

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Rent Allowances**

Rent Allowances are paid to private sector tenants who have income less than the amount set down by Central Government. The allowances paid to recipients are fully reimbursed by Government Grant.

The Budget also covers the cost of a local scheme for discounting War Widow pensions and Discretionary Housing Payments.

The 2010/11 Estimate includes Budget Strategy growth of £80,000 to meet reductions in the administration subsidy grant.

Budget Holder: Benefits Manager

Council Tenant Rent Rebates

This budget covers the cost and related Government Grant, of Rent Rebates for tenants of the Local Authority.

Budget Holder: Benefits Manager

Pensions Fund Management

This Budget represents the expected interest to be incurred by the Council's Pension Fund deficit, offset by the expected return on the Pension Fund assets invested.

Budget Holder: Head of Finance

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|---|--------------------|--------------------|--------------------|--------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Rent Allowances</u> | | | | |
| Employees | 61,460 | 65,690 | 62,090 | 62,990 |
| Running Expenses | 28,119,961 | 28,735,420 | 32,526,510 | 36,428,560 |
| Central Charges | 11,686 | 7,160 | 6,690 | 6,430 |
| Internal Recharges | 869,862 | 985,210 | 991,720 | 1,012,270 |
| Total Expenditure | 29,062,969 | 29,793,480 | 33,587,010 | 37,510,250 |
| Income | -28,832,072 | -29,469,900 | -33,287,320 | -37,109,090 |
| Total Income | -28,832,072 | -29,469,900 | -33,287,320 | -37,109,090 |
| Net Expenditure Transferred to Summary | 230,897 | 323,580 | 299,690 | 401,160 |
| <u>Council Tenant Rent Rebates</u> | | | | |
| Running Expenses | 247,838 | 269,240 | 265,970 | 297,890 |
| Central Charges | 191 | 210 | 100 | 190 |
| Internal Recharges | 3,389 | 3,740 | 3,550 | 3,500 |
| Total Expenditure | 251,418 | 273,190 | 269,620 | 301,580 |
| Income | -234,235 | -264,380 | -268,310 | -300,510 |
| Total Income | -234,235 | -264,380 | -268,310 | -300,510 |
| Net Expenditure Transferred to Summary | 17,183 | 8,810 | 1,310 | 1,070 |
| <u>Pensions Fund Management</u> | | | | |
| Running Expenses | 5,910,000 | 6,593,900 | 5,710,000 | 5,710,000 |
| Total Expenditure | 5,910,000 | 6,593,900 | 5,710,000 | 5,710,000 |
| Income | -4,050,000 | -4,540,100 | -2,920,000 | -2,920,000 |
| Total Income | -4,050,000 | -4,540,100 | -2,920,000 | -2,920,000 |
| Net Expenditure Transferred to Summary | 1,860,000 | 2,053,800 | 2,790,000 | 2,790,000 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Pensions Fund Appropriation**

This Budget represents the value of movements in the Pension Fund reserve. The budgets effectively ensure that the cost to the Council equals the cash paid in to the Pension Fund during the year by employees and the Council, whilst maintaining budgets that comply with financial reporting standards.

Budget Holder: Head of Finance

Interest & Investment Income

This Budget covers investment income from Balances and cash available temporarily from sources such as payment of Council Tax. The Revised Estimate has increased due to slippage in the Capital Programme and movement in interest rates. The Estimate 2010/11 includes a Budget Strategy growth item of £370,000, which is a consequence of the uncertainty over interest rates and future capital receipts in the current economic climate.

Budget Holder: Head of Finance

Interest Paid

This Budget covers the cost of borrowing by the Council, although the Treasury Management Policy does not anticipate this, other than for short term cash management purposes.

Budget Holder: Head of Finance

Gains/Losses on Asset Disposals

This Budget covers the requirement to account for any gains and losses on asset disposals. There is no actual gain or loss reflected in the net cost of services as the sums shown here are offset by a corresponding entry in the Appropriation Account.

Budget Holder: Head of Finance

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-----------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Pensions Fund Appropriation</u> | | | | |
| Employees | -433,340 | -700,810 | -1,486,990 | -1,485,670 |
| Total Expenditure | -433,340 | -700,810 | -1,486,990 | -1,485,670 |
| Net Income Transferred to Summary | -433,340 | -700,810 | -1,486,990 | -1,485,670 |
| <u>Interest & Investment Income</u> | | | | |
| Income | -1,789,455 | -718,630 | -776,430 | -405,420 |
| Total Income | -1,789,455 | -718,630 | -776,430 | -405,420 |
| Net Income Transferred to Summary | -1,789,455 | -718,630 | -776,430 | -405,420 |
| <u>Interest Paid</u> | | | | |
| Running Expenses | 6,226 | 0 | 0 | 0 |
| Total Expenditure | 6,226 | 0 | 0 | 0 |
| Net Expenditure Transferred to Summary | 6,226 | 0 | 0 | 0 |
| <u>Gains/Losses on Asset Disposals</u> | | | | |
| Capital Charges | 580,047 | 0 | 200,000 | 0 |
| Total Expenditure | 580,047 | 0 | 200,000 | 0 |
| Income | -1,420,596 | -600,000 | 0 | -400,000 |
| Total Income | -1,420,596 | -600,000 | 0 | -400,000 |
| Net Income / Expenditure Transferred to Summary | -840,549 | -600,000 | 200,000 | -400,000 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Appropriation Account**

