

# Budget Book

## 2019/20





# Budget 2019/2020

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## Introduction

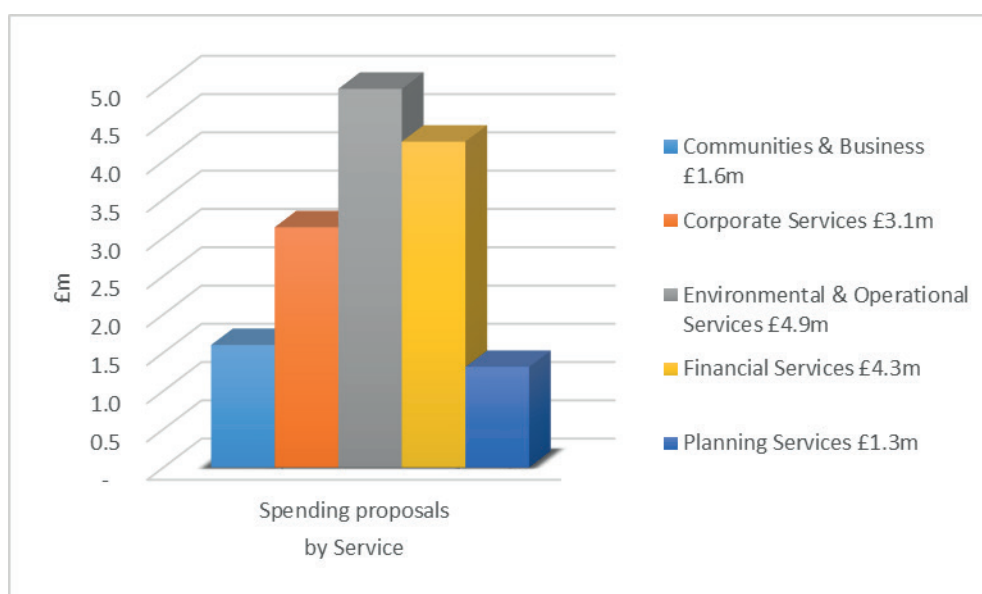
The 2019/20 budget process started in September 2018 with a report giving a full review of the Council's financial prospects. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2019/20 and beyond. Cabinet Advisory Committees reviewed the budget and service plans from September 2018 to January 2019.

### Net Revenue Budget

Sevenoaks District Council set its budget for 2019/20 at a meeting of the Council on 26 February 2019. Overall, the Council's net revenue budget has increased from £14.7 million in 2018/19 to £15.2 million in 2019/20.

### Expenditure

The following chart shows our expenditure by service for 2019/20.



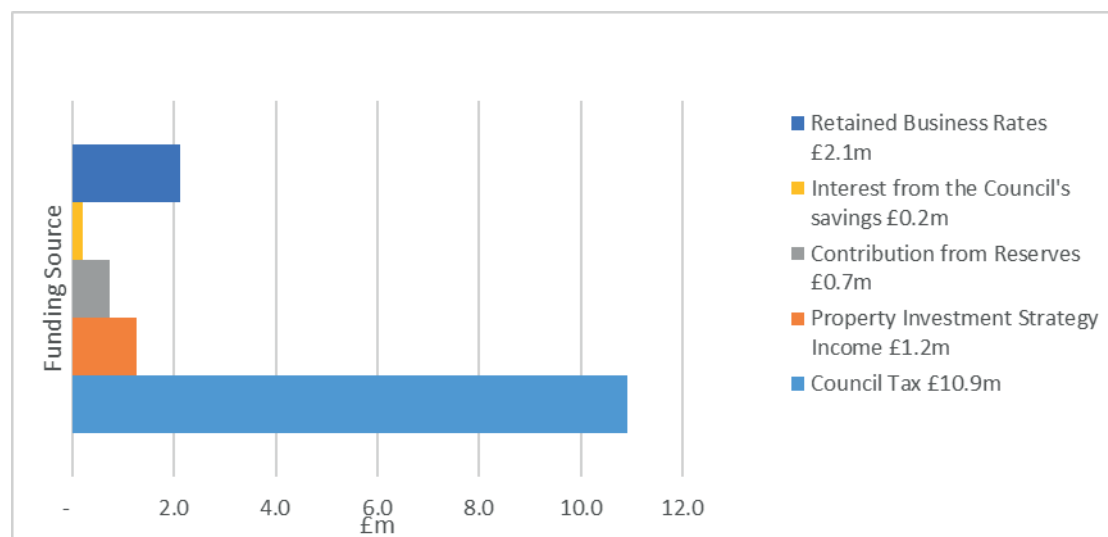
The adoption of the 10-year budget over the last eight years has resulted in a much more stable budget position than had previously been achieved. The aim of the ten year budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority services. The introduction this year of a 10-year balance sheet further strengthens that future financial planning.

