

Sevenoaks District Council Budget 2009/10



Budget 2009/2010

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Introduction

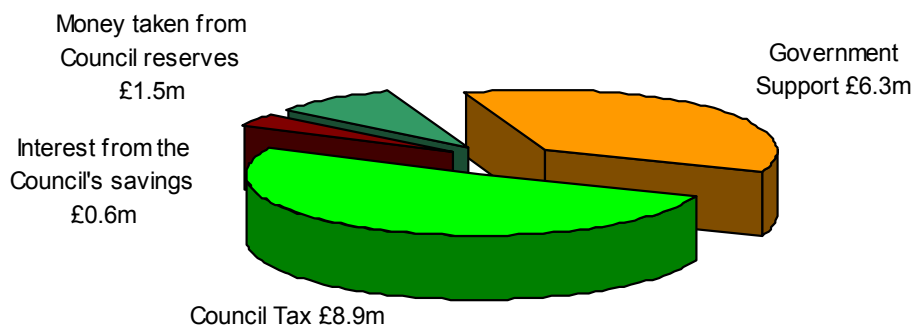
The 2009/10 budget process started in summer 2008 and included a review of all services, scrutiny by Councillors and the opportunity for members of the public to complete a consultation survey. Sevenoaks District Council set its budget for 2009/10 at a meeting of the Council on 24 February 2009. Overall the Council's net revenue budget has increased from £17.1 million in 2008/09 to £17.3 million in 2009/10.

A key element of the budget is the Council's four-year financial plan. This continues to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority services.

The effects of the current economic situation have been taken into account when setting the budget. Several income streams have reduced such as Local Land Charges and Interest from Investments whilst there is higher demand for other services such as Housing Benefits.

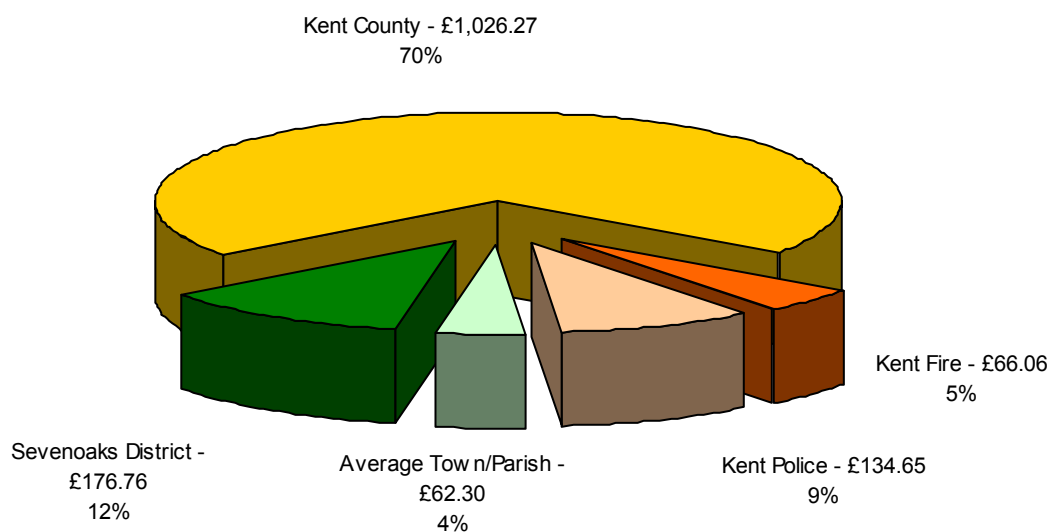
Government Grant has increased by only 0.5% in 2009/10 which is significantly below the rate of inflation. The Council continues to make efficiency savings to reduce the impact on Council Tax.

Funding of Council Expenditure 2009/10



Against this backdrop, Sevenoaks' Council Tax has increased by 4.97%, from £168.39 to £176.76 at Band D. After taking account of the changes in the tax elements for the County Council, Kent Fire Service and Kent Police the headline total for Council Tax for 2009/10, including an average Parish figure, is £1,466.04 at Band D, an increase of £43.34 or 3.05%.

Share of Band D Council Tax 2009/10 (£1,466.04)



The prospects for the future remain difficult. However, the budget with the level of Council Tax set will ensure the Council is in a stronger, more sustainable position.

This book shows the agreed Revenue Budget and the Council's Capital Budget. Additional information relating to the Council's financial position in 2009/10 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2009/10 is in the form of a summary for the whole authority, followed by an analysis for each Council service by responsible manager.

It is hoped this document is informative and easy to read. If you have any questions or would like to suggest ways to improve the document's content or layout, please contact Adrian Rowbotham, Finance Manager, Council Offices, Argyle Road, Sevenoaks, TN13 1HG
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Users Guide

Financial Plan

This looks beyond the next financial year by predicting the financial position of the Council after allowing for known and predicted changes.

Reserves Statement

Several provisions and reserves exist for specific purposes and this document forecasts the annual balances for them all going forward three years.

The General Fund Reserve is also included which is the balance of Council monies that are not allocated for specific purposes.

Summary of Council Expenditure and Council Tax

This shows the net expenditure budget for the Council and how it is being funded. The Band D Council Tax of the District Council as well as the precepting authorities is also shown.

Net Service Expenditure analysed by budget area

A page for each Head of Service that shows the budget analysed by service area.

Net Service Expenditure analysed subjectively

A page for each Head of Service that shows the budget analysed by subjective category.

Support Services Allocations

Budgets for Support Services have to be allocated to front line services to arrive at the true full cost of providing those services. This method complies with the CIPFA Best Value Accounting Code of Practice.

Pay Cost Estimates Summary

The pay budgets and staff numbers analysed by the management structure. This differs from the pay costs shown on the Net Service Expenditure pages which shows staff costs reallocated by service area.

Asset Maintenance Fund

Asset maintenance is funded at present from a separate earmarked reserve. The allocation of these budgets to individual areas is made in accordance with the asset maintenance plan, reflecting backlog maintenance, health & safety and income generation as priorities.

Capital Programme

This shows the capital programme for the next three years including the funding sources. The expected balance of unused capital receipts is also included.

Town/Parish Council Precepts

The precept, tax base and Band D charge for every town and parish.

Financial Plan 2008/09 - 2012/13

	Budget 2008/09 £000	Plan 2009/10 £000	Plan 2010/11 £000	Plan 2011/12 £000	Plan 2012/13 £000
Base Budget	14,549	14,652	14,602	15,088	15,556
Inflation Changes					
1 Pay award inflation	*2.0%	356	399	409	419
2 Pay incremental progression	1.5%	213	221	224	227
3 Other Costs	2.5%	200	205	210	215
4 Income	2.5%	-199	-204	-209	-214
5 Total Inflation changes		570	621	634	660
6 Growth and compensating items		558	199	-59	1
7 Savings items		-1,025	-870	-89	-180
8 NET MOVEMENT		103	-50	486	468
9 Sub total		14,652	14,602	15,088	15,556
Other Costs					
10 Collection Fund adjustment		-94	-	-	-
11 DWP grant reduction		-	34	34	-
12 Pension Fund deficit		1,846	1,927	2,012	2,101
13 Asset Maintenance		720	729	738	747
14 Net Service Expenditure excl. cap		17,124	17,292	17,872	18,404
15 Contributions to Reserves		421	448	225	246
Non Service Income					
16 Interest Receipts		-1,081	-602	-328	-799
17 Government Support		-6,285	-6,317	-6,348	-6,348
18 Approp from Reserves		-1,809	-1,710	-1,680	-1,747
19 Council Tax	5.00%	-8,370	-8,842	-9,284	-9,748
20 Total non-service income		-17,545	-17,471	-17,640	-18,642
21 SAVINGS REQUIRED		0	0	457	8
22 General Fund Deficit/Surplus(-)		-	269	-	-
23 General Reserve Forecast					
24 Opening Balance as at 1st April		3,589	2,089	1,820	1,820
25 Required Minimum Balance		-1,500			
26 General Fund Deficit(-)/Surplus		-	-242	-	-
27 Development Services (Cabinet 12 July 07)					
28 Available Balance		2,089	1,847	1,820	1,820
29 Taxbase		49,706	50,021		
30 Council Tax @ Band D		168.39	176.76		

