

Financial Outturn Report 2019/20

Table of Contents

Table 8 – Main Variations by ServicePage 2

Table 9 – Revenue Rollover RequestsPage 12

Table 10 - Revenue Reserves.....Page 14

Table 11 - Allocations from FundsPage 19

Table 12– Capital Programme.....Page 21

Table 13– Capital Rollovers & Explanation of VariationsPage 26

Table 14 - Sundry Debt Outstanding.....Page 30

Table 8 – Main Variations 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		
Chief Executive & Corporate Costs	(80)	(£66k) Underspend – net staff costs; (£12k) Underspend – special projects; (£2k) Net additional savings.
TOTAL	(80)	
POLICY, DEMOCRATIC SERVICES, COMMUNICATIONS AND CUSTOMER SERVICES – Cllr R Truelove (David Clifford)		
Policy, Communications & Customer Services:-		
Policy	(4)	(£8k) Underspend – net staff costs; £4k Net overspend.
Communications	(52)	(£28k) Underspend – net staff costs; (£22k) Underspend - advertising & promotion; (£2k) Net underspend.
Customer Services	(68)	(£37k) Underspend – Kent County Council Sheerness Gateway contract; (£21k) Underspend – net staff costs; (£10k) Net underspend.
Information Governance	(10)	(£10k) Underspend – net staff costs.
TOTAL	(134)	(77k is requested to roll forward into 2020/21 – refer to Table 9)
Democratic Services:-		
Democratic Process	(98)	(£53k) Underspend – members' allowances and travel; (£32k) Underspend net salary costs; (£13k) Reduced expenditure net.
Elections & Electoral Registration	(46)	£5k Additional net salary costs; (£44k) Additional income from Kent County Council; (£3k) Additional income from other local authorities; (£2k) Additional income from sales of register: (£2k) Net underspend.
MKS Shared Service Corporate Costs	(8)	(£8k) Underspend on corporate costs of MKS shared service costs from Maidstone Borough Council as a result of an underspend in 2018/19;

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
TOTAL	(152)	(£30k is requested to roll forward into 2020/21 – refer to Table 9).
REGENERATION – Cllr M Bonney (Emma Wiggins)		
Regeneration	(5)	(£5k) Reduced net salary costs.
TOTAL	(5)	
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	(3)	(£3k) Net underspend reported.
Community Halls and Centres	7	£7k Net additional costs.
Community Safety	(4)	(£4k) Net savings.
Economy & Community Services, Cultural & Economic Development	3	£3k Net additional costs.
Learning and Skills	(5)	(£5k) Net savings.
Tourism & Heritage	(9)	(£9k) Net savings.
Arts Events & Activities	0	Nil variance reported.
Markets	(1)	(£1k) Net savings.
Sports Development and Youth	(24)	(£8k) Net salary savings; (£16k) Net additional savings/income.
Sub-total	(36)	(£5k is requested to roll forward into 2020/21 – refer to Table 9).
Housing:-		
Homelessness Temporary Accommodation	364	£790k Additional accommodation costs; (£436k) Additional net housing benefit income; £17k Additional storage costs; (£7k) Net additional underspends.
Homelessness Temporary Houses	7	£7k Net additional costs.
Housing Advice / Options	29	£22k Additional staff costs; £7k Net additional costs.
Housing Development and Strategy	(9)	(£9k) Net salary savings.

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Private Sector Housing	(3)	£7k Net additional salary costs; (£10k) Net other savings/income.
Stay Put Scheme	(16)	(£14k) Disabled Facilities Grant (DFG) fee income; (£2k) Net other savings. £238,712 of revenue expenditure (small repairs) has been met from DFG.
Sub-total	372	(£5k is requested to roll forward into 2020/21 – refer to Table 9).
TOTAL HOUSING, ECONOMY & COMMUNITY SERVICES	336	
PLANNING – Cllr M Baldock (James Freeman)		
Building Control/Dangerous Structures	-	Nil variance reported.
Development Control/Services	224	(£101k) Reduced net salary costs; £285k Reduced income – planning fees – A slowdown in the number of significant major planning applications as existing local plan allocations have come forward for determination; £33k Reduced income - S106 monitoring fees; (£51k) Additional income – Planning Performance Agreement (PPA) and pre-application advice income; £37k Additional costs – legal fees / planning consultancy advice; £21k Net additional costs.
Local Land Charges	54	£76k Reduced income from land charges; (£22k) Reduced costs – Mid Kent Planning Service.

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Local Planning & Conservation	(42)	(£20k) Reduced costs – Conservation & Design; (£12k) Underspend – Local Plan; (£10k) Net reduced costs. N.B. The underspend on the local plan has been transferred to the ring-fenced reserve to be used solely to fund Local Plan associated work.
Mid Kent Planning Service (MKPS)	(34)	(£34k) Reduced costs – Mid Kent Planning Service.
TOTAL PLANNING	202	
COMMISSIONING, ENVIRONMENT AND LEISURE – Cllr A Harrison, Cllr T Valentine (Martyn Cassell)		
Commissioning, Contracts and Procurement	(98)	(£87k) Underspend – net salaries; (£5k) Underspend – staff transport; (£6k) Net miscellaneous savings.
Client & Amenity Services and Technical Services	(52)	(£33k) Underspend – net salaries; (£9k) Underspend – staff transport; (£10k) Net miscellaneous savings.
Community Halls & Centres	-	Nil variance reported.
Environmental Response Team	(48)	(£33k) Net additional income Fixed Penalty Notices (FPNs); £20k Additional environmental initiative grants paid out (offset by FPN Savings); (£15k) Savings equipment purchase; (£9k) Additional income licences issued; (£9k) Savings travel/transport costs; £11k Additional staff costs; (£13k) Net other savings. N.B. Section 96 of the Clean Neighbourhoods and Environment Act of 2005 advised that income must be spent on “qualifying functions”. A surplus of £22k has been transferred to the ring-fenced account at year end.
Leisure & Sports Centres	101	£15k loss of income (Sport England Grant reserved since 2016/17 no longer realistic to expect); £88k Additional leisure centre costs mainly relating to higher utility subsidy to Swale Community Leisure; (£2k) Net additional cost savings.

