

Policy, Finance and Housing Cabinet Advisory Committee	
Meeting Date	18 January 2022
Report Title	Budget 2022/23 and Medium-Term Financial Plan
Cabinet Member	Cllr Truelove, Leader and Cabinet Member for Finance
SMT Lead	Lisa Fillery, Director of Resources
Head of Service	Phil Wilson, Head of Finance and Procurement
Lead Officer	Phil Wilson, Head of Finance and Procurement
Key Decision	Yes
Classification	Open
Forward Plan	Reference Number:
Recommendations	<ol style="list-style-type: none"> 1. To note the draft 2022/23 revenue and capital budgets. 2. To note the Medium-Term Financial Plan.

1. Purpose of Report and Executive Summary

- 1.1 This report sets out draft 2022/23 revenue and capital budgets and the draft Medium Term Financial Plan (MTFP).
- 1.2 The Council is still in the midst of a highly complex situation arising from the Covid pandemic; very significant additional costs, significant loss of income and additional Government funding (both general and specific grants). The Council weathered the Covid financial pressures well, but in a way the significant amount of additional funding received should not detract from the very serious underlying financial issues.
- 1.3 The Government announced a Spending Review on 27 November. At time of writing the report, the target date for the provisional settlement is 5 December.
- 1.4 The contents of this report will form the basis of the formal scrutiny of the budget proposals on 26 January.

2. Background

Local Government Finance

- 2.1 Fundamental changes planned to the funding basis of councils have been deferred. No announcement has been made about the baseline reset or any of the other business rates reforms. Given that business rate pilots will be continuing until 2024/25, this suggests that the baseline reset will also be delayed. There was no announcement on the Fair Funding Review and the growing sense that it too will be delayed until 2025/26.
- 2.2 However, during an appearance before the Housing, Communities and Local Government Select Committee on 8 November, the Secretary of State for Levelling Up stated that the Government was to proceed with caution regarding the move to local government retaining 75% of business rates from the current 50%.
- 2.3 On 27 November, the Chancellor of the Exchequer announced the Spending Review 2021 that will cover the next three years (2022/23 to 2024/25). Details of the funding allocations will not be announced until the provisional settlement in December 2021. There are a number of settlement issues that will affect Swale:
- New Homes Bonus (NHB). There was no announcement on the future of NHB (there was a consultation paper earlier this year). Officials have not given any indication about whether NHB will disappear in 2022/23 or 2023/24, or whether it will continue in some form for the rest of the spending review period.
 - Ongoing COVID pressures. No new funding has been announced for any additional pressures in local government.
 - The threshold for “core” council tax increases remained at 2% We also anticipate the £5 per annum maximum increase will be permitted. There is no indication that there will be greater flexibility for districts
 - Public sector bodies will receive compensation for any additional contributions paid from the 1.25% increase from April 2022 onwards in National Insurance Contributions. The Treasury has set aside £1.7bn to £1.8bn every year to pay compensation, however, indications are that the compensation for local authorities will be included within overall grant allocations.
 - Business Rates: There will be a 50% discount for retail, hospitality and leisure sectors (up to a maximum of £110,000) in 2022/23. Local authorities will be fully funded for the additional costs of the discount.

Coalition Priorities

- 2.4 The administration's approach to managing the Council's finances and achieving priorities are:
- Revenue budget is highly constrained.
 - Use one-off monies to fund administration priorities.
 - Approach using one-off monies has been successful - Special Projects Fund/Improvement and Resilience Funds/ Town Centre funds.
- 2.5 The Council in May 2019 had revenue reserves of £22.2m and this had remained at £22.2m at 31 March 2021 (excluding reserves committed for supporting the collection fund). The approach has been to use one-off monies to support key Coalition priorities. So, the Business Rates Volatility Reserve and shared Business Rates funds have been committed to Coalition priorities. The projects supported from the Special Project Fund show the extent of support provided across the borough to deliver specific projects.