From 2017/18 the Council has been self sufficient and no longer requires direct funding from Government through Revenue Support Grant or New Homes Bonus. This gives the Council greater control over its services, reducing the potential for decision making to be influenced by the level of funding provided by government to local authorities.

## Funding Sources

The 10-year budget (page 7) assumes no Revenue Support Grant from 2017/18 or New Homes Bonus but does incorporate income from the Property Investment Strategy, including the development of the Sennocke Hotel, and the Bradbourne and Buckhurst 2 Car Parks.

The following chart shows the relative sources of funding for 2019/20.



## Retained Business Rates

This scheme introduced in April 2013 allows billing authorities, such as this council, to keep 40% of Business Rates received, however tariffs and top ups were applied to ensure that initially each local authority is not significantly affected by the change.

In the first year of the scheme, it was assumed that this council would receive funding at the safety net level as no significant increase in the amount of Business Rates collected was expected. Current projections continue to take this prudent approach. The amount included within the budget for 2019/20 is £2.132m (2018/19 £2.77m).

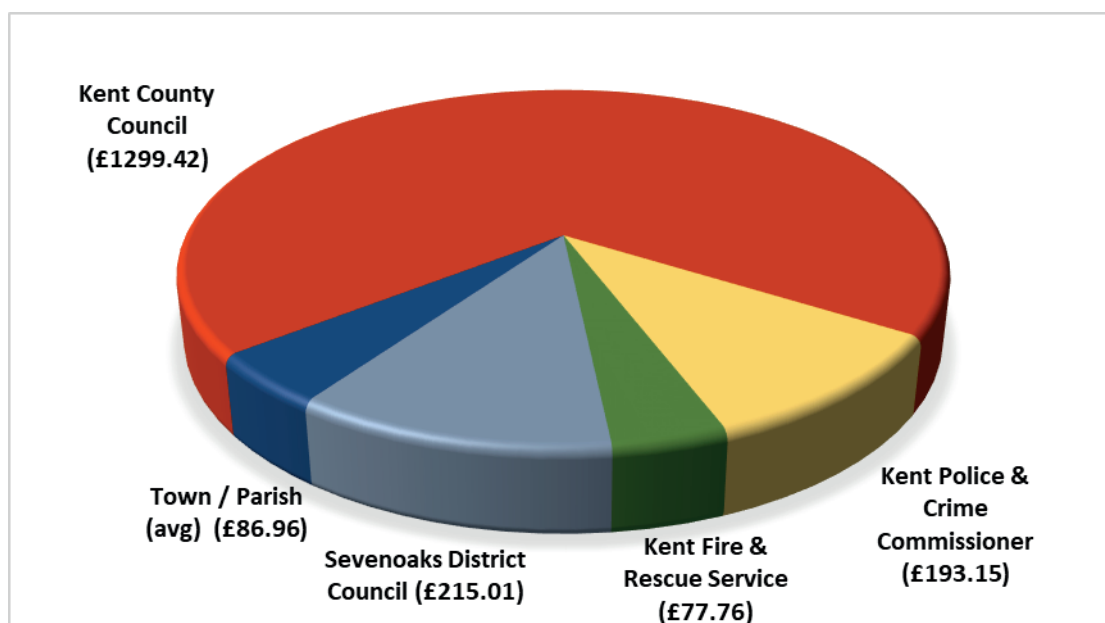
## Collection Fund Surplus / Deficit

The Council is required to make an estimate each year of the Fund's likely difference at the end of the current financial year. The overall estimated balance on the collection fund as at 31 March 2019 will be £0. At 31 March 2018 it was £1.519m which was apportioned between the County, District, Fire and Police.