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Refuse Collection / Street Cleansing / Public Conveniences / Recycling & Waste Minimisation	(193)	(£61k) Additional income – garden waste collection; (£49k) Net additional income wheeled bins; (£42k) Contract savings through performance penalties (deductions applied); (£25k) Net additional income special collections; (£7k) Savings public conveniences premises; £7k Additional litter bins maintenance; (£16k) Net other additional income/savings.
Multi-Storey Car Park (MSCP)	189	£50k Business rates; £107k Property management costs; £14k Equipment purchase; £9k Building maintenance; £9k Signage; £10k Electricity; £8k Deep cleaning; £8k Other fees & services; (£26k) Car parking fees income.
Parking Management	46	£137k Net reduced income – car parks pay and display fees £46k Net additional car park equipment purchase, maintenance costs and licences; £18k Additional costs – parking partnership Maidstone Borough Council; £13k Season Ticket reduced income; (£27k) Additional income – residents parking permits; (£10k) Staff cost savings; (£19k) Saving cash security costs; (£39k) Additional income on and off-street penalty charge notices (PCN's); (£25k) Reduced costs – rent car parks; (£14k) Reduced costs – business rates car parks; (£10k) Savings on planned maintenance; (£24k) Net other savings. N.B. The surplus of £67k relating to on-street parking has been transferred to the ring fenced on-street parking account under Section 55 of the Road Traffic Act 1984.

Table 8 – Main Variations 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)	(£1k) Net savings.
Grounds Maintenance	(8)	(£8k) Net contract savings.
Cemeteries and Closed Churchyards	(42)	(£26k) Additional internment fees; (£16k) Net other savings/income.
Highways	(14)	(£11k) Street naming & numbering fees additional income; (£3k) Net other savings/income.
Sports Pitches & Pavilions, Parks & Open Spaces, Countryside & Country Parks, and Allotments	42	£19k Overspend for hire of temporary premises; £43k Overspend on necessary health and safety repairs to play areas; (£11k) Underspend on countryside and country parks; (£9k) Underspend net other costs/income.
TOTAL	(78)	(£56k is requested to roll forward into 2020/21 – refer to Table 9).
FINANCE – Cllr R Truelove (Nick Vickers)		
Financial Services	(35)	(£30k) Savings on salaries; (£5k) Net other savings;
TOTAL	(35)	

Table 8 – Main Variations 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)		
		<p>£32k Reduction in Benefit Admin Subsidy; (£151k) Additional Department for Works and Pensions (DWP) Housing Benefit Grant; (£59k) Staff cost savings; (£1k) Additional DWP grant income; N.B. The net saving of (£179k) detailed above has been transferred to reserves.</p>
	(163)	<p>£200k Reduction in recovery of overpayments of Housing Benefits (please note that this is offset by £126k underspend on bad debt which is included under corporate costs); (£44k) Reduced expenditure on net Housing Benefits; (£48k) Additional income – recovery of Council Tax benefit overpaid (please note that this is offset by £77k set aside for bad debts which is included under corporate costs); (£15k) Reduced costs Fraud Partnership with Maidstone Borough Council; (£17k) Additional income MKS Debt Enforcement Partnership share of surplus; (£60k) Net additional savings.</p>
TOTAL	(163)	
PROPERTY SERVICES – Cllr M Bonney (Anne Adams)		
Property Services	(44)	<p>(£43k) Underspend net salary costs; (£1k) Reduced expenditure net.</p>
Administrative Buildings	9	<p>(£8k) Underspend net salary costs; £23k Introduction of security officer in Swale House reception; (£9k) Underspend energy costs etc at Central House; £3k Additional net costs.</p>
Property Management	5	£5k Additional net costs.
Building Maintenance	35	The £35k variance on building maintenance has been met from the ring-fenced reserve.
TOTAL	5	

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
LICENSING & RESILIENCE PLANNING – Cllr R Palmer (Della Fackrell)		
Resilience Planning	4	£4k Additional salaries.
Licensing	(53)	(£30k) Additional income – Hackney Carriage licences; £19k Reduced income – Gambling licence fees; (£28k) Additional income – General legal fees; (£7k) Reduced expenditure – salary costs; (£7k) Net savings. N.B. A net overspend of £10k (including central support costs) on Hackney Carriage licences and other licences has been transferred to the ring-fenced reserve under the Local Government Act 1976 at year end. This reserve is to be used to fund Licensing related expenditure in future years.
TOTAL	(49)	
ENVIRONMENTAL HEALTH – Cllr T Valentine (Tracey Beattie)		
Environmental Health Mid Kent Service	(63)	(£63k) Underspend on shared service as a result of vacant posts.
Environmental Services	(20)	(£11k) Underspend on shellfish monitoring/sampling; (£9k) Net underspend/additional income on client side.
TOTAL	(83)	(£17k is requested to roll forward into 2020/21 – refer to Table 9).
INFORMATION TECHNOLOGY – Cllr R Truelove (Chris Woodward)		
Telecommunications	(28)	(£28k) Reduced expenditure on equipment maintenance and costs of telephones.
IT Maintenance and Software	(132)	(£132k) Underspend on IT maintenance and software. This variance has been transferred to the ring-fenced reserve to be used solely to fund IT related expenditure in future years.
Mid Kent ICT/GIS	38	£38k Additional expenditure on Mid Kent ICT services.
TOTAL	(122)	
INTERNAL AUDIT – Cllr R Truelove (Rich Clarke)		
Mid Kent Audit Services	(14)	(£14k) Reduced costs on Mid Kent Audit service.
Risk Management	(2)	(£2k) variance reported.
TOTAL	(16)	