Covid

- 2.6 The Financial Management Report for 2021/22 which is also on the agenda for this Cabinet meeting, forecasts a budget variance of £359k due to the ongoing effect of the coronavirus pandemic, notably in the loss of income from car parking which is a result of the change in working patterns and there is a consequent significant reduction in the budget for car parking income for 2022/23.

Use of Reserves

- 2.7 Reserves are central both to achieving the Coalition priorities and to achieving a balanced budget position.
- 2.8 As at 31 March 2021 the revenue reserves were £22.2m (not including those reserves earmarked for use against the collection fund deficit). However, they are earmarked for particular functions:
- Reserves which are for an accounting adjustment between the value of income received and the value in the council's accounts for rental income (£0.5m);
 - Reserves earmarked for a particular project. Heads of Service have reviewed their reserves to determine whether the entire reserve is still required (£17.2m); and,
 - The General Fund (£3.1m after rollovers £294k plus transfer to Covid Recovery Fund of £1,043k).

- 2.9 Reserves can be used to balance the budget but as this is the use of one-off money it still leaves an underlying issue. Nonetheless Government will expect reserves to be utilised and have been critical of the level of reserves held by councils. Reserves will be an essential part of balancing the Swale budget for 2022/23.
- 2.10 Budget costs previously earmarked as being funded from reserves have been put back into the base budget notably Minimum Revenue Provision (MRP) (£302k) and pension increases (£182k).
- 2.11 We are proposing to end the special project fund with 2021/22 being the last year it is topped up by £1m from the Business Rates Volatility Reserve. This will mean a total of £3m will have been spent on the delivering projects across the borough.

Capital Strategy

- 2.12 The capital strategy will be reported to Cabinet and Council in February. A draft capital budget is presented for Cabinet to consider. New projects for the capital budget will be subject to individual business cases for decision by Cabinet.

Council Tax

- 2.13 The 2022/23 budget and the MTFP assume an increase of £4.95 per annum subject to confirmation in the Local Government Finance Settlement of the parameters for District Councils.

Contractual Price Inflation

- 2.14 The Council's major contracts are subject to price inflation provisions. The main contracts have the following provisions:

Contract	Inflation Provision
Refuse/ Street cleaning	Average Weighted Earnings (AWE) 40%, Consumer Price Index (CPI) 40%, and Diesel fuel index 20%
Grounds maintenance	Consumer Price Index
Leisure	Retail Price Index
Public Conveniences	AWE 55%, CPI 35%, and Diesel fuel index 10%.

Staff Pay

- 2.15 The budget currently reflects the fact that the staff pay increase, to which members' allowances increases are linked, is subject to negotiation with trade unions locally. The current budget provision is for a 2% increase plus further salary costs including increments where applicable. However this will need to be considered with the increase of the Real Living Wage to £2.90 announced on 15 November.

3. Proposals

- 3.1 Given the timing of this report this is an interim step in the development of fully balanced budget proposals.
- 3.2 The updated Medium Term Financial Plan is attached in Appendix I. It currently shows a gap to be closed for a balanced position of £2.3m.
- 3.3 To close this gap, it is proposed to use £1m for the Business Rates Volatility Reserve originally earmarked for the Special Projects Fund and a further £1.3m from reserves.
- 3.4 Variations from the 2021/22 base budget are set out in Appendix II. For convenience they are shown by Head of Service with the standard categories of Growth, Unavoidable Cost Pressures, Loss of Income, Service Savings and Additional Income.
- 3.5 The draft capital budget is attached in Appendix III.

4. Alternative Options

- 4.1 Do nothing – This is not recommended as the Council is legally required to set a balanced budget. The Constitution also requires the Scrutiny Committee to have budget proposals one month in advance of their January meeting. Further budget report will be submitted to Cabinet and Council in February 2022.

5. Consultation Undertaken or Proposed

- 5.1 Formal consultation with the business community will be undertaken. The Budget proposals contained in this report will be made available for comment on the Council's website from 9 December to 13 January.

