

Cabinet Meeting	
Meeting Date	25 September 2019
Report Title	Financial Management Report – April to June 2019
Cabinet Member	Cllr Roger Truelove, Leader and Cabinet Member for Finance
SMT Lead	Nick Vickers, Chief Financial Officer
Head of Service	Nick Vickers, Chief Financial Officer
Lead Officer	Phil Wilson, Financial Services Manager and Caroline Frampton, Principal Accountant
Key Decision	No
Classification	Open
Recommendations	<p>Cabinet is asked to:</p> <ol style="list-style-type: none"> 1. Note the projected revenue underspend on services of £254,000 (Table 1 refers). 2. Note the capital expenditure of £3,559,972 to end of June 2019 (Paragraph 3.14 and Appendix I Table 2 refers). 3. To approve £20,110 of funding for a new capital scheme as detailed in paragraph 3.16.

1. Purpose of Report and Executive Summary

- 1.1 This report sets out the revenue and capital projected outturn position for 2019/20 as at the end of June 2019. The report is based on service activity up to the end of June 2019 and is collated from monitoring returns from budget managers.
- 1.2 The headline figures are:
 - total revenue underspend of £254,000;
 - capital expenditure of £3,559,972.

2. Background

- 2.1 The Council operates a budget monitoring process at Head of Service level, with regular reports to the Leader and Cabinet Member for Finance, the Deputy Cabinet Member for Finance and the Strategic Management Team.
- 2.2 Financial monitoring reports are presented to Cabinet on a quarterly basis, as well as to Scrutiny Committee.

3. Proposals

Revenue Outturn

3.1 As at the end of June 2019 the forecast revenue underspend projected to 31 March 2020 is £254,000.

Table 1: Projected Variance by Service

Service	Service Manager	Working Budget £	Projected Outturn £	Projected Variance £
Chief Executive	M. Radford	331,280	318,280	(13,000)
Democratic Services	K. Bescoby	1,114,370	1,114,370	0
Policy, Communications & Customer Services	D. Clifford	1,203,400	1,147,400	(56,000)
Director of Regeneration	E. Wiggins	179,360	179,360	0
Commissioning, Environment & Leisure	M. Cassell	5,646,030	5,476,030	(170,000)
Planning	J. Freeman	818,230	1,006,230	188,000
Housing, Economy & Community	C. Hudson	2,845,060	2,865,060	20,000
Finance	N. Vickers	803,120	793,120	(10,000)
Revenues & Benefits	Z. Kent	(245,200)	(540,200)	(295,000)
Property	A. Adams	335,760	341,760	6,000
Licensing & Resilience	D. Fackrell	47,000	63,000	16,000
Environmental Health	T. Beattie	591,070	584,070	(7,000)
Information Technology	C. Woodward	1,202,260	1,256,260	54,000
Audit	R. Clarke	186,180	191,180	5,000
Human Resources	B. Sandher	436,620	430,620	(6,000)
Legal	P. Narebor	461,590	471,590	10,000
Sittingbourne Regeneration	N. Vickers	0	(6,000)	(6,000)
STC - Retail Park	N. Vickers	182,000	(27,000)	(209,000)
Contributions to Reserves from services shown above	N. Vickers	0	210,000	210,000
Corporate Items	N. Vickers	2,551,870	2,560,870	9,000
NET REVENUE SERVICE EXPENDITURE		18,690,000	18,436,000	(254,000)
Financed by:				
Revenue Support Grant		(113,000)	(113,000)	0
Business Rates		(8,083,000)	(8,083,000)	0
New Homes Bonus		(1,875,000)	(1,875,000)	0
Council Tax Requirement		(8,258,000)	(8,258,000)	0
TOTAL FINANCING		(18,329,000)	(18,329,000)	0
NET EXPENDITURE (Contribution (to)/ from General Fund		361,000	107,000	(254,000)

The Working Budget shows the service expenditure being more than the income in the year so the General Fund was budgeted to reduce by £361,000. The projected outturn forecasts that the service expenditure will be greater than the income in the year so the General Fund is forecast to decrease by £107,000.