This Budget represents movements in Reserves that are not reflected in the cost of services, where this would otherwise affect the net cost to the Council.

Includes here is the corresponding entry for the write off of Renovation Grants and the related Government Grants, any revenue support for the Capital Programme and the contra entries to the gain and losses on asset disposal shown in the Gains/Losses on Asset Disposals Account. The Revised Estimate for 2009/10 includes a Carry Forward of £94,090 in respect of the 2008/09 Capital Programme. The Estimate for 2010/11 includes a Budget Strategy Growth item of £275,000 in respect of the Leisure Centre refurbishment

Budget Holder: Head of Finance

Civic Occasions

The costs of Civic Occasions, including support for the Mayor and Deputy Mayor, are included within this Budget.

Running Costs in the Revised Estimate 2009/10 have increased due to a revised schedule of Repairs & Maintenance on War Memorials for the year.

Budget Holder: Democratic Services Manager

Elections

This Budget covers the cost of Local Government elections only and does not include the cost of national elections.

The 2009/10 Estimates were reduced temporarily as there were no Borough Elections held in 2009/10.

Budget Holder: Registration Services Manager

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|---|-------------------|--------------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Appropriation Account</u> | | | | |
| Running Expenses | 25,435 | 0 | 40,000 | 40,000 |
| Capital Charges | 2,875,953 | 5,425,730 | 2,156,420 | 3,068,730 |
| Total Expenditure | 2,901,387 | 5,425,730 | 2,196,420 | 3,108,730 |
| Income | -7,977,435 | -11,478,700 | -8,658,690 | -6,977,050 |
| Total Income | -7,977,435 | -11,478,700 | -8,658,690 | -6,977,050 |
| Net Income Transferred to Summary | -5,076,048 | -6,052,970 | -6,462,270 | -3,868,320 |
| <u>Civic Occasions</u> | | | | |
| Running Expenses | 29,093 | 34,790 | 39,370 | 34,480 |
| Central Charges | 28,602 | 30,260 | 30,240 | 31,300 |
| Internal Recharges | 93,085 | 108,670 | 98,050 | 100,070 |
| Total Expenditure | 150,780 | 173,720 | 167,660 | 165,850 |
| Net Expenditure Transferred to Summary | 150,780 | 173,720 | 167,660 | 165,850 |
| <u>Elections</u> | | | | |
| Employees | 116,555 | 80,370 | 85,680 | 87,260 |
| Running Expenses | 77,973 | 37,480 | 41,460 | 83,220 |
| Central Charges | 38,799 | 40,490 | 34,510 | 35,270 |
| Internal Recharges | 24,542 | 27,460 | 31,800 | 32,210 |
| Total Expenditure | 257,869 | 185,800 | 193,450 | 237,960 |
| Income | -291 | -420 | -420 | -420 |
| Total Income | -291 | -420 | -420 | -420 |
| Net Expenditure Transferred to Summary | 257,578 | 185,380 | 193,030 | 237,540 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Members' Allowances etc.**

This Budget covers the payment of Allowances and other costs to Members.

Budget Holder: P.A to The Cabinet

Portfolio Allocations

This Budget covers the time allocations of attending and servicing Cabinet Members, Committees, Council and Corporate Management. These costs are reappraised annually.

Budget Holder: Head of Finance

Town Hall

This Budget includes the costs of the facilities at the Town Hall.

Running Costs have increased in the Revised Estimate 2009/10, due to a revised schedule of Property Repairs & Maintenance for the year.

Capital Charges have increased in the Revised Estimate 2009/10 as a result of asset revaluations and adjustments to useful life expectations.