6. Implications

Issue	Implications
Corporate Plan	The budget proposals support the achievement of the Council's corporate priorities.
Financial, Resource and Property	The report sets out the Council's resourcing position.
Legal, Statutory and Procurement	The Council is required to set a Council tax and a balanced budget.
Crime and Disorder	Any potential implications will be addressed by service managers in their budget proposals.
Environment and Climate/Ecological Emergency	The proposals support the Climate Change and Ecological motion agreed by Cabinet.

Issue	Implications
Health and Wellbeing	Any potential implications will be addressed by service managers in their budget proposals.
Safeguarding of Children, Young People and Vulnerable Adults	Any potential implications will be addressed by service managers in their budget proposals.
Risk Management and Health and Safety	Any potential implications will be addressed by service managers in their budget proposals.
Equality and Diversity	Any potential implications will be addressed by service managers in their budget proposals.
Privacy and Data Protection	Any potential implications will be addressed by service managers in their budget proposals.

7. Appendices

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

- Appendix I: Medium Term Financial Plan
- Appendix II: Budget variations
- Appendix III: Capital budget

8. Background Papers

None

2022/23 Medium Term Financial Plan (MTFP)

Service	2021/22	2022/23	2023/24	2024/25
	£'000	£'000	£'000	£'000
Chief Executive	263	240	240	240
Director of Neighbourhoods & Regeneration	224	225	225	225
Environment & Leisure	6,258	6,535	7,256	8,047
Planning	865	765	739	740
Housing & Community Services	3,472	3,440	3,440	3,440
Regeneration & Economic Development	(129)	(247)	(332)	(400)
Policy, Governance & Customer Services	2,273	2,253	2,253	2,253
Finance & Procurement	816	782	788	794
Corporate Overheads/Capital Financing	2,344	2,857	2,854	2,818
Revenues & Benefits	392	441	398	354
Environmental Health	522	521	521	521
MKS Legal	486	476	476	476
MKS Audit	182	182	182	182
MKS Human Resources	431	450	450	450
MKS Information Technology	1,362	1,362	1,362	1,362
Collection Fund Surplus	(50)	0	0	0
Pay and inflation	0	314	606	898
Sub Total Base Budget	19,711	20,596	21,458	22,400
Drainage Board	876	906	937	969
Historic contribution to reserves	93	93	93	93
Contribution to/ (from) reserve	(662)	52	106	106
Savings required	0	(2,316)	(2,683)	(3,127)
Grants				
Revenue Support Grant	(116)	(117)	(117)	0
Business Rates - Gross	(8,733)	(9,163)	(9,413)	(9,667)
Less NNDR share of homelessness funding	91	91	91	91
Local Council Tax Scheme Grant	(198)	0	0	0
Lower Tier Services Grant	(183)	0	0	0
Covid grant allocation	(996)	0	0	0
New Homes Bonus (assuming not just legacy payments)	(1,028)	(913)	(860)	(860)
Council Tax requirement	8,855	9,229	9,612	10,005
Annual savings required		(2,316)	(367)	(444)
Tax Base	48,040.12	48,760.72	49,492.13	50,234.51
Council Tax	184.32	189.26	194.21	199.16
Council Tax increase %		2.68%	2.61%	2.55%
Council Tax increase £		4.95	4.95	4.95
Tax Base increase %		1.50%	1.50%	1.50%

Please note that in all appendices, figures in brackets represent income or reductions in the net cost of services.

2022/23 Medium Term Financial Plan (MTFP)

Service	2021/22	Growth	Unavoidable Pressure	Loss of Income	Increased Income	Price Increases	Savings	Operational	2022/23
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive	263						(23)		240
Director of Neighbourhoods & Regeneration	224							1	225
Environment & Leisure	6,258	281	93	373	(596)	198	(84)	12	6,535
Planning	865				(36)		(65)	1	765
Housing & Community Services	3,472	16					(49)	1	3,440
Regeneration & Economic Development	(129)	0			(101)	15	(47)	15	(247)
Policy, Governance & Customer Services	2,273					8	(25)	(3)	2,253
Finance & Procurement	816						(36)	2	782
Corporate Overheads/Capital Financing	2,344		570			11	(70)	2	2,857
Revenues & Benefits	392			87			(29)	(9)	441
Environmental Health	522	0						(1)	521
MKS Legal	486				(10)				476
MKS Audit	182								182
MKS Human Resources	431	19							450
MKS Information Technology	1,362								1,362
Collection Fund Surplus	(50)		50						0
Pay and inflation	0	314							314
Sub Total Base Budget	19,711	630	713	460	(743)	232	(428)	21	20,596

