

MAIDSTONE BOROUGH COUNCIL

**CAPITAL AND REVENUE
ESTIMATES**

2016/17

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MAIDSTONE BOROUGH COUNCIL

CORPORATE REVENUE AND CAPITAL BUDGETS 2016/17

**STATEMENT OF ROBUSTNESS OF ESTIMATES
AND ADEQUACY OF RESERVES**

HEAD OF FINANCE & RESOURCES

1 Introduction

- 1.1 Section 25 of the Local Government Act 2003 requires the Chief Financial Officer to report to the Council when setting its council tax on the robustness of the estimates included in the budget and the adequacy of the reserves for which the budget provides.
- 1.2 This statement is given in respect of the 2016/17 budget setting process for Maidstone Borough Council. I acknowledge my responsibility for ensuring the robustness of the estimates and the adequacy of the reserves as part of this process.
- 1.3 The Council has adopted two medium term financial strategies covering both capital and revenue budgets, including a 5 year strategic revenue projection for the period 2016/17 to 2020/21. It is these strategies that will underpin the budget setting process over the coming five-year period.
- 1.4 These strategies set out the high level financial objectives the Council wishes to achieve over the agreed time period. The constraints include achieving a reasonable level of council tax increase over the period that avoids the threat from excessive increases in future years; maintaining balances at, or above, £2m which is 10.2% of net revenue spend due to the current financial climate; accommodating government grant reductions and budget growth; and identifying efficiencies throughout the period of the Council's strategic plan. The strategy also sets out the budgets for the period and the levels of savings that are projected to be required to maintain the Council's spending plans within budget.

2 Robustness of Estimates

- 2.1 The aim of the medium term financial strategies is to give the Council a realistic and sustainable plan that reflects the Council's priorities and the policy of reasonable council tax increases.
- 2.2 Detailed estimates formulated in conjunction with services underpin the strategy, taking into account past outturn, current spending plans, likely future demand levels and pressures from the economic climate.
- 2.3 Factors taken into account for the 2016/17 budget setting process and in developing the strategy are:

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| The Council's Aims and Priorities | The estimates reflect the level of resources required to achieve the key outcomes from the Council's priorities within the strategic plan. The estimates also include resources to deliver the outcomes of other key strategies including partnership working. |
| Consultation with Council Taxpayers | The results of the budget consultation undertaken and the views expressed in prior year consultations have all been taken into account when developing the medium term financial strategy for the revenue budget. |
| Consultation with Non-Domestic Ratepayers | The Council consults representatives of its non-domestic ratepayers about its expenditure proposals who may make written representations if they deem it appropriate. No such representations have been received. |
| Consultation with Service Committees | The Policy & Resources Committee has consulted each of the service committees on its initial strategy and received proposals for savings and efficiencies in return. At each stage in the process the Policy & Resources Committee has provided information to service committees to keep them informed on progress. |
| The level of funding likely from Central Government towards the costs of local services | The level of revenue support grant has reduced by 62% between 2015/16 and 2016/17. The level of revenue support grant is now predicted to be zero by 2017/18. Other government grants are normally service specific and the amount and future risk is considered as part of the service budget and service risk assessment. |
| Retained element of business rates | Since 1 st April 2013 the amount of business rates retained by the Council has been separated from the Revenue Support Grant. Growth in retained business rates is 0.8% between 2015/16 and 2016/17. During the year the Council renewed its membership of the Kent business rates pool with Kent County Council. Membership of the pool increases the amount of business rates growth that can be retained by the Council but increases the risk of loss should business rate levels drop significantly. The estimated gain from business rates growth for 2016/17 is £1.3m. |
| Council Tax Base | The recommended council tax base for 2016/17 is 58,525.4 and represents a 2.7% increase in the tax base over the 2015/16 tax base. |

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| <p>Power of the Secretary of State to require a local referendum in respect of rising Council Tax levels</p> | <p>The Localism Act 2011 contained requirements for the Council to hold a referendum in circumstances where it plans an increase in council tax that is considered excessive and due regard has been paid to this requirement. This is consistent with the objective of the medium term financial strategy for the revenue budget to achieve a balanced budget whilst maintaining a reasonable level of council tax increase.</p> |
| <p>The Prudential Code and its impact on Capital Planning</p> | <p>The Council uses a number of sources for the financing of its capital expenditure. The main source is new homes bonus but financing includes the use of capital receipts, capital grants and contributions and revenue resources.</p> <p>Within the current strategy the Council has considered the use of prudential borrowing to finance the regeneration proposals that it is developing.</p> <p>A major objective of the Prudential Code is to ensure, within a clear framework, that the capital expenditure plans of the authority are affordable, prudent and sustainable. These principles are set out in the medium term financial strategy statement for capital with specific details contained in the Council's Treasury Management Strategy.</p> |
| <p>The Council's Capital Programme</p> | <p>The Council's capital programme is based on the principles of prioritisation, affordability and deliverability. The programme is carefully monitored and, due to the potential need for prudential borrowing, contains no assumptions about expenditure slippage. The Council has adopted a medium term financial strategy for capital which sets out the planning process and priorities for capital.</p> |
| <p>Interest Rates</p> | <p>Interest returns have been assumed at a range of 0.5% to 1.0% in 2016/17 based on the advice of the Council's treasury management advisors. In subsequent years a stable level of interest rates is assumed.</p> |
| <p>Adequacy of Balances</p> | <p>At the start of 2016/17 it is anticipated that the uncommitted general fund balance will be £4.1m with a plan to reduce to £4.0m by 31st March 2017. The adequacy of reserves is discussed in more detail in Section 3 below.</p> |
| <p>Earmarked Reserves</p> | <p>The Council maintains a series of Earmarked Reserves to manage more effectively the resources set aside for specific activities. By 31 March 2017 these reserves are estimated to be £4.7m.</p> |
| <p>Pay and Price Inflation</p> | <p>The medium term financial strategy for the revenue budget assesses the need for indexation of costs for inflation.</p> |

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| | <p>Included within the budget is suitable provision for these increases. On occasion the Council specifically uses a rate lower than the agreed index or even zero to ensure that for some costs a suitable allowance for efficiency is made.</p> |
| Fees and Charges | <p>As has been the practice for a number of years now, and in line with the feedback from council tax consultation exercises, the strategy is to maximise income, subject to market conditions, opportunities, comparable charges elsewhere and the impact of charges on the delivery of key objectives. The Council has approved a policy on the use of fees and charges and following that policy a comprehensive review of the market for each service has been undertaken. Increased levels of fees and charges are incorporated in the 2016/17 budget.</p> |
| Growth Pressures | <p>The Budget for 2016/17 and the projections within the medium term financial strategy for the revenue budget include all known and quantified key priorities and growth pressures that the Council is aware of at the present time. New priorities and growth pressures are anticipated to emerge over the period and in consequence, the strategy will be updated at least annually. There is an expectation that expenditure on expanding and improving services should be accommodated by direct charge to service users or reductions elsewhere within the Council's budget from efficiencies and low priority services through a prioritisation process.</p> |
| Financial Management | <p>The Council's financial information, management and reporting arrangements are sound and its procedures in relation to budget under / overspend clear. Collection rates for council tax and business rates remain high despite the recession. The Council's external auditor has found the Council's budgetary control procedures to be sound and is satisfied with the overall internal financial control arrangements, the Council's arrangements for ensuring the legality of transactions and have given an unqualified opinion on the 2014/15 Accounts. It is anticipated that a similar position will be reported for future years.</p> |
| Insurance Arrangements and Business Continuity | <p>Risks identified via the preparation of Service Risk Registers have wherever possible been mitigated to an acceptable level. Any remaining risks have been transferred to an external insurance provider where possible. In addition, specific arrangements are in place to ensure the continuity of business in the event of both major and minor disruptions to services. As insurance premiums are reactive to the external perception of the risks faced by local authorities and to market pressures, both risks and excess levels are kept</p> |

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| | under constant review. The Council has a well established Business Continuity Plan for key services. |
| Commercial Activities | The budget reflects the Council's commercialisation strategy and the efficiency statement includes details of the commercial projects proposed for the completion of the current strategy. This work forms an integral part of the Council's plans to improve self-sufficiency. |
| Corporate Governance and Risk Management | <p>The Council has adopted a local Code of Corporate Governance based upon the requirements of the CIPFA/SOLACE Corporate Governance framework. This incorporates risk management and the Council has committed itself to a risk management strategy involving the preparation of risk registers for each Service area at operational and strategic levels. The Corporate Risk Register was first agreed in 2004 and updated regularly. A review of risk management arrangements has been completed in 2015/16 and has been adopted by Policy & Resources Committee.</p> <p>The Council has had an established and effective Audit Committee since 2007.</p> |

These assumptions and changing circumstances will require the Strategy to be reviewed in each financial year.

3 **Adequacy of Reserves**

3.1 The minimum prudent level of reserves that the Council should maintain is a matter of judgement. It is the Council's safety net for unseen or other circumstances. The minimum level cannot be judged merely against the current risks facing the Council as these can and will change over time. The target for the minimum General Fund balance has been set at £2m over the last few years. This level of reserves places the Council in the lowest quartile for its nearest neighbour's reference group. While reserves are lower than the Council would wish, proper risk management ensures their adequacy. In addition the most effective level of reserves should consider the most productive use of resources and this may not be to maintain high levels of balances.

Given below are the major areas of operational and financial risk (not exhaustive) considered in determining the appropriate minimum level.

- Interest Rate volatility
- Income volatility
- Localisation of Business Rates
- Emergencies/Business Continuity

- Economic and world recession
- Future potential pension costs
- Bankruptcy / liquidation of a major service partner
- Problems with computer systems causing shortfall or halt in collection performance
- Government Legislation
- Ability to take advantage of opportunities
- Uninsured risks
- Unplanned additional costs

3.2 The Council has previously operated with relatively low levels of balances for a number of years and its budgetary control arrangements have developed effectively to manage the risk associated with this.

3.3 The uncommitted general fund balance as at 31 March 2016 is estimated to be £4.1m. Other earmarked balances total £7.8m. At the 31 March 2017 the general fund balance is estimated to be £4.0m with earmarked balances remaining at £4.7m. This is significantly above the minimum level of balances set by Council previously. The Council uses balances proactively and ensures that, whilst being used to deliver priorities, the resources are not used to support general fund base budget levels.

4 **Opinion**

4.1 I am of the opinion that the approach taken in developing the 2016/17 budget meets the requirements contained in the Local Government Act 2003 to ensure the robustness of the estimates and the adequacy of reserves.

Paul Riley
Head of Finance & Resources

Date: 2 March 2016

DRAFT

MEDIUM TERM FINANCIAL STRATEGY STATEMENT

REVENUE ESTIMATES 2016/17 ONWARDS

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1 INTRODUCTION

- 1.1 This financial strategy statement is one of two that aim to support the Council's corporate objectives as identified in the strategic plan 2015 – 2020. Where they relate to the day to day revenue activities of the Council, major issues relating to resources in the medium term are set out in this statement. For matters relating to the capital programme see the separate strategy statement on capital.
- 1.2 This document also provides, at a summary level, the revenue spending plan of the Council. The success of this plan will depend upon the resources available to the Council and the approach taken to ensure that those resources are aligned with corporate objectives and are being controlled in a way that ensures long-term stability. This is achieved through the development of a plan over five years.
- 1.3 Although this document is developed for the medium term the Council reviews its strategy and therefore this statement on an annual basis for the following period. This enables the strategy to remain current and reflect changes in circumstances which impact upon the revenue resources of the Council. The annual review is completed to coincide with the annual review of the strategic plan to enable changes to be appropriately reflected in both documents.
- 1.4 The current year's local government finance settlement includes reductions in resource levels that will put the Council's revenue budget under extreme pressure for a further five years. The Council is committed to maintaining its ambition and aspiration to deliver its priorities. The Council's strategy has been developed to focus on opportunities for the Council to become more efficient and more commercial.

2 EXPENDITURE

- 2.1 This financial strategy statement adopts a high-level review of the corporate objectives, budget pressures and deliverable efficiencies over the five year period. This approach ensures a focus on factors that may influence the Council’s stated aim to maintain working balances and earmarked reserves ensuring that they are used for specific and special activities and not to balance the budget. The strategic revenue projection assumes that the level of balances will be maintained, over the five year period, at or above the working level set annually by Policy & Resources Committee.
- 2.2 Detailed proposals for dealing with financial pressures and service demand are set out in the budget pages of the full revenue estimate. The major pressures assumed in the strategy are set out below.

2.2.1 Pay & Price Inflation:

The strategic revenue projection considers the allocation for pay inflation on an annual basis. The increase must allow for any pay policy issues such as pay awards, incremental increases earned through competence appraisal and increases in employer contributions such as national insurance or pension costs.

Other Costs are increased by a suitable inflation index balanced with the objectives of the strategy. Large elements of this cost will be tied to conditions of contracts which will specify the annual increase necessary, other costs will increase by the annual increase in an inflation index such as the consumer price index. In some cases the strategy intentionally uses levels of increase lower than these indices to enhance general efficiencies.