Budget Holder: Democratic Services Manager

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|---|----------------|----------------|----------------|----------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Members' Allowances etc.</u> | | | | |
| Employees | 16,530 | 18,670 | 18,750 | 19,050 |
| Running Expenses | 388,008 | 406,040 | 404,520 | 400,370 |
| Central Charges | 9,761 | 10,350 | 18,700 | 19,280 |
| Internal Recharges | 7,901 | 8,560 | 8,500 | 8,710 |
| Total Expenditure | 422,200 | 443,620 | 450,470 | 447,410 |
| Net Expenditure Transferred to Summary | 422,200 | 443,620 | 450,470 | 447,410 |
| <u>Portfolio Allocations</u> | | | | |
| Employees | 13,485 | 17,460 | 18,940 | 14,900 |
| Running Expenses | 50 | 0 | 0 | 0 |
| Central Charges | 301,520 | 332,740 | 290,600 | 314,540 |
| Internal Recharges | 179,277 | 201,310 | 210,880 | 232,920 |
| Total Expenditure | 494,331 | 551,510 | 520,420 | 562,360 |
| Net Expenditure Transferred to Summary | 494,331 | 551,510 | 520,420 | 562,360 |
| <u>Town Hall</u> | | | | |
| Employees | 0 | 0 | 420 | 420 |
| Running Expenses | 98,903 | 87,420 | 103,900 | 116,630 |
| Central Charges | 19,277 | 21,340 | 15,390 | 16,490 |
| Internal Recharges | 55,633 | 65,580 | 60,160 | 61,440 |
| Capital Charges | 107,024 | 47,800 | 87,400 | 87,400 |
| Total Expenditure | 280,837 | 222,140 | 267,270 | 282,380 |
| Income | -89,071 | -88,010 | -84,380 | -96,520 |
| Total Income | -89,071 | -88,010 | -84,380 | -96,520 |
| Net Expenditure Transferred to Summary | 191,766 | 134,130 | 182,890 | 185,860 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Members Facilities**

This Budget shows the cost of facilities available to Members.

Running Costs and Central Recharges have both decreased in the Revised Estimate 2009/10 due to re-appraisals of allocations to this area.

Budget Holder: P.A to The Cabinet

Subscriptions

This Budget covers subscriptions to national bodies representing this Authority's interest.

Budget Holder: Democratic Services Manager

Overview & Scrutiny

This Budget covers resources to Overview and Scrutiny Committees to perform their functions.

Budget Holder: Overview & Scrutiny & Policy Manager

Devolved Budgets

This Budget covers an allowance available for each Member to recommend expenditure based on local priorities.

The Revised Estimate 2009/10 includes a Carry Forward from 2008/09 of £26,360 and the 2010/11 Estimate includes Budget Strategy savings of £55,000.

Budget Holder: Head of Finance

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|---|----------------|----------------|----------------|----------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Members Facilities</u> | | | | |
| Employees | 591 | 640 | 510 | 520 |
| Running Expenses | 136,367 | 159,370 | 147,730 | 139,290 |
| Central Charges | 57,444 | 67,230 | 32,250 | 32,230 |
| Internal Recharges | 11,084 | 12,010 | 11,050 | 11,330 |
| Total Expenditure | 205,486 | 239,250 | 191,540 | 183,370 |
| Net Expenditure Transferred to Summary | 205,486 | 239,250 | 191,540 | 183,370 |
| <u>Subscriptions</u> | | | | |
| Running Expenses | 17,552 | 18,100 | 18,100 | 18,100 |
| Central Charges | 0 | 0 | 100 | 100 |
| Total Expenditure | 17,552 | 18,100 | 18,200 | 18,200 |
| Net Expenditure Transferred to Summary | 17,552 | 18,100 | 18,200 | 18,200 |
| <u>Overview & Scrutiny</u> | | | | |
| Employees | 0 | 0 | 1,010 | 1,060 |
| Running Expenses | 9,959 | 10,300 | 10,300 | 10,000 |
| Central Charges | 137,172 | 155,890 | 154,340 | 163,990 |
| Internal Recharges | 9,176 | 9,680 | 14,360 | 9,960 |
| Total Expenditure | 156,307 | 175,870 | 180,010 | 185,010 |
| Net Expenditure Transferred to Summary | 156,307 | 175,870 | 180,010 | 185,010 |
| <u>Devolved Budgets</u> | | | | |
| Running Expenses | 78,767 | 111,100 | 136,460 | 56,100 |
| Central Charges | 17,787 | 18,360 | 24,240 | 23,590 |
| Total Expenditure | 96,554 | 129,460 | 160,700 | 79,690 |
| Income | -50 | 0 | 0 | 0 |
| Total Income | -50 | 0 | 0 | 0 |
| Net Expenditure Transferred to Summary | 96,504 | 129,460 | 160,700 | 79,690 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Registration Of Electors**

The statutory function of Electoral Registration is covered by this Budget.

Budget Holder: Registration Services Manager

Licensing

The Licensing functions covered by these budgets relate to gambling and liquor , temporary events. Hackney and private hire vehicles.

The Internal recharges have reduced following the 2009 restructure of services.

Budget Holder: Senior Licensing Officer

Parkwood Industrial Estate

This Budget covers the income and administration of the Industrial Units at Parkwood.
Rental Income reflects Occupational Rents Income.