## Council Tax at Band D

Sevenoaks' District Council Tax increased by 2.97% for 2019/20 to £215.01 for Band D properties. After taking account of the tax elements for the County Council, Kent and Medway Towns Fire Authority and Kent Police and

Crime Commissioner the headline total for Council Tax for 2018/19, including an average Parish figure, is £1,872.30 at Band D.



### Government Funding

It is intended that any funding received from New Homes Bonus will be put into the Financial Plan Reserve which can be used to support the 10 year budget by funding ‘invest to save’ initiatives and to support the Property Investment Strategy.

This book shows the agreed Revenue Budget and the Council’s Capital Budget. Additional information relating to the Council’s financial position in 2019/20 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2019/20 is in the form of a summary for the whole authority, followed by an analysis for each Council service by responsible Chief Officer.

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 Alan Mitchell, Head of Finance, Council Offices, Argyle Road, Sevenoaks, TN13 1HG (01732 227483).

Email: [finance@sevenoaks.gov.uk](mailto:finance@sevenoaks.gov.uk)

## Users Guide

### **Ten Year Budget**

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

### **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 Chief Officer that shows the budget analysed by service area.

### **Net Service Expenditure analysed subjectively**

A page for each Chief Officer 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 Service Reporting 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**

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.

### **Town/Parish Council Precepts**

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



Ten Year Budget - Revenue

	Budget	Budget	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
<b>Expenditure</b>												
Net Service Expenditure c/f	14,470	14,687	15,251	15,556	15,973	16,353	16,741	17,134	17,532	17,937	18,451	
Inflation	732	608	656	473	480	488	493	499	505	513	522	
Superannuation Fund deficit and staff recruitment & retention	0	0	100	0	0	0	0	0	0	0	0	
Net savings (approved in previous years)	(427)	(181)	(298)	14	0	0	0	(1)	0	1	0	
<b>New growth</b>	<b>292</b>	<b>256</b>	<b>(60)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>New savings/Income</b>	<b>(380)</b>	<b>(119)</b>	<b>(93)</b>	<b>(70)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	
Net Service Expenditure b/f	14,687	15,251	15,556	15,973	16,353	16,741	17,134	17,532	17,937	18,451	18,973	
<b>Financing Sources</b>												
Govt Support: Revenue Support Grant	0	0	0	0	0	0	0	0	0	0	0	
New Homes Bonus	0	0	0	0	0	0	0	0	0	0	0	
Council Tax	(10,420)	(10,917)	(11,261)	(11,616)	(11,979)	(12,353)	(12,737)	(13,131)	(13,536)	(13,927)	(14,328)	
Business Rates Retention	(2,700)	(2,132)	(2,139)	(2,182)	(2,226)	(2,271)	(2,316)	(2,362)	(2,409)	(2,457)	(2,506)	
Collection Fund Surplus	(255)	0	0	0	0	0	0	0	0	0	0	
Interest Receipts	(130)	(200)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	
Property Investment Strategy Income	(735)	(1,258)	(1,311)	(1,311)	(1,311)	(1,411)	(1,455)	(1,455)	(1,655)	(1,655)	(1,655)	
Contributions to/(from) Reserves	(14)	(353)	(353)	(353)	(179)	(179)	(635)	148	148	148	148	
<b>Total Financing</b>	<b>(14,254)</b>	<b>(14,860)</b>	<b>(15,314)</b>	<b>(15,712)</b>	<b>(15,945)</b>	<b>(16,464)</b>	<b>(17,393)</b>	<b>(17,050)</b>	<b>(17,702)</b>	<b>(18,141)</b>	<b>(18,591)</b>	
Budget Gap (surplus)/deficit	433	391	242	261	408	277	(259)	482	235	310	382	
Contribution to/(from) Stabilisation Reserve	(433)	(391)	(242)	(261)	(408)	(277)	259	(482)	(235)	(310)	(382)	
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0	0	0	0	0	0	0	