Table 1 below details the factors used for each year of the current strategy.

| INFLATION INDICES | 2016/17 % | 2017/18 % | 2018/19 % | 2019/20 % | 2020/21 % |
|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Pay Policy Changes | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 |
| National Insurance | 3.0 | | | | |
| Energy (Average) | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Business Rates | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Contractual Commitments | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Other Cost Increases | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

| | | | | | |
|--------------|-----|-----|-----|-----|-----|
| Growth £,000 | 730 | 481 | 486 | 491 | 496 |
|--------------|-----|-----|-----|-----|-----|

Table 1: Pay & Price Indices

2.2.2 Corporate Objectives and Key Priorities:

In addition to these inflationary pressures the Council will develop and implement improvements to the corporate objectives identified in the strategic plan and, where significant, any local objectives identified in service plans. This may place additional pressure on the revenue budget.

The financial projection will also provide, where necessary, resources for national statutory responsibilities where these are to be provided locally.

Table 2 below identifies the links between the financial projection and key objectives.

| STRATEGIC ISSUES | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Pension Deficit | 50 | 83 | 83 | 83 | |
| Economic Development | 30 | | | | |
| Business Support | 10 | 10 | 10 | 10 | 10 |
| Housing Temporary Accommodation | 150 | | | | |
| Housing Homeless Prevention | 74 | 12 | | | |
| Shared Planning Support | 42 | 14 | | | |
| Mid-Kent Legal Services | 87 | | | | |
| Staffing Mid Kent Services | 40 | | | | |
| Museum Services | 25 | 50 | 50 | | |
| Pay Policy review | | 153 | | | |
| Provision for future pressures | | | 50 | 50 | 50 |
| Total Pressures | 508 | 322 | 193 | 143 | 60 |

Table 2: Strategic Expenditure Issues & links to other documents.

3 FUNDING

3.1 Since the general election in 2015 the Government has completed a spending review and given indications regarding a number of significant changes to local government finance during the current parliament.

- The Government has recently offered local government a four year funding agreement that provides a guaranteed level of funding. This Council will consider the option after full details have been assessed.
- The Government has commenced a review of New Homes Bonus effectively backdating proposals to reduce funding available to local authorities that have bonus due for previously built property and amending the focus to improve the incentive of the bonus.
- In the immediate future the Government intends to commence a full review of the localisation of business rates. The Government is proposing that the consultation considers the full localisation of business rates with localisation of additional responsibilities. The Council expects the impact of this proposal to be negative for districts council as has been the case with other recent reforms.

3.2 The strategic revenue projection assumes that the Council will make all reasonable efforts to maximise resources. This includes retained business rates, council tax yield and locally derived income:

- In order to maximise potential income from business rates growth the Council is a member of the Kent Business Rates Pool in partnership with 9 other districts in Kent, Kent County Council and Kent and Medway Fire and Rescue Authority. The pool entered its third year in 2016/17. Recognising the uncertain nature of business rates growth the strategy only allows for the growth the Council could reasonably deliver even if the pool did not exist. All additional growth will be utilised in following years once delivery is certain.
- In order to maximise council tax yield the council works collaboratively with other authorities in Kent and supports regional initiatives to increase fraud prevention and detection.
- In order to maximise its locally derived income the Council has actively developed a commercialisation strategy which has delivered income from the more effective use of its current asset base. The strategy has also included the acquisition of additional assets. This strategy will continue.

- 3.3 Grants and funding from central government and other public sector organisations is also reducing and the Council no longer places long term reliance on this source of income. Where the financial projection includes the use of fixed term grants or other time limited sources of income the relevant senior officer is responsible for preparing and acting on a suitable exit strategy at the end of the fixed term.
- 3.4 Despite the Council's efforts to influence central government policy and develop options to become self-sustained there remains significant risk in relation to stability of income generation. Details of the current opportunities and threats for each source of income are set out below:

3.4.1 Government Grants:

The government's financial settlement for local government proposes a number of major changes to the distribution of resources. This effectively directs central funding away from district councils towards councils with responsibilities for national priority services such as health and adult social care.

The net result of this redistribution means that this council will not receive revenue support grant after 2016/17. In addition, from 2017/18 onwards, an additional and increasing contribution back to central government from retained business rates will be required. This is a situation only experienced by 15 other English district councils by 2017/18.

Revenue support grant from central government for 2016/17 will be 38.4% of the grant received in 2015/16 and will be zero by 2017/18.

Other grants from government are under threat from the effects of Government's strategy on reducing public sector expenditure. The strategy assumes reductions in known areas such as benefit administration grants and cash frozen impacts where no information is available.

3.4.2 Retained Business Rates

Since 2013 the Council has retained part of the business rates it collects. The locally retained element is 40% minus the assessed tariff required by central government. The final value of the retained income is currently 5.3% of the minimum collectable.

In addition to this baseline funding level (£2.983m for 2016/17) the Council is able to retain 20% of the business rates above the overall baseline business rates collected. Expected levels of income are a combination of three factors: the baseline funding; the 20% share of growth; and a further share of growth that would otherwise form a further payment to central government in the form of a levy. This further share of avoid levy is a consequence of being a member of the Kent Business Rates Pool.

The additional income from the business rates pool is not considered in the development of the medium term financial strategy or any given year's budget because of the level of risk associated with this income. The risk includes business failure, the cost of rating appeals and increases in statutory discounts and reliefs applied. Because the income is achieved through Kent wide pooling the risks are extended across the 10 district councils in the pool.

In the period of this strategy the Government will increase the level of tariff on the Council's baseline income by a minimum of £1,598,000 reducing the income level to a maximum of 2.7% of the minimum collectable. This is expected to occur in 2019/20.

3.4.3 Council Tax

The Council has a responsive approach to the level of council tax and will set this at an appropriate level commensurate with the needs of the strategic plan. In recent years the Council has set a small increase of less than £5.00 per annum.

The most significant risk facing the Council is the changes to the local government finance settlement. The resource calculations made by central government suggest assumptions that the council tax charge will increase annually as will chargeable properties in the borough.

The Council must consider the need to set a balanced budget in austere times as it wishes to continue to provide high quality services as required by its customers. To respond to this need, while managing the Government's funding assumptions, increases pressure upon the Council to increase the council tax charge on an annual basis throughout the period of the strategy.

3.4.4 Fees & Charges

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The Council has a policy on the development of fees and charges that fall within its control. This policy ensures that the evaluation of market forces and links to either the strategic plan or service plans are drivers of change in price. This means that any increases in this funding source will be identified through each committee's detailed budget preparation work.

For 2016/17 all fees and charges were considered by the relevant service committee and the decisions made are in line with the policy. Although the increase, in each case, was considered and set appropriately not all fees and charges were increased. The overall position produced a 1.2% increase in income levels.

3.5 Table 3 and table 4 below show the expected level of resources for each year of the strategy and any pressures that are expected to affect the level of income or its collection.

| STRATEGIC ISSUES | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenue Support Grant | 870 | 0 | 0 | 0 | 0 |
| Business Rates Baseline Need | 2,983 | 3,042 | 3,132 | 3,232 | 3,297 |
| Business Tariff Adjustment | 1,186 | 1,196 | 1,206 | 1,216 | 1,226 |
| Business Rates Growth | 0 | 0 | 0 | -1,589 | -2,909 |
| Council Tax | 14,254 | 14,508 | 14,948 | 15,396 | 15,857 |
| Other Income | 14,214 | 14,457 | 14,527 | 14,597 | 14,667 |
| Total | 33,507 | 33,203 | 33,813 | 32,852 | 32,138 |

Table 3: Resource and Income Levels.

| STRATEGIC ISSUES | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|---|------------------|------------------|------------------|------------------|------------------|
| Loss of Housing Benefit Administration Grant | 100 | 100 | 100 | | |
| Total | 100 | 100 | 100 | | |

Table 4: Strategic Income Issues & links to other documents.

4 BALANCES & EARMARKED RESERVES

4.1 The Council holds a series of balances and reserves in order to provide financial stability and protection from unforeseen circumstances. In setting the level of these balances and reserves an assessment is made of the potential risk and opportunities that could reduce or enhance those balances.

4.2 Revenue balances at 1st April 2015 totalled £# and it is estimated that the balance will be £# by 31st March 2016.

4.3 The major item's reducing the balance are approved budget carry forwards of £# from 2014/15 for prior agreed purposes.

4.4 In addition to general balances the Council maintains a series of earmarked reserves. The balance and purpose of each reserve is set out in table 5 below.

| RESERVE | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <u>Capital Support</u> Resources set aside from past and future receipts of new homes bonus to finance the Council's proposed capital programme. | 6,337 | 3,213 | 5,487 | 6,015 | 6,213 |
| <u>Local Plan</u> Resources set aside by the Strategic Planning, Sustainability and Transportation Committee | 353 | 0 | 0 | 0 | 0 |
| <u>Business Rates Reserve</u> Resources set aside to mitigate losses and / or fluctuations in the level of business rates growth actually achieved | 336 | 1,204 | 1,204 | 1,204 | 1,204 |
| <u>Trading Accounts</u> Balances held on special accounts where the Council is required to trade at break-even over a specified period. Normally three years | 179 | 150 | 100 | 0 | 0 |
| <u>Neighbourhood Planning</u> Balances held on account for the support of Neighbourhood Plan work | 107 | 107 | 107 | 50 | 0 |

Table 5: Earmarked Reserves.

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- 4.5 Excluding these earmarked reserves the estimated value of general reserves at 31st March 2016 is £4,102. This is estimated to move to £4,052 by 31st March 2017.

5 EFFICIENCY

5.1 The Council’s strategic plan identifies value for money as essential to the delivery of its priorities. This theme runs through service plans and by this the Council’s approach to efficiency is integrated into all decision making.

5.2 The Council uses a number of measures to identify ways to achieve efficiency and to gauge success. These include:

- Peer review and peer challenge;
- Benchmarking to measure unit cost and performance, comparing these over time and across similar councils throughout the country;
- Other benchmarking exercises undertaken by local managers to challenge service delivery in their own right;
- The identification of efficiency targets that match the Council’s need over the period of this medium term financial strategy.

5.3 Efficiency proposals are carefully measured for effect upon capacity, acceptable levels of service, quality standards and the potential of shared service provision. All efficiency proposals consider the effect of fixed costs and the effect on the base financial standing of the Council and the opportunity for reinvestment of gains into priority services or towards achievement of strategic objectives.

5.4 The adoption of efficiency and value for money as part of this strategy helps to ensure that the strategic revenue projection will remain within available resources.

5.5 The strategic revenue projection identifies the need for savings to make a balanced budget, which must be considered in line with the development of efficiency savings. Table 6 below details the required savings for each year based on the factors set out in this strategy statement. The table gives context by reporting savings as a value and as a percentage of net revenue expenditure.

| | 2016/17 | 2017/18 | 2018/19 | 2019/20 | 2020/21 |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| Net revenue expenditure £,000 | 19,619 | 19,073 | 19,609 | 18,580 | 17,798 |
| Savings Required £,000 | 2,178 | 1,202 | 169 | 1,595 | 1,270 |
| Percentage % | 11.1 | 6.3 | 0.9 | 8.6 | 7.1 |

Table 6: Savings as a Percentage of Net Revenue Expenditure

5.6 The Council has developed high level proposals for developing the required savings and efficiencies over the period of this strategy.

6 CONSULTATION

- 6.1 The Council has a co-ordinated approach to consultation on the budget process. To this end a programme has been proposed that ensures the focus of annual consultations avoids the review of similar themes and builds a body of opinion.
- 6.2 The Council consults annually on this strategy and the proposed budget for the forthcoming year. The intention of the consultation is to both inform and be informed by local residents, businesses and stakeholders.
- 6.3 In recent years the consultation has considered the level of council tax increase, service areas where reductions could occur, elasticity of demand for services that require a fee to be paid, the importance of the discretionary services provided by the Council, customer's views on the Council's value for money and the ability of residents to influence financial decisions.
- 6.4 The consultation on the 2016/17 budget was incorporated into the residents' survey.