Business Rates

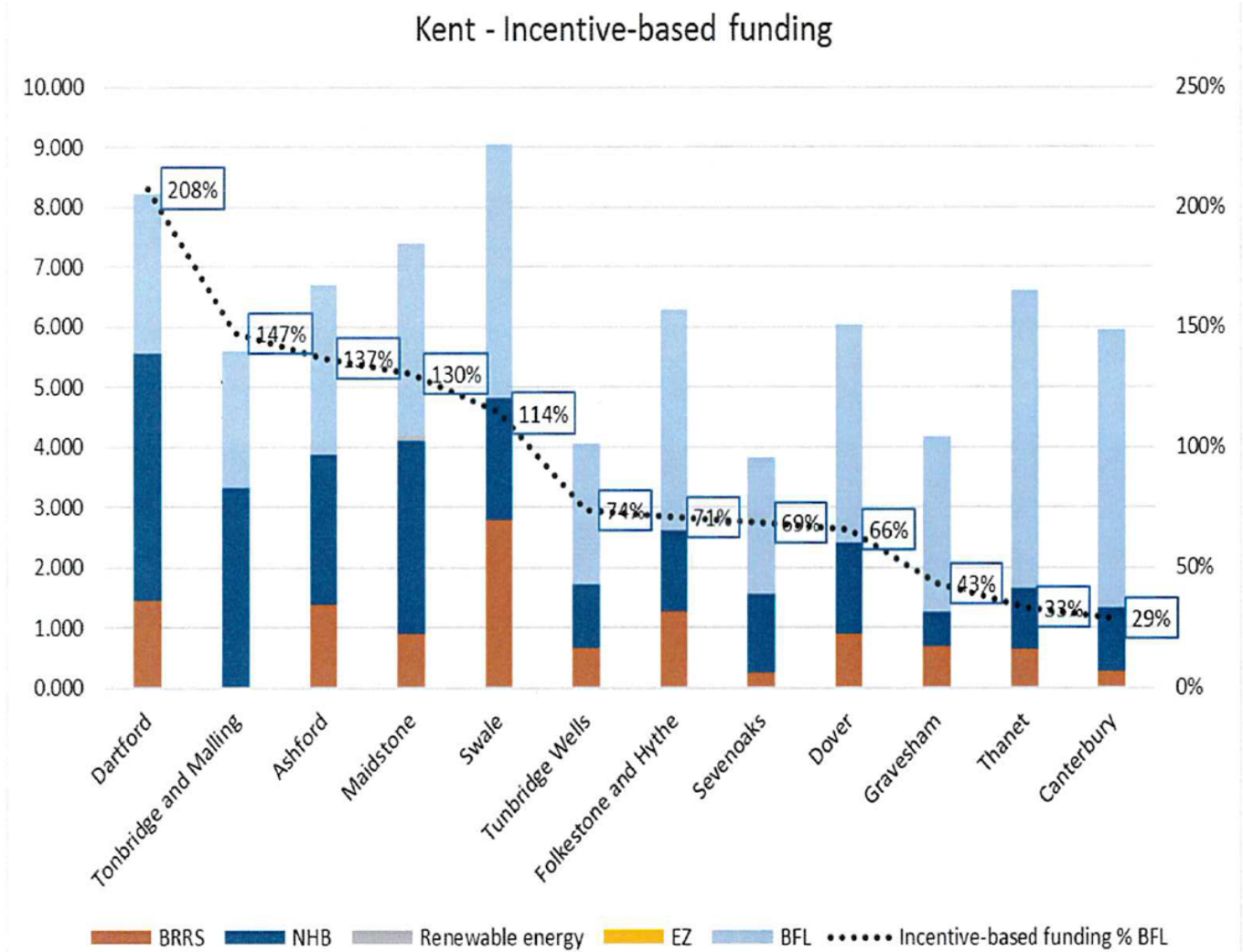
- 3.2 The Council is budgeted to collect £48m of business rates in 2019/20. After the complicated system of levies and tariffs has been accounted for, the Council is forecast to receive £7.8m.
- 3.3 Council has previously agreed to the establishment of a Business Rates Volatility Reserve, in order to assist the Council in managing the anticipated volatility in business rate income resulting from the introduction of business rate localisation from 2013/14. There are a number of causes of this volatility, such as new businesses opening, existing business growing or closing, rating appeals, and collection rates. The balance on the reserve is currently £4.9m.
- 3.4 The Business Rates Collection Fund has set aside £10m for appeals, of which our share is £4m. The total sum set aside for appeals is reviewed every year as part of the audit of the Council's accounts and this sum indicates how greatly business rate income can vary as a result of a decision made on business rate appeals. For example, in July we were notified of a successful business rate appeal by Morrisons for their major warehouse on the 2010 rating list. The one-off cost charged to the provision for appeals is £2.5m and the ongoing impact is a £400,000 reduction in business rates income. However the effect on future years' business rates income has been offset to an extent as a result of a change in the methodology used for calculating the cost of potential appeals for the 2017 rating list. In addition, our annual business rate income is largely based on the forecast made for the NNDR1 return and therefore the reduction in income will not be fully felt in the current year. However, the reduction in income and the affect on the provision for appeals will result in a deficit on the Business Rates Collection Fund for this year and therefore affect our share of this fund which in the past has been used to support the revenue budget.
- 3.5 The Council has benefitted very significantly from the localisation of business rates, but the Morrisons outcome does show how volatile this income stream can be.