2022/23 Medium Term Financial Plan (MTFP)

Service	2021/22	Growth	Unavoidable Pressure	Loss of Income	Increased Income	Price Increases	Savings	Operational	2022/23
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Drainage Board	876	30							906
Historic contribution to reserves	93								93
Contribution from reserve	(662)	714							52
Savings required	0						(2,316)		(2,316)
Grants									
Revenue Support Grant	(116)				(1)				(117)
Business Rates - Gross	(8,733)				(430)				(9,163)
Less NNDR share of homelessness funding	91								91
Local Council Tax Scheme Grant	(198)			198					0
Lower Tier Services Grant	(183)			183					0
Covid grant allocation	(996)			996					0
New Homes Bonus	(1,028)			115					(913)
Council Tax requirement	8,855	1,374	713	1,952	(1,174)	232	(2,744)	21	9,229

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
1	REED	Chief Executive	Chief Exec - Dept Management	Salaries	Salary Savings	Salary savings	(23,000)	0	0
2					Salary Savings Total		(23,000)	0	0
3		Chief Executive Total					(23,000)	0	0
4	CASELL	Environment & Leisure	Cemeteries - Swale	Interment	Additional income	Variable burial income depending upon the number of burials requested	(11,350)	0	0
5	CASELL	Environment & Leisure	various	various	Additional income	Increase in Fees & Charges income	(23,680)	(1,000)	(1,000)
6	CASELL	Environment & Leisure	Swale Community Leisure Trust Ltd	Contracts	Additional income	Contractual changes do not include RPI uplift figures as dependent upon seeing Covid recovery.	(98,759)	(79,263)	0
7	CASELL	Environment & Leisure	S/B Multistorey Car Park	Season Tickets	Additional income	Only predicted for 22-23 due to current arrangement	(45,000)	45,000	0
8	CASELL	Environment & Leisure	Civil Parking Enforcement	Suspended Parking Bays	Additional income	Revised fees and charges	(2,550)	0	0
9	CASELL	Environment & Leisure	Recycling Campaign	Garden Waste Scheme-Brown Bins (not compost bins)	Additional income	Additional income from proposed increase in annual charge	(300,000)	(27,788)	(28,690)

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
10	CASELL	Environment & Leisure	Wheeled Bins	Grants & Contributions-no supply goods or services	Additional income	New bins for new estates	(30,000)	0	0
11	CASELL	Environment & Leisure	Wheeled Bins	Domestic/Residential Wheelie Bin Charge (lost/damaged/stolen bins)	Additional income	Income from proposed new charge for replacement bin	(85,000)	0	0
12					Additional income Total		(596,339)	(63,051)	(29,690)
13	CASELL	Environment & Leisure	various	various	Committed price increases	Inflation increases	31,110	14,605	14,975
14	CASELL	Environment & Leisure	Refuse & Recycling	Private Contractors	Committed price increases	Indexation on current contract up plus estimate for cost of new contract	90,831	364,944	384,245
15	CASELL	Environment & Leisure	Street Cleansing	Private Contractors	Committed price increases	Indexation on current contract up plus estimate for cost of new contract	76,705	317,065	335,004
16					Committed price increases Total		198,646	696,614	734,224
17	CASELL	Environment & Leisure	Grounds Maintenance	Maintenance - Grounds Contract	Growth items	This is based on the new contract	148,733	37,189	38,118