7 RISK MANAGEMENT

- 7.1 In outlining the resources available to the Council and the focus of those resources on the strategic priorities, the strategy considers the barriers to achieving the resource levels assumed by the budget.
- 7.2 A full risk assessment of the strategy is completed annually and forms part of the operational risk assessment of the services provided by the Head of Finance & Resources.
- 7.3 Twelve major risk areas have been identified and action plans have been developed for each. The twelve areas are as follows:
1. The level of balances & reserves;
 2. Inflation allowances;
 3. National strategy;
 4. Limitations on council tax increases;
 5. Fees & charges;
 6. Commercial activities;
 7. Capital financing;
 8. Horizon Scanning;
 9. Impact of Government consultations
 10. Delivery of savings & efficiencies;
 11. Collection fund – collection rates;
 12. Business rates pool;

MAIDSTONE BOROUGH COUNCIL

COUNCIL TAX 2016/2017

Schedule of Council Tax Base and Additional Basic Amounts of

Council Tax in parts of the area with Parish Precepts

| PARISH | TAX BASE | PRECEPT £ | BAND 'D' TAX £ |
|------------------------|-----------------|----------------|----------------------|
| Parish | Tax Base | Precept | Band 'D' Tax |
| Barming | 733.8 | 25,090 | 34.19 |
| Bearsted | 3,592.5 | 116,800 | 32.51 |
| Boughton Malherbe | 217.7 | 5,224 | 24.00 |
| Boughton Monchelsea | 1,288.6 | 54,625 | 42.39 |
| Boxley | 3,827.8 | 98,481 | 25.73 |
| Bredhurst | 177.1 | 9,671 | 54.61 |
| Broomfield & Kingswood | 702.1 | 56,610 | 80.63 |
| Chart Sutton | 411.3 | 20,500 | 49.84 |
| Collier Street | 355.8 | 13,163 | 37.00 |
| Coxheath | 1,508.6 | 64,050 | 42.46 |
| Detling | 368.5 | 22,583 | 61.28 |
| Downswood | 830.2 | 26,500 | 31.92 |
| East Sutton | 142.2 | 6,300 | 44.30 |
| Farleigh East | 659.6 | 39,166 | 59.38 |
| Farleigh West | 215.6 | 17,250 | 80.01 |
| Harrietsham | 1,020.2 | 56,111 | 55.00 |
| Headcorn | 1,487.8 | 133,857 | 89.97 |
| Hollingbourne | 442.8 | 22,600 | 51.04 |
| Hunton | 312.0 | 25,000 | 80.13 |
| Langley | 494.3 | 17,340 | 35.08 |
| Leeds | 333.7 | 30,293 | 90.78 |
| Lenham | 1,399.7 | 55,765 | 39.84 |
| Linton | 311.5 | 11,972 | 38.43 |
| Loose | 1,086.8 | 65,440 | 60.21 |
| Marden | 1,569.8 | 112,000 | 71.35 |
| Nettlestead | 320.9 | 14,940 | 46.56 |
| Otham | 243.3 | 10,466 | 43.02 |
| Staplehurst | 2,303.5 | 126,700 | 55.00 |
| Stockbury | 321.9 | 13,743 | 42.69 |
| Sutton Valence | 653.4 | 44,345 | 67.87 |
| Teston | 311.7 | 22,450 | 72.02 |
| Thurnham | 547.2 | 17,026 | 31.11 |
| Tovil | 1,310.0 | 64,000 | 48.85 |
| Ulcombe | 382.1 | 19,505 | 51.05 |
| Yalding | 960.8 | 57,648 | 60.00 |
| | | | |
| | | 1,497,216 | |

MAIDSTONE BOROUGH COUNCIL
ESTIMATE 2016/17
PARISH COUNCIL ALLOCATION OF LOCAL COUNCIL TAX SUPPORT FUNDING 2016/17

| Parish | Local Council Tax Discount (Band D Equivalent) | Band D Charge | Local Council Tax Discount at Band D (=lost precept) | Apportioned Share Of Grant |
|-------------------------|---|---------------|---|----------------------------------|
| | | £p | £ | £ |
| Barming | 24.8 | 23.58 | 585 | 400 |
| Bearsted | 148.5 | 27.1 | 4,024 | 2,752 |
| Boughton Malherbe | 12.1 | 24 | 290 | 198 |
| Boughton Monchelsea | 67.9 | 41.56 | 2,822 | 1,930 |
| Boxley | 117 | 25.77 | 3,015 | 2,062 |
| Bredhurst | 9.9 | 50.85 | 503 | 344 |
| Broomsfield & Kingswood | 36.5 | 79.63 | 2,906 | 1,987 |
| Chart Sutton | 26.7 | 50.09 | 1,337 | 914 |
| Collier Street | 14.4 | 38.02 | 547 | 374 |
| Coxheath | 139.4 | 40.78 | 5,685 | 3,887 |
| Detling | 33.6 | 56.14 | 1,886 | 1,290 |
| Downswood | 49 | 32.54 | 1,594 | 1,090 |
| East Sutton | 4.4 | 44.62 | 196 | 134 |
| Farleigh East | 49.9 | 48.75 | 2,433 | 1,664 |
| Farleigh West | 17.8 | 74.91 | 1,333 | 911 |
| Harrietsham | 74.1 | 55 | 4,076 | 2,787 |
| Headcorn | 134.1 | 80.89 | 10,847 | 7,417 |
| Hollingbourne | 26.8 | 52.33 | 1,402 | 959 |
| Hunton | 14 | 65.04 | 911 | 623 |
| Langley | 53.1 | 35.08 | 1,863 | 1,274 |
| Leeds | 34.3 | 90.61 | 3,108 | 2,125 |
| Lenham | 106.9 | 40.89 | 4,371 | 2,989 |
| Linton | 14 | 48 | 672 | 459 |
| Loose | 69.7 | 57.66 | 4,019 | 2,748 |
| Marden | 151.7 | 63 | 9,557 | 6,535 |
| Nettlestead | 47.6 | 45.93 | 2,186 | 1,495 |
| Otham | 17.8 | 43.02 | 766 | 524 |
| Staplehurst | 147.9 | 54.98 | 8,132 | 5,560 |
| Stockbutry | 29.8 | 42.61 | 1,270 | 868 |
| Sutton Valence | 43 | 66.41 | 2,856 | 1,953 |
| Teston | 19.4 | 68.76 | 1,334 | 912 |
| Thurnham | 8.8 | 30.89 | 272 | 186 |
| Tovil | 171.7 | 52.94 | 9,090 | 6,216 |
| Ulcombe | 22.7 | 51.35 | 1,166 | 797 |
| Yalding | 99.4 | 58.32 | 5,797 | 3,964 |
| | | | 102,851.0 | 70,328 |

**REVENUE ESTIMATE 2016/17 TO 2020/21
STRATEGIC REVENUE PROJECTION**

| 2015/16 £,000 | | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|-------------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| AVAILABLE FINANCE | | | | | | |
| 2,267 | REVENUE SUPPORT GRANT | 870 | 0 | 0 | 0 | 0 |
| 2,959 | RETAINED BUSINESS RATES | 2,983 | 3,042 | 3,132 | 3,232 | 3,297 |
| 1,176 | BUSINESS RATES GROWTH & POOL INCOME | 1,186 | 1,196 | 1,206 | 1,216 | 1,226 |
| | BUSINESS RATES ADJUSTMENT | | | | -1,589 | -2,909 |
| 302 | COLLECTION FUND ADJUSTMENT | 169 | | | | |
| 13,429 | COUNCIL TAX | 14,085 | 14,508 | 14,948 | 15,396 | 15,857 |
| 20,133 | BUDGET REQUIREMENT | 19,293 | 18,746 | 19,286 | 18,255 | 17,471 |
| 14,214 | OTHER INCOME | 14,214 | 14,457 | 14,527 | 14,597 | 14,667 |
| 34,347 | TOTAL RESOURCES AVAILABLE | 33,507 | 33,203 | 33,813 | 32,852 | 32,138 |
| EXPECTED SERVICE SPEND | | | | | | |
| 33,054 | CURRENT SPEND | 34,347 | 33,507 | 33,203 | 33,813 | 32,852 |
| INFLATION INCREASES | | | | | | |
| 421 | PAY, NI & INFLATION INCREASES | 730 | 481 | 486 | 491 | 496 |
| NATIONAL INITIATIVES | | | | | | |
| 150 | LOSS OF ADMINISTRATION GRANT | 100 | 100 | 100 | | |
| 50 | PENSION DEFICIT FUNDING | 50 | 83 | 83 | 83 | |
| LOCAL PRIORITIES | | | | | | |
| 30 | ECONOMIC DEVELOPMENT STAFFING | 30 | | | | |
| 266 | ECONOMIC DEVELOPMENT STRATEGY | | | | | |
| 868 | BUSINESS SUPPORT PROVISION | 10 | 10 | 10 | 10 | 10 |
| 160 | HOUSING TEMPORARY ACCOMMODATION | 150 | | | | |
| | HOUSING HOMELESSNESS PREVENTION | 74 | 7 | | | |
| | SHARED PLANNING SUPPORT SERVICE | 42 | 14 | | | |
| | MK LEGAL SERVICES GROWTH | 87 | | | | |
| | MUSEUM SERVICE | 25 | 50 | 50 | | |
| | STAFFING CHANGES | 40 | | | | |
| | PAY POLICY | | 153 | | | |
| MINOR INITIATIVES | | | | | | |
| | GROWTH PROVISION | | | 50 | 50 | 50 |
| 34,999 | TOTAL PREDICTED REQUIREMENT | 35,685 | 34,405 | 33,982 | 34,447 | 33,408 |
| 652 | SAVINGS & EFFICIENCIES REQUIRED | 2,178 | 1,202 | 169 | 1,595 | 1,270 |

APPENDIX A**THE MAIDSTONE BOROUGH COUNCIL****STATEMENT OF COUNCIL TAX REQUIREMENT - 2016/17**

| | £ | £ | BAND D £ |
|--|-----------------|-------------------|--------------------|
| MAIDSTONE BOROUGH COUNCIL NET SPEND | | 19,428,410 | 331.97 |
| ADD: | | | |
| Parish Precepts | | 1,497,216 | 25.58 |
| DEDUCT: | | | |
| Revenue Support Grant | -870,179 | | |
| Retained Business Rates | -2,983,341 | | |
| Retained Business Rates Growth | -1,321,462 | | |
| Collection Fund Surplus | <u>-168,706</u> | -5,343,688 | -91.31 |
| TOTAL COUNCIL TAX REQUIREMENT | | <u>15,581,938</u> | <u>266.24</u> |
| ADD PRECEPTS | | | |
| Kent County Council Precept | | 65,066,784 | 1,111.77 |
| Kent County Council Adult Social Care Charge | | 1,213,232 | 20.73 |
| Kent Police & Crime Commissioner Precept | | 8,904,640 | 152.15 |
| Kent & Medway Fire & Rescue Authority Precept | | <u>4,213,829</u> | <u>72.00</u> |
| TOTAL COUNCIL TAX REQUIREMENT | | <u>94,980,423</u> | <u>1,622.89</u> |
| MAIDSTONE BOROUGH COUNCIL (EXCLUDING PARISH PRECEPTS) | | | 240.66 |
| TOTAL COUNCIL TAX (EXCLUDING PARISH PRECEPTS) | | | 1,597.31 |
| TAX BASE | | | 58525.4 |

**MAIDSTONE BOROUGH COUNCIL REVENUE ESTIMATES
REVISED ESTIMATE 2015/16 AND ESTIMATE 2016/17**

COMMITTEE SUMMARY

| COST CENTRE / SERVICE | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--|---|--|
| Policy & Resources | 6,541,280 | 7,558,660 | 5,944,230 |
| Strategic Planning, Sustainability & Transportation | - 506,820 | - 302,790 | - 1,056,640 |
| Communities, Housing & Environment | 8,523,880 | 8,631,570 | 8,700,330 |
| Heritage, Culture & Leisure | 419,370 | 489,580 | 431,370 |
| | 14,977,710 | 16,377,020 | 14,019,290 |
| Slippage | - 250,000 | - 171,560 | - 250,000 |
| | 14,727,710 | 16,205,460 | 13,769,290 |
| Transfers to and from General Balances | - 30,000 | - 1,507,750 | - |
| Transfers to and from Earmarked Reserves | 5,435,750 | 5,435,750 | 5,659,120 |
| Net Revenue Expenditure | 20,133,460 | 20,133,460 | 19,428,410 |