Medium Term Financial Plan

- 3.6 At the time that Council agreed the 2019/20 budget, we highlighted that major changes in local government finance were expected for 2020/21. These were the implementation of the Fair Funding Review, the full localisation of Business Rates and the 2019 Comprehensive Spending Review. The Government Spending Review announced on 5 September made it clear that these major changes will not happen with effect from 1 April 2020 but for the year after that.
- 3.7 With significant changes to local government finance there will be winners and losers, and safety nets to help cushion the financial impact. For Swale there are two particular risks from the changes from 1 April 2021:
- (1) The Council has benefitted from the retention of elements of business rate growth. The new system will be a resetting of the business rate baseline and so moving forward our funding will assume that this growth is part of our base funding.

(2) Although much reduced from its peak of over £3m the Council still receives substantial New Homes Bonus, and this is likely to be lost.

3.8 Pixel are an independent local government finance consultancy who have prepared the chart below showing just how dependent the Council is on “incentive based funding”:



BRRS: Business Rates Retention Scheme (what each council achieves in income through localisation of business rates)

NHB: New Homes Bonus

EZ: Enterprise Zone

BFL: Baseline Funding Level (Government set for what each council deemed to need to spend)

3.9 The Medium Term Financial Plan (MTFP) agreed by Council in February showed a revenue funding gap of £1,014,000.

- 3.10 At the July Cabinet two items of unbudgeted expenditure were agreed to be funded from the 2018/19 underspend in this financial year. These were the introduction of the Real Living Wage at an estimated cost £68,000 and the reinstatement of the parking concession at the Swallows and Beachfields at an estimated cost of £90,000. Both of these need to be funded in 2020/21.
- 3.11 An updated MTFP is attached in Appendix I Table 4 showing a forecast gap for 2020/21 of £1.2m.
- 3.12 Officers have started work on the detail preparation of the 2020/21 budget and the fees & charges proposals.

Capital Expenditure

- 3.13 Table 2 in Appendix I details the actual capital expenditure and highlights any variations.
- 3.14 Actual expenditure to end of June 2019 was £3,559,972. This represents 17% of the revised budget.
- 3.15 The revised budget includes the capital rollovers from 2018/19 approved by the July Cabinet.
- 3.16 The projected capital variance is £20,106 which is due to the need to purchase a new folder/ inserter machine for the print room for an advantageous price offer. Cabinet approval is requested for this item.

Payment of Creditors

- 3.17 The payment of creditors to the end of June 2019 is 98.6% paid within 30 days of receipt of invoice, against the target of 97%.

Sundry Debtors

- 3.18 Tables 3.1 and 3.2 in Appendix I analyse the sundry debt outstanding.

Special Projects Fund

- 3.19 The fund was established by Cabinet in July and it will be used to deliver tangible projects for the residents of the borough, making the public spaces cleaner and better presented and to address climate change issues.
- 3.20 At least initially, the projects will be focussed on areas within the Environmental portfolio. The two main themes will be:
- (1) Improvements to the public realm including high streets, green spaces and seafronts, and
 - (2) Projects to support the achievement of the climate change motion agreed by Council.

3.21 At the time of writing the report, to date the following bids have been approved totalling £410,000

- Carbon Management Plan 2019 - 2023 £25,000;
- Fuel and water poverty outreach worker £100,000;
- Recycling bins on main bathing beaches £10,000;
- Traffic pollution additional planting on SBC land £40,000;
- Playground improvements £40,000;
- Parks infrastructure fund £150,000;
- Project support surveyor £45,000 (permanent post).