* Pay award inflation has been reduced from 2.5% to 2.0%, this has been offset by a reduction to the Vacancy Factor budget

Balance Sheet

	31/3/08	31/3/09	31/3/10	31/3/11	31/3/12	31/3/13
	Actual	Plan	Plan	Plan	Plan	Plan
	£000	£000	£000	£000	£000	£000
Long Term Assets						
Fixed Assets	19,443	19,229	19,015	18,801	18,587	18,373
Long-term Investments	3,060	0	0	0	0	0
Long Term Debtors	196	402	352	302	252	225
	<u>22,699</u>	<u>19,631</u>	<u>19,367</u>	<u>19,103</u>	<u>18,839</u>	<u>18,598</u>
Current Assets						
Short-term Investments	18,889	16,454	13,875	12,774	10,993	9,400
Debtors	3,358	3,358	3,358	3,358	3,358	3,358
Other	284	284	284	284	284	284
	<u>22,531</u>	<u>20,096</u>	<u>17,517</u>	<u>16,386</u>	<u>14,605</u>	<u>13,042</u>
Current Liabilities	-4,527	-4,362	-4,362	-4,362	-4,362	-4,362
Deferred Creditors	-374	-374	-374	-374	-374	-374
Provisions:						
Edenbridge Relief Road Comp	-1,503	0	0	0	0	0
Redundancies	-124	0	0	0	0	0
First Time Sewerage	-843	-124	-54	-26	0	0
	<u>-2,470</u>	<u>-124</u>	<u>-54</u>	<u>-26</u>	<u>0</u>	<u>0</u>
Grants Deferred Account	-140	-137	-134	-131	-128	-125
Pensions Liabilities	-27,660	-26,250	-24,840	-23,430	-22,020	-20,610
	<u>-27,800</u>	<u>-26,387</u>	<u>-24,974</u>	<u>-23,561</u>	<u>-22,148</u>	<u>-20,735</u>
TOTAL ASSETS LESS LIABILITIES	<u>10,059</u>	<u>8,480</u>	<u>7,120</u>	<u>7,166</u>	<u>6,560</u>	<u>6,169</u>
Deferred Capital Receipts	102	77	52	27	2	0
Capital Adjustment Account	18,513	18,302	18,091	17,880	17,669	17,458
Revaluation Reserve	790	790	790	790	790	790
Usable Capital Receipts Reserve	664	0	0	372	447	447
Earmarked Reserves:						
Action and Development	150	150	150	150	150	150
Asset Maintenance	5,558	5,035	4,566	4,088	3,601	3,105
Capital	0	604	0	0	0	0
Carry Forward Items	257	0	0	0	0	0
Employer's Superannuation	5,581	4,492	3,511	2,569	1,569	512
Housing Benefit subsidy	947	404	354	304	254	204
Local Plan / LDF	244	244	118	173	0	0
Re-organisation	199	250	200	100	0	0
Vehicle Insurance	223	200	200	200	200	200
Vehicle Renewal	594	423	423	423	423	423
Others	233	170	185	200	155	170
	<u>13,986</u>	<u>11,972</u>	<u>9,707</u>	<u>8,207</u>	<u>6,352</u>	<u>4,764</u>
Pensions Reserve	-27,660	-26,250	-24,840	-23,430	-22,020	-20,610
General Fund Reserve	3,589	3,589	3,320	3,320	3,320	3,320
Collection Fund	75	0	0	0	0	0
TOTAL NET WORTH	<u>10,059</u>	<u>8,480</u>	<u>7,120</u>	<u>7,166</u>	<u>6,560</u>	<u>6,169</u>

Summary of Council Expenditure & Council Tax	<i>2008/09</i>	2009/10
	<i>Budget Net Expenditure</i>	Budget Net Expenditure
	<i>£</i>	£
Service expenditure before Support Services and Capital Charges including trading accounts	<i>17,471,125</i>	17,564,415
Capital Charges and Support Services charged outside the General Fund	-253,630	-272,000
Sub Total	17,217,495	17,292,415
Non allocated expenditure:		
Collection Fund adjustment	-93,400	0
Net Service Expenditure excluding Capital Charges	17,124,095	17,292,415
Government Grant	-6,285,301	-6,317,301
Council Tax Requirement - Sevenoaks DC	-8,369,963	-8,841,721
Grant & Council Tax income	-14,655,264	-15,159,022
Net Expenditure after Grant & Council Tax, before interest	2,468,831	2,133,393
Less: Interest and Investment income	-1,081,000	-602,000
Amount to be met from Reserves	1,387,831	1,531,393
Contributions to and from reserves		
Earmarked Reserves		
Pension Fund Deficit	1,089,000	981,000
Asset Maintenance	620,000	469,000
Transportation	-160,000	0
Action and Development	-161,169	-188,169
Planned contribution from Gen Fund Res	0	269,562
	1,387,831	1,531,393

	2007/08	2008/09	2009/10
Taxbase	49,188	49,706	50,021
	£	£	£
Council Tax @ Band D	160.38	168.39	176.76

Council Tax Summary

Band D charge

			%		%
Kent County	964.17	1,001.79	70.4	1,026.27	70.0
Kent Fire	61.65	63.81	4.5	66.06	4.5
Kent Police	122.18	128.25	9.0	134.65	9.2
	<u>1,148.00</u>	<u>1,193.85</u>	<u>83.9</u>	<u>1,226.98</u>	<u>83.7</u>
Sevenoaks District	160.38	168.39	11.8	176.76	12.1
Average Town/Parish	54.84	60.46	4.2	62.30	4.2
	<u>1,363.22</u>	<u>1,422.70</u>	<u>100.0</u>	<u>1,466.04</u>	<u>100.0</u>

Interest Receipts Summary

Investment interest	1,131,000	635,000
Mortgage and other interest	4,000	2,000
Allocations to Provisions	-54,000	-35,000
Net Revenue contribution	<u>1,081,000</u>	<u>602,000</u>

Net Service Expenditure - Summary

	Actuals 07/08	Budget 08/09	Budget 09/10
	£	£	£
Community Development	1,561,771	1,396,452	1,407,701
Development Services	2,130,043	1,898,962	1,973,981
Direct Services	- 46,444	- 48,500	- 48,500
Environmental and Operations	4,368,831	4,443,126	4,308,534
Finance and Human Resources	5,211,875	5,746,199	5,517,638
Housing	818,212	924,711	950,601
IT and Facilities Management	1,693,366	1,635,721	1,742,916
Legal and Committee Services	478,267	431,898	558,841
Policy and Performance	910,783	1,042,556	1,152,703
Total Service expenditure before re-allocation of Support Services and Capital Charges	17,126,704	17,471,125	17,564,415