Budget Holder: Corporate Property Manager

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|---|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Registration Of Electors</u> | | | | |
| Employees | 40,127 | 35,430 | 40,210 | 41,150 |
| Running Expenses | 90,155 | 83,630 | 84,510 | 84,030 |
| Central Charges | 7,923 | 8,380 | 2,890 | 2,900 |
| Internal Recharges | 21,818 | 24,110 | 32,290 | 32,590 |
| Total Expenditure | 160,023 | 151,550 | 159,900 | 160,670 |
| Income | -7,561 | -2,270 | -2,270 | -2,270 |
| Total Income | -7,561 | -2,270 | -2,270 | -2,270 |
| Net Expenditure Transferred to Summary | 152,463 | 149,280 | 157,630 | 158,400 |
| <u>Licensing</u> | | | | |
| Employees | 124,395 | 136,610 | 136,070 | 150,480 |
| Running Expenses | 44,215 | 31,700 | 31,700 | 31,700 |
| Central Charges | 41,252 | 38,900 | 67,240 | 65,170 |
| Internal Recharges | 180,787 | 191,840 | 84,270 | 90,390 |
| Total Expenditure | 390,649 | 399,050 | 319,280 | 337,740 |
| Income | -309,087 | -256,980 | -256,980 | -256,980 |
| Total Income | -309,087 | -256,980 | -256,980 | -256,980 |
| Net Expenditure Transferred to Summary | 81,563 | 142,070 | 62,300 | 80,760 |
| <u>Parkwood Industrial Estate</u> | | | | |
| Running Expenses | 180 | 400 | 400 | 3,200 |
| Central Charges | 31,728 | 33,980 | 25,840 | 34,710 |
| Internal Recharges | 0 | 0 | 3,220 | 5,330 |
| Total Expenditure | 31,908 | 34,380 | 29,460 | 43,240 |
| Income | -466,230 | -451,840 | -451,840 | -451,840 |
| Total Income | -466,230 | -451,840 | -451,840 | -451,840 |
| Net Income Transferred to Summary | -434,322 | -417,460 | -422,380 | -408,600 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Industrial Starter Units**

This Budget covers the income and administration of the Industrial Starter Units.

Budget Holder: Corporate Property Manager

Armstrong Road Depot Industrial Estate

This Budget relates to the occupation of the Depot by external contractors and internal sections.

Recharges to services increased for the Original Estimate 2009/10 following Grounds Maintenance Services returning to direct control, thereby utilising some of the previously vacant space.

The Depot was closed in December 2009 and the Estimate for 2010/11 relates only to recharges for the disposal of the site.

Budget Holder: Corporate Property Manager

South Maidstone Depot

This budget relates to the occupation of the new South Maidstone Depot by external contractors and internal sections,
The Depot opened in December 2009.

Budget Holder: Corporate Property Manager

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Industrial Starter Units</u> | | | | |
| Running Expenses | 22,280 | 29,040 | 26,360 | 26,690 |
| Central Charges | 26,129 | 26,840 | 16,110 | 24,740 |
| Total Expenditure | 48,409 | 55,880 | 42,470 | 51,430 |
| Income | -44,673 | -59,920 | -58,710 | -58,710 |
| Total Income | -44,673 | -59,920 | -58,710 | -58,710 |
| Net Income / Expenditure Transferred to Summary | 3,736 | -4,040 | -16,240 | -7,280 |
| <u>Armstrong Road Depot Industrial Estate</u> | | | | |
| Running Expenses | 141,825 | 139,660 | 98,570 | 3,320 |
| Central Charges | 31,241 | 28,390 | 16,770 | 8,100 |
| Internal Recharges | 7,291 | 8,570 | 9,520 | 2,250 |
| Capital Charges | 68,984 | 68,980 | 51,740 | 0 |
| Total Expenditure | 249,341 | 245,600 | 176,600 | 13,670 |
| Income | -157,771 | -173,140 | -131,320 | 0 |
| Total Income | -157,771 | -173,140 | -131,320 | 0 |
| Net Expenditure Transferred to Summary | 91,570 | 72,460 | 45,280 | 13,670 |
| <u>South Maidstone Depot</u> | | | | |
| Employees | 0 | 0 | 2,900 | 0 |
| Running Expenses | 0 | 0 | 42,760 | 128,620 |
| Central Charges | 0 | 0 | 24,840 | 19,420 |
| Internal Recharges | 0 | 0 | 3,970 | 9,520 |
| Capital Charges | 0 | 0 | 14,380 | 57,520 |
| Total Expenditure | 0 | 0 | 88,850 | 215,080 |
| Income | 0 | 0 | -57,120 | -212,330 |
| Total Income | 0 | 0 | -57,120 | -212,330 |
| Net Expenditure Transferred to Summary | 0 | 0 | 31,730 | 2,750 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Sundry Corporate Property**

Repair, maintenance and administration of a number and variety of miscellaneous properties are covered by this Budget. These properties are regularly reviewed through the Asset Management Plan.