POLICY RESOURCES COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Economic Research | 8,600 | 8,480 | 9,350 |
| Business Support & Enterprise | 19,100 | 19,100 | 19,100 |
| Town Centre Management Sponsorship | 15,000 | 18,000 | 15,000 |
| Business Terrace | 0 | 64,370 | 100,080 |
| Economic Dev Government Initiatives | 1,400 | 1,400 | 1,400 |
| Economic Dev - Promotion & Marketing | 25,900 | 181,040 | 25,900 |
| Civic Occasions | 37,400 | 43,520 | 37,510 |
| Members Allowances | 412,530 | 412,530 | 412,540 |
| Members Facilities | 67,760 | 67,760 | 67,790 |
| Subscriptions | 18,100 | 18,100 | 18,100 |
| Overview & Scrutiny | 9,350 | 9,350 | 9,350 |
| Contingency | 274,880 | 438,390 | 0 |
| Performance & Development | 14,800 | 64,800 | 14,800 |
| Corporate Projects | 42,840 | 315,740 | 49,610 |
| Press & Public Relations | 19,230 | 41,200 | 41,200 |
| Corporate Management | 140,880 | 153,780 | 180,880 |
| Mid Kent Improvement Partnership | 960 | 0 | 0 |
| Unapportionable Central Overheads | 1,636,375 | 1,636,380 | 1,686,380 |
| Council Tax Collection | -285,200 | -285,200 | -285,200 |
| Council Tax Benefits Administration | -160,200 | -160,200 | -160,200 |
| NNDR Collection | -244,370 | -244,370 | -244,370 |
| Registration Of Electors | 77,500 | 117,740 | 78,310 |
| Elections | 114,340 | 110,370 | 115,690 |
| Emergency Centre | 33,980 | 33,980 | 33,980 |
| Medway Conservancy | 108,870 | 108,870 | 111,050 |
| External Interest Payable | 173,050 | 173,050 | 150,820 |
| Interest & Investment Income | -270,000 | -270,000 | -270,000 |
| Palace Gatehouse | -9,420 | -4,110 | -4,130 |
| Archbishops Palace | -98,360 | -98,930 | -98,280 |
| Parkwood Industrial Estate | -340,730 | -307,540 | -301,540 |
| Industrial Starter Units | -19,070 | -24,510 | -22,300 |
| Parkwood Equilibrium Units | -45,125 | -34,730 | -34,620 |
| Sundry Corporate Properties | -103,640 | -103,170 | -101,450 |
| Parks Dwellings | -13,160 | -20,930 | -26,090 |
| Chillington House | -41,130 | -34,130 | -41,130 |
| Phoenix Park Units | 0 | -217,400 | -217,240 |
| Non Service Related Government Grants | -4,251,850 | -4,256,640 | -5,098,410 |
| Rent Allowances | -344,090 | -344,090 | -344,090 |
| Non HRA Rent Rebates | 3,320 | 3,320 | 3,320 |
| Discretionary Housing Payments | 2,300 | 2,300 | 2,300 |
| Housing Benefits Administration | -439,660 | -439,660 | -339,660 |
| Economic Development Section | 196,620 | 216,440 | 215,850 |
| Head of Economic and Commercial Development | 92,870 | 92,860 | 99,110 |
| Commercial Projects Manager | 52,110 | 52,090 | 54,750 |
| Democratic Services Section | 102,540 | 136,030 | 106,460 |
| Mayoral & Civic Services Section | 99,090 | 97,750 | 101,600 |
| Overview and Scrutiny Section | 43,540 | 23,150 | 0 |
| Chief Executive | 156,900 | 154,940 | 161,430 |
| Communications Section | 165,510 | 166,870 | 120,790 |
| Policy & Information | 116,280 | 184,980 | 204,240 |
| Head of Policy and Communications | 95,230 | 96,590 | 100,130 |
| Revenues Section | 343,260 | 434,840 | 391,870 |
| Registration Services Section | 100,420 | 123,000 | 103,570 |
| Benefits Section | 430,250 | 396,040 | 434,150 |
| Fraud & Visiting Partnership Section | 158,560 | 122,710 | 99,320 |
| Head of Internal Audit & Risk Strategy | 184,410 | 184,470 | 203,350 |
| Head of Human Resources | 85,800 | 114,370 | 86,520 |
| Human Resources | 165,810 | 170,970 | 184,130 |
| Pay & Information | 112,260 | 112,020 | 117,840 |
| Learning & Development | 108,400 | 108,680 | 102,910 |
| Director of Regeneration & Communities | 131,180 | 131,140 | 133,600 |
| Head of Finance and Resources | 94,060 | 97,880 | 101,760 |
| Accountancy Section | 517,400 | 585,430 | 604,810 |

POLICY RESOURCES COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| Legal Services Section | 419,610 | 418,200 | 518,650 |
| Director of Environment & Shared Service | 131,380 | 131,720 | 134,170 |
| Property & Procurement Manager | 79,480 | 79,450 | 80,630 |
| Procurement Section | 66,570 | 65,640 | 68,840 |
| Property & Projects Section | 249,560 | 248,830 | 255,500 |
| Facilities & Corporate Support Section | 492,110 | 468,560 | 432,330 |
| Improvement Section | 200,260 | 225,630 | 234,340 |
| Executive Support | 192,580 | 149,950 | 154,950 |
| Customer Services Management | 62,190 | 79,300 | 75,150 |
| Gateway Reception Section | 326,320 | 0 | 0 |
| Contact Centre | 383,190 | 0 | 0 |
| Revenues & Benefits Manager | 229,800 | 222,870 | 233,370 |
| Revenues & Benefits Business Support | 141,780 | 124,900 | 129,780 |
| Mid Kent ICT Services | 619,730 | 619,690 | 653,580 |
| GIS Section | 100,840 | 98,100 | 95,930 |
| Customer Services Section | 0 | 795,330 | 654,860 |
| Town Hall | 72,920 | 92,760 | 81,830 |
| South Maidstone Depot | 129,070 | 125,720 | 128,900 |
| The Gateway King Street | 151,380 | 145,050 | 133,750 |
| Maidstone House | 1,397,760 | 1,325,220 | 1,227,660 |
| I.T. Operational Services | 435,090 | 328,090 | 331,090 |
| Central Telephones | 65,200 | 60,200 | 60,200 |
| Mid Kent ITC Software | 30,270 | 141,270 | 141,270 |
| Youth Development Programme | 47,520 | 47,500 | 47,950 |
| Internal Printing | -85,240 | -85,240 | -85,240 |
| Debt Recovery Service | 0 | 0 | -35,310 |
| Appropriation Account | 456,950 | 648,710 | 866,110 |
| Policy & Resources | 6,541,280 | 7,558,660 | 5,944,230 |

POLICY RESOURCES COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|-----------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 7,620,620 | 8,058,890 | 7,941,330 |
| Employee Other | 1,773,075 | 1,944,795 | 2,027,440 |
| Repairs & Maintenance | 392,150 | 479,510 | 412,010 |
| Utilities | 1,782,120 | 1,774,150 | 1,779,880 |
| Premises Other | 50,900 | 49,950 | 54,640 |
| Vehicle & Transport | 131,470 | 144,550 | 144,910 |
| Equipment & Furniture | 712,820 | 921,990 | 863,120 |
| Printing & Stationery | 1,163,300 | 1,460,590 | 665,110 |
| Professional Services | 317,765 | 914,525 | 386,170 |
| Information & Communication | 215,790 | 316,120 | 249,430 |
| Subsistence & Training | 218,410 | 226,250 | 206,710 |
| Allowances | 396,780 | 396,780 | 396,780 |
| Grants & Contributions | 210,150 | 211,050 | 168,820 |
| General Insurances | 14,100 | 13,380 | 15,070 |
| Supplies & Services Other | 3,700 | 7,200 | 13,700 |
| Agency & Contractor | 491,790 | 500,400 | 519,070 |
| Benefit | 45,511,170 | 45,386,170 | 45,386,170 |
| Leasing & Capital Charges | 461,800 | 655,140 | 856,740 |
| Grants & Contributions Received | -50,908,930 | -50,983,310 | -51,530,490 |
| Fees & Charges | -498,460 | -498,460 | -498,460 |
| Rent | -909,720 | -1,116,310 | -1,148,440 |
| Income Other | -2,609,520 | -3,304,700 | -2,965,480 |
| Policy & Resources | 6,541,280 | 7,558,660 | 5,944,230 |

STRATEGIC PLANNING SUSTAINABILITY TRANSPORT COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Building Regulations Chargeable | -337,520 | -295,160 | -295,160 |
| Building Control | -990 | -990 | -990 |
| Street Naming & Numbering | -29,000 | -29,000 | -49,000 |
| Development Control Advice | -73,000 | -78,250 | -115,000 |
| Development Control Applications | -864,190 | -1,067,780 | -1,157,140 |
| Development Control Appeals | 19,410 | 19,410 | 19,410 |
| Development Control Enforcement | 67,070 | 67,070 | 67,070 |
| Planning Policy | 56,530 | 204,290 | -3,340 |
| Conservation | -11,670 | -6,420 | -11,670 |
| Land Charges | -239,170 | -231,170 | -231,040 |
| Environment Improvements | 12,300 | 12,270 | 14,240 |
| Name Plates & Notices | 17,600 | 17,600 | 17,600 |
| On Street Parking | -280,190 | -285,250 | -277,560 |
| Residents Parking | -223,410 | -223,980 | -223,060 |
| Pay & Display Car Parks | -1,208,010 | -1,209,210 | -1,282,540 |
| Non Paying Car Parks | 9,350 | 9,160 | 9,310 |
| Off Street Parking - Enforcement | -157,010 | -159,270 | -179,580 |
| Mote Park Pay & Display | 0 | 1,200 | -187,560 |
| Mote Park - Enforcement | 0 | 0 | 24,720 |
| Park & Ride | 467,820 | 475,430 | 185,450 |
| Socially Desirable Buses | 63,780 | 63,780 | 63,780 |
| Other Transport Services | 15,700 | 15,700 | -9,300 |
| Development Management Section | 618,670 | 702,300 | 802,980 |
| Spatial Policy Planning Section | 354,770 | 439,350 | 472,290 |
| Head of Planning and Development | 92,020 | 94,060 | 99,700 |
| Development Management Enforcement Section | 135,930 | 167,020 | 139,970 |
| Building Surveying Section | 404,780 | 335,490 | 348,980 |
| Mid Kent Planning Support Service | 153,360 | 232,530 | 253,260 |
| Heritage Landscape and Design Section | 155,790 | 156,590 | 164,150 |
| Parking Services Section | 272,460 | 270,440 | 283,390 |
| Strategic Planning, Sustainability & Transportation | -506,820 | -302,790 | -1,056,640 |

STRATEGIC PLANNING SUSTAINABILITY TRANSPORT COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYAIA</u> | | | |
| Employee Direct | 2,602,360 | 2,886,310 | 2,968,460 |
| Employee Other | -16,910 | 63,340 | 32,000 |
| Repairs & Maintenance | 191,200 | 186,200 | 178,440 |
| Utilities | 388,200 | 385,730 | 255,360 |
| Premises Other | 280 | 190 | 200 |
| Vehicle & Transport | 875,870 | 875,870 | 512,750 |
| Equipment & Furniture | 62,050 | 62,050 | 73,700 |
| Security & Protection | 53,690 | 50,480 | 60,640 |
| Printing & Stationery | 49,510 | 49,510 | 54,510 |
| Professional Services | 250,860 | 443,870 | 201,990 |
| Information & Communication | 88,790 | 90,790 | 93,490 |
| Subsistence & Training | 25,360 | 25,360 | 25,360 |
| Grants & Contributions Paid | 88,390 | 89,200 | 89,690 |
| Agency & Contractors | 443,400 | 435,850 | 472,870 |
| Grants & Contributions Received | 0 | -30,000 | 0 |
| Fees & Charges | -4,825,390 | -4,989,870 | -5,259,210 |
| Rent | -7,560 | -7,560 | -7,560 |
| Income Other | -776,920 | -920,110 | -809,330 |
| Strategic Planning, Sustainability & Transport | -506,820 | -302,790 | -1,056,640 |

COMMUNITIES HOUSING ENVIRONMENT COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Community Safety | 46,440 | 56,440 | 46,440 |
| C C T V | 243,260 | 243,270 | 243,480 |
| Drainage | 31,700 | 31,700 | 31,700 |
| Licences | -14,400 | -7,370 | -7,370 |
| Licensing Statutory | -32,930 | -61,040 | -61,040 |
| Licensing Non Chargeable | 14,060 | 7,030 | 7,030 |
| Dog Control | 24,150 | 24,150 | 24,150 |
| Health Promotion | 0 | 33,000 | 0 |
| Health Improvement Programme | 1,000 | 1,000 | 1,000 |
| Pollution Control - General | 25,610 | 25,820 | 26,060 |
| Environmental Enforcement | 13,580 | 11,080 | 13,580 |
| Food Hygiene | 8,840 | 8,840 | 8,840 |
| Sampling | 3,300 | 3,300 | 3,300 |
| Occupational Health & Safety | 24,000 | 24,240 | 24,240 |
| Infectious Disease Control | 1,150 | 800 | 920 |
| Noise Control | 1,190 | -1,210 | 1,190 |
| Pest Control | -12,000 | -12,000 | -12,000 |
| Public Conveniences | 116,320 | 139,190 | 141,070 |
| Licensing - Hackney & Private Hire | -96,510 | -69,180 | -68,400 |
| Street Cleansing | 971,220 | 1,004,230 | 977,760 |
| Household Waste Collection | 1,139,140 | 1,097,090 | 1,072,030 |
| Commercial Waste Services | -61,500 | -61,520 | -61,300 |
| Recycling Collection | 779,330 | 672,610 | 633,940 |
| Switch Cafe Project | 15,060 | 15,060 | 15,060 |
| Community Development | 14,950 | 19,350 | 14,780 |
| Social Inclusion | 7,040 | 21,540 | 7,040 |
| Troubled Families | 1,010 | 46,140 | 30 |
| Public Health - Obesity | 0 | 21,670 | 0 |
| Grants | 217,270 | 217,270 | 217,270 |
| Delegated Grants | 2,100 | 2,100 | 2,100 |
| Parish Services | 199,800 | 199,800 | 199,800 |
| Strategic Housing Role | 13,500 | 13,500 | 13,500 |
| Housing Register & Allocations | 10,000 | 10,000 | 10,000 |
| Private Sector Renewal | 2,630 | 2,630 | 2,630 |
| HMO Licensing | -2,380 | -2,380 | -10,380 |
| Homeless Temporary Accommodation | 294,930 | 266,530 | 416,530 |
| Homelessness Prevention | 60,400 | 95,280 | 60,400 |
| Aylesbury House | 760 | 28,940 | 30,340 |
| Magnolia House | 420 | 60 | 150 |
| Marden Caravan Site (Stilebridge Lane) | 18,080 | 18,080 | 18,150 |
| Ulcombe Caravan Site (Water Lane) | 6,030 | 6,030 | 6,230 |
| Head of Environment and Public Realm | 84,860 | 84,850 | 86,860 |
| Street Scene Section | 239,800 | 229,760 | 238,650 |
| Waste Collection Section | 205,870 | 210,600 | 219,850 |
| Environmental Operations Enforcement Section | 307,340 | 305,680 | 317,260 |
| Community Safety Co-ordinator Section | 61,440 | 61,420 | 64,520 |
| Licensing Section | 96,500 | 95,880 | 99,160 |
| Environmental Protection Section | 236,450 | 236,650 | 243,170 |
| Food and Safety Section | 283,690 | 281,070 | 291,930 |
| Community Development & Partnerships Section | 307,870 | 35,190 | 0 |
| Head of Housing & Community Services | 94,530 | 96,740 | 102,380 |
| Housing Services Manager | 53,500 | 0 | 0 |
| Policy & Development Section | 71,690 | 9,010 | 0 |
| Private Sector Housing Section | 196,100 | 17,780 | 0 |
| Housing Options Section | 267,940 | 34,960 | 0 |
| Housing & Enabling Section | 0 | 291,720 | 313,350 |
| Housing & Inclusion Section | 0 | 274,940 | 355,230 |
| Housing & Communities Section | 0 | 301,530 | 341,590 |
| Fleet Workshop & Management | 727,700 | 703,590 | 745,450 |
| MBS Support Crew | -80,050 | -80,080 | -78,520 |
| Grounds Maintenance | 1,280,100 | 1,287,210 | 1,309,200 |
| Communities, Housing & Environment | 8,523,880 | 8,631,570 | 8,700,330 |