Net Service Expenditure—Subjective Summary

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Pay Costs	9,746,031	10,143,543	10,663,679
Pay costs - External Funding	158,776	117,754	153,426
Premises and Grounds	1,310,666	1,170,120	1,140,503
Transport	99,211	100,129	105,719
Supplies and Services	2,424,095	2,627,806	2,652,232
Agency and Contracted	4,043,815	4,237,845	3,963,208
Agency and Contracted - DLO	3,720,898	3,724,810	3,973,002
Transfer Payments - Benefits	24,466,347	24,371,309	24,981,463
Transfer Payments - Other	900,208	851,806	746,184
Departmental Management and Other Heads of Service	955,743	853,638	922,678
Funds drawn from reserves	68,622	15,000	179,020
Income	- 6,527,225	- 6,347,503	- 6,946,188
Income - Housing Benefits	- 24,833,838	- 25,040,999	- 25,624,727
Recharges	-	- 25,633	- 26,284
Trading Account - Pay	2,987,327	3,233,376	3,344,540
Trading Account - Expenditure	3,702,509	3,630,074	3,704,973
Trading Account - SDC Charges	- 6,736,280	- 4,462,664	- 5,448,865
Trading Account - External Income	-	- 1,523,765	- 1,649,148
Trading Account - Overheads	-	- 925,521	-
Asset Maintenance	536,978	601,800	607,800
Asset Maintenance - IT	-	8,000	8,000
Asset Maintenance - Agency and Contracted	14,321	15,200	15,200
Asset Maintenance - Pay Costs	58,200	60,000	63,000
Asset Maintenance - Support	30,300	35,000	35,000
Total Service expenditure before re-allocation of Support Services and Capital Charges	17,126,704	17,471,125	17,564,415

Net Service Expenditure analysed by Head of Service

	Actuals 07/08	Budget 08/09	Budget 09/10
	£	£	£
Community Development			
8 to 12 project	19,414	19,276	25,752
Asset Maintenance	203,983	-	-
Arts Development	5,600	7,079	7,229
All Weather Pitch	- 1,907	- 2,000	- 2,000
Community Safety	178,895	203,844	205,449
The Community Plan	57,654	70,642	75,438
Economic Development	44,223	39,852	15,878
Grants to Organisations	256,254	267,150	267,569
Health Improvements	77,107	51,877	55,634
Healthy Living Centre	3,000	-	-
Healthy Lifestyles (SDC)	6,603	-	-
Leisure Contract	405,474	411,742	419,567
Leisure Development	20,000	20,452	20,886
Partnership - Child	-	-	-
Partnership - Home Office	-	-	-
Play Strategy	-	-	-
Administrative Expenses - Community Dev.*	7,306	12,474	12,991
Stag Theatre	99,212	100,000	100,000
Sustainability	17,266	21,957	24,500
Tourism	54,103	42,168	41,621
Choosing Health WK PCT	-	-	-
Virtual Healthy Living Centre (NOF)	-	-	-
Healthy Lifestyles	-	-	-
PCT Initiatives	-	-	-
External Partnership - Childrens Play	-	-	-
West Kent Partnership	-	-	-
Youth	107,587	129,939	137,187
Total Service Expenditure	1,561,772	1,396,452	1,407,701

Service Description

Providing a service working in partnership to promote community safety, provision for children and young people, community involvement, support to the voluntary sector, arts, tourism, leisure, economic development, health and well being to achieve the aims of the Sevenoaks District Sustainable Community Plan.

* Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Community Development			
Pay Costs	511,976	504,423	518,708
Pay costs - External Funding	108,929	117,754	153,426
Premises and Grounds	102,806	66,371	67,730
Transport	8,646	15,084	15,961
Supplies and Services	150,916	131,540	131,681
Agency and Contracted	881,030	857,215	1,000,965
Departmental Management and Other Heads of Service	32,138	72,136	33,477
Funds drawn from reserves	- 1,926	-	-
Capital financing	-	-	-
Income	- 436,727	- 368,071	- 514,247
Asset Maintenance	203,982	-	-
Service expenditure before re-allocation of Support Services and Capital charges	1,561,771	1,396,452	1,407,701

Analysis of budget changes between 08/09 and 09/10

Base Budget 2008/09		1,396,452
Inflation		47,786
Superannuation - accounting for contributions		16,505
Growth in Plan		-
Planned Savings		
	SIA 20 Community Safety Crime Reduction	- 11,000
	SIA 22 Reduce grants budget inc CAB	- 7,000
	SIA 24 Reduce Leisure budget	- 5,000
	SIA 54 Reduce Economic Development grants	- 10,000
SAPPS and SCIAS for 2009/10	SCIA 3 Consultation on Community Plan	1,000
Further Savings (SIA)		-
Adjustments between services		- 21,042
Approved Budget 2009/10		1,407,701

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Development Services			
Bridleways / Footpath Diversions	2,630	1,582	1,610
Support to Commerce	15,000	-	-
Conservation	191,888	192,602	20,940
Planning - Appeals	327,655	229,877	239,901
Planning - Counter	- 10,245	- 416	- 427
Planning - Dev. Control	894,624	699,070	840,023
Planning - Enforcement	285,926	278,318	298,931
Planning - Policy	340,346	454,660	530,644
Planning - Office Refurbishment	30,000	-	-
Administrative Expenses - Development Services *	52,218	43,269	42,359
Planning Delivery (Ext)	-	-	-
Total Service Expenditure	2,130,043	1,898,962	1,973,981

Service Description

The Management of development so as to support the local Sustainable Community Plan. The statutory functions of the Planning Act — the preparation of Planning Policy and the determination of planning applications, as well as the associated appeal and enforcement activities.

*Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Development Services			
Pay costs	1,954,086	2,060,012	2,173,955
Pay costs - External Funding	49,848	-	-
Premises and Grounds	2,494	-	1,000
Transport	948	735	853
Supplies and Services	137,107	121,150	107,213
Agency and Contracted	430,601	321,951	125,657
Departmental Management and Other Heads of Service	57,612	59,153	64,510
Funds drawn from reserves	95,220	-	143,895
Income	- 597,874	- 664,039	- 643,102
Service expenditure before re-allocation of Support Services and Capital charges	2,130,043	1,898,962	1,973,981

Analysis of budget changes between 08/09 and 09/10

Base Budget 2008/09		1,898,962
Inflation		77,543
Superannuation - accounting for contributions		50,380
Growth in Plan		-
Planned Savings	SIA 28 Reduce Specialist Officer	- 50,000
	SIA 55 Reduce Conservation consultancy	- 10,000
Growth for 2009/10	SCIA 24 Stock Condition Survey	15,000
	SCIA 23 Income - Admin on Leader Project	- 4,000
Further Savings (SIA)	Additional Development Control Income	- 20,000
Adjustments between services		16,096
Approved Budget 2009/10		1,973,981

Responsibility for Building Control and Dangerous Structures transferred to Environmental and Operational Services during 08/09