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
18	CASELL	Environment & Leisure	Open Spaces - Swale	Arboriculture (tree) contract	Growth items	Based on new Trees contract	31,000	980	1,000
19	CASELL	Environment & Leisure	Swale Car Parks	MKS charge for car park service	Growth items	Increase in cost for car parks partnership	15,000	0	0
20	CASELL	Environment & Leisure	Public Conveniences	Private Contractors	Growth items	Cost of new facilities	86,828	10,314	28,861
21					Growth items Total		281,561	48,483	67,979
22	CASELL	Environment & Leisure	Coast Protection	Contribution to SBC costs from KCC	Loss of income	Coast protection agreement ending	12,750	1,500	640
23	CASELL	Environment & Leisure	Open Spaces - Swale	Commuted Sums - Contracts	Loss of income	End of commuted sums provision	25,385	19,308	1,746
24	CASELL	Environment & Leisure	Beach Huts	Beach Huts - plot and hut	Loss of income	Income variations	8,000	(5,000)	(2,000)
25	CASELL	Environment & Leisure	S/B Multistorey Car Park	Fees & Chgs Vatable	Loss of income	Covid impact on parking expected to become permanent	20,000	0	0
26	CASELL	Environment & Leisure	Swale Car Parks	Fees & Chgs Vatable	Loss of income	Continued impact of Covid-19. Overall impact offset slightly by increased fees and charges	275,000	0	0
27	CASELL	Environment & Leisure	Swale Car Parks	Season Tickets	Loss of income	Continued impact of Covid-19	25,000	0	0

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
28	CASELL	Environment & Leisure	Special Collections	Fees & Chgs Vatable	Loss of income	A249 litter picking. This reduction is because SBC is not doing all of road.	6,450	0	0
29					Loss of income Total		372,585	15,808	386
30	CASELL	Environment & Leisure	Salaries	Salaries	Salary Savings	Net salary savings	(67,025)	0	0
31					Salary Savings Total		(67,025)	0	0
32	CASELL	Environment & Leisure	Public Conveniences	Business Rates	Service savings	A recent legislative change means that public conveniences no longer pay business rates.	(16,900)	0	0
33					Service savings Total		(16,900)	0	0
34	CASELL	Environment & Leisure	Wheeled Bins	Equipment Purchase	Unavoidable cost pressures	Increased cost of replacement bins	93,000	0	0
35					Unavoidable cost pressures Total		93,000	0	0
36		Environment & Leisure Total					265,528	697,854	772,899

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
37	WILSON	Collection Fund Surplus	Non-Specific Grants	Surplus/Deficit CTax Income (Budget)	Unavoidable cost pressures	No surplus is anticipated on the collection fund due to the after effects of covid and the reduction in C tax income	50,000	0	0
38					Unavoidable cost pressures Total		50,000	0	0
39		Collection Fund Surplus Total					50,000	0	0
40	WILSON	Corporate Costs	Financial Services	Supply of Insurance Cover	Committed price increases	Increase in cost of insurance cover	11,210	11,490	11,780
41					Committed price increases Total		11,210	11,490	11,780
42	WILSON	Corporate Costs	Interest Payable	Interest Payable	Service savings	Fewer loans This does not include Rainbow loan which will be reported separately	(38,900)	0	0
43	WILSON	Corporate Costs	Parish Councils (Footway Lighting)	Grants & Subscriptions	Service savings	Propose to end support to Parishes as they are able to increase their precept without restrictions	(19,855)	(19,855)	0