COMMUNITIES HOUSING ENVIRONMENT COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 4,220,220 | 4,439,680 | 4,421,180 |
| Employee Other | 181,970 | 207,680 | 189,550 |
| Repairs & Maintenance | 130,360 | 188,060 | 188,060 |
| Utilities | 48,780 | 54,840 | 55,900 |
| Premises Other | 55,000 | 75,730 | 75,560 |
| Vehicle & Transport | 406,180 | 410,890 | 418,680 |
| Equipment & Furniture | 610,770 | 616,290 | 558,570 |
| Security & Protection | 11,940 | 11,840 | 11,840 |
| Printing & Stationery | 414,460 | 463,525 | 469,340 |
| Professional Services | 1,009,960 | 1,491,685 | 1,439,230 |
| Information & Communication | 27,520 | 24,050 | 22,920 |
| Subsistence & Training | 32,800 | 29,350 | 25,900 |
| Grants & Contributions Paid | 437,070 | 474,070 | 431,570 |
| Supplies & Services Other | 83,420 | 84,760 | 82,370 |
| Agency & Contractor | 2,953,510 | 2,859,370 | 2,943,870 |
| Leasing & Capital Charges | 274,270 | 248,520 | 274,740 |
| Grants & Contributions Received | -192,670 | -419,060 | -205,570 |
| Fees & Charges | -1,034,800 | -1,092,420 | -1,186,040 |
| Rent | -194,790 | -507,870 | -552,870 |
| Income Other | -952,090 | -1,029,420 | -964,470 |
| Communities, Housing & Environment | 8,523,880 | 8,631,570 | 8,700,330 |

HERITAGE CULTURE LEISURE COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Cultural Development Arts | 20,540 | 24,990 | 32,260 |
| Museum | 223,990 | 254,960 | 249,090 |
| Carriage Museum | 21,660 | 22,260 | 22,850 |
| Museum-Grant Funded Activities | 0 | 6,800 | 30 |
| Hazlitt Arts Centre | 284,770 | 277,770 | 259,460 |
| Whatman 's Arena | 19,400 | 0 | 0 |
| Festivals and Events | 15,500 | -10,100 | -6,100 |
| Lettable Halls | 980 | -930 | -940 |
| Community Halls | 63,900 | 49,280 | 51,300 |
| Cultural Development Sports | 33,740 | 59,890 | 33,520 |
| Leisure Centre | -181,430 | -181,350 | -219,070 |
| Cobtree Golf Course | -73,550 | -74,120 | -73,530 |
| Parks & Open Spaces | 64,860 | 80,780 | 68,200 |
| River Park | 41,830 | 29,280 | 35,720 |
| Playground Improvements | 26,420 | 21,700 | 21,700 |
| Parks Pavilions | 20,150 | 20,560 | 20,620 |
| Mote Park | -44,720 | -41,940 | 58,710 |
| Mote Park Cafe | 0 | 2,150 | -83,640 |
| Cobtree Manor Park | -104,450 | -103,310 | -75,610 |
| Kent Life | -3,730 | -3,700 | -3,850 |
| Cobtree Manor Park Visitor Centre | 0 | 1,010 | 1,870 |
| Allotments | 11,040 | 11,040 | 11,040 |
| Tourism | 33,600 | 51,100 | 26,100 |
| Conference Bureau | -42,170 | -23,090 | -14,770 |
| Museum Shop | -23,430 | -23,420 | -23,420 |
| Leisure Services Other Activities | 33,390 | 33,390 | 33,450 |
| Cemetery | -79,200 | -84,740 | -80,250 |
| National Assistance Act | -490 | -490 | -490 |
| Crematorium | -782,160 | -774,980 | -778,600 |
| Maintenance of Closed Churchyards | 5,000 | 0 | 5,000 |
| Market | -163,030 | -175,610 | -174,600 |
| Parks & Leisure Services Section | 184,510 | 226,230 | 195,060 |
| Cultural Services Section | 584,900 | 454,190 | 468,820 |
| Maidstone Culture & Leisure Section | 0 | 125,570 | 130,210 |
| Bereavement Services Section | 152,200 | 158,570 | 164,110 |
| Market Section | 75,350 | 75,840 | 77,120 |
| Heritage, Culture & Leisure | 419,370 | 489,580 | 431,370 |

HERITAGE CULTURE LEISURE COMMITTEE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 1,072,240 | 1,215,530 | 1,289,860 |
| Employee Other | 51,320 | 66,910 | 28,300 |
| Repairs & Maintenance | 479,190 | 510,370 | 521,870 |
| Utilities | 447,910 | 427,890 | 435,910 |
| Premises Other | 85,330 | 81,600 | 79,030 |
| Vehicle & Transport | 27,070 | 29,460 | 29,970 |
| Equipment & Furniture | 24,010 | 55,300 | 64,800 |
| Security & Protection | 12,670 | 16,690 | 22,520 |
| Printing & Stationery | 271,540 | 305,300 | 290,170 |
| Professional Services | 102,780 | 152,870 | 96,100 |
| Information & Communication | 16,120 | 17,420 | 17,420 |
| Subsistence & Training | 46,040 | 101,510 | 27,640 |
| Supplies & Services Other | 128,480 | 127,420 | 134,710 |
| Agency & Contractor | 349,220 | 306,120 | 228,700 |
| Leasing & Capital Charges | 1,220 | 1,220 | 1,220 |
| Grants & Contributions Received | -100,140 | -176,930 | -46,740 |
| Fees & Charges | -1,602,360 | -1,602,690 | -1,593,940 |
| Rent | -80,170 | -227,130 | -227,130 |
| Income Other | -913,100 | -919,280 | -969,040 |
| Heritage, Culture & Leisure | 419,370 | 489,580 | 431,370 |

MAIDSTONE BOROUGH COUNCIL REVENUE ESTIMATES
REVISED ESTIMATE 2015/16 AND ESTIMATE 2016/17

PRIORITY SUMMARY

| COST CENTRE / SERVICE | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--|---------------------------------------|--|
| Providing A Clean & Safe Environment | 3,858,740 | 3,718,920 | 3,645,460 |
| Encouraging Good Health & Wellbeing | 1,446,910 | 1,661,400 | 1,783,520 |
| Respecting the Character of Our Borough | 757,130 | 816,240 | 799,210 |
| Ensuring there are Good Leisure & Cultural Attractions | 1,498,540 | 1,533,080 | 1,516,350 |
| Enhancing the Appeal of the Town Centre for Everyone | 15,000 | 18,000 | 15,000 |
| Securing Improvements to the Transport Infrastructure of our Borough | 635,600 | 640,400 | 341,410 |
| Promoting a Range of Employment Opportunities & Skills Required across our Borough | 251,620 | 490,830 | 371,680 |
| Planning For Sufficient Homes To Meet Our Borough's Needs | 791,240 | 984,540 | 785,060 |
| Trading Accounts | - 3,551,955 | - 3,711,930 | - 3,955,910 |
| Central & Democratic Services | 9,274,885 | 10,225,540 | 8,717,510 |
| | 14,977,710 | 16,377,020 | 14,019,290 |
| Slippage | - 250,000 | - 171,560 | - 250,000 |
| | 14,727,710 | 16,205,460 | 13,769,290 |
| Transfers to and from General Balances | - 30,000 | - 1,507,750 | - |
| Transfers to and from Earmarked Reserves | 5,435,750 | 5,435,750 | 5,659,120 |
| Net Revenue Expenditure | 20,133,460 | 20,133,460 | 19,428,410 |

PROVIDING A CLEAN SAFE ENVIRONMENT

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--|---|--|
| <u>COST CENTRE / SERVICE</u> | | | |
| Community Safety | 46,440 | 56,440 | 46,440 |
| C C T V | 243,260 | 243,270 | 243,480 |
| Licences | -14,400 | -7,370 | -7,370 |
| Licensing Statutory | -32,930 | -61,040 | -61,040 |
| Licensing Non Chargeable | 14,060 | 7,030 | 7,030 |
| Dog Control | 24,150 | 24,150 | 24,150 |
| Street Cleansing | 971,220 | 1,004,230 | 977,760 |
| Household Waste Collection | 1,139,140 | 1,097,090 | 1,072,030 |
| Recycling Collection | 779,330 | 672,610 | 633,940 |
| Head of Environment and Public Realm | 84,860 | 84,850 | 86,860 |
| Street Scene Section | 239,800 | 229,760 | 238,650 |
| Waste Collection Section | 205,870 | 210,600 | 219,850 |
| Community Safety Co-ordinator Section | 61,440 | 61,420 | 64,520 |
| Licensing Section | 96,500 | 95,880 | 99,160 |
| Providing A Clean & Safe Environment | 3,858,740 | 3,718,920 | 3,645,460 |

PROVIDING A CLEAN SAFE ENVIRONMENT

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 1,398,580 | 1,399,790 | 1,468,610 |
| Employee Other | 27,910 | 29,040 | -20,290 |
| Utilites | 29,890 | 29,890 | 30,100 |
| Vehicle & Transport | 38,480 | 40,530 | 38,630 |
| Equipment & Furniture | 228,810 | 228,810 | 180,810 |
| Security & Protection | 3,930 | 3,930 | 3,930 |
| Printing & Stationery | 165,840 | 147,730 | 137,730 |
| Professional Services | 327,100 | 350,900 | 320,900 |
| Information & Communications | 11,100 | 11,100 | 11,100 |
| Subsistence & Training | 16,700 | 16,700 | 16,700 |
| General Insurances | 4,720 | 4,800 | 4,810 |
| Agency & Contrator | 2,944,910 | 2,846,350 | 2,928,690 |
| Grants & Contributions Received | -38,450 | -32,250 | -32,250 |
| Fees & Charges | -730,050 | -787,670 | -873,290 |
| Income Other | -570,730 | -570,730 | -570,720 |
| Providing A Clean & Safe Environment | 3,858,740 | 3,718,920 | 3,645,460 |