4. Alternative Options

4.1 None identified – this report is largely for information.

5. Consultation Undertaken or Proposed

5.1 Heads of Service and Strategic Management Team have been consulted in preparing this report.

6. Implications

Issue	Implications
Corporate Plan	Good financial management is key to supporting the Corporate Plan objectives.
Financial, Resource and Property	As detailed in the report.
Legal, Statutory and Procurement	None identified at this stage.
Crime and Disorder	None identified at this stage.
Environment and Sustainability	None identified at this stage.
Health & Wellbeing	None identified at this stage.
Risk Management and Health and Safety	None identified at this stage.
Equality and Diversity	None identified at this stage.
Privacy and Data Protection	None identified at this stage.

7. Appendices

7.1 The following documents are published with this report and form part of the report:

- Appendix I: Financial Monitoring Report Tables as at the end of June 2019.

8. Background Papers

8.1 The Budget 2019/20 and Medium-Term Financial Strategy 2019/20 to 2021/22.

<http://www.swale.gov.uk/assets/Latest-Publications/Revenue-Budget-and-Capital-Programme/Revenue-Budget-and-Capital-Programme-2019-20.pdf>

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
CHIEF EXECUTIVE – Cllr R Truelove (Mark Radford)		
Chief Executive & Corporate Costs	(13)	(£11k) Underspend – external audit fee; (£2k) Net additional savings.
TOTAL	(13)	
DEMOCRATIC SERVICES – Cllr R Truelove (Katherine Bescoby)		
Democratic Process	(18)	(£14k) Underspend – members' travel; (£4k) Reduced expenditure net.
MKS Shared Service Corporate Costs	-	Nil variance reported.
Elections & Electoral Registration	18	£31k Additional costs resulting from the Borough and European elections in May 2019; (£8k) Reduced net salary costs; (£5k) Additional fees and charges income.
TOTAL	-	
POLICY, COMMUNICATIONS AND CUSTOMER SERVICES – Cllr R Truelove (David Clifford)		
Policy	(3)	(£3k) Net underspend.
Communications	(17)	(£17k) Underspend – net staff costs.
Customer Services	(33)	(£24k) Underspend – net staff costs; (£9k) Net underspend.
Information Governance	(3)	(£3k) Underspend – net staff costs.
TOTAL	(56)	
REGENERATION – Cllr M Bonney (Emma Wiggins)		
Regeneration	-	Nil variance reported.
TOTAL	-	
COMMISSIONING, ENVIRONMENT AND LEISURE – Cllr A Harrison, Cllr T Valentine (Martyn Cassell)		
Commissioning, Contracts and Procurement	(60)	(£51k) Savings vacant posts – pending reorganisation; (£8k) Savings equipment purchase and maintenance; (£1k) Net other savings.

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Client & Amenity Services and Technical Services	(23)	(£10k) Salary savings; (£4k) Savings travel expenses; (£9k) Net other savings.
Environmental Response Team	(45)	(£17k) Net savings Fixed Penalty Notices (FPNs) costs and income; (£6k) Staff cost savings; (£7k) Savings travel expenses; (£2k) Net other savings re dog kennelling and dog warden service; (£3k) Savings – use of skips; (£3k) Additional income – pest control contract commission; (£7k) Net other savings.
Leisure, Sports, Open Spaces, Parks, Countryside and Allotments	6	£6k Net additional costs.
Community Halls & Centres	(6)	(£3k) Premises costs savings; (£3k) Other net savings.
Grounds Maintenance	(25)	(£25k) Net contract savings.
Cemeteries and Closed Churchyards	7	£10k Additional premises costs. (£3k) Additional income internments;
Refuse Collection / Street Cleansing / Public Conveniences / Recycling & Waste Minimisation	(127)	£77k Wheeled bins purchase additional expenditure; (£64k) Additional income wheeled bins; (£57k) Contract costs savings; (£36k) Additional income – garden waste collection; (£21k) MHCLG Clean-Up grant received; (£11k) Net additional income Special Collections; (£7k) Savings Public Conveniences premises costs; (£8) Net other savings.