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
HUMAN RESOURCES – Cllr R Truelove (Bal Sandher)		
Mid Kent Human Resources	(34)	(£34k) Reduced costs on shared service.
Organisational Development	(8)	(£11k) Reduced expenditure – corporate training; £3k Additional expenditure net.
TOTAL	(42)	
LEGAL – Cllr R Truelove (Patricia Narebor)		
Legal MKLS	(74)	£24k Additional expenditure – salary costs; (£98k) Additional income as a result of Swale's usage of the service being below the budgeted level and therefore additional income received from Maidstone Borough Council and Tunbridge Wells Borough Council;
External Legal Fees	17	£17k Overspend on external legal fees.
S106 Income	17	£17k Reduced income.
TOTAL	(40)	
NON-SERVICE BUDGETS		
Sittingbourne Regeneration	157	£12k Additional salary costs; £119k Additional property management costs; £48k Additional operational management costs; (£25k) Recovery of costs; £3k Additional net costs.
Princes Street Retail Park	(205)	(£215k) Additional income – rental income Princes Street Retail Park; £10k Additional expenditure.

Table 8 – Main Variations by Service

Net (under)/overspend / income shortfall for 2019/20 by service		
Service – Cabinet Member (Head of Service)	£'000	Explanation
Contribution to Reserves and Corporate Items	440	<p>(£191k) Increase in cash flow and an improved return on our investments; £192k Increased costs of borrowing.</p> <p>£254k Council Tax Grant contribution to reserves; £38k Contributions from reserves not required; £367k Net contribution to reserves from ring fenced services as detailed in table above; £72k Net other movement on reserves</p> <p>(£254k) Council Tax Grant from major preceptors. This has been transferred to the ring-fenced reserve;</p> <p>(£38k) Net additional underspends/income.</p>
	(64)	NET EXPENDITURE (Underspend)

Table 9 – Revenue Rollover Requests

No.	Head of Service	Funded from	Rollover Request £	Purpose of Rollover
1	Charlotte Hudson	Youth Service	4,530	To fund future revenue skatepark costs.
2	Charlotte Hudson	Homelessness	4,140	Rent Deposit Scheme
3	Charlotte Hudson	Homelessness	1,360	Underspend on maintenance of SBC houses.
4	Charlotte Hudson	Staying Put	300	Donation: Small trust charity funding received to fund new items for properties in need of de-cluttering and replacement.
		Total	10,330	
5	David Clifford	Policy	3,140	Support for the restructure of the policy team to take place during 2020/21.
6	David Clifford	Customer Service Centre (CSC)	20,000	Use part of CSC underspend to support technical enhancements to existing software systems to further improve functionality for customers choosing to self-serve.
7	David Clifford	Mayoral Service	1,750	This is an annual rollover request to account for the fact that the civic year does not align with the financial year and the mayor needs a budget during the period of non-alignment.
8	David Clifford	Electoral Registration	28,700	To cover the anticipated costs of canvas reform and associated reduction in government elections grant.
9	David Clifford	Elections	23,300	We would like to use this money, which is an underspend on previous elections, to support future SBC borough elections.
10	David Clifford	Democratic Services	26,100	Members Allowances - There has been a recent allowance review with recommendations (to be agreed by Council) of increases in allowances. Also, there will likely be additional allowances for new Chairmen of Area Committees, once implemented.
11	David Clifford	Democratic Services	4,200	Members' training: as many members are still relatively new to their role, additional training on various topics has been requested.
		Total	107,190	

Table 9 – Revenue Rollover Requests

No.	Head of Service	Funded from	Rollover Request £	Purpose of Rollover
12	Tracey Beattie	Environmental Services	10,000	Underspend on shellfish classification as a result of new contract and reduced sampling as a result of bad weather etc. Potential increase in sampling costs from the current oyster sampling to sampling for oysters, cockles and mussels.
13	Tracey Beattie	Environmental Services	6,630	Additional income on Food Hygiene and Health & Safety. The rollover to meet additional costs arising from shellfish sampling.
		Total	16,630	
14	Martyn Cassell	Highways SBC	2,350	Having paid KCC for their annual maintenance fee, we have held back remaining funding to put towards the replacement of existing SBC owned lighting with LED units, in preparation for new maintenance contract. This funding will cover pre-contract investigation work and emergency repairs
15	Martyn Cassell	Environmental Services	9,130	Underspend to be rolled over to fund body cameras that were to be purchased during 2019/20 but due to the Privacy Impact Assessments taking longer than expected and then Covid19 delaying any orders it was not possible to do.
16	Martyn Cassell	Street Cleaning	10,000	Street rezoning review completed late in year and agreement for changes commenced from date of agreement rather than for the whole year. Request for a corporate rollover to carry out existing projects on problem laybys on high speed roads – A2
17	Martyn Cassell	Refuse & Recycling Service	35,000	Funds are from sales of wheeled bins. Requesting roll over to cover the cost of additional food bins and food bags to be used on project introducing food waste to currently exempted areas.
		Total	56,480	
	Total Rollover Requests		190,630	

Table 10 – Revenue Reserves (not including Table 9 rollovers)