ENCOURAGING GOOD HEALTH WELLBEING

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Cultural Development Sports | 33,740 | 59,890 | 33,520 |
| Leisure Centre | -181,430 | -181,350 | -219,070 |
| Cobtree Golf Course | -73,550 | -74,120 | -73,530 |
| Cemetery | -79,200 | -84,740 | -80,250 |
| National Assistance Act | -490 | -490 | -490 |
| Maintenance of Closed Churchyards | 5,000 | 0 | 5,000 |
| Drainage | 31,700 | 31,700 | 31,700 |
| Health Promotion | 0 | 33,000 | 0 |
| Health Improvement Programme | 1,000 | 1,000 | 1,000 |
| Pollution Control - General | 25,610 | 25,820 | 26,060 |
| Environmental Enforcement | 13,580 | 11,080 | 13,580 |
| Food Hygiene | 8,840 | 8,840 | 8,840 |
| Sampling | 3,300 | 3,300 | 3,300 |
| Occupational Health & Safety | 24,000 | 24,240 | 24,240 |
| Infectious Disease Control | 1,150 | 800 | 920 |
| Noise Control | 1,190 | -1,210 | 1,190 |
| Pest Control | -12,000 | -12,000 | -12,000 |
| Public Conveniences | 116,320 | 139,190 | 141,070 |
| Licensing - Hackney & Private Hire | -96,510 | -69,180 | -68,400 |
| Troubled Families | 1,010 | 46,140 | 30 |
| Public Health - Obesity | 0 | 21,670 | 0 |
| Housing Register & Allocations | 10,000 | 10,000 | 10,000 |
| Private Sector Renewal | 2,630 | 2,630 | 2,630 |
| HMO Licensing | -2,380 | -2,380 | -10,380 |
| Homeless Temporary Accommodation | 294,930 | 266,530 | 416,530 |
| Homelessness Prevention | 60,400 | 95,280 | 60,400 |
| Aylesbury House | 760 | 28,940 | 30,340 |
| Magnolia House | 420 | 60 | 150 |
| Rent Allowances | -344,090 | -344,090 | -344,090 |
| Non HRA Rent Rebates | 3,320 | 3,320 | 3,320 |
| Discretionary Housing Payments | 2,300 | 2,300 | 2,300 |
| Housing Benefits Administration | -439,660 | -439,660 | -339,660 |
| Bereavement Services Section | 152,200 | 158,570 | 164,110 |
| Environmental Operations Enforcement Section | 307,340 | 305,680 | 317,260 |
| Environmental Protection Section | 236,450 | 236,650 | 243,170 |
| Food and Safety Section | 283,690 | 281,070 | 291,930 |
| Head of Housing & Community Services | 94,530 | 96,740 | 102,380 |
| Housing Services Manager | 53,500 | 0 | 0 |
| Policy & Development Section | 71,690 | 9,010 | 0 |
| Private Sector Housing Section | 196,100 | 17,780 | 0 |
| Housing Options Section | 267,940 | 34,960 | 0 |
| Housing & Enabling Section | 0 | 291,720 | 313,350 |
| Housing & Inclusion Section | 0 | 274,940 | 355,230 |
| Revenues & Benefits Manager | 229,800 | 222,870 | 233,370 |
| Revenues & Benefits Business Support | 141,780 | 124,900 | 129,780 |
| Debt Recovery Service | 0 | 0 | -35,310 |
| Health & Wellbeing | 1,446,910 | 1,661,400 | 1,783,520 |

ENCOURAGING GOOD HEALTH WELLBEING

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 1,862,930 | 2,008,990 | 1,945,430 |
| Employee Other | 120,530 | 154,810 | 187,840 |
| Repairs & Maintenance | 82,950 | 130,150 | 139,150 |
| Utilites | 79,320 | 86,980 | 88,670 |
| Premises Other | 22,700 | 32,500 | 31,390 |
| Vehicle & Transport | 63,580 | 56,340 | 57,180 |
| Equipment & Furniture | 115,360 | 189,910 | 114,190 |
| Printing & Stationery | 354,360 | 418,305 | 429,970 |
| Professional Services | 682,860 | 1,116,225 | 1,115,700 |
| Information & Communications | 11,840 | 10,110 | 9,590 |
| Subsistence & Training | 11,400 | 11,920 | 9,300 |
| Grants & Contributions Paid | 35,400 | 78,570 | 15,200 |
| General Insurances | 5,960 | 5,800 | 6,090 |
| Agency & Contrator | 68,700 | 76,710 | 77,980 |
| Benefits | 45,511,170 | 45,386,170 | 45,386,170 |
| Grants & Contributions Received | -46,444,030 | -46,475,720 | -46,216,130 |
| Fees & Charges | -338,400 | -339,400 | -347,400 |
| Rent | -136,420 | -449,500 | -494,500 |
| Income Other | -663,300 | -837,470 | -772,300 |
| Encouraging Good Health & Wellbeing | 1,446,910 | 1,661,400 | 1,783,520 |

RESPECTING THE CHARACTER OF OUR BOROUGH

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--|---|--|
| <u>COST CENTRE / SERVICE</u> | | | |
| Conservation | -11,670 | -6,420 | -11,670 |
| Community Development | 14,950 | 19,350 | 14,780 |
| Social Inclusion | 7,040 | 21,540 | 7,040 |
| Civic Occasions | 37,400 | 43,520 | 37,510 |
| Parish Services | 199,800 | 199,800 | 199,800 |
| Medway Conservancy | 108,870 | 108,870 | 111,050 |
| Community Development & Partnerships Section | 307,870 | 35,190 | 0 |
| Head of Economic and Commercial Development | 92,870 | 92,860 | 99,110 |
| Housing & Communities Section | 0 | 301,530 | 341,590 |
| Respecting the Character of Our Borough | 757,130 | 816,240 | 799,210 |

RESPECTING THE CHARACTER OF OUR BOROUGH

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 372,550 | 445,930 | 410,220 |
| Employee Other | 3,860 | 4,200 | 3,880 |
| Repairs & Maintenance | 3,000 | 9,120 | 3,000 |
| Utilites | 108,870 | 108,870 | 111,050 |
| Vehicle & Transport | 11,940 | 20,730 | 16,300 |
| Equipment & Furniture | 3,100 | 2,700 | 2,700 |
| Printing & Stationery | 26,430 | 30,350 | 31,910 |
| Professional Services | 7,700 | 27,520 | 5,700 |
| Information & Communications | 4,200 | 2,460 | 1,850 |
| Subsistence & Training | 5,360 | 2,320 | 1,460 |
| Allowances | 16,990 | 16,990 | 16,990 |
| Grants & Contributions Paid | 218,600 | 227,290 | 215,620 |
| Grants & Contributions Received | -4,000 | -60,770 | 0 |
| Fees & Charges | -21,470 | -21,470 | -21,470 |
| Respecting the Character of Our Borough | 757,130 | 816,240 | 799,210 |

ENSURING THERE ARE GOOD LEISURE CULTURAL ATTRACTIONS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Cultural Development Arts | 20,540 | 24,990 | 32,260 |
| Museum | 223,990 | 254,960 | 249,090 |
| Carriage Museum | 21,660 | 22,260 | 22,850 |
| Museum-Grant Funded Activities | 0 | 6,800 | 30 |
| Hazlitt Arts Centre | 284,770 | 277,770 | 259,460 |
| Whatman 's Arena | 19,400 | 0 | 0 |
| Festivals and Events | 15,500 | -10,100 | -6,100 |
| Lettable Halls | 980 | -930 | -940 |
| Community Halls | 63,900 | 49,280 | 51,300 |
| Parks & Open Spaces | 64,860 | 80,780 | 68,200 |
| River Park | 41,830 | 29,280 | 35,720 |
| Playground Improvements | 26,420 | 21,700 | 21,700 |
| Parks Pavilions | 20,150 | 20,560 | 20,620 |
| Mote Park | -44,720 | -41,940 | 58,710 |
| Mote Park Cafe | 0 | 2,150 | -83,640 |
| Cobtree Manor Park | -104,450 | -103,310 | -75,610 |
| Kent Life | -3,730 | -3,700 | -3,850 |
| Cobtree Manor Park Visitor Centre | 0 | 1,010 | 1,870 |
| Allotments | 11,040 | 11,040 | 11,040 |
| Tourism | 33,600 | 51,100 | 26,100 |
| Leisure Services Other Activities | 33,390 | 33,390 | 33,450 |
| Parks & Leisure Services Section | 184,510 | 226,230 | 195,060 |
| Cultural Services Section | 584,900 | 454,190 | 468,820 |
| Maidstone Culture & Leisure Section | 0 | 125,570 | 130,210 |
| Ensuring there are Good Leisure & Cultural Attractions | 1,498,540 | 1,533,080 | 1,516,350 |

ENSURING THERE ARE GOOD LEISURE CULTURAL ATTRACTIONS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 764,420 | 901,090 | 964,780 |
| Employee Other | 42,580 | 50,130 | 19,410 |
| Repairs & Maintenance | 328,290 | 345,390 | 359,390 |
| Utilites | 223,930 | 227,890 | 232,180 |
| Premises Other | 53,410 | 49,590 | 48,180 |
| Vehicle & Transport | 19,570 | 21,960 | 22,370 |
| Equipment & Furniture | 0 | 0 | 33,010 |
| Security & Protection | 8,200 | 12,150 | 17,620 |
| Printing & Stationery | 78,990 | 145,370 | 145,320 |
| Professional Services | 72,310 | 126,200 | 69,430 |
| Information & Communications | 8,190 | 9,490 | 9,490 |
| Subsistence & Training | 14,150 | 18,050 | 15,050 |
| Grant & Contributions Paid | 0 | 40,000 | 0 |
| General Insurances | 32,660 | 33,290 | 44,180 |
| Agency & Contrator | 405,830 | 363,970 | 282,410 |
| Leasing & Capital Charges | 1,220 | 1,220 | 1,220 |
| Grants & Contributions Received | -13,000 | -128,000 | -13,000 |
| Fees & Charges | -154,380 | -144,380 | -144,380 |
| Rent | -49,720 | -49,680 | -49,680 |
| Income Other | -338,110 | -490,650 | -540,630 |
| Ensuring there are Good Leisure & Cultural Attractions | 1,498,540 | 1,533,080 | 1,516,350 |

ENHANCING THE APPEAL OF THE TOWN CENTRE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|-------------------------------------|--|---|--|
| <u>COST CENTRE / SERVICE</u> | | | |
| Business Terrace | 0 | 64,370 | 100,080 |
| Town Centre Management Sponsorship | 15,000 | 18,000 | 15,000 |
| Town Centre | 15,000 | 82,370 | 115,080 |

ENHANCING THE APPEAL OF THE TOWN CENTRE

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Repairs & Maintenance | 0 | 9,460 | 15,100 |
| Utilites | 0 | 61,240 | 123,270 |
| Premises Other | 0 | 230 | 540 |
| Equipment & Furniture | 0 | 5,070 | 8,250 |
| Printing & Stationery | 0 | 950 | 0 |
| Professional Services | 15,000 | 20,250 | 10,030 |
| Information & Communications | 0 | 920 | 1,830 |
| General Insurances | 0 | 0 | 810 |
| Agency & Contrator | 0 | 11,060 | 23,030 |
| Rent | 0 | -20,870 | -53,000 |
| Income Other | 0 | -5,940 | -14,780 |
| Enhancing the Appeal of the Town Centre for B | 15,000 | 82,370 | 115,080 |

SECURING IMPROVEMENTS TO THE TRANSPORT INFRASTRUCTURE OF OUR BOROUGH

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Environment Improvements | 12,300 | 12,270 | 14,240 |
| Name Plates & Notices | 17,600 | 17,600 | 17,600 |
| Residents Parking | -223,410 | -223,980 | -223,060 |
| Non Paying Car Parks | 9,350 | 9,160 | 9,310 |
| Park & Ride | 467,820 | 475,430 | 185,450 |
| Socially Desirable Buses | 63,780 | 63,780 | 63,780 |
| Other Transport Services | 15,700 | 15,700 | -9,300 |
| Parking Services Section | 272,460 | 270,440 | 283,390 |
| Securing Improvements to the Transport Infrastructure of our Borough | 635,600 | 640,400 | 341,410 |

SECURING IMPROVEMENTS TO THE TRANSPORT INFRASTRUCTURE OF OUR BOROUGH

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 300,080 | 300,110 | 314,380 |
| Employee Other | 26,490 | 26,420 | 26,790 |
| Repairs & Maintenance | 51,980 | 57,980 | 53,220 |
| Utilites | 211,890 | 211,300 | 77,430 |
| Premises Other | 120 | 120 | 120 |
| Vehicle & Transport | 778,710 | 778,710 | 415,520 |
| Equipment & Furniture | 18,000 | 18,000 | 18,000 |
| Security & Protection | 400 | 400 | 400 |
| Printing & Stationery | 2,470 | 2,470 | 2,470 |
| Professional Services | 23,700 | 23,700 | 23,700 |
| Subsistence & Training | 42,500 | 42,500 | 42,500 |
| General Insurances | 830 | 830 | 860 |
| Agency & Contrator | 62,310 | 60,740 | 61,660 |
| Fees & Charges | -668,530 | -678,530 | -504,010 |
| Rent | -10 | -10 | -10 |
| Income Other | -215,340 | -204,340 | -191,610 |
| Securing Improvements to the Transport Infrastructure of our Borough | 635,600 | 640,400 | 341,420 |

**PROMOTING A RANGE OF EMPLOYMENT OPPORTUNITIES SKILLS REQUIRED
ACROSS THE BOROUGH**

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--|---|--|
| <u>COST CENTRE / SERVICE</u> | | | |
| Economic Research | 8,600 | 8,480 | 9,350 |
| Business Support & Enterprise | 19,100 | 19,100 | 19,100 |
| Economic Dev Government Initiatives | 1,400 | 1,400 | 1,400 |
| Economic Dev - Promotion & Marketing | 25,900 | 181,040 | 25,900 |
| Economic Development Section | 196,620 | 216,440 | 215,850 |
| Promoting a Range of Employment Opportunities & Skills Required across our Borough | 251,620 | 426,460 | 271,600 |