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Seafront, Harbour & Quays, Coast Protection and Flood Preparation	(1)	(£13k) Additional income memorial benches, £6k Additional salary costs, Seafront; £5k Net Reduced income Beach Huts; £1k Net other costs.
Parking Management	131	£109k Net reduced income – pay and display fees and season tickets; £14k Net reduced income on and off-street Penalty Charge Notices (PCN's); £25k Additional car park equipment purchase and licences costs; (£25k) Additional Income – Residents Parking permits; £9k Additional costs – Parking Partnership (Maidstone Borough Council; (£3k) Staff cost savings; £2k Net other costs. N.B. Any surplus relating to on-street parking will be transferred to the ring fenced on-street parking account under Section 55 of the Road Traffic Act 1984.
Highways	(27)	(£25k) Street naming & numbering fees additional income; (£2k) Other additional income.
TOTAL	(170)	
PLANNING – Cllr M Baldock (James Freeman)		
Building Control/Dangerous Structures	-	Nil variance reported.
Development Services	(85)	(£85k) Reduced net salary costs;
Local Land Charges	67	£80k Reduced income from land charges; (£13k) Reduced costs – Mid Kent Planning Service.
Mid Kent Planning Service (MKPS)	(6)	(£6k) Reduced costs – Mid Kent Planning Service.

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Local Planning & Conservation	(17)	(£15k) Reduced costs – Local Plan; (£2k) Reduced costs net. N.B. Any variance on the local plan will be transferred to the ring-fenced reserve to fund Local Plan associated work.
Development Control	229	£36k Additional net salary costs; £34k Reduced income – Pre-application advice; (£33k) Additional income – planning fees – increase in applications; (£20k) Net savings/underspend. £17k Additional costs – legal fees / planning consultancy advice; £195k Additional costs for defending two public enquiries on planning applications and extended determination periods for handling major planning applications.
TOTAL	188	
HOUSING, ECONOMY AND COMMUNITY SERVICES – Cllr B Martin, Cllr T Valentine, Cllr R Palmer, Cllr M Bonney, Cllr A Harrison (Charlotte Hudson)		
Economy & Community Services:-		
CCTV	(16)	(£16k) Line rental savings; £4k Additional contract costs; (£4k) Additional contribution income.
Community Safety	(13)	(£12k) Net staff cost savings; (£1k) Net savings.
Members Grants and Community Services	(2)	(£2k) Net savings. (was Voluntary Organisations)
Economy & Community Services, Cultural & Economic Development	(14)	(£7k) Net staff cost savings; (£7k) Net other savings.
Tourism & Heritage	(2)	£3k Additional net salary costs; (£5k) Net additional income.
Markets	(5)	(£5k) Net additional rental income.
Sports Development	(9)	(£7k) Net salary savings; (£2k) Net other cost savings.
Sub-total	(61)	

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Housing:-		
Homelessness Temporary Accommodation	125	£122k Net additional homelessness costs. £2k Additional costs Landlords Introduction Scheme; £1k Additional other costs.
Homelessness Temporary Houses	11	£5k Additional Council Tax and Utilities costs; £7k Loss of rental income; (£1k) Net savings other costs.
Housing Advice / Options	(2)	(£2k) Additional savings.
Private Sector Housing	1	£1k Net additional costs.
Housing Development and Strategy	(7)	(£4k) Additional income; (£3k) Additional other costs.
Stay Put Scheme	(47)	(£28k) Additional Disable Facilities Grants (DFG) Fee income; (£11k) Net salary savings; (£4k) Additional income fees and grants; (£4k) Net additional savings.
Sub-total	81	
TOTAL	20	
FINANCE – Cllr R Truelove (Nick Vickers)		
Financial Services	(10)	(£10k) Net underspend.
TOTAL	(10)	

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
REVENUES & BENEFITS – Cllr R Truelove (Nick Vickers)		
	(295)	(£140k) Additional income - Department for Works and Pensions (DWP) Housing Benefit Grant; £32k Reduction in Benefit Admin Subsidy; (£93k) Staff cost savings; N.B. The net saving of (£201k) detailed above will be transferred to reserves at year end. £64k Increased expenditure on net Housing Benefits; (£50k) Additional income – from recovery of over payments of Housing Benefits; (£31k) Additional income – recovery of Council Tax benefit overpaid and recovery of Council Tax costs; (£16k) Additional income – recharge to Collection Fund NNDR; (£14k) Reduced costs Fraud Partnership with Maidstone Borough Council; (£14k) Reduced costs re postage; (£14k) Reduced external audit fees; (£8k) Additional income MKS Debt Enforcement Partnership share of surplus; (£11k) Net additional savings.
TOTAL	(295)	
PROPERTY SERVICES – Cllr M Bonney (Anne Adams)		
Property Services	(10)	(£33k) Underspend net salary costs; £8k Overspend equipment maintenance; £17k Additional consultancy costs; (£2k) Reduced expenditure net.
Administrative Buildings	11	(£20k) Underspend net salary costs; £31k Additional expenditure on security – Swale House.
Property Management	9	£9k Additional expenditure – fees & services.