	Balance 31 March 2019 £'000	Transfers out 2019/20 £'000	Transfers in 2019/20 £'000	Balance 31 March 2020 £'000
Business Rates Volatility	(4,935)	1,438	(446)	(3,943)
North Kent Housing & Commercial Growth Business Rates	(846)	0	(860)	(1,706)
Kent Pool Economic Development Business Rates	(2,065)	1,515	(776)	(1,326)
Preceptors Council Tax Support	(817)	0	(254)	(1,071)
Special Project Fund	0	171	(1,135)	(964)
Revenues and Benefits	(630)	0	(179)	(809)
Shared Business Rates Allocated to Council Priorities	0	0	(800)	(800)
Building Maintenance	(897)	233	(42)	(706)
General Reserve	(2,186)	1,520	0	(666)
Communities Fund	(122)	67	(501)	(556)
Performance	(494)	62	0	(432)
STC Retail Park	(439)	22	0	(417)
Repairs & Renewals	(274)	73	(175)	(376)
Parking	(379)	73	(67)	(373)
Stay Put Fund	(232)	0	(51)	(283)
Commuted Sums	(266)	0	0	(266)
Heritage Strategy	0	0	(250)	(250)
Local Development Framework	(208)	0	(12)	(220)
Visitor Economic Framework	0	26	(215)	(189)
Financial Services	(184)	4	0	(180)
Local Loan Fund	(175)	0	0	(175)
Refuse and Recycling	(132)	4	(44)	(172)
Housing	(137)	14	(30)	(153)
Regeneration	(437)	285	0	(152)
Wheeled Bins	(181)	98	(35)	(118)
Electoral Registration	(89)	44	(62)	(107)
Environmental Initiatives	(77)	0	(24)	(101)
Pension & Redundancy	(86)	7	(15)	(94)
Disabled Facilities Grants (Revenue)	(85)	0	0	(85)

Table 10 – Revenue Reserves (not including Table 9 rollovers)

	Balance 31 March 2019 £'000	Transfers out 2019/20 £'000	Transfers in 2019/20 £'000	Balance 31 March 2020 £'000
Insurance Funds	(88)	5	0	(83)
Milton Creek Access Road	(75)	0	0	(75)
Tree Survey and Works in Closed Churchyards	(63)	0	0	(63)
Cemeteries	(60)	0	0	(60)
Faversham Creek Footpath	(60)	0	0	(60)
ICT Reserve	(55)	0	0	(55)
Licensing	(21)	10	(43)	(54)
Sheppey Lower Road Improvements	0	200	(250)	(50)
Development Control Reserve	0	62	(62)	0
Faversham Recreation HLF Bid	(80)	80	0	0
Miscellaneous	(956)	202	(403)	(1,157)
Sub Total Earmarked Revenue Reserves	(17,831)	6,215	(6,731)	(18,347)
Usable Capital Receipts	(1,365)	297	(291)	(1,359)
Capital Grants Unapplied	(329)	10	(90)	(409)
General Fund	(4,358)	1,020	0	(3,338)
Total Reserves	(23,883)	7,542	(7,112)	(23,453)

Table 10 – Revenue Reserves (not including Table 9 rollovers)
Notes

Business Rates Volatility	To assist the Council in managing the volatility of business rate income as a result of business rate localisation.
North Kent Housing & Commercial Growth Business Rates	Under the Kent Business Rates 2018/19 Pilot there was to be an allocation of funds called the Housing & Commercial Growth Business Rates which was allocated among “clusters” of authorities for each cluster to determine the final allocation. SBC is in the “North Kent” cluster.
Kent Pool Economic Development Business Rates	This fund has been established as a result of the Council joining the Kent Business Rates Pool. It is to fund economic development as agreed by the Council and KCC.
Preceptors Council Tax Support	Paid by KCC, Police and Fire to reflect the costs of Council Tax support localisation.
Special Project Fund	The Cabinet meeting 10 July 2019 proposal to set up a Special Projects Fund was agreed. The commitment is to allocate £1m per annum from accumulated business rate reserves to the funds. The fund is being used to deliver tangible projects for the residents of the borough making the public spaces cleaner and better presented. Minute 122/07/2019.
Revenues and Benefits	Savings made in the Revenues and Benefits section, including unspent grants were transferred to this reserve. This is used to cover the shortfall in grant.
Shared Business Rates Allocated to Council Priorities	The Cabinet meeting 18 December 2019 agreed that £800k of shared business rates will be now used to help achieve Council priorities. Minute 401/12/2019.
Building Maintenance	To meet items of backlog building maintenance as identified in the Council’s medium-term maintenance plan as well as urgent or unexpected items. Each year the reserve is topped up by any underspend on the building maintenance revenue budget.
General Reserve	The use of this reserve is subject to the approval of Members.
Communities Fund	This is to support the Council’s Localism Agenda.
Performance	To improve overall performance. Officers can submit a bidding list of proposals.
STC Retail Park	This reserve is for the accounting adjustment between the value of income received and the value included in the accounts.
Repairs & Renewals	Regular contributions are made to this fund from the General Fund for a number of services to fund the future cost of significant items of expenditure.
Parking	Any surplus from on-street parking is transferred to the ring fenced on-street parking account under Section 55 of the Road Traffic Act 1984.
Stay Put Fund	To support the Council’s Stay Put service which offers advice, support and help to the elderly and disabled, who are owner occupiers or private tenants and who need practical assistance to repair, adapt or improve their homes.
Commutated Sums	This reserve will be used to fund play area and open space maintenance in future years.

