills increased by 2.01%. This followed a 2.4% increase in household bills in April 2017.

2.2 The Town Council entered the 2018/19 financial year with a surplus general fund balance of £946,278. The net cost of services is projected to be £560,770 compared to an estimate of £805,940. The most significant variations year to date are a strong performance in car parking revenue, an underspend on employee costs and deferred maintenance costs. This is a similar pattern to recent years.

2.3 It is anticipated that £775,665 will either be appropriated to earmarked reserves or be used to directly finance capital expenditure. Consequently, a deficit on the general fund of £46,410 is projected for the current financial year, however, this deficit is £139,600 below the original budgeted deficit of £186,010. This will result in an estimated general fund balance at 31st March 2019 of £899,868. Although this is well above the Council's risk assessed minimum level (see **Appendix E**), it remains solidly within the recommended range of general reserves, equivalent to a sum between three months' and one year's revenue expenditure.

## 3. Income Analysis

3.1 The following table summarises the Council's greatest sources of income during the last four full financial years, together with the probable out-turn for 2018/19 and the draft budget estimate for 2019/20. These headings, taken together with the precept, account for approximately 90% of Council income. Overall they have remained stable, and are projected to have decreased by 0.6% in the current financial year. This compares to a projected 3.8% decrease at budget setting last year.

**Table 2. Budgeted sources of income with an average in excess of £5,000 2014/15 – 2019/20**

| Budgeted Sources of Income in excess of £5,000 | 14/15 Actual | 15/16 Actual | 16/17 Actual | 17/18 Actual | 18/19 Probable Out-turn | 19/20 Estimate |
|---|---|---|---|---|---|---|
| Car Parking (includes Co-Op net income; excludes market income) | 504,902 | 540,131 | 572,639 | 574,573 | **572,305** | 554,585 |
| Property Rental | 191,755 | 199,505 | 185,400 | 190,180 | **191,680** | 191,680 |
| Investment Income | 182,237 | 181,272 | 161,544 | 201,782 | **168,000** | 150,000 |
| Beach Hut Rents | 27,147 | 93,048 | 92,377 | 107,120 | **122,000** | 107,000 |
| Cemetery Charges | 32,342 | 45,303 | 30,660 | 33,000 | **36,440** | 34,440 |
| Boat Park Fees | 30,353 | 1,720 | 35 | 2,200 | **29,000** | 38,350 |
| Private Beach Hut Sites | 16,334 | 16,684 | 16,668 | 17,474 | **16,825** | 17,730 |
| Putting Fees | 15,135 | 12,686 | 12,795 | 13,690 | **15,480** | 15,500 |
| Heritage Toilets | 11,364 | 8,952 | 10,241 | 10,125 | - | - |
| Bowls Fees | 8,983 | 8,760 | 9,165 | 8,915 | **9,140** | 9,040 |
| TIC net income from sales and commission | 7,796 | 5,497 | 3,993 | 7,242 | **8,035** | 6,250 |
| Allotment Rents | 7,387 | 7,671 | 7,839 | 7,740 | **7,800** | 7,955 |
| Market Income | 11,912 | 14,909 | 14,536 | 12,860 | **7,000** | 5,000 |
| TIC Advertising Boards | 6,917 | 6,870 | 3,321 | 7,275 | **6,680** | 6,975 |
| Beach Concessions | 9,300 | 9,300 | 9,300 | 6,320 | **6,320** | 6,320 |
| Fishermen's Huts | 8,210 | 8,137 | 8,241 | 7,770 | **5,160** | 9,350 |
| Tennis Fees | 5,187 | 4,711 | 4,442 | 4,800 | **4,450** | 5,350 |
| | 1,083,692 | 1,165,156 | 1,143,196 | 1,213,066 | **1,206,315** | 1,165,525 |

3.2 Visitor numbers to the Council's **off-street car parks** declined marginally during the 2018 summer charging period, although income increased due to a shift towards the purchase of longer stay tickets. This may have been influenced by the re-introduction of card payment facilities in the new ticket machines. Given this relative success in attracting visitors to use car parks in recent years, the Transport Committee, at its meeting held on 29th November 2018, recommended that charges should be frozen for a further year. The main summer charges have remained unchanged since 2012.

3.3 Income from **property rentals** continues to remain relatively stable. A number of rent reviews are yet to be concluded during the 2018/19 financial year and are likely to generate a small increase to the total included in the table above.

3.4 **Investment income** is projected to have fallen somewhat year-on-year, and is expected to decline further in the next financial year. This is principally due to the assumption that the Council will redeem part of its investment in the CCLA property fund towards the end of the current financial year.

3.5 Income from **beach hut bookings** rose by almost 14% year-on-year, somewhat above budget projections. This followed a 15% increase in the previous year. This is partly the result of an increase in some of the charges, and may also reflect improved marketing and the introduction of an online booking system. A lower level of income is projected for 2019/20 due to the partial closure of the Spa Beach Huts.

3.6 Income was received from the hire of grid spaces at the **Boat Park** for the first time since the completion of the RNLI Lifeboat Station works and the reconstruction of the retaining walls. The total received has been 12 per cent below budget. It is anticipated that usage will increase in 2019/20, but the estimated income has been reduced to account for a 5% discount being granted to all customers renewing their grid booking for 2019/20 to compensate for disruption during 2018. At the December Policy, Finance & Performance Management Committee this was wrongly reported as applying only to those in row D. Consideration is being given to a new layout for the Boat Park for 2019 in response to customer feedback, which may see a small reduction in spaces. This proposal will be presented to a future Council meeting.

3.7 Overall, income from **Beach Gardens** is almost 17% higher year-on-year, due to an increase in putting income, increased refreshment sales and the hiring of the Pavilion to Purbeck Runners. Revenue from tennis and bowls fees is broadly stable. However, putting income remains stubbornly below the average of £19,000 p.a. seen in the period 2009-11.

It is hoped that the introduction of an online booking system will increase revenue from the tennis courts in forthcoming years. It is anticipated that the current licence agreement with Swanage Tennis Club will be extended for 2019/20.

The income from Swanage Bowling Club is subject to ongoing negotiations over the leasing out of the Bowling Green to the club.

3.8 Income from the newly-refurbished **Tourist Information Centre** is largely on budget, almost 12% higher year-on-year.

3.9 Income from **Swanage Market** has been significantly lower in 2018, following agreement with the market operator to reduce the licence fee for a one-year period. The operation of the market during 2019 is yet to be agreed by Council, and hence the budgeted figure may change. A report will be made to a forthcoming Council meeting.

3.10 As agreed during budget-setting for 2018/19, the Council has ceased to charge for the use of the **Heritage Toilets** and the public conveniences at North Beach.

3.11 Total income from **private beach hut site rents, allotment charges,** and the **rental of fishermen's huts** is largely determined by the Council's policy on increasing fees and charges. In accordance with the budget principles agreed in November these are

due to increase by approximately 2%. A decision as to whether a 25% discount will be agreed for the licence fee for the fishermen's huts for the current financial year, in recompense for the disruption of the recent reconstruction work, will be taken at a forthcoming Council meeting.

3.12 A 2% increase has also been applied to the Council's **cemetery charges,** although total income fluctuates according to mortality rates and the balance between cremation and interment in any one year. It is anticipated that a relatively high level of mortality through the hot summer will lead to higher than expected income from interment fees in the current year.

3.13 In total the revenue generated from the activities listed in Table 2 is predicted to decrease by approximately £40,000 in 2019/20, a reduction of 3.4%. This is largely due to the method of predicting car parking income, an anticipated decrease in investment capacity and the partial closure of the Spa Beach Huts.

3.14 In looking to **future opportunities** to raise additional revenue, in the first part of 2019/20 attention will be focussed on continued marketing of Beach Huts, Beach Gardens and the Boat Park. However, due to the partial closure of the Spa Beach Huts, and potential reduction in grid spaces at the Boat Park, it is unlikely that this will generate significant new funds.

## 4. Expenditure Analysis

4.1 The following table summarises the Council's greatest revenue costs during the last four financial years, together with the 2018/19 probable out-turn and the 2019/20 budget estimate. These headings account for approximately 75% of Council expenditure. These costs are projected to have risen by 2% year-on-year, having fallen the previous year. This is largely due to increases in the salaries and wages bill, business rates and utility costs. This has offset the much-reduced expenditure on one-off items of repairs and maintenance, which will be significantly under budget in the current financial year.

**Table 3. Significant Budgeted Expenditure 2014/15 - 2019/20**

| **Cumulative Budgeted Expenditure in excess of £15,000** | **14/15 Actual** | **15/16 Actual** | **16/17 Actual** | **17/18 Actual** | **18/19 Probable Out-Turn** | **19/20 Estimate** |
|---|---|---|---|---|---|---|
| Employment Costs | 708,682 | 688,201 | 747,993 | 772,594 | **805,900** | 966,545 |
| Business Rates | 105,349 | 126,890 | 127,540 | 131,722 | **149,565** | 151,450 |
| Repairs and Maintenance | 110,913 | 126,420 | 242,707 | 107,693 | **98,469** | 303,545 |
| Utilities | 71,237 | 65,634 | 66,234 | 65,966 | **72,685** | 73,085 |
| Public Convenience Cleaning and Toilet Requisites | 59,995 | 59,390 | 59,475 | 59,027 | **61,375** | 61,425 |
| RNLI Lifeguards | n/a | n/a | 17,422 | 21,985 | **22,425** | 22,875 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Car Parks Cash Collection/Security | 27,128 | 26,652 | 31,146 | 28,992 | **22,000** | 20,000 |
| Insurance | 19,872 | 21,394 | 23,293 | 22,829 | **18,500** | 18,900 |
| Legal and Professional Fees | 25,353 | 20,860 | 9,478 | 13,218 | **15,500** | 22,000 |
| Youth Centre Grant | n/a | n/a | 20,000 | 17,500 | **15,000** | Nil |
| Refuse Disposal | 13,836 | 13,394 | 13,949 | 12,926 | **13,340** | 14,400 |
| Seaweed Removal & Beach Raking | 16,045 | 15,190 | 8,524 | 18,635 | **6,000** | 19,500 |
| Total Expenditure | 1,158,410 | 1,164,025 | 1,367,761 | 1,273,087 | **1,300,759** | 1,673,725 |

4.2 The Council's largest item of expenditure is **employment costs**. The post list for 2019/20 was agreed in principle by the Personnel Committee held on 26th November 2018.

A comparison of the probable out-turn for the current financial year with the budget for next year shows an increase of £160,000 in the salaries and wages bill. However, there has been a significant underspend in salaries against the agreed budget of £911,700 for 2018/19, and the increase in budgeted costs is therefore in the order of £55,000. This significant increase relates principally to the increase in salaries arising from the introduction of the new living wage, incremental increases and an increase in hours for seasonal staff. It is anticipated that all vacant posts will be filled by summer 2019.