## Ten Year Budget - Balance Sheet

<b>Balance Sheet</b>		31/3/18	31/3/19	31/3/20	31/3/21	31/3/22	31/3/23	
		Actual	Plan	Plan	Plan	Plan	Plan	
Note		£000	£000	£000	£000	£000	£000	
<b>Long Term Assets</b>								
	Property, Plant and Equipment	1	33,888	33,738	33,588	33,438	33,288	33,138
	Investment Property		22,632	22,632	22,632	22,632	22,632	22,632
	Long Term Investments		50	50	50	50	50	50
	Long Term Debtors		918	826	740	654	650	646
			<u>57,488</u>	<u>57,246</u>	<u>57,010</u>	<u>56,774</u>	<u>56,620</u>	<u>56,466</u>
<b>Current Assets</b>								
	Short-term Investments		24,046	21,141	19,201	18,113	17,182	16,297
	Cash and Cash Equivalents		7,445	7,445	7,445	7,445	7,445	7,445
	Inventories		46	46	46	46	46	46
	Short Term Debtors		3,564	3,564	3,564	3,564	3,564	3,564
	Assets held for Sale		181	181	181	181	181	181
	Payments in Advance		(0)	(0)	(0)	(0)	(0)	(0)
			<u>35,282</u>	<u>32,377</u>	<u>30,437</u>	<u>29,349</u>	<u>28,418</u>	<u>27,533</u>
<b>Current Liabilities</b>								
	Receipts in Advance		(7,604)	(7,604)	(7,604)	(7,604)	(7,604)	(7,604)
	Short Term PWLB Loan		(174)	(174)	(174)	(174)	(174)	(174)
	Short Term Creditors		(9,386)	(9,387)	(9,388)	(9,389)	(9,390)	(9,391)
	Short Term Provisions		(2,383)	(2,383)	(2,383)	(2,383)	(2,383)	(2,383)
			<u>(19,547)</u>	<u>(19,548)</u>	<u>(19,549)</u>	<u>(19,550)</u>	<u>(19,551)</u>	<u>(19,552)</u>
<b>NET CURRENT ASSETS</b>								
			15,735	12,829	10,888	9,799	8,867	7,981
<b>Long Term Liabilities</b>								
	Long Term Creditors		(356)	(355)	(354)	(353)	(352)	(351)
	Long Term PWLB Loan		(5,134)	(4,960)	(4,786)	(4,612)	(4,438)	(4,264)
	Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
	Net Pensions Liability	2,3	(91,413)	(89,923)	(88,433)	(86,943)	(85,453)	(83,963)
	Capital Grants Receipts in Advance		(423)	(423)	(423)	(423)	(423)	(423)
			<u>(97,582)</u>	<u>(95,917)</u>	<u>(94,252)</u>	<u>(92,587)</u>	<u>(90,922)</u>	<u>(89,257)</u>
<b>TOTAL NET ASSETS</b>								
			<u>(24,359)</u>	<u>(25,842)</u>	<u>(26,354)</u>	<u>(26,014)</u>	<u>(25,435)</u>	<u>(24,810)</u>
<b>USABLE RESERVES</b>								
	Usable Capital Receipts Reserve		(3,041)	(2,049)	(2,049)	(2,049)	(2,049)	(2,049)
	Earmarked Reserves		(19,184)	(17,357)	(15,509)	(14,513)	(13,756)	(13,045)
	General Fund		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
			<u>(23,725)</u>	<u>(20,906)</u>	<u>(19,058)</u>	<u>(18,062)</u>	<u>(17,305)</u>	<u>(16,594)</u>
<b>UNUSABLE RESERVES</b>								
	Capital Adjustment Account		(26,040)	(25,890)	(25,740)	(25,590)	(25,440)	(25,290)
	Revaluation Reserve		(16,946)	(16,946)	(16,946)	(16,946)	(16,946)	(16,946)
	Accumulated Absences Account		152	152	152	152	152	152
	Pensions Reserve	2,3	91,413	89,923	88,433	86,943	85,453	83,963
	Collection Fund Adj Account		(196)	(196)	(196)	(196)	(196)	(196)
	NNDR Collection Fund Revenue Account		(132)	(132)	(132)	(132)	(132)	(132)
	Deferred Capital receipts		(167)	(163)	(159)	(155)	(151)	(147)
			<u>48,084</u>	<u>46,748</u>	<u>45,412</u>	<u>44,076</u>	<u>42,740</u>	<u>41,404</u>
<b>TOTAL RESERVES</b>								
			<u>24,359</u>	<u>25,842</u>	<u>26,354</u>	<u>26,014</u>	<u>25,435</u>	<u>24,810</u>