Net Service Expenditure analysed by Head of Service

	Actuals 07/08	Budget 08/09	Budget 09/10
	£	£	£
Environmental and Operations			
Asset Maintenance	74,292	106,000	107,000
Building Control	14,876	- 16,848	- 15,883
Car Parks	- 1,187,627	- 1,333,877	- 1,403,278
CCTV	307,015	325,527	315,198
Clean Air	96,253	120,435	116,460
Contaminated Land	38,115	70,100	57,361
Dangerous Structures	6,667	21,633	28,430
On Street Parking	5,426	- 9,789	- 229,219
Edenbridge Community Warden	31,795	34,645	-
Emergency	50,558	53,917	57,126
Estates Management - Grounds	95,227	88,298	89,135
Licensing Health	74,217	38,130	34,468
Licensing Regime	40,647	51,167	32,011
Minibus	337,186	314,155	332,451
Noise Control	113,733	104,258	110,663
Parks and Rec.Grds	119,751	107,730	107,547
Parks - Rural	90,793	109,795	117,156
Pest Control	17,358	7,436	7,869
Public Health	456,283	524,443	535,448
Public Transport Support	15,330	4,599	1,490
Refuse Collection	1,971,400	2,127,283	2,253,544
Administrative Expenses - Community Director *	5,998	13,029	13,306
Administrative Expenses - Health *	24,455	22,265	21,688
Administrative Expenses - Transport *	4,856	6,490	6,633
Street Naming	45,775	49,806	49,187
Street Cleansing	1,348,989	1,310,229	1,383,098
Support - Direct Services	24,960	47,266	48,283
Taxis	- 26,093	- 24,782	- 13,335
Public Conveniences	170,597	169,786	144,697
Air Quality (Ext Funded)	-	-	-
Smokefree Sevenoaks (Ext Funded)	-	-	-
Total Service Expenditure	4,368,831	4,443,126	4,308,534

Service Description

Providing services covering the following key objectives in the Community Plan, of safe and caring communities; green and healthy environment and dynamic and sustainable economy. Covers, Direct Services, Licensing, Environmental Health, Building Control and Parking and Amenity Services.

* Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Environmental and Operations			
Pay costs	2,375,378	2,573,208	2,776,225
Premises and Grounds	433,283	394,630	344,391
Transport	53,295	29,110	30,790
Supplies and Services	522,769	504,305	514,514
Agency and Contracted	336,146	322,228	328,730
Agency and Contracted - DLO	3,674,026	3,679,033	3,924,559
Departmental Management and Other Heads of Service	30,260	35,130	38,060
Funds drawn from reserves	- 1,320	0	0
Income	- 3,129,298	-3,200,518	-3,755,735
Asset Maintenance	74,292	106,000	107,000
Service expenditure before re-allocation of Support Services and Capital charges	4,368,831	4,443,126	4,308,534

Analysis of budget changes between 08/09 and 09/10

Base Budget 2007/08		4,443,126
Inflation		273,174
Superannuation - accounting for contributions		62,017
Growth in Plan - Asset maintenance	Review Asset Maintenance programme	1,000
Planned Savings	SIA 5 Reduce Saturday freighter	-15,000
	SIA 31 CCTV Income earning potential	-30,000
	SIA 36 Close 2 Public Conveniences	-28,000
	SIA 38 Review Env Health team	-60,000
	SIA 40 On street parking charges	-277,000
	SIA 42 Licensing partnership income	-20,000
SAPPS and SCIAS for 2009/10	SCIA 8 Cease contribution to ECW	-35,000
	SCIA 12 No % increase on Licensing income	3,000
	SCIA 13 No % increase on Penalty charges	4,000
	SCIA 14 Liability for Trees on common Land	5,000
Changes following Government Grant Settlement		-
Further Savings (SIA)	SIA D Closure of additional toilets	-3,680
	SIA E Additional Parking Income	-7,000
Adjustments between services		- 7,103
Approved Budget 2009/10		4,308,534

Responsibility for Building Control and Dangerous structures transferred to Environmental and Operational Services during 08/09

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Finance and Human Resources			
Asset Maintenance	68,087	295,800	300,800
Asset Maintenance - Support & Salaries	102,822	118,200	121,200
Benefits Administration	804,075	885,017	931,717
Benefits Grants	- 559,554	- 669,690	- 643,264
Bus Station	10,355	11,526	11,920
Civic Expenses	51,954	64,832	67,417
Civil Protection	40,206	41,138	42,177
Concessionary Fares	744,275	459,361	365,163
Estates Management - Buildings	179,261	- 54,100	- 57,045
Housing Advances	3,937	2,866	3,914
Housing Premises	- 7,260	- 3,818	- 124
Local Tax	206,946	297,975	278,541
Markets	- 171,120	- 195,429	- 198,671
Members	261,155	259,326	287,234
Miscellaneous Finance	1,322,390	2,073,089	1,792,985
Hextable Parish Setting Up	2,250	-	-
Administrative Expenses - Corporate Director *	14,962	4,715	4,819
Administrative Expenses - Chief Executive *	12,062	18,864	19,276
Administrative Expenses - Finance *	46,478	44,847	40,738
Administrative Expenses - Personnel *	17,171	12,457	12,742
Administrative Expenses - Property *	1,795	10,370	10,589
Support - Audit Function *	149,342	159,161	182,126
Support - Central Offices *	373,579	397,465	407,305
Support - Contact Centre *	412,830	474,248	459,188
Support - Exchequer and Procurement *	250,374	239,705	203,906
Support - Finance Function *	249,477	235,019	256,623
Support - General Admin *	217,615	201,435	206,233
Support - Health and Safety *	50,438	52,402	56,822
Support - Local Offices *	38,682	38,875	45,710
Support - Nursery/Child Care *	- 54	-	2,500
Support - Personnel *	134,942	130,001	143,614
Support - Property Function *	88,276	68,745	73,702
Treasury Management	94,129	71,797	87,781
HB - Data Scan	-	-	-
Local Housing Allowance	-	-	-
Total Service Expenditure	5,211,875	5,746,199	5,517,638

Service Description

Finance and HR : Collection of local taxes, administration of benefits and concessionary fares, first point of contact for the public through reception and contact centre services and the provision of financial and HR services to the organisation

Responsibility for Local Offices and Contact Centre transferred to Finance and Human resources during 08/09

* Recharged to services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Finance and Human Resources			
Pay costs	2,792,754	2,855,363	2,935,956
Premises and Grounds	612,541	601,999	617,434
Transport	25,557	35,873	37,680
Supplies and Services	700,196	786,833	791,079
Agency and Contracted	1,713,559	2,163,715	1,920,648
Agency and Contracted - DLO	39,240	40,392	42,744
Transfer Payments - Benefits	24,466,347	24,371,309	24,981,463
Transfer Payments - Other	790,942	675,150	590,596
Departmental Management and Other Heads of Service	-	-	2,768
Funds drawn from reserves	3,385	-	-
Capital financing	-	-	-
Income	- 1,269,716	- 1,131,803	- 1,173,719
Income - Housing Benefits	- 24,833,838	- 25,040,999	- 25,624,727
Recharges	-	- 25,633	- 26,284
Asset Maintenance	68,087	295,800	300,800
Asset Maintenance - IT	-	8,000	8,000
Asset Maintenance - Agency and Contracted	14,321	15,200	15,200
Asset Maintenance - Pay Costs	58,201	60,000	63,000
Asset Maintenance - Support	30,300	35,000	35,000
Service expenditure before re-allocation of Support Services and Capital charges	5,211,875	5,746,199	5,517,638