4.3 It is proposed that the roles of seafront advisor and boat park attendant be combined in an attempt to address recruitment difficulties. It is also proposed to engage the services of **RNLI lifeguards** for a fourth year in 2019/20, their fee increasing in-line with an inflationary 2% increase.

4.4 Planned **repairs and maintenance** costs for the current financial year are projected to be lower than last year, although they are due to increase significantly in 2019/20. This figure will always fluctuate dependent on the one-off works scheduled each year and the capacity of the Council to deliver them alongside the larger schemes included in the Capital Programme. The items proposed for inclusion in the budgets by the General Operations Committee/Working Party, and an additional £30,000 for refurbishment of the Shore Road beach hut doors are set out at **Appendix B** for Members' approval, totalling £246,000.

This list includes the repair/refurbishment of the mayoral chain, which was discussed at the December meeting of the Policy, Finance and Performance Management Committee. Although budgeted at a cost of £5,000, the Committee agreed that all opportunities to identify external funding, including commercial sponsorship, should be explored prior to the final commitment of any public funds.

4.5 **Business rate** payments to Purbeck District Council rose significantly in 2018/19, in part due to the acquisition of the Council's new Depot and removal of transitional relief in respect of long stay car parks. In future this cost is likely to reduce as central government announced as part of the Budget that it will introduce mandatory rate relief on public conveniences in future years. Until the Council determines its position in respect of the Kings Road Depot it will continue to incur a rates bill of

£6,600 for this site. The Policy, Finance and Performance Management Committee has requested the Depot working party to consider the future of this site.

4.6 Since 2011 the Town Council has procured **gas and electricity** through the LASER energy buying group, and this has been very effective in limiting increases in costs, with minimal increases in cost per kWh having been realised. Water costs have been increasing and Council officers are looking to explore a similar arrangement for water.

4.7 The costs of the **public toilet cleaning** contract have increased marginally, largely due to the extension of the contract to other Council buildings.

4.8 The Council's **insurance** cover was tendered in early 2018 and this has led to a significant reduction in the premium.

4.9 As in recent years, **legal and professional fees** are projected to remain a significant cost for the Council whilst new legal agreements are drawn up for many council properties.

4.10 The costs of **car park cash collection** have reduced significantly, largely as a result of the re-introduction of a credit card payment facility on the Council's new car park pay-and-display machines. This saving has been offset by an increase in the costs of processing credit card payments, which are significantly over-budget. There remains potential for the cost of cash collection to be reduced, possibly through a joint procurement exercise with the new unitary council.

4.11 Costs for **seaweed clearance** and **refuse collection** are kept under review by the Operations Manager. The seaweed clearance contract was put out to tender in 2018 but only drew one submission, which was accepted for a one-year period. Members will need to consider arrangements for the coming year at the earliest opportunity.

4.12 As in previous years a sum of £10,000 has been allocated for **Grants, Donations and Contributions to Partner Organisations** in the draft budgets. Since the Town Council's adoption of the General Power of Competence in 2016 these are no longer made under Section 137 of the Local Government Act 1972. This year a grants panel will consider funding applications and make recommendations to full Council.

4.13 A separate budget line contains payments made in support of the provision of services by third parties, such as funding for the school crossing patrol at Swanage Primary School (Mount Scar) and the grant to the Citizens Advice Bureau. 2018/19 sees the end of a three-year deal to provide a grant to the Swanage and Purbeck Development Trust to support the continuation of the youth service. The Trust has indicated that this service is now financially independent and it is therefore not proposed to provide a grant in 2019/20 or future years.

4.14 Overall, the expenditure set out in Table 3 above is expected to increase by £372,966 (28.7%) in 2019/20. This is driven largely by the increases in employment costs and repairs and maintenance, set out in paragraphs 4.2 and 4.4 above. In order to control its costs and realise further savings it is recognised that the Council will need to continue to devote resources to procurement exercises and partnership working.

Members are also asked to raise with officers any suggestions for areas to review, in order to identify future savings.

## 5. Reserves and Capital Programme

5.1 The Town Council has an obligation to ensure adequate investment is made in its property assets so that they remain fit for purpose, and to establish financial reserves to meet this expenditure. In addition to the statutory Useable Capital Receipts Reserve (containing the funds received from the disposal of the Holiday Park and other assets), the Council has established earmarked reserves as listed in **Appendix C**.

5.2 One addition has been made to the list of reserves: at the November meeting of the Policy, Finance & Performance Management Committee it was agreed that the enforcement payment from Wessex Water should be earmarked for a community flood defence project.

5.3 These reserves contained £1,293,691 as at 31st March 2018 and the Policy, Finance and Performance Management Committee has recommended that a contribution of £761,750 be made in the current financial year, £604,751 more than anticipated a year ago. The three-year capital programme shows £1,909,300 being spent from these reserves by 31st March 2022.

5.4 During 2018/19 £25,755 has been received to date from the District Council under the Community Infrastructure Levy on new development. Sums in this reserve must be spent within five years on either the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on this area.

5.5 A **schedule of estimated capital expenditure for the years 2019/20 – 2021/22**, has been provided at **Appendix D**, amended following consideration by the Policy, Finance and Performance Management Committee in December. The total cost of programmed works is estimated at £2.65m over the next three financial years. The largest items of expenditure identified for 2019/20 are the refurbishment of the play area on the Recreation Ground, the purchase of new vehicles and equipment for the Operations Department, and the stabilisation of ground movement and walling along Peveril Point Road.

5.6 The Council will need to keep under review the best means of funding its capital programme, especially as it does not include any fully considered estimate of the stabilisation/improvement works to Sandpit Field/Spa/Weather Station Field, or the next phases of the public convenience replacement programme.

## 6. Precept and General Fund Balance

6.1 Under section 50 of the Local Government Finance Act 1992 a Town and Parish Council must take the following factors into account in setting its annual budget:

- the expenditure it will incur in the year in performing its functions
- an allowance for contingencies in relation to expenditure
- the financial reserves it will be appropriate to raise for meeting its future expenditure

- the financial reserves necessary to meet a revenue account deficit for any earlier financial year
- the sums which will be payable to it for the year
- the amount of the financial reserves which the authority estimates it will use.

6.2 An assessment of the General Fund Balance should take into consideration the council's level of working balances and a risk assessment of contingencies. In terms of working balances it is generally accepted that councils should carry general revenue reserves of between three and twelve months of gross expenditure. On the basis of current projections for 2019/20 this would be a sum between £555,930 and £2.223 million. The Council's external auditor would seek a special explanation for carrying forward a General Fund Balance in excess of twice the precept, which would be equivalent to £1.436 million in the current financial year.

6.3 A risk assessment in respect of financial contingencies is set out in **Appendix E**, which suggests that £293,440 of revenue funds may be called upon in a worst case scenario during the financial year. Although many risk factors are low, it remains of utmost importance that the Council's financial position is robust enough to withstand any unforeseen shocks.

6.4 The draft budgets incorporate a freeze in precept in 2019/20, as recommended by the Policy, Finance & Performance Management Committee in December. Although this results in the Council foregoing the projected 2% increase in precept set out in the Medium Term Financial Strategy, equivalent to £14,360, the level of service provision will not be affected and the resultant General Fund Balance should remain well within the recommended range set out in paragraph 6.2 above.

6.5 Although the total precept will be frozen, this will lead to a marginal increase in household bills as the Council Tax base has declined by 0.11%. This equates to an increase of 17p per year on an average Band D bill.

6.6 From 2020/21 onwards 2% per annum increases in total precept continue to be projected, in line with the Medium Term Financial Strategy. This would facilitate continued contributions to earmarked reserves and funding for the Council's capital programme, whilst also maintaining an anticipated General Fund Balance within the recommended range set out in paragraph 6.2 above. This will be reviewed as part of each annual budget setting process.

6.7 Members are asked to **adopt the Draft Estimates and set a precept level for 2019/20.**

Martin Ayres
Town Clerk and Responsible Financial Officer

January 2019

## Appendix A

### Revenue Account Summary

| | 2018/19 Revised Outturn | Estimate 2019/20 | Estimate 2020/21 | Estimate 2021/22 |
|---|---|---|---|---|
| **Expenditure** | | | | |
| Employees (all areas) | 805,900 | 966,545 | 994,940 | 1,020,595 |
| Rates (all areas) | 149,565 | 151,450 | 140,310 | 143,015 |
| Utilities (all areas) | 72,685 | 73,085 | 74,755 | 76,740 |
| Repairs & Maintenance (all areas) | 98,470 | 303,545 | 142,270 | 192,295 |
| Car Parks | 240,040 | 213,790 | 214,690 | 219,590 |
| Boat Park/Fishermen's Huts | 770 | 3,750 | 3,625 | 3,760 |
| Public Conveniences | 68,380 | 69,225 | 69,525 | 69,825 |
| Cemeteries | 15,900 | 19,500 | 8,500 | 8,750 |
| Parks & Operations | 99,225 | 108,805 | 98,710 | 101,470 |
| Beach Gardens | 19,225 | 19,775 | 18,050 | 18,375 |
| Beaches & Foreshore | 43,550 | 56,575 | 54,240 | 54,920 |
| Beach Bungalows | 8,240 | 9,175 | 6,875 | 7,075 |
| TIC | 55,480 | 56,780 | 55,760 | 56,730 |
| Allotments | 665 | 750 | 785 | 820 |
| Grants & Donations | 59,145 | 14,680 | 14,755 | 14,830 |
| Corporate & Central | 128,665 | 149,650 | 131,180 | 133,670 |
| Misc Grounds | 430 | 440 | 450 | 460 |
| Interest Payable & Bank Charges | 5,500 | 5,700 | 5,800 | 5,900 |
| **Total Expenditure** | **1,871,835** | **2,223,220** | **2,035,220** | **2,128,820** |
| | | | | |
| **Income** | | | | |
| Investment Interest | 168,000 | 150,000 | 150,000 | 150,000 |
| Car Parks | 750,845 | 731,785 | 732,075 | 732,415 |
| Boat Park/Fishermen's Huts | 34,160 | 47,700 | 50,400 | 51,420 |
| Public Conveniences | 1,925 | 1,975 | 2,025 | 2,075 |
| Cemeteries | 36,440 | 34,440 | 34,690 | 34,940 |
| Parks & Operations | 111,300 | 93,075 | 93,185 | 93,290 |
| Beach Gardens | 38,475 | 39,240 | 39,425 | 39,650 |
| Beaches & Foreshore | 49,670 | 50,795 | 51,170 | 51,580 |
| Beach Bungalows | 123,615 | 108,615 | 91,635 | 93,380 |
| TIC | 26,360 | 25,275 | 25,465 | 25,655 |
| Allotments | 7,800 | 7,955 | 8,115 | 8,275 |
| Other Buildings (inc C Park) | 72,120 | 72,250 | 72,300 | 72,350 |
| Corporate, DRM & Central | 41,105 | 15,580 | 15,830 | 16,080 |
| Misc Grounds | 11,750 | 11,800 | 11,800 | 11,800 |
| **Total Income** | **1,473,565** | **1,390,485** | **1,378,115** | **1,382,910** |
| | | | | |
| **NET OPERATING EXPENDITURE** | **398,270** | **832,735** | **657,105** | **745,910** |