Table 10 – Revenue Reserves (not including Table 9 rollovers)

Notes

Heritage Strategy	The Cabinet meeting 18 December 2019 agreed to the transfer of £250,000 from the Kent Pool Economic Development Reserve to the Heritage Strategy. Minute 402/12/2019.
Local Development Framework	Any underspend or overspend on this service on the General Fund will be transferred to this fund and used solely to fund Local Development Framework associated work.
Visitor Economic Framework	The Cabinet meeting 7 Feb 2018 agreed that the Visitor Economy Framework 2018-2023 be adopted and that funding of £250,000 from the shared business rates pool with Kent County Council be used to contribute to the delivery of the framework. Minute 475/02/2018.
Financial Services	To fund continuous system developments for the financial systems, and meeting the costs of the professional advice and staff development on accounting, taxation, payments, etc.
Local Loan Fund	To support voluntary, community or not-for-profit organisations and town and parish councils in Swale to enable management and delivery of local services and facilities.
Refuse and Recycling	To fund on-going review of additional roads from new developments to be added on to Biffa contract and services including clinical, bulky and weekly collections.
Housing	To fund the homelessness service in future years.
Regeneration	To fund regeneration projects in the Borough. Officers can submit bids to this reserve.
Wheeled Bins	To fund the new wheeled bins purchases and replacements.
Electoral Registration	To fund one-off costs of Local Authority elections in future years.
Environmental Initiatives	Income from Fixed Penalty Notices used to support various environmental initiatives. It is a requirement of the legislation that any money generated is used to create a cleaner and greener environment.
Pension & Redundancy	To meet the cost of releasing the Pension Fund benefits to staff who have taken early retirement and to fund all other redundancy costs.
Disabled Facilities Grants (Revenue)	This reserve is related to the Better Care Fund (BCF) incorporating Disabled Facilities Grants (DFG). Funding is from the Government and administered via KCC. The balance of the BCF to carry over as agreed by Strategic Management Team and used for new or committed work to support the DFG service.
Insurance Funds	The purpose of the reserve is to fund Insurance claims that fall below £1,000 which will reduce our number of claims.
Milton Creek Access Road	Reserve will be used for new access road to Milton Country Park and increased security around the car park to stop unauthorised encampments.
Tree Survey and Works in Closed Churchyards	Funding required to appoint consultants to undertake a tree condition survey across the Council's Green Spaces and to fund a rolling programme of tree works.

Table 10 – Revenue Reserves (not including Table 9 rollovers)

Notes

Cemeteries	Used to cover the costs of purchasing a new electronic burial records system as part of the transformation review recommendations and further expected costs at the new Iwade burial site.
Faversham Creek Footpath	Footpath in Faversham - part of the regeneration of the Faversham Creek.
Information and Communication Technology (ICT) Reserve	This is the net ICT underspend and will be used to fund IT equipment in future years.
Licensing	Any surplus or deficit from Licensing is transferred to the ring-fenced Licensing account under Local Government (Miscellaneous Provisions) Act 1982.
Sheppey Lower Road Improvements	The Cabinet meeting 18 December 2019 agreed to the shared Kent Pool Economic Development Reserve be allocated to the Sheppey Lower Road improvements (£250k). Minute 402/12/2019 and paragraph 3.16.
Development Control Reserve	To fund the uncertainty in Development Management works due to economic conditions.
Faversham Recreation Heritage Lottery Fund (HLF) Bid	Following a successful bid to Heritage Fund for the £1.9m Parks for People improvement project, this bid provides the match funding for the ongoing capital improvements and subsequent community activity plan phases of the project. The capital phase makes extensive improvements to the two main buildings in the Rec, the Grade II listed Lodge and changing pavilion, as well as making significant hard and soft landscaping improvements to the grounds.
Miscellaneous	This is made up of the earmarked reserves that are less than £50,000. A full list of these reserves is available upon request.

Table 11 – Allocation of Funds

	£'000
Special Project Fund	
Carbon Management Plan 2019 – 2023	19
Parks Infrastructure Fund	121
Traffic Pollution Additional Planting on SBC Land	25
Playground Improvements	18
Recycling Bins on Main Bathing Beaches	5
Faversham Swimming Pool Boiler Replacement	93
Climate and Ecological Emergency	7
Sheppey Hall Improvements	40
Eco Stars (continued participation)	5
Restoring the Artesian Well at Oare Marshes	10
St. Anne's Footbridge Lighting	15
The Mill Skatepark and Dolphin Barge Museum Site	40
Upgrade 8 Planned EV Charging Points	32
Newington Play Area	20
Painters Forstal Community Hall	50
West Faversham Community Centre	75
Minster Lees toilets	93
Bartons Point toilets and shower block	150
Sittingbourne Forum toilets	50
Faversham Central Car Park toilets	40
Milton Creek Country Park toilets	150
Leysdown Spinney toilets	40
Total Special Project Fund Approved as at 8 June 2020	1,098
Communities Fund	
Volunteer Swale Awards 2019/20	5
Salt Giveaway	4
20's Festival	25
Food Bank	30
Murston Old Church	100
Leaky Lucy Minibus Replacement	10
Citizens Advice Service Swale	20
Total Communities Fund Approved as at 31 March 2020	194

Table 11 – Allocation of Funds

	Allocated to March 2020 £'000
Pension & Redundancy Fund	
Pension and Redundancy accrual difference	-8
Total Pension & Redundancy Fund as at 31 March 2020	-8
Regeneration Fund	
Members Grants 2019/20	54
Total Regeneration Fund Approved as at 31 March 2020	54
Performance Fund	
Spatial Planning Specialist Support	38
Total Performance Fund Approved as at 31 March 2020	38