Analysis of budget changes between 08/09 and 09/10

Base Budget 2008/09		5,746,199
Inflation		258,828
Superannuation - accounting for contributions		67,884
Growth in Plan - Asset maintenance	Review Asset Maintenance programme	8,000
Planned Savings	SIA 6 reduce two assessors/review processes	- 12,000
	SIA 7 Estate Management- increase rents	- 6,000
	SIA 8 Reduce Property team costs	- 25,000
Growth in Plan	SCIA 19 Swanley Local Office contract	6,000
	SCIA 20 Members Allowances	26,000
	SCIA 21 Bank Charges	9,000
Funding Changes	Benefits Administration	9,168
SAPPS and SCIAS for 2009/10		-
Further Savings (SIA)	SIA C Council Tax Administration	- 50,000
	SIA G Accounting for VAT	- 45,000
	Concessionary Fares	- 100,000
Adjustments between services	Superannuation - change of accounting treatment	- 341,113
	Other adjustments between services	- 34,328
Approved Budget 2009/10		5,517,638

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Housing			
Home Improvement Agency (prev. Care and Repair)	64,204	62,113	64,063
Energy Efficiency	4,253	0	38,845
Gypsy Sites	28,152	19,079	5,290
Homeless	139,570	154,948	150,141
Housing	405,404	447,949	429,549
Housing Initiatives	27,400	32,000	32,680
Homelessness Prevention	-	-	-
Improvement Grants	-	-	-
Private Sector Housing	135,205	195,026	210,293
Administrative Expenses - Housing *	14,025	13,596	14,551
Homelessness Funding	-	-	-
Leader Programme	-	-	5,189
Total Service Expenditure	818,212	924,711	950,601

Service Description

This covers being proactive to avoid homelessness with appropriate advice and support, dealing with homelessness, monitoring the Housing Register, Energy Conservation, Gypsy/travellers, licensing of mobile homes/caravans, fitness rating of properties including 'decent homes' standards. Grants (mainly to provide aids and adaptations for older and disabled people), paupers funerals and housing policy/enabling.

*Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Housing			
Pay costs	598,545	654,229	696,890
Premises and Grounds	84,733	27,746	26,813
Transport	240	82	84
Supplies and Services	18,952	18,031	17,901
Agency and Contracted	142,813	212,962	200,514
Transfer Payments - Other	109,266	176,656	155,588
Transfer Payments - Improvement Grants	-	-	-
Departmental Management and Other Heads of Service	22,217	24,073	25,927
Funds drawn from reserves	61,593	15,000	35,125
Income	- 220,146	-204,068	-208,241
Service expenditure before re-allocation of Support Services and Capital charges	818,212	924,711	950,601

Analysis of budget changes between 08/09 and 09/10

Base Budget 2007/08		924,711
Inflation		31,811
Superannuation - accounting for contributions		16,124
Growth in Plan		-
Planned Savings	SIA 47 Gypsy site fees and 3 more plots	- 5,000
	SIA 48 Reduced costs of Housing register	3,000
	SIA 49 Choice Based Lettings	- 5,000
	SIA 50 Reduced Administrative staffing	- 15,000
	SIA 51 Cease agreement with Shelter	- 6,000
SAPPS and SCIAS for 2009/10	SCIA 22 Reduce Bed and Breakfast	- 10,000
	SCIA 22 Less income on B&B re above	5,000
Further Savings (SIA)		-
Adjustments between services		10,955
Approved Budget 2009/10		950,601

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
IT and Facilities Management			
Asset Maintenance - ICT	190,616	200,000	200,000
Administrative Expenses - IT*	19,810	25,984	26,537
Support - Central Offices - Facilities*	185,971	216,039	263,371
Support - General Admin*	333,256	298,864	310,831
Support - IT*	963,714	894,834	942,177
Total Service Expenditure	1,693,367	1,635,721	1,742,916

Service Description

This service includes the support and implementation of all technology based systems, print services, post room, microfilming, scanning and facilities functions.

* Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
IT and Facilities Management			
Pay costs	806,425	792,115	843,581
Premises and Grounds	60,341	66,228	69,660
Transport	5,339	9,883	10,456
Supplies and Services	664,392	750,693	802,152
Agency and Contracted	179,776	11,297	4,182
Agency and Contracted - DLO	7,632	5,385	5,699
Departmental Management and Other Heads of Service	41,567	42,714	46,972
Funds drawn from reserves	- 35,737	-	-
Income	- 226,984	- 242,594	- 239,786
Asset Maintenance	190,616	200,000	200,000
Service expenditure before re-allocation of Support Services and Capital charges	1,693,367	1,635,721	1,742,916

Analysis of budget changes between 08/09 and 09/10

Base Budget 2007/08		1,635,721
Inflation		48,369
Superannuation - accounting for contributions		19,846
Growth in Plan		-
Planned Savings	SIA 13 Review scanning and film- SIA 14 Review print services	- 10,000 - 10,000
Growth 2008/09		-
Further Savings (SIA)		-
Adjustments between services		58,980
Approved Budget 2009/10		1,742,916

Responsibility for Local Offices and Contact Centre transferred to Finance and Human Resources during 08/09

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Legal and Committee Services			
Democratic Services	127,689	137,232	127,693
Elections	85,913	57,512	60,340
Land Charges	- 206,001	-267,997	-122,662
Register of Electors	97,933	108,747	125,346
Administrative Expenses - Legal and Democratic Services*	79,673	95,387	84,418
Support - Legal Function *	293,060	301,017	283,706
Total Service Expenditure	478,267	431,898	558,841

Service Description

Legal Services provide legal and administrative services to the Council in addition to providing Electoral and Land Charges services.

*Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Legal and Committee Services			
Pay costs	554,164	566,285	568,131
Premises and Grounds	14,187	13,146	13,475
Transport	5,168	9,105	9,632
Supplies and Services	178,760	167,417	186,899
Agency and Contracted	105,033	121,855	97,971
Departmental Management and Other Heads of Service	36,770	27,133	26,785
Funds drawn from reserves	- 52,593	0	0
Income	- 363,223	-473,043	-344,052
Service expenditure before re-allocation of Support Services and Capital charges	478,267	431,898	558,841

Analysis of budget changes between 08/09 and 09/10

Base Budget 2007/08		431,898
Inflation		19,176
Superannuation - accounting for contributions		14,107
Growth in Plan		-
Planned Savings	SIA 16 Bring legal work in-house	- 30,000
Reversal of 2008/09 one-off items		-
SAPPS and SCIAS for 2009/10	SCIA 25 Land Charges income	160,000
Changes following Government Grant settlement		-
Further Savings 2009/10(SIA)		-
Adjustments between services		- 36,340
Approved Budget 2009/10		558,841

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Policy and Performance			
Action and Development	28,537	15,564	15,895
Consultation and Surveys	9,492	15,974	16,313
Corporate Grants	- 216,300	-300	-308
Corporate Management	946,297	969,908	1,117,811
Corporate Savings	-	-163,293	-173,274
Equalities Legislation	15,000	15,227	15,550
External Communications	149,570	185,902	157,327
Performance Improvement	16,139	27,212	27,789
Administrative Expenses - Policy and Performance. *	1,316	7,571	7,734
Support - General Admin *	- 39,269	-31,209	-32,134
Total Service Expenditure	910,783	1,042,556	1,152,703

Service Description

This service develops, manages and implements key corporate initiatives in response to Central Government requirements or internal policy direction e.g. Comprehensive Area Assessment, Equalities agenda, Value for Money, Gershon Efficiency targets, Use of Resources and Internal Service Inspections. Managing the councils performance management arrangements, internal and external communications functions and the publication and circulation of the Councils paper InShape.