### Capital Expenditure Summary

| | | | | |
|---|---|---|---|---|
| Capital Expenditure | 1,302,045 | 320,000 | 2,080,000 | 90,000 |
| Expenditure capital in nature | 20,000 | 45,000 | 240,000 | 0 |
| | **1,322,045** | **365,000** | **2,320,000** | **90,000** |
| **To Be Financed by:** | | | | |
| Usable Capital Receipts Reserve | 953,975 | 190,000 | 675,700 | 0 |
| Earmarked Reserves | 81,655 | 175,000 | 1,644,300 | 90,000 |
| Grants/Contributions | 272,500 | 0 | 0 | 0 |
| Contributions from the General Fund | 13,915 | 0 | 0 | 0 |
| **Total Financing** | **1,322,045** | **365,000** | **2,320,000** | **90,000** |

## Summary - All Income and Expenditure

| | 2018/19 Revised Outturn | Estimate 2019/20 | Estimate 2020/21 | Estimate 2021/22 |
|---|---|---|---|---|
| **Expenditure** | | | | |
| Service Provision - I & E Account | 1,871,835 | 2,223,220 | 2,035,220 | 2,128,820 |
| Capital expenditure | 1,322,045 | 365,000 | 2,320,000 | 90,000 |
| Total Expenditure | 3,193,880 | 2,588,220 | 4,355,220 | 2,218,820 |
| *less:* | | | | |
| **Income** | | | | |
| Income generated from Services - I & E Account | 1,473,565 | 1,390,485 | 1,378,115 | 1,382,910 |
| Capital Receipts | 0 | 0 | 0 | 0 |
| Total Income | 1,473,565 | 1,390,485 | 1,378,115 | 1,382,910 |
| Net Expenditure to be financed | 1,720,315 | 1,197,735 | 2,977,105 | 835,910 |
| *Add:* | | | | |
| ***Movements Required on Reserves*** | | | | |
| Net transfer to Earmarked Reserves | 761,750 | 164,500 | 73,100 | 73,100 |
| Increase/(Decrease) in the General Fund | (46,410) | (279,205) | 2,185 | (71,970) |
| **Total Financing Required** | **2,435,655** | **1,083,030** | **3,052,390** | **837,040** |
| **Financed by:** | | | | |
| Precept | 718,030 | 718,030 | 732,390 | 747,040 |
| Capital Grants/Contributions | 681,995 | 0 | 0 | 0 |
| Capital Receipts | 953,975 | 190,000 | 675,700 | 0 |
| Earmarked Reserves | 81,655 | 175,000 | 1,644,300 | 90,000 |
| | **2,435,655** | **1,083,030** | **3,052,390** | **837,040** |

**Appendix B**

# Extraordinary/One Off Revenue Expenditure 2019/20

| Service Area | Project | Estimated Cost |
|---|---|---|
| **The Downs** | Wall Rebuild/Stabilisation | 15,000 |
| **Peveril Point** | Road repairs, signage and line markings | 10,000 |
| **Annexe** | Repairs | 15,000 |
| **Town Hall** | Entry System | 6,000 |
| **Car Park - General** | Surfaces - Repairs & Maintenance | 100,000 |
| **TIC** | Entry System | 2,000 |
| **Public Conveniences** | North Beach Car Park-Toilet pod consolidation | 9,500 |
| **Parks & Operations** | St Marks Playing Field repairs | 7,500 |
| **Festive Lights** | Repairs | 10,000 |
| **Town Hall** | Conditional & DDA compliance Survey | 1,000 |
| **Monuments** | Survey/Testing | 1,000 |
| **Spa/Recreation Ground** | Electrical Boxes - Maintenance | 15,000 |
| **Cemeteries** | Northbrook cemetery - Wall repairs | 10,000 |
| **Cow Lane** | Traffic Calming | 4,000 |
| **CCTV** | Replacement of posts | 3,000 |
| **Seats** | Purchase of seats | 2,000 |
| **DRM** | Mayoral Chain - Refurbishment | 5,000 |
| **Beach Huts** | Shore Road-Door refurbishment | 30,000 |
| | | 246,000 |

**Appendix C**

## Reserves & Balances

### Revenue Reserves Summary

| | 2018/19 Revised Outturn | Estimate 2019/20 | Estimate 2020/21 | Estimate 2021/22 |
|---|---|---|---|---|
| **The General Fund Balance (GFB)** | | | | |
| *Movements on the General Fund:* | | | | |
| Net Operating Expenditure | 398,270 | 832,735 | 657,105 | 745,910 |
| Transfers to Reserves | 761,750 | 164,500 | 73,100 | 73,100 |
| Capital Expenditure charged to the GFB | 13,915 | 0 | 0 | 0 |
| | 1,173,935 | 997,235 | 730,205 | 819,010 |
| *To be financed by:* | | | | |
| Precept | 718,030 | 718,030 | 732,390 | 747,040 |
| Grants/Donations | 409,495 | 0 | 0 | 0 |
| | 1,127,525 | 718,030 | 732,390 | 747,040 |
| Surplus / (Deficit) for Year | (46,410) | (279,205) | 2,185 | (71,970) |
| | | | | |
| General Fund Balance B f'd | 946,278 | 899,868 | 620,663 | 622,848 |
| Surplus / (Deficit) for Year | (46,410) | (279,205) | 2,185 | (71,970) |
| **General Fund Balance C f'd** | **899,868** | **620,663** | **622,848** | **550,878** |

| | | | | |
|---|---|---|---|---|
| **Earmarked Reserves** | | | | |
| Festive Lights | 20,407 | 20,407 | 20,407 | 20,407 |
| Vehicle & Plant Replacement | 62,641 | 2,641 | 12,641 | 22,641 |
| King Georges Play Area & Skate Park | 73,017 | 83,017 | 93,017 | 3,017 |
| Play Equipment-General Areas | 178,904 | 98,904 | 8,904 | 18,904 |
| Car Park Machines | 11,748 | 19,248 | 26,748 | 34,248 |
| Tennis Courts Refurbishment | 0 | 0 | 3,600 | 7,200 |
| Seafront Enhancement Scheme | 1,025,100 | 1,125,100 | 25,100 | 25,100 |
| Community Sea Defence Project | 400,000 | 400,000 | 0 | 0 |
| Public Conveniences | 20,000 | 40,000 | 60,000 | 80,000 |
| Beach Huts | 30,000 | 45,000 | 60,000 | 75,000 |
| Football Club Facilities | 6,958 | 6,958 | 3 | 3 |
| De Moulham Back Roads | 32,662 | 34,662 | 36,662 | 38,662 |
| Insurance & Contingency Reserve | 40,000 | 40,000 | 40,000 | 40,000 |
| Community Infrastructure Levy | 47,347 | 47,347 | 2 | 2 |
| FJ Grace Trust | 2 | 2 | 2 | 2 |
| IT Equipment Reserves | 25,000 | 0 | 5,000 | 10,000 |
| **Reserves C f'd** | **1,973,786** | **1,963,286** | **392,086** | **375,186** |

| | | | | |
|---|---|---|---|---|
| **Usable Capital Receipts Reserve** | | | | |
| UCRR Balance B f'd | 3,500,128 | 2,546,153 | 2,356,153 | 1,680,453 |
| Capital expenditure | (953,975) | (190,000) | (675,700) | 0 |
| Capital Receipts | 0 | 0 | 0 | 0 |
| **UCRR Balance C f'd** | **2,546,153** | **2,356,153** | **1,680,453** | **1,680,453** |

| | | | | |
|---|---|---|---|---|
| **Total Useable Reserves** | | | | |
| The General Fund | 899,868 | 620,663 | 622,848 | 550,878 |
| Earmarked Reserves | 1,973,786 | 1,963,286 | 392,086 | 375,186 |
| Useable Capital Receipts Reserve | 2,546,153 | 2,356,153 | 1,680,453 | 1,680,453 |
| **Total of Reserves held by the Council** | **5,419,807** | **4,940,102** | **2,695,387** | **2,606,517** |

**Appendix D**

| Capital Programme 2019/20 - 2021/22<br>Estimated Expenditure | | | | | |
|---|---|---|---|---|---|
| **Project** | **2018/19 Budget** | **2018/19 Revised Outturn** | **2019/20 Estimate** | **2020/21 Estimate** | **2021/22 Estimate** |
| | £ | £ | £ | £ | £ |
| **King George's Field** | | | | | |
| Skate Park Equipment | | 6,330 | | | |
| **Depot** | | | | | |
| Relocation | | 712,000 | | | |
| **Public Conveniences** | | | | | |
| Installation of Beach Gardens Toilets | | 2,870 | | | |
| **Boat Park** | | | | | |
| Stabilisation and new Retaining Walls | | 53,305 | | | |
| **Recreation Ground** | | | | | |
| a) Bandstand Replacement | | 50,000 | | | |
| b) Pathway Improvements | | 30,000 | | | |
| **Boat Park** | | | | | |
| Fishermen's Slipway & Huts | 125,000 | 388,815 | | | |
| **Grants - Capital in Nature** | | | | | |
| Beach Gardens - Bowling Green | 112,250 | | 45,000 | | |
| Swanage & Purbeck Development Trust Football Club redevelopment | 100,000 | 20,000 | | 240,000 | |
| **Seafront Coastal Defence Project (incorporating)** | | | | | |
| Parade Railings 1/3 contribution | 25,000 | - | | 25,000 | |
| Institute Road | 60,000 | - | | 60,000 | |
| Stone Quay - Reconstruction and Bonding | 205,000 | - | | 205,000 | |
| Seafront Coastal Defence Works | | | | 400,000 | |
| **Station Approach** | | | | | |
| Infrastructure | | - | 10,000 | | |
| **Purbeck Business Centre** | | | | | |
| Roof - Capital Contribution | | - | 10,000 | | |
| **Vehicles & Plant** | | | | | |
| Replacement of Nissan Vehicles x 2 | | 39,230 | | | |
| Depot Fleet Electric Vehicle | | | 25,000 | | |
| Four Wheel Drive Vehicle | | | 25,000 | | |
| Iseki Mower | | | 10,000 | | |
| **Play Areas** | | | | | |
| King George's - Equipment Replacement | | 19,495 | | | 90,000 |
| Recreation Ground | | | 90,000 | | |
| Days Park | | | | 90,000 | |
| **Panorama Road/Quarry Close** | | | | | |
| Upgrade/Improvement Scheme | | | 50,000 | | |
| **Town Hall** | | | | | |
| IT & Telephone replacement | | | 25,000 | | |

| | | | | | |
|---|---|---|---|---|---|
| **Downs** | | | | | |
| Peveril Point Stabilisation Scheme | | | 75,000 | | |
| **Shelters** | | | | | |
| Rebuild of Seafront Shelters | | | | 100,000 | |
| **Spa** | | | | | |
| Stabilisation & Regeneration | | | | 1,000,000 | |
| **Cemetery** | | | | | |
| Extension | | | | 200,000 | |
| **Total Capital Expenditure** | **627,250** | **1,322,045** | **365,000** | **2,320,000** | **90,000** |
| | | | | | |
| **To be finance from:** | | | | | |
| **Usable Capital Receipts Reserve** | **542,250** | **953,975** | **190,000** | **675,700** | **0** |
| **Earmarked Reserves** | **0** | **81,655** | **175,000** | **1,644,300** | **90,000** |
| **Grants/Contributions** | **0** | **272,500** | **0** | **0** | **0** |
| **General Fund** | **85,000** | **13,915** | **0** | **0** | **0** |
| **Total financing** | **627,250** | **1,322,045** | **365,000** | **2,320,000** | **90,000** |