Table 12 – Capital Programme 2019/20 Outturn

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Outturn	2019/20 Variance	Rollover Request	Roll-over Note No. (See Table 15)	Variance Note No. (See Table 15)
	£	£	£	£	£	£		
Commissioning, Environment & Leisure - M. Cassell								
Barton's Point Coastal Park – Replacement Bridge	SBC	0	120,000	28,740	(91,260)	91,260	1	
Car Park Improvement/Enhancement: Disabled Bays, Beach Street, Sheerness	SBC	0	21,570	21,570	0	0		
Car Park Improvement/Enhancement - Electric charging points installation, Central Car Park, Faversham	SBC	0	10,870	10,870	0	0		
Coastal Monitoring Programme (Coast Protection)	SBC	0	0	39,642	39,642	0		A
Faversham Recreation Ground Improvement - S106/External Grants	P	1,328,920	1,328,920	1,267,429	(61,491)	74,134	2	
Faversham Recreation Ground Improvement	SBC	0	50,000	201,468	151,468	0		B
Faversham Recreation Ground - Outdoor Gym equipment	SBC	0	0	17,000	17,000	0		C
Faversham Recreation Ground - Outdoor Gym equipment – S106/External Grants	P	0	29,690	25,415	(4,275)	0		
Gunpowder Works Oare, Faversham - S106	P	0	9,000	0	(9,000)	9,000	3	
Milton Creek Country Park Access Road	SBC	40,000	40,000	0	(40,000)	40,000	4	
Minster Leas Promenade Resurfacing	P	84,970	84,970	5,000	(79,970)	79,970	5	
New Play Area - Iwade Scheme	P	45,000	45,000	0	(45,000)	45,000	6	
Open Spaces Project - Balas Drive (play improvements at play area, Sittingbourne)	SBC	0	10,000	10,000	0	0		
Open Spaces Project - Balas Drive (play improvements at play area, Sittingbourne)	P	0	1,070	1,070	0	0		
Open Space Project - Minster Leas (outdoor gym equipment)	SBC	0	22,000	20,247	(1,753)	1,753	7	
Open Space Project - Minster Leas (outdoor gym equipment)	P	0	9,000	9,000	0	0		

Table 12 – Capital Programme 2019/20 Outturn

Capital Scheme	Funding SBC/ Partner ship (P)	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Outturn	2019/20 Variance	Rollover Request	Roll-over Note No. (See Table 15)	Variance Note No. (See Table 15)
	£	£	£	£	£	£		
Open Spaces Project - Rectory Play Fields Fitness, Rectory Rd, Sittingbourne (fitness equip.) S106/external grant	P	0	20,000	19,999	(1)	0		
Open Spaces Project - Shellness Road (refurbishment existing Play Area at Leysdown Coastal Park, Shellness Road)	SBC	0	30,000	27,750	(2,250)	2,250	8	
Open Spaces Project - Shellness Road (refurbishment existing Play Area at Leysdown Coastal Park, Shellness Road) - S106/external grant	P	0	26,750	26,750	0	0		
Open Spaces S106 Play Equipment	P	226,000	226,000	0	(226,000)	226,000	9	
Play Area Improvements	SBC	150,000	0	0	0	0		
Play Area Improvements - Hugh Price Close	P	0	30,000	0	(30,000)	0		D
Play Area Improvements - Diligent Drive	SBC	0	18,000	0	(18,000)	18,000	10	
Play Area Improvements - Milton Creek Country Park	SBC	0	27,200	27,184	(16)	0		
Play Area Improvements - King George V Playing Fields, Queenborough	SBC	0	17,780	17,781	1	0		
Play Area Improvements - Rectory Playing Field, Sittingbourne	SBC	0	51,510	51,508	(2)	0		
Public Toilets Refurbishment - Forum, Sittingbourne	SBC	0	50,000	0	(50,000)	50,000	11	
Public Toilets Refurbishment - Central Car Park, Faversham	SBC	0	40,000	0	(40,000)	40,000	12	
Public Toilets and Showers - Bartons Point, Sheppey	SBC	0	100,000	0	(100,000)	100,000	13	
Public Toilets - The Spinney Leysdown	SBC	0	40,000	0	(40,000)	40,000	14	
Modular Toilet Kiosk - Milton Creek Country Park	SBC	0	150,000	0	(150,000)	150,000	15	
Modular Toilet Kiosk - Minster Leas	SBC	30,000	110,000	69	(109,931)	109,931	16	
Sheppey Lower Road Improvements	SBC	0	200,000	200,000	0	0		
Footpath contribution - High Street Sittingbourne - S106	P	0	59,130	40,215	(18,915)	18,915	17	

Table 12 – Capital Programme 2019/20 Outturn

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Outturn	2019/20 Variance	Rollover Request	Roll-over Note No. (See Table 15)	Variance Note No. (See Table 15)
	£	£	£	£	£	£		
Leisure Centres - Budget Only	SBC	0	1,079,000	0	(1,079,000)	293,847	18	
Swallows Leisure Centre - Capital Works	SBC	0	0	712,052	712,052	0	18	
Sheppey Leisure Centre (not pool) - Capital Works	SBC	0	0	69,071	69,071	0	18	
Sheppey Leisure Centre - Swimming Pool	SBC	0	0	4,030	4,030	0	18	
Sheppey Leisure Centre Roof	SBC	0	0	74,133	74,133	0		E
Wheeled Bins	SBC	0	94,000	0	(94,000)	94,000	19	
Total Commissioning, Environment & Leisure		1,904,890	4,151,460	2,927,993	(1,223,467)	1,484,060		
Housing, Economy & Community Services – C. Hudson								
CCTV - Repairs & Renewals	SBC	15,000	30,000	0	(30,000)	30,000	20	
CCTV Monitoring Control Centre	SBC	0	250,000	201,690	(48,310)	0		F
Faversham Creek Basin Regeneration Project (swing bridge)	SBC	200,000	200,000	0	(200,000)	200,000	21	
Disabled Facilities Grants Mandatory Grants	P	2,062,800	3,676,730	1,510,485	(2,166,245)	1,927,533	22	
Disabled Facilities Grants Discretionary Grants	P	0	0	4,774	4,774	0		
Winter Warmth Grants	SBC	0	0	14,747	14,747	0		
Housing Repair Grants Over 60	SBC	0	0	3,310	3,310	0		G
Decent Home Loans Owner Occupier (loans)	SBC	0	0	7,400	7,400	0		G
Sittingbourne Town Centre – Cinema	SBC	14,212,758	15,250,640	11,893,245	(3,357,395)	1,581,302	23	
Sittingbourne Town Centre - Other Assets	SBC	0	0	1,642,557	1,642,557	0	23	
Sittingbourne Town Centre – Multi Storey Car Park	SBC	0	0	362,257	362,257	0	23	