Budget Holder: Corporate Property Manager

Medway Conservancy

This Budget covers the levy from the Upper Medway Internal Drainage Board.

Budget Holder: Head of Finance

Land Charges

This Budget covers the cost of providing the information necessary to respond to Search requests.

All direct cost and recharges have decreased in the Revised Estimate 2009/10 and Original 2010/11 due to the decrease in the number of Land Charge applications resulting from the downturn in the Property Market.

Budget Holder: Registration Services Manager

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-----------------|-----------------|-----------------|-----------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Sundry Corporate Property</u> | | | | |
| Employees | 437 | 500 | 1,610 | 1,580 |
| Running Expenses | 40,745 | 53,840 | 32,130 | 35,930 |
| Central Charges | 88,600 | 93,020 | 106,100 | 101,870 |
| Internal Recharges | 257 | 300 | 960 | 890 |
| Capital Charges | 13,783 | 1,100 | 1,100 | 1,100 |
| Total Expenditure | 143,822 | 148,760 | 141,900 | 141,370 |
| Income | -169,211 | -156,350 | -156,350 | -156,350 |
| Total Income | -169,211 | -156,350 | -156,350 | -156,350 |
| Net Income Transferred to Summary | -25,388 | -7,590 | -14,450 | -14,980 |
| <u>Medway Conservancy</u> | | | | |
| Running Expenses | 108,410 | 112,530 | 112,530 | 115,910 |
| Central Charges | 191 | 210 | 100 | 100 |
| Total Expenditure | 108,601 | 112,740 | 112,630 | 116,010 |
| Net Expenditure Transferred to Summary | 108,601 | 112,740 | 112,630 | 116,010 |
| <u>Land Charges</u> | | | | |
| Employees | 82,014 | 71,180 | 46,030 | 47,420 |
| Running Expenses | 110,048 | 92,810 | 72,030 | 71,410 |
| Central Charges | 32,662 | 32,510 | 23,490 | 23,050 |
| Internal Recharges | 38,412 | 53,210 | 33,550 | 33,840 |
| Total Expenditure | 263,136 | 249,710 | 175,100 | 175,720 |
| Income | -177,037 | -268,960 | -253,750 | -253,750 |
| Total Income | -177,037 | -268,960 | -253,750 | -253,750 |
| Net Income / Expenditure Transferred to Summary | 86,099 | -19,250 | -78,650 | -78,030 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Internal Printing**

This Budget covers the Council's internal printing facility, the costs of which are charged to users.

Budget Holder: Corporate Support Team Manager

Information Technology

This Budget represents the cost of Central IT Services within the Authority. The IT Manager recharges these costs to the relevant service budgets on either a project or per capita basis.

The Estimate 2009/10 includes a Budget Strategy Saving of £25,000 in respect of software costs, and a further £40,000 in respect of the Voice Over Internet Protocol Invest to Save Scheme.

The Original 2010/11 Estimate includes further Budget Strategy savings of £39,000 for maintenance and software.

The increase in Employee costs reflects a more accurate proportion of IT costs allocated for recharging to service areas.

Budget Holder: I.T. Manager

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Internal Printing</u> | | | | |
| Running Expenses | 64,520 | 84,290 | 83,600 | 84,380 |
| Central Charges | 6,956 | 5,840 | 4,600 | 4,350 |
| Internal Recharges | 72,291 | 77,850 | 69,000 | 68,300 |
| Total Expenditure | 143,767 | 167,980 | 157,200 | 157,030 |
| Income | -120,756 | -173,310 | -162,530 | -162,360 |
| Total Income | -120,756 | -173,310 | -162,530 | -162,360 |
| Net Income / Expenditure Transferred to Summary | 23,010 | -5,330 | -5,330 | -5,330 |
| <u>Information Technology</u> | | | | |
| Employees | 669,604 | 784,970 | 752,420 | 766,610 |
| Running Expenses | 576,241 | 557,640 | 546,120 | 527,180 |
| Central Charges | 47,653 | 53,650 | 53,910 | 51,150 |
| Internal Recharges | 203,410 | 244,760 | 223,920 | 225,120 |
| Capital Charges | 289,001 | 232,060 | 229,290 | 172,920 |
| Total Expenditure | 1,785,909 | 1,873,080 | 1,805,660 | 1,742,980 |
| Income | -1,762,921 | -1,912,080 | -1,866,130 | -1,878,140 |
| Total Income | -1,762,921 | -1,912,080 | -1,866,130 | -1,878,140 |
| Net Income / Expenditure Transferred to Summary | 22,988 | -39,000 | -60,470 | -135,160 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Central Telephones**

This Budget covers the Council's Central Telephone System, recharged on a per capita basis across all sections.