**Appendix E**

| RISK | Analysis of Risk | 2019/20 Budget<br>£ | Potential Impact<br>% | Quantitative Assessment of Risk<br>£ |
|---|---|---|---|---|
| Small size of the authority (in comparison to principal councils) necessitates a minimum balance of 3% of gross expenditure | Balance required to withstand budgetary problems due to relatively low asset and resource base. | 2,588,220 | 3 | 77,645 |
| Employee costs are greater than budgeted | Statutory payments increase above the level allowed for in the estimates. | 966,545 | 1 | 9,665 |
| Contractual inflation is greater than budgeted | A general increase of c.2% has been assumed on expenditure, however, costs may increase above budgeted inflation. Prices for gas/electric are fixed until Oct 2019. Prices may increase above estimated levels at this point. | 344,975 | 2 | 6,900 |
| Treasury management income is not achieved | That the actual interest rate that is achievable is below the rate predicted at budget setting. | 150,000 | 25 | 37,500 |
| Car park revenue is below forecast | That a decrease in revenue is realised from estimate. A stagnation or decline in car parking revenue the risks of not meeting budget increases. | 516,650 | 10 | 51,665 |
| Rental income is not received | With the current volatile economic climate some lessees may not be able to meet their rental payments | 255,330 | 30 | 76,600 |
| Seasonal income is lower than budgeted | That a decrease in revenue is realised from estimate. | 167,330 | 20 | 33,465 |
| **Total** | | | | **293,440** |

## Appendix F

**Tax Base & Parish Precepts:** The tax base is a figure that has historically been determined by Purbeck District Council annually in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and is the baseline for setting council tax charges. This figure is based upon the estimated number of chargeable dwellings, expressed as the equivalent number of Band D dwellings, after allowing for reliefs, discounts and non-collection. As a result of the localisation of council tax support as part of the Local Government Finance Act 2012 and the introduction of the new regulations, a significant reduction to the tax base was seen in 2013/14, a figure of 4,625.58 decreasing from 4,959.87 in 2012/13.

**Table 1: Precept estimates**

| Precept | Actual 2012/13 | Actual 2018/19 | Estimate 2019/20 | Estimate 2020/21 | Estimate 2021/22 |
|---|---|---|---|---|---|
| Precept | 608,775 | 718,030 | 718,030 | 732,390 | 747,040 |
| % Increase/Decrease | 2.45% | 2.00% | 0.00% | 2.00% | 2.00% |
| Tax Base | 4,959.87 | 4,834.58 | 4,829.10 | 4,829.10 | 4,829.10 |
| % Increase/Decrease | -0.08% | -0.01% | -0.11% | 0.00% | 0.00% |
| Band D Charge | £122.74 | £148.52 | £148.69 | £151.66 | £154.70 |
| % Increase | 2.54% | 2.01% | 0.11% | 2.00% | 2.00% |
| Actual Annual Increase | £3.04 | £2.92 | £0.17 | £2.97 | £3.03 |

Further changes to the tax base have resulted from the creation of a unitary authority, Dorset Council (DC) effective from 1st April 2019. The tax base calculated by the Shadow authority for 2019/20 is 4,829.10, still below the 2012/13 peak and 0.11% lower than that in 2018/19. The decrease from 2018/19 is mainly due to a different rationale being applied to the calculation compared to that which had previously been used at Purbeck District Council. As such a nil growth in the tax base has been used for future year projections.

## Appendix G

| Calculation of 2019/20 Parish Council Tax | |
|---|---|
| 2019/20 Precept | £718,030.00 |
| Divide by 2019/20 tax base | 4829.10 |
| Parish band D council tax for 2019/20 | **£148.69** |
| **Council Tax Increase** | |
| Council tax for 2019/20 | £148.69 |
| Council tax for 2018/19 | £148.52 |
| Increase | £0.17 |
| Percentage increase in council tax | 0.11% |
| **Precept Increase** | |
| 2019/20 precept | £718,030.00 |
| 2018/19 precept | £718,030.00 |
| Increase in precept | £0.00 |
| Percentage increase in precept | 0.00% |
| **Tax Base Change** | |
| 2019/20 tax base | 4,829.10 |
| 2018/19 tax base | 4,834.58 |
| Change in tax base | -5.48 |
| Percentage change in tax base | -0.11% |

**Appendix H**

# Proposed Scale of Fees and Charges 2019/20

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **1. BOAT PARK & CAR PARKS** | | | |
| **Peveril Boat Park Per Grid (Trailer Included)** | | | |
| **Boats and trailers** | | | |
| **Up to 13 ft** | | | |
| Summer - 1 May - 31 October | | | |
| Season | 1/5/18 | 310.00 | 310.00 |
| Weekly | 1/5/18 | 125.00 | 125.00 |
| Winter - 1 November - 30 April | 1/5/18 | 130.00 | 130.00 |
| Annual 1st May -30 April | 1/5/18 | 440.00 | 440.00 |
| **Up to 22 ft** | | | |
| Summer - 1 May - 31 October | | | |
| Season | 1/5/18 | 575.00 | 575.00 |
| Weekly | 1/5/18 | 190.00 | 190.00 |
| Winter - 1 November - 30 April | 1/5/18 | 235.00 | 235.00 |
| Annual 1st May -30 April | 1/5/18 | 810.00 | 810.00 |
| **Up to 29 ft** | | | |
| Summer - 1 May - 31 October | | | |
| Season | 1/5/18 | 785.00 | 785.00 |
| Weekly | 1/5/18 | 210.00 | 210.00 |
| Winter - 1 November - 30 April | 1/5/18 | 355.00 | 355.00 |
| Annual 1st May -30 April | 1/5/18 | 1,140.00 | 1,140.00 |
| **10% discount on annual ticket if purchased before 30th April (payment within one month of being demanded in 2018)** | | | |
| **Daily Launch Fees** - Throughout the year | | | |
| Boats | 1/5/18 | 28.00 | 25.00 |
| Jet Skis | 1/5/18 | 28.00 | 25.00 |
| Kayaks | New | n/a | 12.00 |
| **Residents Permit Holders (25% Discount)** | 1/5/18 | 21.00 | 20.00 |
| **Daily Launch Fees** (Boat only - removal of Trailer) | | | |
| Boats | 1/5/18 | 21.00 | 20.00 |
| Jet Skis | 1/5/18 | 21.00 | 20.00 |
| Kayaks | New | n/a | 5.00 |
| **Residents Permit Holders (25% Discount)** | 1/5/18 | 16.00 | 15.00 |
| **Slipway Launch Annual Ticket** | 1/5/18 | 250.00 | 250.00 |
| **Trailer Only-per day** | 1/5/18 | 7.00 | 7.00 |
| **Discount For Returning 2018/19 Seasonal Permit Holders for the 2019/20 season only** | n/a | n/a | 5% |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **Broad Road** | | | |
| Cars Weekly # | 1/4/11 | 33.00 | 33.00 |
| Cars 3 days # | 1/4/14 | 18.00 | 18.00 |
| Cars up to 24 hours* | (1/4/12) | 8.00 | 8.00 |
| Motor Caravans upto 14 hours | 1/4/18 | 8.00 | 8.00 |
| Cars up to 6 hours | 1/4/14 | 7.20 | 7.20 |
| Cars up to 4 hours | 1/4/11 | 6.40 | 6.40 |
| Cars for 2 hours | 1/4/11 | 3.40 | 3.40 |
| Cars for 1 hour | 1/4/11 | 1.80 | 1.80 |
| Overnight 6 p.m. to 8 a.m. | (1/4/15) | 1.00 | 1.00 |
| **Charges will apply 1st July to 31st August (inclusive).** | | | |
| Cars Weekly # | 1/4/11 | 33.00 | 33.00 |
| Cars 3 days # | 1/4/14 | 18.00 | 18.00 |
| Cars up to 24 hours* | (1/4/12) | 8.00 | 8.00 |
| Motor Caravans upto 14 hours | 1/4/18 | 8.00 | 8.00 |
| Cars up to 6 hours | 1/4/14 | 6.50 | 6.50 |
| Cars up to 4 hours | (1/4/14) | 5.00 | 5.00 |
| Cars for 2 hours | (1/4/14) | 3.00 | 3.00 |
| Cars for 1 hour | (1/4/14) | 1.50 | 1.50 |
| Overnight 6 p.m. to 8 a.m. | (1/4/15) | 1.00 | 1.00 |
| **Charges will apply 1st April to 30th June and 1st September to 31st October (inclusive).** | | | |
| Cars up to 24 hours*/Motor Caravans up to 14 hours | (1/4/18) | 1.00 | 1.00 |
| **Charges will apply 1st November - 31st March (inclusive)** | | | |
| **Main Beach (Victoria Avenue)** | | | |
| Cars Weekly # | 1/4/11 | 33.00 | 33.00 |
| Cars 3 days # | 1/4/14 | 18.00 | 18.00 |
| Cars up to 24 hours* | (1/4/12) | 8.00 | 8.00 |
| Motor Caravans up to 14 hours | 1/4/18 | 8.00 | 8.00 |
| Cars up to 6 hours | 1/4/14 | 7.20 | 7.20 |
| Cars for up to 4 hours | 1/4/11 | 6.40 | 6.40 |
| Cars for 2 hours | 1/4/11 | 3.40 | 3.40 |
| Cars for 1 hour | 1/4/11 | 1.80 | 1.80 |
| Coaches Weekly $ | 1/4/14 | 40.00 | 40.00 |
| Coaches 3 day $ | 1/4/14 | 21.50 | 21.50 |
| Coaches Daily (up to 24 hours) | 1/4/13 | 9.50 | 9.50 |
| Coaches 4 hours or less | 1/4/14 | 7.00 | 7.00 |
| **Charges will apply 1st July to 31st August (inclusive).** | | | |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 | Proposed Fees 2019/20 |
|---|---|---|---|
| | | £/p | £/p |
| Cars Weekly # | 1/4/11 | 33.00 | 33.00 |
| Cars 3 days # | 1/4/14 | 18.00 | 18.00 |
| Cars up to 24 hours* | (1/4/12) | 8.00 | 8.00 |
| Motor Caravans up to 14 hours | 1/4/18 | 8.00 | 8.00 |
| Cars up to 6 hours | 1/4/14 | 6.50 | 6.50 |
| Cars up to 4 hours | (1/4/14) | 5.00 | 5.00 |
| Cars for 2 hours | (1/4/14) | 3.00 | 3.00 |
| Cars for 1 hour | (1/4/14) | 1.50 | 1.50 |
| Coaches Weekly $ | 1/4/14 | 40.00 | 40.00 |
| Coaches 3 day $ | 1/4/14 | 21.50 | 21.50 |
| Coaches Daily (up to 24 hours) | 1/4/13 | 9.50 | 9.50 |
| Coaches 4 hours or less | 1/4/14 | 7.00 | 7.00 |
| **Charges will apply 1st April to 30th June and 1st September to 31st October (inclusive).** | | | |
| Cars up to 24 hours*/Motor Caravans up to 14 hours | (1/4/18) | 1.00 | 1.00 |
| Coaches up to 24 hours | (1/4/18) | 1.00 | 1.00 |
| **Charges will apply 1st November - 31st March (inclusive)** | | | |
| **North Beach (De Moulham Road)** | | | |
| Cars Weekly # | 1/4/11 | 33.00 | 33.00 |
| Cars 3 days # | 1/4/14 | 18.00 | 18.00 |
| Cars up to 24 hours (not a roaming ticket) | (1/4/13) | 6.00 | 6.00 |
| Motor Caravans up to 14 hours | 1/4/18 | 6.00 | 6.00 |
| Cars up to 6 hours | 1/4/14 | 5.00 | 5.00 |
| Cars up to 4 hours | (1/4/13) | 4.00 | 4.00 |
| Cars for up to 2 hours | (1/4/13) | 2.50 | 2.50 |
| Cars for up to 1 hour | 1/4/14 | 1.50 | 1.50 |
| Coaches Weekly $ | 1/4/14 | 40.00 | 40.00 |
| Coaches 3 day $ | 1/4/14 | 21.50 | 21.50 |
| Coaches Daily (up to 24 hours) | (1/4/13) | 9.50 | 9.50 |
| Coaches 4 hours or less | 1/4/14 | 7.00 | 7.00 |
| (No camping - No sleeping) | | | |
| **Charges will apply 1st April to 31st October (inclusive).** | | | |
| **Free parking in North Beach when attending NHS mobile units** | | | |