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
44	WILSON	Corporate Costs	Adjustments between accounting/funding basis - GF	Pension Enhancements	Service savings	Reductions in pension payments	(11,680)	0	0
45					Service savings Total		(70,435)	(19,855)	0
46	WILSON	Corporate Costs	Corporate Costs	External Audit Fee	Unavoidable cost pressures	Increase in audit fee	11,010	1,790	1,840
47	WILSON	Corporate Costs	Treasury Mgt & Bank Charges	Broker Fees	Unavoidable cost pressures	Increase in broker fees	9,900	0	0
48	WILSON	Corporate Costs	Pension no longer funded from Reserves	Pension	Unavoidable cost pressures	Pension no longer funded from reserves	181,640	0	0
49	WILSON	Corporate Costs	Adjustments between accounting/funding basis - GF	Minimum Revenue Provision	Unavoidable cost pressures	Borrowing cost of STC	335,000	3,000	(51,000)
50	WILSON	Corporate Costs	Adjustments between accounting/funding basis - GF	Payroll - Gross Pay	Unavoidable cost pressures	Net salary adjustments	33,130	0	0
51					Unavoidable cost pressures Total		570,680	4,790	(49,160)
52		Corporate Costs Total					511,455	(3,575)	(37,380)
53	WILSON	Finance & Procurement	Financial Services	Salaries	Salary Savings	Salary savings	(36,640)	4,908	5,106

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
54					Salary Savings Total		(36,640)	4,908	5,106
55		Finance & Procurement Total					(36,640)	4,908	5,106
56	HUDSON	Housing & Community Services	Housing Private Sector	Salaries	Growth items	New approved increase in establishment to deal with Empty Homes and Caravan work and Energy	16,100	0	0
57					Growth items Total		16,100	0	0
58	HUDSON	Housing & Community Services	Salaries	Salaries	Salary Savings	Salary savings	(49,210)	0	0
59					Salary Savings Total		(49,210)	0	0
60		Housing & Community Services Total					(33,110)	0	0
61	SANDHER	MKS Human Resources	Apprenticeships	Payroll - Gross Pay	Growth items	Real living wage for apprentices	18,710	0	0
62					Growth items Total		18,710	0	0
63		MKS Human Resources Total					18,710	0	0
64	VALMOND	MKS Legal	Legal (Clientside Costs)	Legal Fees - Planning/S106 (Non-Business)	Additional income	Additional s106 income	(10,000)	0	0
65					Additional income Total		(10,000)	0	0
66		MKS Legal Total					(10,000)	0	0

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
67	FREEMAN	Planning	Development Management	PPA - Planning Performance Agreement	Additional income	New item	(25,500)	0	0
68	FREEMAN	Planning	Development Management	S106 Monitoring Fees	Additional income	Additional income from s106 fees anticipated	(10,000)	0	0
69					Additional income Total		(35,500)	0	0
70	FREEMAN	Planning	Development Management	Salaries	Salary Savings	Salary savings	(58,839)	(27,300)	0
71					Salary Savings Total		(58,839)	(27,300)	0
72	FREEMAN	Planning	Spatial Policy	Fees and Services	Service savings	Reduction in fees required	(6,000)	0	0
73					Service savings Total		(6,000)	0	0
74		Planning Total					(100,339)	(27,300)	0
75	CLIFFORD	Policy, Governance & Customer Services	General Democratic Costs	Allowances	Committed price increases	Increase in NI costs for members	7,257	0	0
76					Committed price increases Total		7,257	0	0
77	CLIFFORD	Policy, Governance & Customer Services	Operational service savings	Operational service savings	Service savings	Operational service savings	(9,000)	0	0
78	CLIFFORD	Policy, Governance & Customer Services	Swale BC Publications	Developing & Printing	Service savings	Decrease in costs for Inside Swale	(7,500)	0	0

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
79	CLIFFORD	Policy, Governance & Customer Services	Swale BC Publications	Postage	Service savings	Decrease in costs for Inside Swale	(8,000)	0	0
80					Service Savings Total		(24,500)	0	0
81		Policy, Governance & Customer Services Total					(17,243)	0	0
82	JOHNSON	Regeneration & Economic Development	Rental income	rental income	Additional income	Rental income increases	(100,977)	(52,223)	(78,353)
83					Additional Income Total		(100,977)	(52,223)	(78,353)
84	JOHNSON	Regeneration & Economic Development			Committed price increases	Utility costs	15,342	0	0
85					Committed Prices Total		15,342	0	0
86	JOHNSON	Regeneration & Economic Development	Salaries	Salaries	Salary savings	Salary savings	(35,515)	0	0
87					Salary Savings Total		(35,515)	0	0
88	JOHNSON	Regeneration & Economic Development	Business & Skills	Fees and Services	Service savings	Deletion of the learning & skills operational budget	(11,780)	0	0
89					Service savings Total		(11,780)	0	0
90		Regeneration & Economic Development Total					(132,930)	(52,223)	(78,353)