* Recharged to Services

Net Service Expenditure analysed by Head of Service

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Policy and Performance			
Pay costs	152,704	137,908	150,233
Premises and Grounds	281	-	-
Transport	19	257	263
Supplies and Services	51,002	147,837	100,793
Agency and Contracted	254,857	226,622	284,541
Departmental Management and Other Heads of Service	735,179	593,299	684,179
Funds drawn from reserves	-	0	0
Income	- 283,258	-63,367	-67,306
Service expenditure before re-allocation of Support Services and Capital charges	910,783	1,042,556	1,152,703

Analysis of budget changes between 08/09 and 09/10

Base Budget 2007/08		1,042,556
Inflation		36,182
Superannuation - accounting for contributions		17,381
Growth in Plan		-
Planned Savings		-
Reversal of 2008/09 one-off items	SCIA 24 Updating website for re-launch	- 40,000
SAPPS and SCIAS for 2009/10	SCIA 26 (2) Risk Assessment - Income	40,000
Further Savings 2009/10		-
Adjustments between services		56,584
Approved Budget 2009/10		<u>1,152,703</u>

	Actuals 07/08 £	Budget 08/09 £	Budget 09/10 £
Direct Services - Trading Accounts			
Premises	198,827	156,822	159,548
Transport	2,236,780	2,235,957	2,369,285
Supplies & Services	1,069,375	1,036,316	973,129
Pay costs	2,987,327	3,233,376	3,344,540
Support Services	155,924	155,924	155,924
Capital	41,603	45,055	47,087
Income	-6,736,280	-6,911,950	-7,098,013
Total Service Expenditure	-46,444	-48,500	-48,500

Direct Services - Trading Accounts

	Actuals 07/08	Budget 08/09	Budget 09/10
	£	£	£
INCOME			
Refuse Collection	1,961,742	2,057,124	2,119,226
Street Cleaning	1,259,220	1,221,065	1,286,695
Transport Workshop	553,447	549,698	584,558
Pest Control	92,807	90,382	82,869
Premises Cleaning	285,802	297,866	261,733
Cesspool Emptying	241,530	300,000	275,000
Mini Bus Service	434,972	465,792	463,451
Green Waste	293,905	274,824	320,599
Trade Waste	293,181	320,000	330,000
Grounds Maintenance	120,804	124,000	129,000
Clean Kent	93,649	84,259	87,359
Fleet Management	782,078	788,024	827,003
Depot	283,258	297,497	286,689
Emergency	39,885	41,419	43,831
Total Income	6,736,280	6,911,950	7,098,013

SDC	4,276,422	4,491,479	4,620,556
External	1,394,522	1,334,950	1,523,765
Overheads	1,065,336	1,085,521	953,692

EXPENDITURE			
Refuse Collection	2,122,053	2,153,541	2,156,758
Street Cleaning	1,280,001	1,311,480	1,337,878
Transport Workshop	526,791	532,242	564,365
Pest Control	84,710	90,382	90,814
Premises Cleaning	307,816	345,138	309,269
Cesspool Emptying	199,774	201,731	228,899
Mini Bus Service	432,923	448,487	453,529
Green Waste	188,732	220,254	288,194
Trade Waste	254,468	278,842	296,951
Grounds Maintenance	126,791	124,714	131,172
Clean Kent	86,501	84,259	87,359
Fleet Management	781,397	788,024	827,003
Depot	252,504	239,700	234,048
Emergency	45,372	44,656	43,274
Total Service Expenditure	6,689,833	6,863,450	7,049,513

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Supporting Information

Support Service Allocations

	Actuals 07/08	Budget 08/09	Budget 09/10
Summary	£	£	£
Community Development	278,143	287,975	282,362
Development Services	929,594	900,138	926,811
Environmental and Operations	1,168,966	1,040,467	1,071,759
Finance and Human Resources	901,770	856,217	855,800
Housing	286,151	259,973	297,218
Legal and Committee Services	117,601	185,506	165,094
Policy and Performance	330,394	306,766	320,341
Total	4,012,619	3,837,042	3,919,385

Community Development

Community Safety	105,092	105,367	108,416
Economic Development	14,216	6,875	789
Grants to Organisations	13,641	18,602	18,054
Health Improvements	41,553	25,333	24,717
Leisure Contract	14,298	21,331	20,805
Sustainability	7,200	9,908	9,693
The Community Plan	21,741	28,681	27,858
Tourism	15,266	10,422	9,343
West Kent Partnership	9,654	4,084	4,301
Youth	35,482	57,372	58,386
Total	278,143	287,975	282,362

Development Services

Conservation	67,323	63,023	1,628
Planning - Appeals	68,394	81,405	83,243
Planning - Dev. Control	539,977	512,268	581,243
Planning - Enforcement	131,096	116,822	122,609
Planning - Policy	122,806	126,620	138,088
Total	929,594	900,138	926,811

Support Service Allocations

	Actuals	Budget	Budget
	07/08	08/09	09/10
	£	£	£
Environmental and Operations			
Building Control	151,816	126,827	155,524
CCTV	63,864	58,001	35,814
Car Parks	75,046	68,281	61,670
Clean Air	25,610	27,965	28,891
Contaminated Land	16,263	25,182	20,182
Dangerous Structures	1,839	4,833	7,634
Edenbridge Community Warden	7,957	3,963	4,543
EstMan - Grounds	5,959	3,661	1,511
Licensing Health	36,509	19,209	18,790
Licensing Regime	73,419	80,785	65,659
Noise Control	43,740	42,817	43,079
On Street Parking	82,344	75,825	89,523
Parks - Rural	27,388	26,755	23,519
Parks and Rec.Grds	5,012	4,395	3,122
Public Conveniences	13,660	22,302	23,595
Public Health	201,943	210,330	220,262
Public Transport Support	5,998	1,501	396
Refuse Collection	171,538	125,940	155,064
Street Cleansing	129,219	74,926	89,537
Street Naming	14,647	12,187	10,109
Taxis	15,195	24,782	13,335
Total	1,168,966	1,040,467	1,071,759
Finance and Human Resources			
Benefits Administration	413,032	394,697	403,137
Civil Protection	18,581	14,784	13,611
Concessionary Fares	16,239	5,267	2,694
Estates Management - Buildings	24,786	20,218	20,021
Housing Advances	1,895	191	650
Local Tax	256,692	260,907	251,550
Markets	6,490	5,407	5,115
Members	140,199	137,626	139,396
Treasury Management	23,856	17,120	19,626
Total	901,770	856,217	855,800