Cars- includes Motor Caravans

* This daily ticket is transferable between Main Beach and Broad Road long stay car parks only.

#The 3 day & weekly ticket is transferable between all long stay car parks and is available on JustPark only

$ The 3 day & weekly coach ticket is transferable between Main & North Beach car parks and is available on JustPark only

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **Recreation Ground (Mermond Place) and Co op Pioneer (Central)** | | | |
| (Maximum of 2 hours between 8 a.m. & 7 p.m.) | | | |
| Cars 1 hour - Summer (1st April to 31st October) | 1/4/08 | 1.20 | 1.20 |
| Cars 2 hours - Summer (1st April to 31st October) | 1/4/11 | 2.10 | 2.10 |
| Cars Hourly - Winter (1st November to 31st March) | 1/4/11 | 0.60 | 0.60 |
| Overnight parking 7 p.m. to 8 a.m. | 1/4/07 | no charge | no charge |
| (No camping - No sleeping) | | | |
| **Recreation Ground (Residents)** | | | |
| (Maximum of 2 hours between 10 a.m. & 7 p.m) | | | |
| Cars 1 hour - Summer (1st April to 31st October) | 1/4/08 | 0.60 | 0.60 |
| Cars 2 hours - Summer (1st April to 31st October) | 1/4/11 | 1.20 | 1.20 |
| Cars Hourly - Winter (1st November to 31st March) | 1/4/05 | no charge | no charge |
| Overnight parking 7 p.m. to 10 a.m. | 1/4/00 | no charge | no charge |
| (No camping - No sleeping) | | | |
| **Residents Parking Permits (per permit-not an annual fee)** | 1/4/12 | 5.00 | 5.00 |
| Permit holders are entitled to park in the Residents Car Park, Horsecliffe Lane subject to the restrictions and charges as set out above. Additional entitlement to parking in Swanage Town Council Operated Car Parks is as follows: | | | |
| Summer Period | | | |
| Mermond/Co-op Car Park -free parking between 08:00 and 10:00 | | | |
| Main Beach Car Park -free parking between 08:00 and 10:00 on a Market Day | | | |
| Winter Period | | | |
| Broad Road and Main Beach Car Parks-free parking max. 24 hr stay | | | |
| Co-op and Mermond Car Park-free overnight parking 19:00 to 10:00 | | | |
| **Annual Private & Business** | 1/4/18 | 270.00 | 270.00 |
| **Summer Season Ticket (1st May-31st October)** | 1/4/18 | 180.00 | 180.00 |
| cost to be 2/3 of annual ticket (agreed Car Parks Best Value Working Group 13/10/06 minute 3)d)) | | | |
| **Annual Taxis (per permit)** | 1/4/18 | 672.00 | 684.00 |
| Charges will apply throughout the year. | | | |
| **Excess Charge Penalty** | 1/4/04 | 60.00 | 60.00 |
| * Reduced for payment within 10 days. | 1/4/04 | 30.00 | 30.00 |
| **Peveril Point Residents Tickets** | 1/4/07 | 25.00 | 25.00 |
| max of 4 per household | | | |
| **Cashless Parking Transaction Fee** | (1/4/14) | 0.00 | 0.00 |
| Charges will apply throughout the year. | | | |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **2. BEACH GARDENS** | | | |
| **Tennis** | | | |
| Singles/Doubles Hourly | 1/4/18 | 9.00 | 9.00 |
| (hourly per court) | | | |
| With Club Member | 1/4/18 | 5.50 | 5.50 |
| Schools (per court) | 1/4/18 | 6.00 | 6.00 |
| Children (under 16 years) | 1/4/18 | 3.50 | 3.50 |
| Racket Hire | 1/4/18 | 2.50 | 2.50 |
| Tennis Ball Hire | 1/4/18 | 1.00 | 1.00 |
| Deposit for keys (Returnable) - Winter period only | 1/4/14 | 5.00 | 5.00 |
| Court Fees - Coaching | | | |
| -Adults (Non-members) | 1/7/17 | 4.30 | 4.30 |
| Agreed Minute 65 a) Monthly Meeting July 2017 | | | |
| -Children (Non-members Under 16) | | 0.00 | 0.00 |
| **Bowls** | | | |
| Hourly (per person) | 1/4/18 | 4.00 | 4.00 |
| Hourly (under 16 accompanied by an adult) | 1/4/17 | 1.85 | 1.85 |
| Hire of Woods (per set of 4 per game) | 1/4/18 | 2.00 | 2.00 |
| *Dependent upon lease negotiations* | | | |
| **Putting** | | | |
| Per Round - Adults | 1/4/18 | 3.50 | 3.50 |
| Per Round - Children (under 16) | 1/4/18 | 1.75 | 1.75 |
| Family (2 Adults + 2 Children) | 1/4/18 | 9.00 | 9.00 |
| Under 5s | 1/4/18 | 0.00 | 0.00 |
| Adult x 1 Season Ticket | 1/4/18 | 49.00 | 35.00 |
| Adult x 2 Season Ticket | New | n/a | 65.00 |
| Family Season Ticket | 1/4/18 | 125.00 | 90.00 |
| **Table Tennis bat and ball hire** | 1/4/18 | 1.00 | 1.00 |
| **Basketball Hire** | 1/4/14 | 2.50 | 2.50 |
| **Pavilion** | | | |
| (Charges include heating and lighting) | | | |
| Per Session (1 section) | 1/4/18 | 24.00 | 24.50 |
| Morning, Afternoon or Evening (2 sections) | 1/4/18 | 33.00 | 33.75 |
| **3. TOURIST INFORMATION CENTRE** | | | |
| Advertising Board 3ft x 4ft (Annual) | 1/4/18 | 453.00 | 465.00 |
| Advertising 'A' Boards | 1/4/18 | 242.00 | 250.00 |
| National Express Administration Fee | 1/5/18 | 2.00 | 2.00 |
| Commission on Gross Agency Ticket Sales (unless by contractual agreement) | | | |
| - General | 1/4/16 | 10% | 10% |
| - Local Charities | 1/4/16 | 5% | 5% |
| - Discretionary Rate For Local Charities/Community Groups | New | n/a | 0% |
| Umbrella hire (per day) | New | n/a | 2.00 |
| Umbrella hire (per week) | 1/4/18 | 10.00 | 10.00 |
| Umbrella hire (max.charge for period beach hut bookings) | New | n/a | 25.00 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| Additional beach hut chair (per day) | | New | n/a | 1.00 |
| Additional beach hut chair (per week) | | 1/4/18 | 5.00 | 5.00 |
| Additional beach hut chair (max.charge for period beach hut bookings) | | New | n/a | 20.00 |
| Deposit - Additional beach hut key | | 1/4/18 | 10.00 | 10.00 |