Table 12 – Capital Programme 2019/20 Outturn

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Outturn	2019/20 Variance	Rollover Request	Roll-over Note No. (See Table 15)	Variance Note No. (See Table 15)
	£	£	£	£	£	£		
Sittingbourne Town Centre Princes St, Retail Park	SBC	0	0	7,900	7,900	0	23	
Sittingbourne Land plots, Crown Quay Lane and creek frontage	SBC	0	0	10,524	10,524	0		H
The Mill Project, Sittingbourne Skate Park	SBC	150,000	200,000	200,000	0	0		
The Mill Project, Sittingbourne Skate Park	P	15,000	16,350	35,424	19,074	0		I
Total Housing, Economy & Communities Services		16,655,558	19,623,720	15,894,313	(3,729,407)	3,738,835		
Property - A. Adams								
New Folder/Inserter machine in Print Room	SBC	0	20,110	20,106	(4)	0		
Swale House - Toilet Refurbishment	SBC	0	0	40,716	40,716	0		J
Total Property Services		0	20,110	60,822	40,712	0		
Environmental Health - T. Beattie								
Replacement parts of Air Pollution Monitoring Station - St. Paul's Street, Sittingbourne	SBC	0	24,525	31,790	7,265	0		K
Replacement of Air Pollution Monitoring Station - Newington site	SBC	0	24,525	31,790	7,265	0		K
Total Environmental Health		0	49,050	63,580	14,530	0		
ICT - C. Woodward								
ICT infrastructure – firewall and equipment replacement	SBC	91,200	92,500	52,869	(39,631)	39,631	24	
Total ICT		91,200	92,500	52,869	(39,631)	39,631		
Finance - N. Vickers								
Faversham Pool Refurbishment	SBC	0	93,000	93,000	0	0		
34 High Street, Sittingbourne	SBC	0	0	1,200	1,200	0		L
Finance System Upgrade	SBC	0	5,210	3,800	(1,410)	1,410	25	
Total Finance		0	98,210	98,000	(210)	1,410		

Table 12 – Capital Programme 2019/20 Outturn

Capital Scheme	Funding SBC/ Partnership (P)	2019/20 Original Budget	2019/20 Revised Budget	2019/20 Outturn	2019/20 Variance	Rollover Request	Roll-over Note No. (See Table 15)	Variance Note No. (See Table 15)
	£	£	£	£	£	£		
Total Capital Programme Funded by SBC	SBC	14,888,958	18,472,440	16,152,016	(2,320,424)	2,883,384		
Total Capital Programme Funded by Partners	P	3,762,690	5,562,610	2,945,561	(2,617,049)	2,380,552		
Total Capital Programme		18,651,648	24,035,050	19,097,577	(4,937,473)	5,263,936		

Table 13 – Capital Explanation of Variations & Rollovers

Note No	Description	Amount £	Notes
Explanation of Variations:-			
Commissioning, Environment & Leisure – Martyn Cassell			
A	Coastal Monitoring Programme (Coast Protection)	39,642	Funded from Coastal Monitoring Programme (Coastal Protection) grant.
B	Faversham Recreation Ground Improvement	151,468	This spend was funded from the Faversham Recreation Heritage Lottery Fund reserve, play area improvement funding, and other reserves which the Heritage Fund was not able to fund as part of the project grant. The Faversham Recreation Ground Improvement project funded by SBC is now completed. This project will be funded from the S106 capital contributions and the Heritage Fund in the future.
C	Faversham Recreation Ground - Outdoor Gym equipment	17,000	Funded from Bootcamp Fitness Reserve.
D	Play Area Improvements - Hugh Price Close	(30,000)	Partnership funds have been returned to provider as the scheme is no longer required.
E	Sheppey Leisure Centre Roof	74,133	Overspend funded from Buildings Maintenance Reserve.
Housing, Economy and Community Services – Charlotte Hudson			
F	CCTV Monitoring Control Centre	(48,310)	Project completed. Underspend is because officers decided not to go with all of the options in the original contract.
G	Housing – Various	10,710	Funded from Housing Repayments Loans.
H	Sittingbourne Land plots, Crown Quay Lane and creek frontage	10,524	Funded from S106 contributions.
I	The Mill Project, Sittingbourne Skate Park	19,074	Funded from S106 contributions. There is a balance of £25,812 from the S106 capital contributions to pay the retention payment on the Skatepark in 2020/21. This will be reported on the first quarter monitoring report to Cabinet in 2020/21.