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Building Maintenance	(4)	N.B. Any variance on building maintenance will be transferred at year end to the ring-fenced reserve to be used solely to fund building maintenance expenditure in future years.
TOTAL	6	
LICENSING & RESILIENCE PLANNING – Cllr R Palmer (Della Fackrell)		
Licensing & Resilience	16	£20k Reduced income – Gambling licence fees; £10k Reduced income – Hackney Carriage licences; (£10k) Staff cost savings; (£4k) Net savings. N.B. Any net underspend or overspend on Hackney Carriage licences will be transferred to the ring-fenced reserve under the Local Government Act 1976. This reserve is to be used to fund Hackney Carriage related expenditure in future years.
TOTAL	16	
ENVIRONMENTAL HEALTH – Cllr T Valentine (Tracey Beattie)		
Environmental Health Mid Kent Service	-	Nil variance on Mid Kent Environmental Health service with Tunbridge Wells Borough Council.
Environmental Services	(7)	(£7k) Net underspend/additional income on client side.
TOTAL	(7)	
IT SERVICES – Cllr R Truelove (Chris Woodward)		
Telecommunications	-	Nil variance on equipment maintenance and line rental.
IT Maintenance and Software	-	Nil variance on IT maintenance and software. N.B. Any variance will be transferred to the ring-fenced reserve to be used solely to fund IT related expenditure in future years.
Mid Kent ICT	54	GIS £5k Additional expenditure ICT £49k Additional expenditure due to revised method of allocating costs between shared services councils based on usage.
TOTAL	54	

Table 1 – Main Variations by Service as at the end of June 2019 by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
INTERNAL AUDIT – Cllr R Truelove (Rich Clarke)		
Mid Kent Audit Services	5	£5k Additional expenditure.
TOTAL	5	
HUMAN RESOURCES – Cllr R Truelove (Bal Sandher)		
Mid Kent Human Resources	-	Nil variance reported on shared service with Maidstone Borough Council.
Organisational Development	(6)	(£6k) Reduced expenditure net.
TOTAL	(6)	
LEGAL – Cllr R Truelove (Patricia Narebor)		
Legal MKLS	-	Nil variance reported.
External Legal Fees	-	Nil variance reported.
S106 Income	10	£10k Reduced income.
TOTAL	10	
NON-SERVICE BUDGETS		
Sittingbourne Town Centre	(6)	Net additional recovery of costs.
STC – Retail Park	(209)	(£245k) Additional income – rental income Princes Street Retail Park (total rental income for year £495k); £18k Additional Expenditure – Fees & Services; £18k Minimum Revenue Provision (MRP) (total MRP cost of retail park for year £181k) which is the expected cost to revenue of internally borrowing to fund capital expenditure.
Transfer to Reserves	210	£210k Net contribution to reserves from ring fenced services as detailed in table above.
Corporate	9	(£55k) Increase in cash flow and an improved return on our investments; £64k Net additional expenditure.
	(254)	PROJECTED NET EXPENDITURE (Underspend)