The Depreciation charge in the Revised 2009/10 and Original 2010/11 Estimates is for the Voice Over Internet Protocol System.

Budget Holder: I.T. Manager

Offices

The office accommodation facilities of the Authority are covered by this Budget.

The Estimate 2009/10 included Budget Strategy Growth of £200,000. This is shown here and also in the Gateway.

The Estimate 2009/10 also included Budget Strategy Growth of £20,000 for increased energy costs.

The Estimate for 2010/11 includes Budget Strategy Growth of £25,000

Budget Holder: Property & Procurement Manager

The Gateway King Street

This Budget represents the cost of the new Gateway offices which is shared with other partners

The Estimate 2009/10, which has increased from 2008/09, was funded by Budget Strategy Growth of £200,000- shown here and also in the Maidstone House budget.

The Estimate for 2009/10 also included Budget Strategy Growth of £27,000 for increased energy cost.

The income relates to internal charges and external income from Partners in the Gateway.

Budget Holder: Property & Procurement Manager

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Central Telephones</u> | | | | |
| Employees | 1,954 | 1,970 | 0 | 0 |
| Running Expenses | 83,823 | 92,720 | 93,010 | 93,010 |
| Central Charges | 4,992 | 3,860 | 5,040 | 2,580 |
| Internal Recharges | 68,499 | 75,850 | 75,480 | 76,640 |
| Capital Charges | 61,275 | 0 | 57,450 | 57,450 |
| Total Expenditure | 220,543 | 174,400 | 230,980 | 229,680 |
| Income | -160,000 | -214,330 | -223,530 | -224,230 |
| Total Income | -160,000 | -214,330 | -223,530 | -224,230 |
| Net Income / Expenditure Transferred to Summary | 60,543 | -39,930 | 7,450 | 5,450 |
| <u>Offices</u> | | | | |
| Employees | 1,964 | 0 | 0 | 0 |
| Running Expenses | 1,319,056 | 1,456,780 | 1,309,930 | 1,377,620 |
| Central Charges | 53,190 | 34,660 | 54,830 | 52,970 |
| Internal Recharges | 4,485 | 0 | 16,580 | 11,540 |
| Capital Charges | 118,249 | 85,290 | 109,330 | 109,330 |
| Total Expenditure | 1,496,944 | 1,576,730 | 1,490,670 | 1,551,460 |
| Income | -1,496,617 | -1,664,770 | -1,432,370 | -1,484,470 |
| Total Income | -1,496,617 | -1,664,770 | -1,432,370 | -1,484,470 |
| Net Income / Expenditure Transferred to Summary | 327 | -88,040 | 58,300 | 66,990 |
| <u>The Gateway King Street</u> | | | | |
| Running Expenses | 77,813 | 241,310 | 383,210 | 395,740 |
| Central Charges | 9,365 | 7,440 | 13,790 | 15,720 |
| Total Expenditure | 87,178 | 248,750 | 397,000 | 411,460 |
| Income | -91,625 | -266,800 | -410,400 | -415,200 |
| Total Income | -91,625 | -266,800 | -410,400 | -415,200 |
| Net Income Transferred to Summary | -4,446 | -18,050 | -13,400 | -3,740 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Unapportionable Central Overheads**

This Budget covers the central costs that CIPFA guidance suggest should not be charged to service heads or cannot be identified to a current user or service head. The actuals for 2008/09 relate to staff redundancy costs incurred as a result of the staffing restructure.

The Capital Charges relate to Sundry Corporate Property, Industrial Starter Units and the Council's former offices at 13 and 26 Tonbridge Road.

Budget Holder: Head of Finance

General

The Employee Costs represent one-off redundancy payments incurred as a result of a management restructure in 2009/10.

The income shown includes the amount due from Cobtree Manor Estate Trust to repay their historic debt to the Council. The income figure also includes a 2010/11 Budget Strategy growth item of £130,000 in respect of the Cobtree Manor Estate debt final payment.

Budget Holder: Head of Finance

The Cost of Council Tax Collection

The duties of the Council, as the Billing Authority, are covered by this Budget, these include the cost of billing, collection and recovery of the Council Tax.

Income relates to the recovery of Summons' costs.

The reduction in recharge costs in 2009/10 is due to the restructure in February 2009.

The Estimate 2010/11 includes a Budget Strategy Saving of £5,000 for an anticipated increase in income from court costs.