Budget Variations

No.	Head of Service	Service	Service Description	Type of Spend/ Income	MTFP Category	Explanation of Budget Change	22/23 Increase Over & Above 21/22 £	23/24 Increase Over & Above 22/23 £	24/25 Increase Over & Above 23/24 £
91	KENT	Revenues & Benefits	MKS Enforcement Service - Council Tax	MKS Debt Recovery Service Income	Loss of income	Reduction in income due to revised forecast of proportion of debt that can be recovered	87,000	(43,500)	(43,500)
92					Loss of income Total		87,000	(43,500)	(43,500)
93	KENT	Revenues & Benefits	Housing Benefit & C Tax Support - Administration	H.B Admin Subsidy	Service savings	Admin grant	(8,726)	0	0
94	KENT	Revenues & Benefits	Council Tax Collection	Postage	Service savings	Postage savings	(20,000)	0	0
95					Service savings Total		(28,726)	0	0
96		Revenues & Benefits Total					58,274	(43,500)	(43,500)
97		Service Total					550,705	576,164	618,772
98		Operational Items Total					20,983	(7,151)	30,835
99		Grand Total					571,688	569,013	649,607

		To Match Appendix I:					£'000	£'000	£'000
		Grand Total (above)					571	570	650
		Base Budget					19,711	20,596	21,458
		Pay and Inflation					314	292	292
		Base Budget Total					20,596	21,458	22,400

Capital Programme

	Detail	2021/22 Original Budget	2021/22 Revised Budget	2022/23 Original Budget	2023/24 Original Budget	Budget Later Years
		£	£	£	£	£
Environment & Leisure - M. Cassell						
Gunpowder Works Oare Faversham – S106	S106	0	9,000	0	0	0
New Play Area – Iwade Schemes – S106	S106	0	45,000	0	0	0
Resurfacing Promenade, The Leas – External Grant	External Grant	0	79,970	0	0	0
Modular Toilet Kiosk - Minster Leas - Special Project	Special Project SPF 22	0	24,360	0	0	0
Milton Creek Access Road – Reserves	Reserves	0	40,000	0	0	0
Barton's Point Coastal Park - replacement bridge - Capital Receipts	Capital Receipts	0	148,400	0	0	0
Beach Huts – Capital Receipts	Capital Receipts	0	60,000	0	0	0
Sheppey Improvement Fund – Capital Receipts	Capital Receipts	250,000	250,000	0	0	0
Sheppey Improvement Fund - Loan	Loan	0	16,000	0	0	0
Faversham Recreation Ground Outdoor Gym equipment - S106	S106		4,940			
Faversham Recreation Ground Improvements – External Grants/S106	External Grant	0	15,800	0	0	0
Open Spaces Play Equipment – S106	S106	100,000	456,000	0	0	0
Leisure Centres – Internal / External Borrowing	Internal/External	0	293,850	0	0	0
Swallows Leisure Centre - Capital Works	Covid Recovery Fund	0	81,740	0	0	0
Play Improvements – Reserves	Special Projects	0	150,000	0	0	0
Play Improvements – Capital Receipts	Capital Receipts	50,000	50,000	0	0	0
Play Improvements – Diligent Drive – Reserves	Special Projects	0	18,000	0	0	0
Public Toilets for Queenborough All Tide Landing	Improvement & Resilience Fund	0	6,900	0	0	0
Public Toilets - Forum Sittingbourne - Special Project	Special Project SPF 24	0	42,080	0	0	0
Toilet Block & Shower Block - Barton Point – Special Projects	Special Project SPF 23	0	184,280	0	0	0
Wheeled Bins - Reserves	R & R	35,000	286,000	35,000	35,000	35,000
St Anne's Footbridge Lighting - Reserves	SPF 16	0	41,250			
Total Environment & Leisure		435,000	2,303,570	35,000	35,000	35,000