**4. BEACH BUNGALOWS**

**SCALE OF FEES: SHORE ROAD - 2019/20 SEASON**

**Agreed: Minute 60, Monthly Council Meeting held 23rd July 2018**

| | | | | |
|---|---|---|---|---|
| Sat 30th March - Friday 17th May | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 15.00 | 15.00 |
| | Weekly | 1/4/18 | 57.00 | 57.00 |
| | Whole period | 1/4/18 | 340.00 | 340.00 |
| | Sat-Mon | 24/3/18 | 40.00 | 40.00 |
| | Tues-Fri | 24/3/18 | 40.00 | 40.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 10.00 | 10.00 |
| | Weekly | (26/03/16) | 37.00 | 37.00 |
| | Whole period | (26/03/16) | 220.00 | 220.00 |
| | Sat-Mon | 24/3/18 | 25.00 | 25.00 |
| | Tues-Fri | 24/3/18 | 25.00 | 25.00 |
| Sat 18th May - Fri 12th July | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 20.00 | 20.00 |
| | Weekly | 1/4/18 | 101.00 | 101.00 |
| | Whole period | 1/4/18 | 720.00 | 720.00 |
| | Sat-Mon | 24/3/18 | 50.00 | 50.00 |
| | Tues-Fri | 24/3/18 | 60.00 | 60.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 14.00 | 14.00 |
| | Weekly | (26/03/16) | 65.00 | 65.00 |
| | Whole period | (26/03/16) | 470.00 | 470.00 |
| | Sat-Mon | 24/3/18 | 35.00 | 35.00 |
| | Tues-Fri | 24/3/18 | 40.00 | 40.00 |
| Sat 13th July - Fri 30th August | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 30.00 | 30.00 |
| | Weekly | 1/4/18 | 208.00 | 208.00 |
| | Whole period | 1/4/18 | 1456.00 | 1456.00 |
| | Sat-Mon | 24/3/18 | 100.00 | 100.00 |
| | Tues-Fri | 24/3/18 | 130.00 | 130.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 20.00 | 20.00 |
| | Weekly | (26/03/16) | 135.00 | 135.00 |
| | Whole period | (26/03/16) | 940.00 | 940.00 |
| | Sat-Mon | 24/3/18 | 65.00 | 65.00 |
| | Tues-Fri | 24/3/18 | 85.00 | 85.00 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| Sat 31st August - Fri 13th September | | | | |
| Lower Level Huts | | | | |
| | Daily | 1/4/15 | 20.00 | 20.00 |
| | Weekly | 1/4/18 | 101.00 | 101.00 |
| | Whole period | 1/4/18 | 180.00 | 180.00 |
| | Sat-Mon | 24/3/18 | 45.00 | 45.00 |
| | Tues-Fri | 24/3/18 | 65.00 | 65.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 14.00 | 14.00 |
| | Weekly | (26/03/16) | 65.00 | 65.00 |
| | Whole period | (26/03/16) | 115.00 | 115.00 |
| | Sat-Mon | 24/3/18 | 35.00 | 35.00 |
| | Tues-Fri | 24/3/18 | 40.00 | 40.00 |
| Sat 14th September - Fri 27th Mar | | | | |
| | Daily | 1/4/15 | 5.00 | 5.00 |
| | Weekly | 1/4/15 | 25.00 | 25.00 |
| | Sat-Mon | 24/3/18 | 13.50 | 13.50 |
| | Tues-Fri | 24/3/18 | 17.50 | 17.50 |
| **Winter whole period charges** | | | | |
| Sat 14th September - Fri 27th Mar | - Lower Level | 1/4/15 | 500.00 | 500.00 |
| | - Upper level | 1/4/15 | 335.00 | 335.00 |
| Sat 26th October - Fri 27th Mar | - Lower Level | 1/4/15 | 400.00 | 400.00 |
| | - Upper level | 1/4/15 | 270.00 | 270.00 |
| Sat 23rd November - Fri 27th Mar | - Lower Level | 1/4/15 | 320.00 | 320.00 |
| | - Upper level | 1/4/15 | 215.00 | 215.00 |
| Sat 14th December - Fri 27th Mar | - Lower Level | 1/4/15 | 250.00 | 250.00 |
| | - Upper level | 1/4/15 | 165.00 | 165.00 |
| Sat 25th January - Fri 27th Mar | - Lower Level | 1/4/15 | 150.00 | 150.00 |
| | - Upper level | 1/4/15 | 100.00 | 100.00 |
| **Premium Huts** | | | | |
| Sat 30th March - Friday 17th May | | | | |
| Lower Level Huts | | | | |
| | Daily | 24/3/18 | 23.25 | 23.25 |
| | Weekly | 24/3/18 | 85.75 | 85.75 |
| | Whole period | 24/3/18 | 515.00 | 515.00 |
| | Sat-Mon | 24/3/18 | 60.00 | 60.00 |
| | Tues-Fri | 24/3/18 | 60.00 | 60.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 15.00 | 15.00 |
| | Weekly | (26/03/16) | 55.25 | 55.25 |
| | Whole period | (26/03/16) | 330.00 | 330.00 |
| | Sat-Mon | 24/3/18 | 35.00 | 35.00 |
| | Tues-Fri | 24/3/18 | 35.00 | 35.00 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| Sat 18th May - Fri 12th July | | | | |
| Lower Level Huts | | | | |
| | Daily | 24/3/18 | 31.00 | 31.00 |
| | Weekly | 24/3/18 | 152.00 | 152.00 |
| | Whole period | 24/3/18 | 1092.00 | 1092.00 |
| | Sat-Mon | 24/3/18 | 85.00 | 85.00 |
| | Tues-Fri | 24/3/18 | 90.00 | 90.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 20.00 | 20.00 |
| | Weekly | (26/03/16) | 98.00 | 98.00 |
| | Whole period | (26/03/16) | 700.00 | 700.00 |
| | Sat-Mon | 24/3/18 | 50.00 | 50.00 |
| | Tues-Fri | 24/3/18 | 60.00 | 60.00 |
| Sat 13th July - Fri 30th August | | | | |
| Lower Level Huts | | | | |
| | Daily | 24/3/18 | 47.00 | 47.00 |
| | Weekly | 24/3/18 | 312.00 | 312.00 |
| | Whole period | 24/3/18 | 2184.00 | 2184.00 |
| | Sat-Mon | 24/3/18 | 140.00 | 140.00 |
| | Tues-Fri | 24/3/18 | 185.00 | 185.00 |
| Upper Level Huts | | | | |
| | Daily | 24/3/18 | 31.00 | 31.00 |
| | Weekly | 24/3/18 | 206.00 | 206.00 |
| | Whole period | 24/3/18 | 1445.00 | 1445.00 |
| | Sat-Mon | 24/3/18 | 90.00 | 90.00 |
| | Tues-Fri | 24/3/18 | 125.00 | 125.00 |
| Sat 31st August - Fri 13th September | | | | |
| Lower Level Huts | | | | |
| | Daily | 24/3/18 | 31.00 | 31.00 |
| | Weekly | 24/3/18 | 152.00 | 152.00 |
| | Whole period | 24/3/18 | 273.00 | 273.00 |
| | Sat-Mon | 24/3/18 | 85.00 | 85.00 |
| | Tues-Fri | 24/3/18 | 90.00 | 90.00 |
| Upper Level Huts | | | | |
| | Daily | (26/03/16) | 20.00 | 20.00 |
| | Weekly | (26/03/16) | 98.00 | 98.00 |
| | Whole period | (26/03/16) | 175.00 | 175.00 |
| | Sat-Mon | 24/3/18 | 45.00 | 45.00 |
| | Tues-Fri | 24/3/18 | 65.00 | 65.00 |
| Sat 14th September - Fri 27th Mar | | | | |
| | Daily | 1/4/15 | 7.50 | 7.50 |
| | Weekly | 1/4/15 | 37.50 | 37.50 |
| | Sat-Mon | 24/3/18 | 13.50 | 13.50 |
| | Tues-Fri | 24/3/18 | 17.50 | 17.50 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| **Winter whole period charges** | | | | |
| Sat 14th September - Fri 27th Mar | - Lower Level | 1/4/15 | 750.00 | 750.00 |
| | - Upper level | (26/03/16) | 500.00 | 500.00 |
| Sat 26th October - Fri 27th Mar | - Lower Level | 1/4/15 | 600.00 | 600.00 |
| | - Upper level | (26/03/16) | 400.00 | 400.00 |
| Sat 23rd November - Fri 27th Mar | - Lower Level | 1/4/15 | 480.00 | 480.00 |
| | - Upper level | (26/03/16) | 320.00 | 320.00 |
| Sat 14th December - Fri 27th Mar | - Lower Level | 1/4/15 | 375.00 | 375.00 |
| | - Upper level | (26/03/16) | 250.00 | 250.00 |
| Sat 25th January - Fri 27th Mar | - Lower Level | 1/4/15 | 225.00 | 225.00 |
| | - Upper level | (26/03/16) | 150.00 | 150.00 |

Bookings for Christmas and New Year can only be taken as a 2 week block booking

**SCALE OF FEES: SPA BUNGALOWS - 2019/20 SEASON**

| | | | | |
|---|---|---|---|---|
| Sat 30th March - Friday 17th May | | | | |
| | Daily | 1/4/15 | 6.50 | 6.50 |
| | Weekly | 24/3/18 | 28.00 | 28.00 |
| Sat 18th May - Fri 12th July | | | | |
| | Daily | 24/3/18 | 8.75 | 8.75 |
| | Weekly | 24/3/18 | 48.50 | 48.50 |
| Sat 13th July - Fri 30th August | | | | |
| | Daily | 24/3/18 | 19.50 | 19.50 |
| | Weekly | 24/3/18 | 121.50 | 121.50 |
| Sat 31st August - Fri 13th September | | | | |
| | Daily | 24/3/18 | 8.75 | 8.75 |
| | Weekly | 24/3/18 | 48.50 | 48.50 |
| Sat 14th September - Fri 25th October | | | | |
| | Daily | (1/4/14) | 5.00 | 5.00 |
| | Weekly | 1/4/13 | 25.00 | 25.00 |
| Spa Bungalows whole period (30/03/2019 - 25/10/19) - 40% discount | | 24/3/18 | 1,025.70 | 1,025.70 |
| Spa Bungalows whole off-peak period (30/03/2019 - 12/07/2019 & 31/08/2019 - 25/10/2019) - 40% discount - Agreed: Minute 88, Monthly Council Meeting held 17th September 2018 | | New | n/a | 506.90 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| **SCALE OF FEES: SPA RETREATS - 2019/20 SEASON** | | | | |
| Sat 30th March - Friday 17th May | | | | |
| | Daily | 24/3/18 | 15.00 | 15.00 |
| | Weekly | 24/3/18 | 75.00 | 75.00 |
| | Sat-Mon | 24/3/18 | 45.00 | 45.00 |
| | Tues-Fri | 24/3/18 | 35.00 | 35.00 |
| Sat 18th May - Fri 12th July | | | | |
| | Daily | 24/3/18 | 20.00 | 20.00 |
| | Weekly | 24/3/18 | 120.00 | 120.00 |
| | Sat-Mon | 24/3/18 | 70.00 | 70.00 |
| | Tues-Fri | 24/3/18 | 65.00 | 65.00 |
| Sat 13th July - Fri 30th August | | | | |
| | Daily | 24/3/18 | 35.00 | 35.00 |
| | Weekly | 24/3/18 | 225.00 | 225.00 |
| | Sat-Mon | 24/3/18 | 120.00 | 120.00 |
| | Tues-Fri | 24/3/18 | 120.00 | 120.00 |
| Sat 31st August - Fri 13th September | | | | |
| | Daily | 24/3/18 | 20.00 | 20.00 |
| | Weekly | 29/5/17 | 120.00 | 120.00 |
| | Sat-Mon | 24/3/18 | 70.00 | 70.00 |
| | Tues-Fri | 24/3/18 | 65.00 | 65.00 |
| Sat 14th September - Fri 27th March | | | | |
| | Daily | 24/3/18 | 10.00 | 10.00 |
| | Weekly | 24/3/18 | 65.00 | 65.00 |
| | Sat-Mon | 24/3/18 | 40.00 | 40.00 |
| | Tues-Fri | 24/3/18 | 30.00 | 30.00 |
| Spa Retreats whole period (30/03/2019 - 27/03/2020 )- 40% discount | | 24/3/18 | 3,117.00 | 3,117.00 |
| Spa Retreats whole off-peak period (30/03/2019 - 12/07/2019 & 31/08/2019 - 27/03/2020) - 40% discount - Agreed: Minute 88, Monthly Council Meeting held 17th September 2018 | | New | n/a | 2,158.16 |
| STC employees- use of a beach hut for one week outside peak period - Agreed: Minute 88, Monthly Council Meeting held 17th September 2018 | | New | n/a | No Charge |
| Administration Charge for booking changes | | 24/3/18 | 10.00 | 10.00 |
| Cancellation Charge | | 24/3/18 | £20 or 15%, whichever is the greater | £20 or 15%, whichever is the greater |
| **Private Sites** | | 24/3/18 | 370.00 | 380.00 |