Budget Holder: Revenues Manager

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|------------------|------------------|------------------|------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Unapportionable Central Overheads</u> | | | | |
| Employees | 182,279 | 0 | 0 | 0 |
| Running Expenses | 125,190 | 0 | 0 | 0 |
| Capital Charges | 1,255,996 | 25,440 | 125,810 | 125,810 |
| Total Expenditure | 1,563,465 | 25,440 | 125,810 | 125,810 |
| Net Expenditure Transferred to Summary | 1,563,465 | 25,440 | 125,810 | 125,810 |
| <u>General</u> | | | | |
| Employees | 580,000 | 0 | 120,500 | 0 |
| Running Expenses | 118,200 | 20,880 | 110,100 | 77,010 |
| Central Charges | 2,690 | 2,770 | 2,770 | 2,800 |
| Total Expenditure | 700,891 | 23,650 | 233,370 | 79,810 |
| Income | -122,753 | -135,200 | -201,490 | -135,490 |
| Total Income | -122,753 | -135,200 | -201,490 | -135,490 |
| Net Income / Expenditure Transferred to Summary | 578,138 | -111,550 | 31,880 | -55,680 |
| <u>The Cost of Council Tax Collection</u> | | | | |
| Employees | 347,958 | 376,300 | 375,730 | 386,980 |
| Running Expenses | 249,638 | 186,530 | 175,210 | 175,200 |
| Central Charges | 28,271 | 30,370 | 16,310 | 15,790 |
| Internal Recharges | 479,530 | 536,450 | 440,510 | 451,790 |
| Total Expenditure | 1,105,398 | 1,129,650 | 1,007,760 | 1,029,760 |
| Income | -490,697 | -388,760 | -388,760 | -393,760 |
| Total Income | -490,697 | -388,760 | -388,760 | -393,760 |
| Net Expenditure Transferred to Summary | 614,700 | 740,890 | 619,000 | 636,000 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****The Cost of National Non-Domestic Rates Collection**

The costs of collecting National Non Domestic Rates for the Government is covered by this Budget. A contribution is made by Central Government to meet these costs.

The Estimate 2010/11 includes a Budget Strategy Saving of £5,000 due to an anticipated increase in income from court costs.

Budget Holder: Revenues Manager

Council Tax Benefits

The cost of Council Tax Benefits is covered by this Budget.

Costs are covered by Government Grants for both administration and the costs of Benefits.

Budget Holder: Benefits Manager

Youth Development Programme

The costs included in this Budget relate to trainees employed in the Directorates.

Budget Holder: Learning and Development Manager

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-------------------|-------------------|--------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>The Cost of National Non-Domestic Rates Collection</u> | | | | |
| Employees | 94,909 | 101,390 | 99,990 | 101,110 |
| Running Expenses | 97,690 | 63,760 | 96,790 | 80,690 |
| Central Charges | 19,663 | 20,990 | 10,630 | 10,440 |
| Internal Recharges | 78,272 | 87,100 | 67,130 | 68,130 |
| Total Expenditure | 290,534 | 273,240 | 274,540 | 260,370 |
| Income | -294,027 | -242,480 | -258,580 | -247,480 |
| Total Income | -294,027 | -242,480 | -258,580 | -247,480 |
| Net Income / Expenditure Transferred to Summary | -3,493 | 30,760 | 15,960 | 12,890 |
| <u>Council Tax Benefits</u> | | | | |
| Employees | 21,282 | 22,840 | 20,490 | 20,560 |
| Running Expenses | 8,088,054 | 8,270,760 | 9,043,330 | 10,128,530 |
| Central Charges | 7,341 | 5,600 | 3,030 | 2,870 |
| Internal Recharges | 451,724 | 512,080 | 516,840 | 527,560 |
| Total Expenditure | 8,568,401 | 8,811,280 | 9,583,690 | 10,679,520 |
| Income | -8,657,968 | -8,802,620 | -9,599,120 | -10,656,090 |
| Total Income | -8,657,968 | -8,802,620 | -9,599,120 | -10,656,090 |
| Net Income / Expenditure Transferred to Summary | -89,568 | 8,660 | -15,430 | 23,430 |
| <u>Youth Development Programme</u> | | | | |
| Employees | 35,093 | 47,880 | 47,720 | 47,720 |
| Running Expenses | 527 | 130 | 130 | 130 |
| Central Charges | 191 | 210 | 100 | 190 |
| Total Expenditure | 35,811 | 48,220 | 47,950 | 48,040 |
| Net Expenditure Transferred to Summary | 35,811 | 48,220 | 47,950 | 48,040 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Contributions/Savings Yet to be Identified**

The 2009/10 Estimate relates to Budget Strategy Savings with regard to economies to be met for Shared Services initiatives.

This has now been moved to the Contingency budget within the Leader of the Council's portfolio.

Chief Executives Sections..

This Budget represents the cost of the Chief Executives Sections in this Portfolio.

The Estimate 2010/11 includes a Budget Strategy Saving of £9,000 from the running expenses of the audit partnership.