Support Service Allocations

	Actuals	Budget	Budget
	07/08	08/09	09/10
	£	£	£
Housing			
Energy Efficiency	-	-	13,749
Gypsy Sites	22,101	19,803	15,806
Home Improvement Agency (prev. Care and Repair)	8,803	6,264	6,635
Homeless	42,876	35,971	36,948
Homelessness Funding	12,765	12,143	13,570
Housing	129,676	107,762	123,651
Leader Programme	-	-	2,058
Private Sector Housing	69,929	78,030	84,801
Total	286,151	259,973	297,218
Legal and Committee Services			
Democratic Services	57,911	54,535	43,914
Elections	15,900	15,194	13,939
Land Charges	24,745	92,534	86,235
Register of Electors	19,045	23,243	21,006
Total	117,601	185,506	165,094
Policy and Performance			
Corporate Management	300,307	280,960	289,688
External Communications	30,087	25,806	30,653
Total	330,394	306,766	320,341
Total allocations to General Fund	4,012,619	3,837,042	3,919,385
Allocations to Direct Services Trading Account		155,924	155,924
Allocations to Capital Projects		27,222	28,629
Allocations to Asset maintenance		35,000	35,000
Support Services within net Expenditure		4,055,188	4,138,938

PAY COST ESTIMATES SUMMARY 2009/2010

Line No.		2008/09 BUDGET	2009/10 BUDGET	2008/09 FTE	2009/10 FTE
Chief Executive's Department					
1	Chief Executive, P.A. & Secretarial	228,961	253,239	3.61	3.61
2	Policy & Performance	237,751	256,909	5.81	5.81
		466,712	510,148	9.42	9.42
Corporate Resources Department					
3	Director, P.A. & Secretarial	191,880	211,298	3.51	3.50
4	Finance & Human Resources	2,970,141	3,086,163	69.73	87.64
5	Legal & Committee Services	673,616	698,100	15.59	16.05
6	Information & Customer Services	803,040	843,581	41.91	26.15
		4,638,677	4,839,141	130.75	133.34
Community & Planning Services Department					
7	Director, P.A. & Secretarial	221,778	241,199	5.43	5.43
8	Community Development	489,199	519,841	11.41	10.71
9a	Operational Services	543,628	573,342	15.90	16.06
9b	Operational Services (TASK)	3,186,370	3,295,041	119.87	120.52
10	Environmental Health & Licensing	940,025	1,008,101	22.78	22.76
11	Development Services	2,093,735	2,176,246	53.76	54.34
12	Building Control	506,342	533,167	11.81	11.81
13	Housing	692,176	734,857	15.84	17.38
14	Parking & Amenity Services	547,285	622,243	17.00	18.86
		9,220,538	9,704,037	273.80	277.87
Other Salary Costs					
15	Vacancy Savings	(153,142)	(162,907)		
16	Performance Award Contingency	45,107	47,983		
17	Employers Superannuation increase from 08/09	339,765	-		
		14,557,659	14,938,403	413.97	420.64
SUB-TOTAL					
18	Community Development (Ext Funded)	154,620	170,228	4.57	4.97
19	Operational Services (Ext Funded)	11,000	31,534	1.00	1.00
20	Operational Services TASK (Ext Funded)	47,006	49,499	2.00	2.00
21	Development Services (Ext Funded)	-	-	-	-
22	Housing (Ext Funded)	30,558	86,678	1.00	1.00
		14,800,843	15,276,342	422.54	429.60
GRAND TOTAL					

NOTES

1) Externally funded posts (lines 18 to 22) have been excluded from earlier lines. The income will show elsewhere in the 2009/10 budget .

Asset Maintenance 2009-12

Head of Service/Scheme	Budget 2008/09 £000	Forecast 2008/09 £000	Budget 2009/10 £000	Budget 2010/11 £000	Budget 2011/12 £000
Community Development					
Leisure	210	210	213		
Direct Services					
CCTV	12	12	12		
Playgrounds	21	21	20		
Public Conveniences	25	25	26		
Depot	29	33	30		
Environmental and Operational Services					
Car Parks	11	11	11		
Countryside	8	8	8		
Sewerage Treatment Plants	8	8	8		
Finance and Human Resources					
Argyle Road	50	109	50		
Support and Salaries	118	118	121		
Other	28	28	30		
Information and Customer Services					
Information Technology - maintenance	200	200	200		
Corporate - to be allocated 45% 10 year assessment				738	747
	720	783	729	738	747
Asset Maintenance Reserve					
Balance at 1st April	5,527	5,558	5,035	4,566	4,088
Financing of spend	-720	-783	-729	-738	-747
Revenue contribu- tion	100	260	260	260	260
Balance at 31st March	4,907	5,035	4,566	4,088	3,601

Capital Programme 2009-12

<u>Head of Service/Scheme</u>	Scheme Cost £000	Budget 2008/09 £000	Forecast 2008/09 £000	Likely C/F £000	Budget 2009/10 £000	Budget 2010/11 £000	Budget 2011/12 £000
Chief Executive							
Blighs phase two		-	210	-	100	-	-
Information Technology							
Information Technology - development		150	150	-	150	150	150
Community Development							
Parish projects		77	-	77	-	-	-
Environmental and Operational Services							
Commercial vehicle replacements		700	700		690	700	700
CCTV Improvement programme	170	70	50	20	-	-	-
Licensing partnership	54	-	-	-	54	-	-
Playground Improvement programme	215	195	120	75	17	3	-
Housing							
Improvement Grants							
Gross cost		769	724	-	724	724	724
Government DFG Subsidy		-392	-347	-	-347	-347	-347
Hever Road Gypsy/Traveller site							
Gross cost	1,309	-	-	-	1,309	-	-
CLG Grant	-1,309	-	-	-	-1,309	-	-
Policy and Performance							
Equalities website	53	20	20	-	-	-	-
TOTAL		1,589	1,627	172	1,388	1,230	1,227
<u>Internal Funding</u>							
Vehicle Renewal Fund			700		690	700	700
Capital reserve			27		604	-	-
Capital receipts			900		266	530	527
			1,627		1,560	1,230	1,227
<u>Capital Receipts</u>							
Balance at 1st April			664		-	0	372
Expected new receipts			236		266	902	602
Capital Financing			-900		-266	-530	-527
Balance at 31st March			-		-	372	447
<u>Capital Reserve</u>							
Balance at 1st April			-		604	-	-
Contributions to the reserve			631				
Capital Financing			-27		-604	-	-
Balance at 31st March			604		-	-	-

Parish Precepts

Parish	2008/09 Precept	2009/10 Precept	2009/10 Tax Base	2009/10 Band D Charge
Ash-cum-Ridley	63,000	64,500	2,540.63	25.39
Brasted	19,910	29,030	710.53	40.86
Chevening	47,200	49,088	1,449.12	33.87
Chiddingstone	27,000	28,000	583.17	48.01
Cowden	12,000	12,600	400.79	31.44
Crockenhill	53,210	53,210	707.05	75.26
Dunton Green	48,000	48,000	881.27	54.47
Edenbridge	409,210	428,794	3,576.63	119.89
Eynsford	63,000	65,000	944.26	68.84
Farningham	32,420	33,300	630.83	52.79
Fawkham	5,994	6,593	286.86	22.98
Halstead	39,734	39,748	754.61	52.67
Hartley	100,000	104,000	2,581.33	40.29
Hever	7,500	18,567	610.03	30.44
Hextable	149,196	135,948	1,714.39	79.30
Horton Kirby & S Darenth	78,000	80,000	1,214.60	65.87
Kemsing	62,000	70,000	1,840.65	38.03
Knockholt	35,430	35,430	618.19	57.31
Leigh	17,500	18,500	835.80	22.13
Otford	99,500	102,000	1,702.54	59.91
Penshurst	20,300	20,810	823.16	25.28
Riverhead	47,000	48,000	1,237.18	38.80
Seal	55,965	57,530	1,216.49	47.29
Sevenoaks Town	675,000	700,000	9,175.49	76.29
Sevenoaks Weald	35,000	35,000	621.38	56.33
Shoreham	42,500	42,500	1,016.09	41.83
Sundridge	49,000	50,500	928.24	54.40
Swanley	519,263	540,568	6,006.32	90.00
Westerham	106,000	112,000	2,007.71	55.78
West Kingsdown	85,500	87,000	2,405.71	36.16
Totals	3,005,332	3,116,216	50,021.05	
Average				62.30

Glossary of Terms

Accounting Period The period of time covered by the accounts, normally 12 months starting on 1st April for local authority accounts.