Table 13 – Capital Explanation of Variations & Rollovers

Note No	Description	Amount £	Notes
J	Swale House – Toilet Refurbishment	40,716	Funded from Buildings Maintenance Reserve.
K	Air Pollution Monitoring Stations	14,530	Funded from capital receipt, S106 contributions and Air Quality Reserve.
L	34 High Street	1,200	Funded from General Reserve approved by Cabinet meeting 5 June 2013.
Capital Rollover Requests:-			
Commissioning, Environment & Leisure – Martyn Cassell			
1	Barton's Point Coastal Park – Replacement Bridge	91,260	The Tender process has been delayed and will conclude in 2020/21. The 28.7k spend has been for the demolition of the old bridge. Request to roll over remaining balance of the original 120k budget.
2	Faversham Recreation Ground Improvement - S106/External Grants	74,134	Ongoing improvement project with some project delay due to asbestos discovery, problems with pavilion floor detailing and most recently COVID19. Rollover funded from revised balances on grants and external contributions.
3	Gunpowder Works Oare, Faversham - S106	9,000	Awaiting Historic England permissions for work to proceed. Rollover is partnership funding.
4	Milton Creek Country Park Access Road	40,000	Awaiting developer planning permission and agreement for works.
5	Minster Leas Promenade Resurfacing	79,970	This budget is a grant provided by the Environment Agency to undertake resurfacing works at Minster Leas promenade. Due to savings on the scheme, this is the surplus from the original grant. The Environment Agency have confirmed that they do not need us to return the surplus and have advised that it can be used towards future maintenance schemes. We are therefore saving the funding for that purpose.
6	New Play Area Iwade Schemes	45,000	Awaiting transfer of land from developer. Partnership funding.
7	Open Space Project - Minster Leas (outdoor gym equip.)	1,753	This project is now complete and request rollover to add back to the Play Improvement Reserve.

Table 13 – Capital Explanation of Variations & Rollovers

Note No	Description	Amount £	Notes
8	Shellness Road Play Area	2,250	Small amount of reinstatement work to complete prior to final payment, delayed due to ground conditions and COVID19.
9	Open Spaces S106 Play Equipment	226,000	Balance of S106 play area project contributions not spent due to delay in land transfers.
10	Play Area Improvements - Diligent Drive	18,000	Delayed due to reduced staff resources.
11	Public Toilets Refurbishment - Forum, Sittingbourne	50,000	Project has yet to commence
12	Public Toilets Refurbishment - Central Car Park, Faversham	40,000	Project has yet to commence
13	Public Toilets and Showers - Bartons Point, Sheppey	100,000	Project has yet to commence.
14	Public Toilets - The Spinney Leysdown	40,000	Project has yet to commence.
15	Modular Toilet Kiosk - Milton Creek Country Park	150,000	Tender has yet to commence request for full budget roll over
16	Modular Toilet Kiosk - Minster Leas	109,931	The Tender process has concluded, and the final decision was approved at Cabinet meeting on 22 April 2020.
17	S106 - Footpath contribution - High Street Sittingbourne - S106	18,915	S.106 project for footpath improvements. Project scheduled in-line with KCC requirements for road space. Completion of works delayed due to COVID19.
18	Leisure Centres - Budget Only	293,847	£712,052 has been spent at Swallows and £73101 at Sheppey. Balance of £293,847 to be rolled over as there remains some outstanding works.
19	Wheeled Bins	94,000	To cover the cost of additional bins for projects to be carried out on introduction of new project.

Table 13 – Capital Explanation of Variations & Rollovers

Housing, Economy & Community Services – Charlotte Hudson			
20	CCTV - Reserves - Repairs & Renewals	30,000	Roll forward of the £30K in the Repairs & Renewals fund requested for future ongoing repairs and upgrades at a later date.
21	Faversham Creek Basin Project	200,000	The project is being led by KCC and they currently haven't met the conditions set out in the Cabinet decision. The funding is requested to roll forward should KCC meet the conditions.
22	Disabled Facilities Grants Mandatory Grants	1,927,533	Funding is from Central Government via KCC. It has increased every year since 2015/16. The money is part of the Better Care Fund which incorporates aspects of health and our disabled facilities grants (DFG) which are mandatory. The money is also now able to be used for discretionary grants delivered by Staying Put Service and winter warmth grants which provide eligible vulnerable persons with funding to improve heating and insulation in their properties. £238,712 of the original funding has been used to fund revenue Staying Put.
23	STC Regeneration	1,581,302	Overspend of £1,480,000 funded from borrowing (minute 336/10/2019). Rollover is to complete the remaining projects within budget.
ICT - Chris Woodward			
24	ICT infrastructure	39,631	This rollover is requested to be used to fund the new backup system.
Finance – Nick Vickers			
25	Finance System Upgrade	1,410	Not all the upgrade work could be completed due to workload and the impact of the coronavirus. This rollover will enable the upgrade work on data protection to be completed in 2020/21.
	Total Rollover Requests	5,263,936	

Table 14 – Sundry Debt Outstanding (including not due)

Table 14.1 – Sundry Debt Outstanding (including not due) by due date

	March 2020 £'000	March 2019 £'000
Not due (less than 1 month)	216	590
1-2 months	28	9
2-6 months	115	284
6-12 months	230	60
1-2 years	19	40
2-3 years	30	14
3-4 years	11	14
4-5 years	9	25
5-6 years	20	5
6 years +	32	33
Total	710	1,074
Total due (over 1 month)	494	484
% Total over 1 month	69%	45%

Notes:-

2 - 6 months includes £57k relating to one company;

6 – 12 months includes £53k relating to one company (same as 2 – 6 months) and £147k Network Rail.

1 – 2 years includes £6k relating to charges on property.

2 – 3 years includes £6k relating to charges on property.

5 – 6 years includes £4k relating to charges on property.

6 years + includes £21k relating to charges on property. The balance are rent deposit debts which are being paid off via payment plans.

It should be noted that these tables include debts raised for all our grants receivable from Kent County Council, the NHS, etc.

Table 14.2 – Sundry Debt Outstanding (including not due) by Service

	March 2020 £'000	March 2019 £'000
Property	196	200
Commissioning, Environment & Leisure	57	77
Housing, Economy & Communities	263	116
Legal	0	362
Environmental Health	2	4
Planning	23	7
Communications	3	0
Other	166	308
Total	710	1,074

Notes :-

'Property' includes £110,000 quarterly rent relating to one company.

'Housing, Economy & Communities' includes £147k Network Rail, £71k Rent Deposit Schemes etc. and £33k charges on property.

'Other' includes £112k not due as at 31/3/20.