**PROMOTING A RANGE OF EMPLOYMENT OPPORTUNITIES SKILLS REQUIRED
ACROSS THE BOROUGH**

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|---|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 175,580 | 196,540 | 173,460 |
| Employee Other | 3,980 | 11,240 | 33,730 |
| Vehicle & Transport | 3,330 | 1,940 | 1,940 |
| Equipment & Furniture | 1,600 | 790 | 790 |
| Printing & Stationery | 38,100 | 49,620 | 34,850 |
| Professional Services | 1,400 | 189,750 | 19,250 |
| Information & Communications | 3,200 | 1,900 | 1,900 |
| Subsistence & Training | 2,800 | 3,150 | 3,150 |
| Grants & Contributions Paid | 19,100 | 0 | 0 |
| General Insurances | 30 | 30 | 30 |
| Agency & Contrator | 2,500 | 2,500 | 2,500 |
| Income Other | 0 | -31,000 | 0 |
| Promoting a Range of Employment Opportunities & Skills Required across our Borough | 251,620 | 426,460 | 271,600 |

PLANNING FOR SUFFICIENT HOMES TO MEET OUR BOROUGH'S NEEDS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| COST CENTRE / SERVICE | | | |
| Building Regulations Chargeable | -337,520 | -295,160 | -295,160 |
| Building Control | -990 | -990 | -990 |
| Street Naming & Numbering | -29,000 | -29,000 | -49,000 |
| Development Control Advice | -73,000 | -78,250 | -115,000 |
| Development Control Applications | -864,190 | -1,067,780 | -1,157,140 |
| Development Control Appeals | 19,410 | 19,410 | 19,410 |
| Development Control Enforcement | 67,070 | 67,070 | 67,070 |
| Planning Policy | 56,530 | 204,290 | -3,340 |
| Strategic Housing Role | 13,500 | 13,500 | 13,500 |
| Marden Caravan Site (Stilebridge Lane) | 18,080 | 18,080 | 18,150 |
| Ulcombe Caravan Site (Water Lane) | 6,030 | 6,030 | 6,230 |
| Development Management Section | 618,670 | 702,300 | 802,980 |
| Spatial Policy Planning Section | 354,770 | 439,350 | 472,290 |
| Head of Planning and Development | 92,020 | 94,060 | 99,700 |
| Development Management Enforcement Section | 135,930 | 167,020 | 139,970 |
| Building Surveying Section | 404,780 | 335,490 | 348,980 |
| Mid Kent Planning Support Service | 153,360 | 232,530 | 253,260 |
| Heritage Landscape and Design Section | 155,790 | 156,590 | 164,150 |
| Planning For Sufficient Homes To Meet Our Borough's Needs | 791,240 | 984,540 | 785,060 |

PLANNING FOR SUFFICIENT HOMES TO MEET OUR BOROUGH'S NEEDS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 2,258,880 | 2,586,200 | 2,654,080 |
| Employee Other | 0 | 36,920 | 5,210 |
| Repairs & Maintenance | 75,360 | 75,360 | 75,360 |
| Utilites | 15,150 | 15,150 | 15,420 |
| Vehicle & Transport | 97,160 | 97,160 | 97,230 |
| Equipment & Furniture | 10,500 | 10,500 | 10,500 |
| Security & Protection | 640 | 640 | 640 |
| Printing & Stationery | 22,240 | 22,240 | 22,240 |
| Professional Services | 199,560 | 379,320 | 141,690 |
| Information & Communications | 63,090 | 51,090 | 51,090 |
| Subsistence & Training | 27,960 | 27,960 | 27,960 |
| General Insurances | 240 | 210 | 210 |
| Agency & Contrator | 22,380 | 22,380 | 22,380 |
| Grants & Contributions Received | 0 | -30,000 | 0 |
| Fees & Charges | -1,373,250 | -1,527,730 | -1,667,840 |
| Rent | -68,200 | -68,200 | -68,200 |
| Income Other | -560,470 | -714,660 | -602,910 |
| Planning For Sufficient Homes To Meet Our Borough's Needs | 791,240 | 984,540 | 785,060 |

TRADING ACCOUNTS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|
| <u>COST CENTRE / SERVICE</u> | | | |
| Conference Bureau | -42,170 | -23,090 | -14,770 |
| Museum Shop | -23,430 | -23,420 | -23,420 |
| Crematorium | -782,160 | -774,980 | -778,600 |
| Commercial Waste Services | -61,500 | -61,520 | -61,300 |
| Market | -163,030 | -175,610 | -174,600 |
| Land Charges | -239,170 | -231,170 | -231,040 |
| Palace Gatehouse | -9,420 | -4,110 | -4,130 |
| Archbishops Palace | -98,360 | -98,930 | -98,280 |
| Parkwood Industrial Estate | -340,730 | -307,540 | -301,540 |
| Industrial Starter Units | -19,070 | -24,510 | -22,300 |
| Parkwood Equilibrium Units | -45,130 | -34,730 | -34,620 |
| Sundry Corporate Properties | -103,640 | -103,170 | -101,450 |
| Parks Dwellings | -13,160 | -20,930 | -26,090 |
| Chillington House | -41,130 | -34,130 | -41,130 |
| Phoenix Park Units | 0 | -217,400 | -217,240 |
| On Street Parking | -280,190 | -285,250 | -277,560 |
| Pay & Display Car Parks | -1,208,010 | -1,209,210 | -1,282,540 |
| Off Street Parking - Enforcement | -157,010 | -159,270 | -179,580 |
| Mote Park Pay & Display | 0 | 1,200 | -187,560 |
| Mote Park - Enforcement | 0 | 0 | 24,720 |
| Market Section | 75,350 | 75,840 | 77,120 |
| Trading Accounts | -3,551,960 | -3,711,930 | -3,955,910 |

TRADING ACCOUNTS

| | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|-----------------------------------|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 176,580 | 177,050 | 182,420 |
| Employee Other | 2,010 | 10,000 | 2,060 |
| Repairs & Maintenance | 413,920 | 416,200 | 404,880 |
| Utilites | 378,780 | 338,780 | 340,100 |
| Premises Other | 52,780 | 64,030 | 63,460 |
| Vehicle & Transport | 5,200 | 5,200 | 5,300 |
| Equipment & Furniture | 117,640 | 116,640 | 129,290 |
| Security & Protection | 57,120 | 53,980 | 64,500 |
| Printing & Stationery | 15,010 | 15,010 | 20,010 |
| Agency & Contrator | 105,660 | 125,270 | 126,270 |
| Information & Communications | 18,330 | 32,330 | 35,030 |
| Subsistence & Training | 4,090 | 4,090 | 4,090 |
| General Insurances | 12,810 | 13,360 | 14,820 |
| Agency & Contrator | 434,250 | 416,270 | 452,370 |
| Grants & Contributions Received | -61,140 | -42,060 | -33,740 |
| Fees & Charges | -4,164,890 | -4,174,220 | -4,482,910 |
| Rent | -848,390 | -1,145,110 | -1,145,110 |
| Income Other | -271,720 | -138,750 | -138,750 |
| Trading Accounts | -3,551,960 | -3,711,930 | -3,955,910 |

CORPORATE DEMOCRATIC SERVICES

| COST CENTRE / SERVICE | ORIGINAL ESTIMATE 2015/16 | REVISED ESTIMATE 2015/16 | ORIGINAL ESTIMATE 2016/17 |
|--|----------------------------------|---------------------------------|----------------------------------|
| | £ | £ | £ |
| <u>COST CENTRE / SERVICE</u> | | | |
| Switch Cafe Project | 15,060 | 15,060 | 15,060 |
| Members Allowances | 412,530 | 412,530 | 412,540 |
| Members Facilities | 67,760 | 67,760 | 67,790 |
| Subscriptions | 18,100 | 18,100 | 18,100 |
| Overview & Scrutiny | 9,350 | 9,350 | 9,350 |
| Contingency | 274,880 | 438,390 | 0 |
| Performance & Development | 14,800 | 64,800 | 14,800 |
| Corporate Projects | 42,840 | 315,740 | 49,610 |
| Press & Public Relations | 19,230 | 41,200 | 41,200 |
| Corporate Management | 140,880 | 153,780 | 180,880 |
| Mid Kent Improvement Partnership | 960 | 0 | 0 |
| Unapportionable Central Overheads | 1,636,380 | 1,636,380 | 1,686,380 |
| Council Tax Collection | -285,200 | -285,200 | -285,200 |
| Council Tax Benefits Administration | -160,200 | -160,200 | -160,200 |
| NNDR Collection | -244,370 | -244,370 | -244,370 |
| Registration Of Electors | 77,500 | 117,740 | 78,310 |
| Elections | 114,340 | 110,370 | 115,690 |
| Emergency Centre | 33,980 | 33,980 | 33,980 |
| Grants | 217,270 | 217,270 | 217,270 |
| Delegated Grants | 2,100 | 2,100 | 2,100 |
| External Interest Payable | 173,050 | 173,050 | 150,820 |
| Interest & Investment Income | -270,000 | -270,000 | -270,000 |
| Non Service Related Government Grants | -4,251,850 | -4,256,640 | -5,098,410 |
| Commercial Projects Manager | 52,110 | 52,090 | 54,750 |
| Democratic Services Section | 102,540 | 136,030 | 106,460 |
| Mayoral & Civic Services Section | 99,090 | 97,750 | 101,600 |
| Overview and Scrutiny Section | 43,540 | 23,150 | 0 |
| Chief Executive | 156,900 | 154,940 | 161,430 |
| Communications Section | 165,510 | 166,870 | 120,790 |
| Policy & Information | 116,280 | 184,980 | 204,240 |
| Head of Policy and Communications | 95,230 | 96,590 | 100,130 |
| Revenues Section | 343,260 | 434,840 | 391,870 |
| Registration Services Section | 100,420 | 123,000 | 103,570 |
| Benefits Section | 430,250 | 396,040 | 434,150 |
| Fraud & Visiting Partnership Section | 158,560 | 122,710 | 99,320 |
| Head of Internal Audit & Risk Strategy | 184,410 | 184,470 | 203,350 |
| Head of Human Resources | 85,800 | 114,370 | 86,520 |
| Human Resources | 165,810 | 170,970 | 184,130 |
| Pay & Information | 112,260 | 112,020 | 117,840 |
| Learning & Development | 108,400 | 108,680 | 102,910 |
| Director of Regeneration & Communities | 131,180 | 131,140 | 133,600 |
| Head of Finance and Resources | 94,060 | 97,880 | 101,760 |
| Accountancy Section | 517,400 | 585,430 | 604,810 |
| Legal Services Section | 419,610 | 418,200 | 518,650 |
| Director of Environment & Shared Service | 131,380 | 131,720 | 134,170 |
| Property & Procurement Manager | 79,480 | 79,450 | 80,630 |
| Procurement Section | 66,570 | 65,640 | 68,840 |
| Property & Projects Section | 249,560 | 248,830 | 255,500 |
| Facilities & Corporate Support Section | 492,110 | 468,560 | 432,330 |
| Improvement Section | 200,260 | 225,630 | 234,340 |
| Executive Support | 192,580 | 149,950 | 154,950 |
| Customer Services Management | 62,190 | 79,300 | 75,150 |
| Gateway Reception Section | 326,320 | 0 | 0 |
| Contact Centre | 383,190 | 0 | 0 |
| Customer Services Section | 0 | 795,330 | 654,860 |
| Mid Kent ICT Services | 619,730 | 619,690 | 653,580 |
| GIS Section | 100,840 | 98,100 | 95,930 |
| Town Hall | 72,920 | 92,760 | 81,830 |
| South Maidstone Depot | 129,070 | 125,720 | 128,900 |
| The Gateway King Street | 151,380 | 145,050 | 133,750 |
| Maidstone House | 1,397,760 | 1,325,220 | 1,227,660 |
| I.T. Operational Services | 435,090 | 328,090 | 331,090 |

CORPORATE DEMOCRATIC SERVICES

| COST CENTRE / SERVICE | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--------------------------------------|-------------------------------------|--------------------------------------|
| Central Telephones | 65,200 | 60,200 | 60,200 |
| Mid Kent ITC Software | 30,270 | 141,270 | 141,270 |
| Fleet Workshop & Management | 727,700 | 703,590 | 745,450 |
| MBS Support Crew | -80,050 | -80,080 | -78,520 |
| Grounds Maintenance | 1,280,100 | 1,287,210 | 1,309,200 |
| Youth Development Programme | 47,520 | 47,500 | 47,950 |
| Internal Printing | -85,240 | -85,240 | -85,240 |
| Appropriation Account | 456,950 | 648,710 | 866,110 |
| Central & Democratic Services | 9,274,890 | 10,225,540 | 8,717,510 |