Accrual Item relating to, and accounted for in, one period but actually paid in another.

Actual The final amount of expenditure or income which is recorded in the Council's accounts.

Agency and Contracted Services Services purchased from another public body or external organisation and subject to a contract. Includes the services provided by Direct Services.

Budget A statement of the Council's plans for net revenue and capital expenditure over a specified period of time.

Budget Requirement Broadly the authority's estimated net revenue expenditure after allowing for movement in reserves and the addition of parish precepts, to be met from revenue support grant, redistributed non-domestic rates and council tax income.

Capital Expenditure The acquisition, construction, enhancement or replacement of tangible fixed assets (i.e. land buildings, structures etc.), the acquisition of investments and the making of grants, advances or other financial assistance towards expenditure by other persons on tangible fixed assets or investments.

Capital Financing Charges The annual charge to revenue expenditure in respect of interest and principal repayments of money borrowed to finance capital expenditure.

Capital Programme The capital projects the Council proposes to undertake over a set period of time.

Capital Receipts Money obtained on the sale of a capital asset.

Collection Fund The fund into which council tax and non-domestic rates are paid, and from which we meet demands by County and District Councils and payments to the non-domestic rates pool.

Corporate and Democratic Core Costs involved in corporate policy making, representing local interests (including civic ceremonials), support to elected bodies and duties arising from public accountability.

Cost Centre An individual unit to which items of income or expenditure are charged for managerial or control purposes.

Council Tax A local tax set by Councils to help pay for local services. There is one bill per dwelling based on its relative value compared to others in the area. There are discounts, including where only one adult lives in the dwelling. Bills will also be reduced for properties with people on low incomes, some people with disabilities and some other special cases.

Council Tax Base The measure of the taxable capacity of an area. It represents the esti-

mated full year equivalent number of chargeable dwellings in an area, expressed as the equivalent number of band D dwellings, after allowing for disabled reduction (relief) and discounts, adjusted for an allowance for non-collection.

Creditors People or firms from whom we have received goods or services and as a consequence owe money to.

Debtors People or firms who owe money to the Council.

Deferred Charges Expenditure which can be deferred but which does not result in a tangible asset, e.g. Improvement grants.

Employee Costs This includes the full costs of employees including salaries, employers contributions to national insurance and superannuation, and costs of leased cars.

Fees and Charges In addition to income from council tax payers and business ratepayers and the government, local authorities charge for some services, e.g. local land charge searches and car parking.

General Fund (GF) The main revenue fund of the Council from which payments are made to provide services and into which receipts are paid, including the District Council's share of council tax.

Government Grants Payments by government towards either the revenue or capital cost of local authority services. These may be either in respect of particular services called specific grants, e.g. housing benefits or in aid of local services generally, e.g. revenue support grant.

Leasing A method of financing the acquisition of equipment, vehicles etc. The items concerned do not belong to the user (or lessee) but are the property of the lessor to whom the lessee pays an annual rental for a specific period of time.

National Non-Domestic Rate (NNDR) Non-domestic rates are levied at a uniform rate in the pound (the NNDR) set by the Government. The proceeds are pooled nationally and then redistributed to each Local Authority in proportion to residential population.

Precept The demand on the collection fund by one authority (e.g. Kent County Council) which is collected from the council tax payer by another (e.g. Sevenoaks). Precepts on Sevenoaks are also made by Town Parish Councils in the District. These are charged to the General Fund.

Premises Expenses Includes expenditure on repairs, buildings, grounds and plant maintenance, energy, rents, rates, water services and cleaning of council buildings.

Recharges The transfer of costs from one account to another.

Reserves The general capital and revenue balances of the Council. There are two types of reserves which might be described as either available or not available to finance expenditure. Revenue reserves which result from monies being set aside or surpluses or delayed expenditure can be spent or earmarked at the discretion of the Council. The useable capital receipts reserve is also available to the extent allowed for by statute. However, other capital reserves

are not available to meet expenditure, e.g. the reserves brought about by the new capital accounting system namely the fixed asset restatement reserve and the capital financing reserve.

Revenue Expenditure Expenditure to meet the continuing cost of services including wages and salaries, purchase of materials and financing charges on capital expenditure.

Revenue Support Grant (RSG) The general Government grant to local authorities. It is payable to all local authorities in support of expenditure in their area.

Revised Estimates The approved estimates for the current year as amended e.g. by supplementary estimates and virement.

SAPPs Service and Performance Plans

SCIA Service Change Impact Assessment

Specific Grant Government grant for specific purposes. The authority does not have the power to apply such grants for other purposes

Standard Spending Assessment (SSA) The amount of revenue expenditure, net of Specific Grants, which it is appropriate for each authority to incur in providing a common level of service consistent with the aggregate figure of Total Standard Spending. The sum of all authorities' Standard Spending Assessments is equal to Total Standard Spending less the total of Specific Grants.

Standard Spending Grant (SSG) An informal alternative name for Revenue Support Grant, which helps to make it clear that the grant is paid in support of expenditure at the level of the Standard Spending Assessment.

Supplies and Services Includes expenditure on equipment and materials.

Support Services The charges made by central services for the services they provide to other departments. These are services which support the provision of services to the public, other support services and the corporate and democratic core. This includes the provision of accommodation, IT, administrative items purchased centrally, (e.g. telephones, stationery and bank charges), central professional services (Personnel, Legal and Property, and Financial Services support) and the cost of providing some centrally provided support service e.g. cashiers, post distribution and contact centre.

Total Standard Spending (TSS) The amount of revenue expenditure which the Secretary of State considers it is appropriate for all local authorities in England to incur in the provision of services and the financing of expenditure.

Transfer Payments Payments to other bodies where no goods or services are received in return by the Authority, e.g. Housing Benefit grants.

Valuation Bands To calculate the relative value of dwellings for council tax purposes each dwelling is placed on a valuation list in one of eight bands ranging from A to H. Within a local area, the Council tax will vary between the different bands according to proportions laid down by law.

Band	Value			Proportion	
A	Up to	£40,000		6/9	
B	Over	£40,000	and up to	£52,000	7/9
C	Over	£52,000	and up to	£68,000	8/9
D	Over	£68,000	and up to	£88,000	9/9
E	Over	£88,000	and up to	£120,000	11/9
F	Over	£120,000	and up to	£160,000	13/9
G	Over	£160,000	and up to	£320,000	15/9
H	Over	£320,000		18/9	

Virement The transfer of Budget provision from one service to another.

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