Budget Holder: Chief Executive

Director of Prosperity and Regeneration Sections

This Budget Represents the cost for the Director of Prosperity and Regeneration Sections in this Portfolio.

Budget Holder: Director of Prosperity and Regeneration

MAIDSTONE BOROUGH COUNCIL
CORPORATE SERVICES

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Contributions/Savings Yet to be Identified</u> | | | | |
| Running Expenses | 0 | -98,000 | 0 | 0 |
| Total Expenditure | 0 | -98,000 | 0 | 0 |
| Net Income Transferred to Summary | 0 | -98,000 | 0 | 0 |
| <u>Chief Executives Sections..</u> | | | | |
| Employees | 233,263 | 260,750 | 253,570 | 250,390 |
| Running Expenses | 52,696 | 62,070 | 62,260 | 63,300 |
| Central Charges | 24,448 | 27,390 | 24,880 | 25,090 |
| Internal Recharges | 5,135 | 5,730 | 12,390 | 13,130 |
| Total Expenditure | 315,542 | 355,940 | 353,100 | 351,910 |
| Income | -328,140 | -360,120 | -353,260 | -351,730 |
| Total Income | -328,140 | -360,120 | -353,260 | -351,730 |
| Net Income / Expenditure Transferred to Summary | -12,598 | -4,180 | -160 | 180 |
| <u>Director of Prosperity and Regeneration Sections</u> | | | | |
| Employees | 836,436 | 934,540 | 838,040 | 860,850 |
| Running Expenses | 246,317 | 294,490 | 264,450 | 264,350 |
| Central Charges | 187,303 | 205,980 | 165,840 | 166,480 |
| Internal Recharges | 88,125 | 94,230 | 42,570 | 43,010 |
| Total Expenditure | 1,358,180 | 1,529,240 | 1,310,900 | 1,334,690 |
| Income | -1,401,181 | -1,539,750 | -1,318,140 | -1,342,960 |
| Total Income | -1,401,181 | -1,539,750 | -1,318,140 | -1,342,960 |
| Net Income Transferred to Summary | -43,001 | -10,510 | -7,240 | -8,270 |

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES****EXPLANATORY NOTES****Director of Resources and Partnerships Sections**

This Budget represents the cost of the Director of Change & Support Services included in this Portfolio.

The Original Estimate 2009/10 included Budget Strategy Savings of £158,600 and the Original Estimate 2010/11 includes further savings, through service efficiencies, of £180,600.

Budget Holder: Director of Resources and Partnerships

Director of Change and Environmental Services Sections

This Budget represents the cost of the Director of Change and Environmental Services Sections included in this Portfolio.

The 2009/10 Estimate included Budget Strategy savings of £10,000 and the 2010/11 Estimate includes further savings of £15,000 to be met from service economies.

Budget Holder: Director of Change and Environmental Services

MAIDSTONE BOROUGH COUNCIL**CORPORATE SERVICES**

| SERVICES | 2008/2009 | 2009/2010 | | 2010/2011 |
|--|-------------------|-------------------|-------------------|-------------------|
| | ACTUAL | ESTIMATE | REVISED | ESTIMATE |
| | £ | £ | £ | £ |
| <u>Director of Resources and Partnerships Sections</u> | | | | |
| Employees | 5,037,020 | 5,335,730 | 5,255,100 | 5,215,610 |
| Running Expenses | 1,989,664 | 2,112,880 | 2,142,500 | 2,030,660 |
| Central Charges | 895,875 | 957,960 | 984,250 | 968,220 |
| Internal Recharges | 698,341 | 759,480 | 791,520 | 806,010 |
| Capital Charges | 30,116 | 53,610 | 33,820 | 33,820 |
| Total Expenditure | 8,651,017 | 9,219,660 | 9,207,190 | 9,054,320 |
| Income | -8,901,289 | -9,431,140 | -9,215,040 | -9,152,930 |
| Total Income | -8,901,289 | -9,431,140 | -9,215,040 | -9,152,930 |
| Net Income Transferred to Summary | -250,273 | -211,480 | -7,850 | -98,610 |
| <u>Director of Change and Environmental Services Sections</u> | | | | |
| Employees | 695,843 | 761,520 | 746,390 | 835,260 |
| Running Expenses | 275,814 | 312,880 | 280,920 | 283,120 |
| Central Charges | 112,411 | 124,030 | 147,120 | 146,620 |
| Internal Recharges | 136,003 | 151,330 | 133,390 | 134,000 |
| Total Expenditure | 1,220,072 | 1,349,760 | 1,307,820 | 1,399,000 |
| Income | -1,241,285 | -1,262,370 | -1,307,770 | -1,399,000 |
| Total Income | -1,241,285 | -1,262,370 | -1,307,770 | -1,399,000 |
| Net Income / Expenditure Transferred to Summary | -21,213 | 87,390 | 50 | 0 |