Table 2 – Capital Programme 2019/20 Outturn as at end of June 2019

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget £	2019/20 Revised Budget £	2019/20 Actual to Date £	2019/20 Projected Variance £
CCTV - Reserves - Repairs & Renewals	SBC	15,000	30,000	0	0
The Mill Project, Sittingbourne Skate Park - S106	P	15,000	16,345	0	0
The Mill Project, Sittingbourne Skate Park - Capital Receipts	SBC	150,000	200,000	0	0
Faversham Creek Basin Regeneration Project – Capital Receipts	SBC	200,000	200,000	0	0
Sittingbourne Town Centre – Cinema Complex	SBC	14,212,758	14,212,758	2,632,884	0
Sittingbourne Town Centre - Other Assets	SBC	0	0	193,790	0
Sittingbourne Town Centre - Multi Storey Car Park	SBC	0	0	9,026	0
Disabled Facilities Grants - External Grant	P	2,062,800	3,676,727	262,953	0
Winter Warmth Grants – from recycled capital receipts	SBC	0	0	1,313	0
Decent Home Loans Owner Occupier – from recycled capital receipts	SBC	0	0	4,530	0
Total Housing, Economy & Community Services		16,655,558	18,335,830	3,104,496	0
Faversham Recreation Ground Improvement	P	1,328,920	1,328,920	69,798	0
Gunpowder Works Oare Faversham	P	0	9,000	0	0
Leisure Centres	SBC	0	1,079,000	310,529	0
Milton Creek Country Park Access Road	SBC	40,000	40,000	0	0
Modular Toilet Kiosk, Mister Lees	SBC	30,000	30,000	0	0
New Play Area – Iwade Scheme	P	45,000	45,000	0	0
Nursery Close Queenborough Lines – Play Area S106 funded	P	0	0	2,050	0

Table 2 – Capital Programme 2019/20 Outturn as at end of June 2019

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget £	2019/20 Revised Budget £	2019/20 Actual to Date £	2019/20 Projected Variance £
Open Spaces Project Play Equipment	P	226,000	226,000	0	0
Play Improvements Project	SBC	150,000	190,300	47,993	0
Resurfacing Promenade, The Leas	P	84,970	84,970	5,000	0
Total Commissioning, Environment & Leisure		1,904,890	3,033,190	435,370	0
Replacement of Air Pollution Monitoring Station	SBC	0	49,045	0	0
Total Environmental Health		0	49,045	0	0
New Folder/Inserter machine in Print Room	SBC	0	0	20,106	20,106
Total Property Services		0	0	20,106	20,106
Agresso Upgrade	SBC	0	5,205	0	0
Total Finance		0	5,205	0	0
ICT infrastructure and equipment replacement	SBC	91,200	91,200	0	0
Total Information Technology		91,200	91,200	0	0
Total Capital Programme (SBC funded)	SBC	14,888,958	16,127,508	3,220,171	20,106
Total Capital Programme (Partnership funded)	P	3,762,690	5,386,962	339,801	0
Total Capital Programme	SBC & P	18,651,648	21,514,470	3,559,972	20,106

Table 3 – Sundry Debt Analysis

Table 3.1: Sundry Debt Outstanding by Due Date

	June 2019 £'000	June 2018 £'000
Not Due (less than 1 month)	1,803	222
1-2 Months	42	287
2-6 months	170	73
6-12 months	53	75
1-2 years	34	24
2-3 years	19	22
3-4 years	11	25
4-5 years	28	10
5-6 years	8	0
6 years +	32	36
Total	2,200	774
Total over two months	355	265
% Total over two months	16	34

Table 3.2: Sundry Debt Outstanding by Head of Service

	June 2019 £'000	June 2018 £'000
Property	205	190
Commissioning, Environment & Leisure	57	68
Housing, Economy & Communities	119	179
Environmental Health	10	15
Planning	0	2
Finance	5	0
Legal	360	0
Other	1,444	320
Total	2,200	774

“Other” includes a single invoice for £1.375 million for S106 monies due from a developer.

Table 4 – Revised Medium Term Financial Plan

	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000
Base Budget	17,924	18,082	18,082	18,082
Growth items	0	619	596	597
Unavoidable cost pressures	0	58	80	101
Loss of income	0	696	662	662
Additional income	0	(1,084)	(873)	(882)
Committed price increases	0	325	517	715
Lower Medway Internal Drainage Board	803	817	838	859
<u>Salary Related:</u>				
Pay Award	0	230	464	704
Other Pay Increases	0	78	125	150
Contribution to/(from) reserves	(11)	(169)	(11)	(11)
Revenue Support Grant	0	(113)	0	0
Business Rates	(8,441)	(7,768)	(8,005)	(8,139)
Contribution from Business Rates Reserve	0	(250)	0	0
Levy account surplus		(65)	0	0
Council Tax	(7,913)	(8,258)	(8,632)	(9,021)
New Homes Bonus	(2,046)	(1,875)	(1,574)	(1,474)
Savings Required	316	1,323	2,269	2,343
Service savings	0	(962)	(1,062)	(1,090)
Requirement for balanced position	0	0	(1,207)	(1,253)
Committed savings	0	(962)	(2,269)	(2,343)
Contribution (to) from General Fund	316	361	0	0