**Authority has been delegated to the Visitor Services Manager to discount prices when appropriate to maximise occupancy**

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|---|
| 5. | **ALLOTMENTS** | | | |
| | Prospect (per rod) | 1/10/18 | 6.70 | 6.80 |
| 6. | **PEVERIL POINT** | | | |
| | Foreshore - Dinghy Storage (Angling Club) | 1/4/15 | tbc | tbc |
| | Dug-Out Storage Area, Rear of Waterside (per week) | 1/4/18 | 11.10 | 11.30 |
| | Rent of Hut Site (East of Lifeboat House) | 1/4/15 | tbc | tbc |
| | Fishermen's Huts | 1/4/18 | 420.00 | 430.00 |
| | Prince Albert Gardens - charge to be considered upon application to the Council | | | |
| 7. | **STONE QUAY & MONKEY BEACH** | | | |
| | Monkey Beach Boat Rings | 1/4/18 | 88.00 | tbc |
| | Pleasure Boats (Private) | | | |
| | (not exceeding 12 passengers) | 1/4/18 | 230.00 | 235.00 |
| | Hut on Quay | 1/4/18 | 145.00 | 150.00 |
| 8. | **TOWN HALL LETTINGS** | | | |
| | **Council Chamber** | | | |
| | Public Meetings and Lectures (per session) | 1/4/17 | 45.00 | 45.00 |
| | Property Auctions | 1/4/18 | 155.00 | 160.00 |
| | Civil Marriage/Partnership Ceremonies | 1/4/18 | 130.00 | 135.00 |
| | **Committee Room** | 1/4/18 | 30.00 | 30.00 |
| * | Community Groups (providing a service to Swanage residents) & Public Sector Organisations (agreed Minute 6) General Operations Committee 19th November 2014) | | No Charge | No Charge |
| 9. | **KING GEORGE V FIELD** | | | |
| | Football Pitch & Changing Facilities | 1/4/02 | 25.00 | tbc |
| | (Youth Teams) | (1/4/13) | 6.00 | tbc |
| 10. | **FORRES SPORTS FIELD** | | | |
| | Football Pitch & Changing Facilities | 1/4/02 | 25.00 | tbc |
| | (Youth Teams) | (1/4/13) | 6.00 | tbc |
| 11. | **JOURNEY'S END** | | | |
| | Football Pitches | 1/4/01 | 12.00 | tbc |
| | Youth Teams | 1/4/01 | 6.00 | tbc |
| 12. | **PUBLIC CONVENIENCES** | | | |
| | Heritage | n/a | 0.00 | 0.00 |
| | North Beach | n/a | 0.00 | 0.00 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **13. GODLINGSTON CEMETERY** | | | |
| **Garden of Rest** | | | |
| Cremation Plot for burial of cremated remains in casket or urn. | | | |
| (i) Exclusive Rights - for grant of right of burial for a period of one hundred years (each space in this section) | 1/4/18 | 305.00 | 310.00 |
| (ii) Interment Fees - for burial of casket or urn in plot 2' x 2': | | | |
| (a) first interment | 1/4/18 | 160.00 | 165.00 |
| (b) for each additional interment (to 4 interments) | 1/4/18 | 160.00 | 165.00 |
| (c) for additional multiple interments (2nd, 3rd or 4th interment) | 1/4/18 | 53.00 | 54.00 |
| Fee for multiple interments of cremated remains: one third of the full first interment fee if interment is made at the same time - as recommended by the General Operations Committee 01/04/15 - Agreed by Full Council Minute 177. 20/04/15 | | | |
| (d) for interments on Saturdays, Sundays and Public Holidays | 1/4/18 | 170.00 | 175.00 |
| (iii) Memorials | 1/4/18 | 175.00 | 180.00 |
| (iv) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| (v) Transfer of Rights | 1/4/18 | 52.00 | 53.00 |
| **Earthen Graves** | | | |
| (i) Exclusive Rights - for the grant of right of burial for a period of one hundred years each space in: | | | |
| Section A | 1/4/18 | 485.00 | 495.00 |
| Section B | 1/4/18 | 395.00 | 400.00 |
| Children's Section | 1/4/08 | 10.00 | 10.00 |
| (ii) Interment Fees - for body of | | | |
| (a) a child, in the Children's section, in a grave not exceeding in depth: | | | |
| 7 feet (2 interment) | 1/4/08 | no charge | no charge |
| **to be effective from 1st January 2018** | | | |
| (b) a person in a grave not exceeding in depth: | | | |
| 7 feet (2 interments) | 1/4/18 | 340.00 | 345.00 |
| Casket-type coffin | 1/4/18 | 485.00 | 495.00 |
| (c) for interments on Saturdays Sundays and Public Holidays | 1/4/18 | 375.00 | 380.00 |
| (d) scattering of ashes beneath turf/headstone of existing grave | 1/4/18 | 94.00 | 95.00 |
| (e) scattering of ashes on existing grave/ garden of remembrance | 1/4/18 | 32.00 | 33.00 |
| **Note** | | | |
| Where the bodies of a still-born and/or other person are buried in the same grave at the same time the fees shall be related to the first interment. | | | |
| (iv) Transfer of Rights | 1/4/18 | 52.00 | 53.00 |

| | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 £/p | Proposed Fees 2019/20 £/p |
|---|---|---|---|
| **Brick Graves or Vaults** | | | |
| (i) Right to construct (including grant of right.of burial therein for a period of one hundred years) on each space: | | | |
| Section A | 1/4/15 | Price upon application | |
| Section B | 1/4/15 | Price upon application | |
| (ii) First Interment | 1/4/18 | 1675.00 | 1700.00 |
| (iii) Re-opening | 1/4/18 | 1675.00 | 1700.00 |
| (iv) For interment Saturdays Sundays and Public Holidays | 1/4/18 | 800.00 | 820.00 |
| (v) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| **Monuments, Gravestones & Inscriptions** | | | |
| (i) Headstone, Cross or other Memorial when erected not exceeding 3ft, in height | 1/4/18 | 170.00 | 175.00 |
| (ii) Monument not exceeding 6' in height covering the whole grave space 7' x 3' when erected | 1/4/18 | 525.00 | 535.00 |
| (iii) Footstone not exceeding 2'6" x 2'6" x 6" | 1/4/18 | 170.00 | 175.00 |
| (iv) Kerb set | 1/4/18 | 170.00 | 175.00 |
| (v) Flatstone not exceeding 7' x 3'x 6" | 1/4/18 | 280.00 | 285.00 |
| (vi) Vase not exceeding 12" in height | 1/4/18 | 46.00 | 47.00 |
| (vii) Any other memorial not referred to above | 1/4/08 | By Agreement | By Agreement |
| (viii) Each additional inscription after the first in respect of each person | 1/4/18 | 36.00 | 37.00 |
| (ix) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| **GODLINGSTON MEADOWLAND BURIAL** | | | |
| (i) Exclusive Rights - for the grant of right of burial for a period of one hundred years | 1/4/18 | 395.00 | 400.00 |
| (ii) Interment Fees - for body of | | | |
| (a) a person in a grave not exceeding in depth: | | | |
| 7 feet (2 interments) | 1/4/18 | 360.00 | 365.00 |
| Casket-type coffin | 1/4/18 | 505.00 | 515.00 |
| (b) for interments on Saturdays Sundays and Public Holidays | 1/4/18 | 375.00 | 380.00 |
| (iii) Interment Fees - for burial of casket or urn | | | |
| (a) first interment | (1/4/18) | 180.00 | 185.00 |
| (b) for interments on Saturdays, Sundays and Public Holidays | 1/4/18 | 170.00 | 175.00 |
| (c) scattering of ashes beneath turf of existing grave | 1/4/18 | 94.00 | 95.00 |
| (d) scattering of ashes on existing grave/ garden of remembrance | 1/4/18 | 32.00 | 33.00 |
| (iv) Fee for persons not resident in the parish. | | As above x 2 | As above x 2 |
| (v) Transfer of Rights | 1/4/18 | 52.00 | 53.00 |

| | | Date of Last Increase/ (Decrease) | Agreed Fees 2018/19 | Proposed Fees 2019/20 |
|---|---|---|---|---|
| | | | £/p | £/p |
| | **Memorial Tree Plaque** | 1/4/18 | 165.00 | 170.00 |
| | **Cemetery services will not be available for the period 24th December to the third working day after the New Year's Day public holiday** | | | |
| | **Hire of Cemetery Chapel** | 1/4/00 | No Charge | No Charge |
| **14.** | **<u>Memorial Benches</u> - 5 year future maintenance contribution** | 4/4/12 | 200.00 | 200.00 |

Agenda Item 4

# Swanage Town Council

# Policy on Reserves and Balances

## Contents


1. Introduction
2. General Fund Balance
3. Policy
4. Financial Risk Management
5. Statutory Reserves
6. Earmarked Reserves
7. Review of Adequacy of Reserves


Reviewed – 12th December 2018

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1. **Introduction**

The Council is required, under statute, to maintain adequate financial reserves in order to meet the needs of the organisation. Section 50 of the Local Government Finance Act 1992 requires that billing and precepting authorities in England and Wales have regard to the level of reserves needed to meet estimated future expenditure when calculating the budget requirement. Consideration should also be given to the CIPFA guidance notes on Local Authority Reserves and Balances issued November 2008.

The Council's policy on the establishment, maintenance and adequacy of reserves and balances will be considered during the annual review of the Council's Medium Term Financial Strategy (MTFS) and preparation of the annual budget.

The Council will hold reserves for these three main purposes:

- a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing - this forms part of general reserves;
- a contingency to cushion the impact of unexpected events or emergencies - this also forms part of general reserves;
- a means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.

2. **General Fund Balance**

The General Fund Balance, commonly termed the "working balance", is a balance on the Council's revenue account which is not held for any specific purpose other than to cushion the Council's finances against any unexpected short term problems in the council's cash flow.