Capital Programme

	Detail	2021/22 Original Budget	2021/22 Revised Budget	2022/23 Original Budget	2023/24 Original Budget	Budget Later Years
		£	£	£	£	£
<u>Housing & Community Services - C. Hudson</u>						
CCTV – Reserves	R & R Reserve	15,000	45,000	15,000	15,000	15,000
CCTV Monitoring Control Centre – Reserves	R & R Reserve	0	4,960	0	0	0
Disabled Facilities Grant Mandatory – External Grant	External Grant	2,062,800	3,301,260	2,062,800	2,062,800	2,062,800
Disabled Facilities Grant – External Grant	External Grant	0	1,927,530	0	0	0
Winter Warmth Grants	External Grant	0	6,780	0		
Rainbow Homes	Internal/External	11,500,000	11,500,000	11,500,000	0	0
Rainbow Homes - Business Planning Work	Internal/External	250,000	250,000	0	0	0
Murston Old Church	Community Fund CFB 62	0	20,000	0	0	0
Sheppey Hall Improvement	Special Project SPF 11	40,000	0	0	0	0
Thistle Hill Community Centre - Solar PV installation	Special Project SPF 30	20,000	20,000	0	0	0
Land Regeneration/Improvement Works at Dolphin Barge Museum & Skatepark	Special Project SPF 18	37,920	37,920	0	0	0
Land Regeneration/Improvement Works at Dolphin Barge Museum & Skatepark	Capital Receipts	14,140	14,140	0	0	0
Total Housing & Community Services		13,939,860	17,127,590	13,577,800	2,077,800	2,077,800
<u>Regeneration & Economic Development - J. Johnson</u>						
High Streets - Various	High Street Fund	0	780,430	0	0	0
High Streets - Various	S106	0	100,000	0	0	0
High Streets - Various	Improvement & Resilience Fund	0	106,920	0	0	0
Sittingbourne Town Centre –Internal/External Borrowing	Internal/External	0	1,079,700	0	0	0
Footpath Contribution – High Street Sittingbourne – S106	S106	0	5,660	0	0	0

Capital Programme

	Detail	2021/22 Original Budget	2021/22 Revised Budget	2022/23 Original Budget	2023/24 Original Budget	Budget Later Years
		£	£	£	£	£
Faversham Creek Basin Regeneration Project (Swing Bridge) – Capital Receipts	Capital Receipts	0	200,000	0	0	0
Queenborough & Rushenden Klondyke Land Improvement	External Grant - Housing Infrastructure Fund (HIF)	0	1,103,490	0	0	0
Swale House Refurbishment - Internal/External	Internal/External	3,000,000	50,000	1,912,400	0	0
Coronation Clock Tower Sheerness - Reserves	Reserves/ s106	0	185,000	0	0	0
Redevelopment of Master's House, Sheerness	Capital Receipts/ external grant/ reserves	0	1,550,000	0	0	0
Sheppey Capital Investments	Capital Receipts	850,000	0	0	0	0
Total Regeneration & Economic Development		3,850,000	5,161,200	1,912,400	0	0
Policy						
Council Chamber IT equipment	Capital Receipts	0	0	50,000	0	0
Total Policy		0	0	50,000	0	0
Planning – J. Freeman						
Faversham Reach Public Footpath ZF43	Faversham Creek Footpath Reserve	0	60,000	0	0	0
Total Planning		0	60,000	0	0	0
ICT - C. Woodward						
ICT Infrastructure & Equipment Replacement - Reserves	R & R	299,300	349,700	0	0	0
Total ICT		299,300	349,700	0	0	0
Total Capital Programme		18,524,160	25,002,060	15,575,200	2,112,800	2,112,800

Capital Programme