CORPORATE DEMOCRATIC SERVICES

| COST CENTRE / SERVICE | ORIGINAL ESTIMATE 2015/16 £ | REVISED ESTIMATE 2015/16 £ | ORIGINAL ESTIMATE 2016/17 £ |
|--|--|---|--|
| <u>SUBJECTIVE ANALYSIS</u> | | | |
| Employee Direct | 8,162,440 | 8,584,710 | 8,507,450 |
| Employee Other | 1,805,500 | 1,959,970 | 2,018,660 |
| Repairs & Maintenance | 237,400 | 320,480 | 250,280 |
| Utilites | 1,639,330 | 1,582,660 | 1,528,960 |
| Premises Other | 42,350 | 40,850 | 45,610 |
| Vehicle & Transport | 422,620 | 438,200 | 451,840 |
| Equipment & Furniture | 962,340 | 1,097,500 | 1,064,450 |
| Security & Protection | 25,840 | 26,080 | 26,470 |
| Printing & Stationery | 910,630 | 1,191,850 | 441,920 |
| Professional Services | 502,260 | 904,090 | 537,380 |
| Information & Communications | 213,370 | 314,080 | 246,480 |
| Subsistence & Training | 118,850 | 124,840 | 117,000 |
| Allowances | 379,790 | 379,790 | 379,790 |
| Grants & Contributions Paid | 410,420 | 430,420 | 388,190 |
| General Insurances | 11,530 | 13,780 | 14,100 |
| Agency & Contrator | 588,850 | 591,400 | 592,900 |
| Leasing & Capital Charges | 736,070 | 903,660 | 1,131,480 |
| Grants & Contributions Received | -4,620,100 | -4,819,480 | -5,466,660 |
| Fees & Charges | -508,040 | -508,040 | -508,040 |
| Rent | -89,500 | -125,500 | -125,500 |
| Income Other | -2,677,060 | -3,225,800 | -2,925,250 |
| Central & Democratic Services | 9,274,890 | 10,225,540 | 8,717,510 |

DRAFT

MEDIUM TERM FINANCIAL STRATEGY STATEMENT

CAPITAL ESTIMATES 2016/17 ONWARDS

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1 INTRODUCTION

- 1.1 This financial strategy statement is one of two that aim to support the Council's corporate objectives as identified in the strategic plan 2015 – 2020. Where they relate to the Council's capital programme, the major issues relating to resources in the medium term are set out in this statement. For matters relating to the revenue activity see the separate strategy statement on revenue.
- 1.2 Set out in this strategy statement is an overview of the capital plans of the Council and the criteria by which such plans are developed and approved. The success of the programme is dependent upon the Council's ability to generate the resources required to finance the plans.
- 1.3 Although this document is developed for the medium term the Council reviews its strategy and therefore this statement on an ongoing basis and considers its effectiveness at least quarterly. This enables the plans to remain current and reflect changes in circumstances which impact upon the Council's strategic priorities. The annual review is completed to coincide with the annual review of the strategic plan to enable changes to be appropriately reflected in both documents.
- 1.4 The capital strategy and this statement are in compliance with the guidance set out in the Prudential Code for Capital Finance in Local Authorities. This code of practice is published by the Chartered Institute of Public Finance and Accountancy and covers the full range of capital planning activities. Compliance with the code is a statutory requirement and the Council's medium term financial strategy has been developed to ensure compliance. In summary the relevant objectives of the code are:
 - 1) To ensure, within a clear framework, that capital expenditure plans are affordable, prudent and sustainable;
 - 2) That treasury management decisions are taken in accordance with good professional practice;
 - 3) That local strategic planning, asset management planning and proper option appraisal are supported; and
 - 4) To provide a clear and transparent framework to ensure accountability.

2 THE PROGRAMME

- 2.1 The strategy for the capital programme requires consideration at two levels, managing the overall programme and details of the specifics of individual schemes.
- 2.2 The overall programme must be considered in terms of the prudential borrowing principles of affordability, prudence and sustainability. At the overall programme level the relative priority of schemes, as they enhance the provision of corporate or service based objectives is also considered.
- 2.3 The inclusion of specific capital schemes within the overall programme requires an option appraisal, at scheme level, that is based on affordability in revenue and capital terms. This should include whole life costs, project timelines and risk assessments.
- 2.4 Schemes will be appraised using three approaches:
- 1) Where schemes fit within a specific strategy and resources are available within the capital programme for that strategy, such as the Asset Management Plan, the schemes would also be subject to appraisal and prioritisation against the objectives of that strategy. These schemes must be individually considered and approved by the relevant service committee following the approval of the full programme.
 - 2) Where schemes can be demonstrated to be commercial in nature and require the use of prudential borrowing, a business case must first be presented to the relevant service committee. The relevant service committee will recommend approved proposals to the Policy and Resources Committee for final approval of the prudential borrowing.
 - 3) Where schemes do not fit within the criteria above but an appropriate option appraisal has been completed, evaluation and prioritisation will remain as previously approved by Council and set out below.
 - 1st For statutory reasons;
 - 2nd Fully or partly self-funded schemes focused on strategic plan priority outcomes;
 - 3rd Other schemes focused on strategic plan priority outcomes; and
 - 4th Other priority schemes with a significant funding gearing

APPENDIX A

- 2.5 The Council is committed to maintaining its ambition and aspiration to deliver its priorities and has identified that this will lead to a significant need for capital investment in the future. This includes those schemes currently in the capital programme along with the infrastructure schemes needed to achieve the housing and business growth required for the borough.
- 2.6 It is expected that infrastructure schemes will be funded directly from the benefits gained from the development however viability assessments of expected developments suggest that there will be a funding gap. The Council is preparing to support that infrastructure need in order to deliver its strategic priorities.
- 2.7 In addition the Council is constantly focused on the need for efficiency in the use of resources and the delivery of services. It is aware of the need to diversify the sources of income obtained outside of the reducing support from central government. One aspect of this is to take a commercial approach to the provision of services that have displayed increased demand and higher cost over the last five years. As this may require capital investment the Council has agreed to allow borrowing to achieve this objective subject to:
- 1) A business case and successful implementation of savings that cover the cost of borrowing; and
 - 2) Ensuring the principles set out in paragraphs 1.4 and 3.4 are achieved.
- 2.8 The programme for the period 2016/17 to 2020/21 currently focuses on a series of projects providing investment in the property assets, core funding for affordable housing and support the commercialisation strategy.
- 2.9 Table 1 below summarises the five year programme by service committee.

| CAPITAL PROGRAMME / COMMITTEE | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Policy & Resources | 12,926 | 10,350 | 9,325 | 300 | 275 |
| Communities Housing & Environment | 3,588 | 7,475 | 1,450 | 1,450 | 1,450 |
| Heritage Culture & Leisure | 2,847 | 1,875 | 2,866 | 564 | 90 |
| Strategic Planning Sustainability & Transportation | 1,469 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total | 20,830 | 19,700 | 13,641 | 2,314 | 1,815 |

Table 2: Committee Summary of the Capital Programme.

3 FUNDING

- 3.1 The medium term financial strategy takes a flexible approach to funding the capital programme. As resources from capital receipts have become uncertain the Council has provided support for core programmes from other resources. The main resource available to the capital programme is now New Homes Bonus.
- 3.2 The new homes bonus is an identifiable value enabling medium term planning but has an uncertain future as the government is completing a review of the affordability of the Bonus and effectiveness of the incentive it creates. This is tied to the future changes planned for business rates.
- 3.3 In the past the programme has benefitted from the sale of surplus assets. The Council no longer holds many assets of significant value that are surplus to operational or commercial need. As a result the funding from capital receipts has reduced to occasional resources from the sale of small assets.
- 3.4 Originally in 2012/13 the Council approved the use of prudential borrowing for the following activities:
- 1) Acquisition of commercial property;
 - 2) Acquisition of property to alleviate homelessness; and
 - 3) Action to enable stalled development to progress.
- 3.5 The use of prudential borrowing is subject to an approved business case that evidences a benefit above that required to repay any debt over the life of the activity. The additional benefit may be financial or nonfinancial but must support the objectives of the strategic plan.
- 3.6 Due to uncertainty of future funding the Council maintains a principle of prior funding of schemes. Although commitment to a scheme is given by its inclusion in the programme the strategy requires that funding is identified in advance of formal commencement of the work. The quarterly monitoring of the capital programme enables Policy & Resources Committee to take effective decisions based on current levels of funding before major projects commence.

APPENDIX A

3.7 Table 2 below identifies the current funding assumptions:

| STRATEGIC ISSUES | 2016/17 £,000 | 2017/18 £,000 | 2018/19 £,000 | 2019/20 £,000 | 2020/21 £,000 |
|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | | | | |
| Balance B/Fwd | 9,812 | | | | |
| Use of Earmarked Reserves | 4,306 | 4,998 | 2,720 | 1,971 | 1,456 |
| Capital Grants | 450 | 450 | 450 | 450 | 450 |
| Capital Contributions | 1,000 | 1,000 | 0 | | |
| Prudential Borrowing | 11,950 | 15,525 | 11,000 | | |
| Total | 27,518 | 21,973 | 14,170 | 2,421 | 1,906 |

Table 2: Resources Available to the Capital Programme.

CAPITAL ESTIMATE

PREDICTED RESOURCES AVAILABLE 2016/17 TO 2020/21

| Estimate 2015/16 | FUNDING SUMMARY | Estimate 2016/17 | Estimate 2017/18 | Estimate 2018/19 | Estimate 2019/20 | Estimate 2020/21 |
|-----------------------------|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| £ | | £ | £ | £ | £ | £ |
| 9,811,720 | Contribution from Earmarked Reserve | 4,306,284 | 4,998,411 | 2,720,010 | 1,970,740 | 1,455,900 |
| 450,000 | Capital Grants | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| | Capital Contributions | 1,000,000 | 1,000,000 | | | |
| 589,320 | Capital Receipts | | | | | |
| | Prudential Borrowing | 11,950,000 | 15,525,000 | 11,000,000 | 0 | 0 |
| | Community Infrastructure Levy / Developer Contribution | | | | | |
| 10,851,040 | TOTAL | 17,706,284 | 21,973,411 | 14,170,010 | 2,420,740 | 1,905,900 |

CAPITAL ESTIMATE

CAPITAL PROGRAMME 2016/17 TO 2020/21

| Estimate 2015/16 £ | COMMITTED SCHEME LIST | Estimate 2016/17 £ | Estimate 2017/18 £ | Estimate 2018/19 £ | Estimate 2019/20 £ | Estimate 2020/21 £ |
|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 226,250 | Housing Grants | | | | | |
| 264,500 | Support for Social Housing Housing Incentives | 450,630 | 350,000 | 350,000 | 350,000 | 350,000 |
| 1,400,000 | Housing Investments | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 450,000 | Housing - Disabled Facilities Grant Funding. | 450,000 | 450,000 | 450,000 | 450,000 | 450,000 |
| 12,920 | Flood Defences | 87,080 | 50,000 | 50,000 | 50,000 | 50,000 |
| 75,000 | Brunswick Street | 2,000,000 | 6,025,000 | | | |
| 2,428,670 | COMMUNITIES HOUSING & ENVIRONMENT | 3,587,710 | 7,475,000 | 1,450,000 | 1,450,000 | 1,450,000 |
| 10,600 | Crematorium Access | | | | | |
| 150,560 | Continued Improvements to Play Areas | 1,259,240 | 590,000 | | | |
| 9,600 | Green Space Strategy | | | | | |
| 345,000 | Commercialisation - RE Panels | | | | | |
| 40,600 | Commercialisation - Mote Park Parking | 29,400 | | | | |
| 44,940 | Commercialisation - Mote Park Café | 35,060 | | | | |
| 10,000 | Commercialisation - Crematorium Projects | | | 640,000 | | |
| 20,000 | Commercialisation - Mote Park AZ | 770,000 | | | | |
| | Crematorium Strategy | 50,000 | 300,000 | | | |
| | Mote Park Essential Improvements | 610,000 | 150,000 | | 369,000 | |
| | Other Parks Essential Improvements | | 225,000 | 50,000 | 25,000 | |
| | Mote Park Visitor Centre | | 500,000 | 2,000,000 | | |
| | Museum Development Plan | 93,000 | 110,000 | 176,100 | 170,000 | 90,000 |
| 631,300 | HERITAGE CULTURE & LEISURE | 2,846,700 | 1,875,000 | 2,866,100 | 564,000 | 90,000 |
| 19,310 | High Street Regeneration Ph 2 | | | | | |
| | High Street Regeneration future phases | 315,160 | | | | |
| 245,580 | Acquisition of Commercial Assets (Balance) | 1,230,890 | | | | |
| 254,110 | Enterprise Hub | | | | | |
| 184,800 | Asset Management / Corporate Property | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| 243,050 | Software / PC Replacement | 175,000 | 175,000 | 150,000 | 125,000 | 100,000 |
| | Maidstone East / Sessions Square | 4,550,000 | 6,000,000 | 5,000,000 | | |
| | Union Street (Recommended Option) | 3,000,000 | 4,000,000 | 4,000,000 | | |
| | Enabling Works - The Mall Regeneration | 3,400,000 | | | | |
| | Town Hall webcast & speakers | 80,000 | | | | |
| 946,850 | POLICY & RESOURCES | 12,926,050 | 10,350,000 | 9,325,000 | 300,000 | 275,000 |
| | Riverside Towpath | 540,000 | | | | |
| 500,000 | Bridges Gyratory Scheme | 900,000 | | | | |
| 1,790 | King Street Multi-storey Car Park | 20,310 | | | | |
| 5,690 | Improvements to the Council's Car Parks | 8,840 | | | | |
| 507,480 | STRATEGIC PLANNING SUSTAINABILITY & TRANSPORT | 1,469,150 | 0 | 0 | 0 | 0 |