3. **Policy**: The General Fund Balance is to be maintained at a level based upon a risk assessment carried out annually by the Responsible Finance Officer when setting the budget for the forthcoming year. Any surplus on the reserve above the required balance may be used to fund capital expenditure, be appropriated to earmarked reserves or used to limit any increase in the precept.

4. **Financial Risk Management**

In order to assess the adequacy of the general fund when setting the annual budget, the Responsible Finance Officer will take account of the strategic, operational and financial risks facing the Council. The requirement of the level of the general fund balance for the forthcoming year will therefore be based upon a risk assessment of the Council's main areas of income and expenditure and take into account any provisions and contingencies that may be required. This financial risk assessment will be based upon the main financial risks identified in the Council's Corporate Risk Register

The main items to be considered are:

| Financial Risk | Analysis of Risk |
|---|---|
| Pay inflation is greater than budgeted | The cost of living increase is above the level allowed for in the estimates. |
| Contractual inflation is greater than budgeted | A general assumption is made when estimating the percentage increase on rates & utilities. This may increase above budgeted inflation.<br>Professional and other services costs increase above estimate. |
| Treasury management income is not achieved | The actual interest rate realised is below the rate predicted at budget setting. |
| Car park revenue is below forecast | That a decrease in revenue is realised from estimate. |
| Seasonal income is lower than budgeted/shortfall in income from fees and charges | That a decrease in revenue is realised from estimate. |
| Contingent liabilities are realised | That the Council becomes liable to pay contingent liabilities. |

## 5. Statutory Reserves

Local Authorities also hold reserves that arise out of the interaction of legislation and proper accounting practices. At Swanage Town Council this is:

- Capital Receipts Reserves - this reserve holds the proceeds from the sale of assets, and can only be used for capital purposes in accordance with regulations.

## 6. Earmarked Reserves

Earmarked reserves represent amounts that are generally built up over a period of time which are earmarked for specific items of expenditure to meet known or anticipated liabilities or projects. The 'setting aside' of funds to meet known future expenditure reduces the impact of meeting the full expenditure in one year. The Council, when establishing an earmarked reserve, will set out:

- the reason/purpose of the reserve;
- how and when the reserve can be used;
- procedures for the management and control of the reserve;
- a process and timescale for review of the reserve to ensure continuing relevance and adequacy.

The following earmarked reserves will be held by the Council:

| Reserve | Use | Policy for Use |
|---|---|---|
| Festive Lights | To build up funds to meet the repairing obligation on the acquisition of the lights | That the surplus/(deficit) on the revenue account be appropriated to/(from) the reserve. |
| Vehicle & Plant Replacement | To build up funds to replace vehicles and plant | That the purchase of vehicles and plant, as agreed by Council, be met from this reserve. |
| King Georges Play Area and Skate Park | To build up funds to replace play & skate Park equipment | That the purchase of equipment, as agreed by Council, be met from this reserve. |
| Play Equipment-General Areas | To build up funds to replace play equipment | That the purchase of equipment, as agreed by Council, be met from this reserve. |
| Car Park Machines | To build up funds to replace car park ticket machines | That the purchase of equipment, as agreed by Council, be met from this reserve. |
| Tennis Courts Refurbishment | To build up funds to resurface the tennis courts | That a contribution of up to £3,600 be made by the Council with an equal contribution to be met by the Tennis Club. |
| Seafront Enhancement Reserve | To build up funds to meet the costs of improvements to the Spa, Weather Station Field and Sandpit Field | That expenditure to be met from the reserve is agreed by full council. |
| Public Conveniences Fund | To build up funds to meet future capital expenditure | To fund future capital projects as agreed by full council. |
| Beach Huts Reserve | To build up funds to meet future capital expenditure | To fund future capital projects as agreed by full council. |
| Football Club Facilities | To build up funds to meet future costs | To fund future capital expenditure at the Football Club. |
| De Moulham Back Roads | To fund the repair and maintenance of the De Moulham Estate Back Roads | That the surplus/(deficit) on the revenue account be appropriated to/(from) the reserve. |
| Insurance & Contingency Reserve | To hold funds to cover one-off costs that may result from Local Government Re-organisation | That any expenditure to be met from the reserve is agreed by Council. |
| IT Equipment | To hold funds to meet future expenditure for IT equipment replacement | That the purchase of equipment, as agreed by Council, be met from this reserve. |
| Community Infrastructure Levy | To hold funds for the provision, improvement, replacement, operation or maintenance of infrastructure; or anything else that is concerned with addressing the demands that development places on an area | This money must be spent in accordance with Regulation 59 C, within 5 years of receipt from the District Council. |

| | | |
|---|---|---|
| FJ Grace Will Trust | To hold funds from the FJ Grace Will Trust | To fund a project in order to provide additional amenities for the towns people of and the visitors to Swanage, as determined by Council. |
| Community Sea Defence Project Reserve | To hold the funds donated by Wessex Water following and Enforcement Undertaking | To help fund a sea defence project |

7. **Review of the Adequacy of Balances and Reserves**

In assessing the adequacy of reserves the strategic, operational and financial risks facing the authority will be taken into account. The level of earmarked reserves will be reviewed as part of the annual budget preparation.

## Review of the Adequacy of Reserves and Balances

**Table 1: Estimate of Reserves and Balances 2018/19 to 2021/22**

| Reserves & Balances | | | | |
|---|---|---|---|---|
| **Revenue Reserves Summary** | | | | |
| | **2018/19 Revised Outturn** | **Estimate 2019/20** | **Estimate 2020/21** | **Estimate 2021/22** |
| **The General Fund Balance (GFB)** | | | | |
| *Movements on the General Fund:* | | | | |
| Net Operating Expenditure | 398,270 | 832,735 | 657,105 | 745,910 |
| Transfers to Reserves | 761,750 | 164,500 | 73,100 | 73,100 |
| Capital Expenditure charged to the GFB | 13,915 | 0 | 0 | 0 |
| | 1,173,935 | 997,235 | 730,205 | 819,010 |
| *To be financed by:* | | | | |
| Precept | 718,030 | 718,030 | 732,390 | 747,040 |
| Grants/Donations | 409,495 | 0 | 0 | 0 |
| | 1,127,525 | 718,030 | 732,390 | 747,040 |
| Surplus / (Deficit) for Year | (46,410) | (279,205) | 2,185 | (71,970) |
| | | | | |
| General Fund Balance B f'd | 946,278 | 899,868 | 620,663 | 622,848 |
| Surplus / (Deficit) for Year | (46,410) | (279,205) | 2,185 | (71,970) |
| **General Fund Balance C f'd** | **899,868** | **620,663** | **622,848** | **550,878** |
| | | | | |
| **Earmarked Reserves** | | | | |
| Festive Lights | 20,407 | 20,407 | 20,407 | 20,407 |
| Vehicle & Plant Replacement | 62,641 | 2,641 | 12,641 | 22,641 |
| King Georges Play Area & Skate Park | 73,017 | 83,017 | 93,017 | 3,017 |
| Play Equipment-General Areas | 178,904 | 98,904 | 8,904 | 18,904 |
| Car Park Machines | 11,748 | 19,248 | 26,748 | 34,248 |
| Tennis Courts Refurbishment | 0 | 0 | 3,600 | 7,200 |
| Seafront Enhancement Scheme | 1,025,100 | 1,125,100 | 25,100 | 25,100 |
| Community Sea Defence Project | 400,000 | 400,000 | 0 | 0 |
| Public Conveniences | 20,000 | 40,000 | 60,000 | 80,000 |
| Beach Huts | 30,000 | 45,000 | 60,000 | 75,000 |
| Football Club Facilities | 6,958 | 6,958 | 3 | 3 |
| De Moulham Back Roads | 32,662 | 34,662 | 36,662 | 38,662 |
| Insurance & Contingency Reserve | 40,000 | 40,000 | 40,000 | 40,000 |
| Community Infrastructure Levy | 47,347 | 47,347 | 2 | 2 |
| FJ Grace Trust | 2 | 2 | 2 | 2 |
| IT Equipment Reserves | 25,000 | 0 | 5,000 | 10,000 |
| **Reserves C f'd** | **1,973,786** | **1,963,286** | **392,086** | **375,186** |
| | | | | |
| **Usable Capital Receipts Reserve** | | | | |
| UCRR Balance B f'd | 3,500,128 | 2,546,153 | 2,356,153 | 1,680,453 |
| Capital expenditure | (953,975) | (190,000) | (675,700) | 0 |
| Capital Receipts | 0 | 0 | 0 | 0 |
| **UCRR Balance C f'd** | **2,546,153** | **2,356,153** | **1,680,453** | **1,680,453** |
| | | | | |
| **Total Useable Reserves** | | | | |
| The General Fund | 899,868 | 620,663 | 622,848 | 550,878 |
| Earmarked Reserves | 1,973,786 | 1,963,286 | 392,086 | 375,186 |
| Useable Capital Receipts Reserve | 2,546,153 | 2,356,153 | 1,680,453 | 1,680,453 |
| **Total of Reserves held by the Council** | **5,419,807** | **4,940,102** | **2,695,387** | **2,606,517** |

Table 2: Estimate of Additions to and Expenditure from Earmarked Reserves

| Earmarked Reserves | Actual 31/03/2018 £ | Additions | Expenditure | Probable Outturn 31/03/2019 £ |
|---|---|---|---|---|
| Festive Lights | 8,407 | 12,000 | 0 | 20,407 |
| Vehicle & Plant Replacement | 37,956 | 50,000 | 25,315 | 62,641 |
| King Georges Play Area & Skate Park | 74,347 | 24,495 | 25,825 | 73,017 |
| Play Equipment-General Areas | 78,904 | 100,000 | 0 | 178,904 |
| Car Park Machines | 4,248 | 7,500 | 0 | 11,748 |
| Tennis Courts Refurbishment | 0 | 0 | 0 | 0 |
| Seafront Enhancement Scheme | 925,100 | 100,000 | 0 | 1,025,100 |
| Sea Defence Project | 0 | 400,000 | 0 | 400,000 |
| Public Conveniences | 0 | 20,000 | 0 | 20,000 |
| Beach Huts Reserve | 15,000 | 15,000 | 0 | 30,000 |
| Football Club Facilities | 6,958 | 0 | 0 | 6,958 |
| De Moulham Back Roads | 30,662 | 2,000 | 0 | 32,662 |
| Insurance & Contingency Reserve | 40,000 | 0 | 0 | 40,000 |
| Community Infrastructure Levy | 21,592 | 25,755 | 0 | 47,347 |
| FJ Grace Trust | 30,517 | 0 | 30,515 | 2 |
| IT Equipment Reserves | 20,000 | 5,000 | 0 | 25,000 |
| **Total** | **1,293,691** | **761,750** | **81,655** | **1,973,786** |