### Notes to Balance Sheet

- Property will depreciate and will not be replaced, vehicles will depreciate and be replaced.
- Pensions figures are based on the actual FRS17 figures required to be included in the statutory accounts. An actuarial revaluation is completed every three years which is used to calculate the true position of the pension scheme.
- Pensions liability decrease due to payments being made to reduce the deficit.

## Ten Year Budget - Balance Sheet

<b>Balance Sheet continued</b>		31/3/24	31/3/25	31/3/26	31/3/27	31/3/28	31/3/29
		Plan	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£001	£002
Long Term Assets							
Property, Plant and Equipment	1	32,988	32,838	32,688	32,538	32,388	32,238
Investment Property		22,632	22,632	22,632	22,632	22,632	22,632
Long Term Investments		50	50	50	50	50	50
Long Term Debtors		642	638	634	630	626	622
		<u>56,312</u>	<u>56,158</u>	<u>56,004</u>	<u>55,850</u>	<u>55,696</u>	<u>55,542</u>
Current Assets							
Short-term Investments		15,319	14,497	13,897	13,555	13,139	12,650
Cash and Cash Equivalents		7,445	7,445	7,445	7,445	7,445	7,445
Inventories		46	46	46	46	46	46
Short Term Debtors		3,564	3,564	3,564	3,564	3,564	3,564
Assets held for Sale		181	181	181	181	181	181
Payments in Advance		(0)	(0)	(0)	(0)	(0)	(0)
		<u>26,555</u>	<u>25,733</u>	<u>25,133</u>	<u>24,791</u>	<u>24,375</u>	<u>23,886</u>
Current Liabilities							
Receipts in Advance		(7,604)	(7,604)	(7,604)	(7,604)	(7,604)	(7,604)
Short Term PWLB Loan		(174)	(174)	(174)	(174)	(174)	(174)
Short Term Creditors		(9,392)	(9,393)	(9,394)	(9,395)	(9,396)	(9,397)
Short Term Provisions		(2,383)	(2,383)	(2,383)	(2,383)	(2,383)	(2,383)
		<u>(19,553)</u>	<u>(19,554)</u>	<u>(19,555)</u>	<u>(19,556)</u>	<u>(19,557)</u>	<u>(19,558)</u>
NET CURRENT ASSETS		7,002	6,179	5,578	5,235	4,818	4,328
Long Term Liabilities							
Long Term Creditors		(350)	(349)	(348)	(347)	(346)	(345)
Long Term PWLB Loan		(4,090)	(3,916)	(3,742)	(3,568)	(3,394)	(3,220)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(82,473)	(80,983)	(79,493)	(78,003)	(76,513)	(75,023)
Capital Grants Receipts in Advance		(423)	(423)	(423)	(423)	(423)	(423)
		<u>(87,592)</u>	<u>(85,927)</u>	<u>(84,262)</u>	<u>(82,597)</u>	<u>(80,932)</u>	<u>(79,267)</u>
TOTAL NET ASSETS		<u>(24,278)</u>	<u>(23,590)</u>	<u>(22,680)</u>	<u>(21,512)</u>	<u>(20,418)</u>	<u>(19,397)</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(2,049)	(2,049)	(2,049)	(2,049)	(2,049)	(2,049)
Earmarked Reserves		(12,241)	(11,593)	(11,167)	(10,999)	(10,757)	(10,442)
General Fund		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
		<u>(15,790)</u>	<u>(15,142)</u>	<u>(14,716)</u>	<u>(14,548)</u>	<u>(14,306)</u>	<u>(13,991)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(25,140)	(24,990)	(24,840)	(24,690)	(24,540)	(24,390)
Revaluation Reserve		(16,946)	(16,946)	(16,946)	(16,946)	(16,946)	(16,946)
Accumulated Absences Account		152	152	152	152	152	152
Pensions Reserve	2,3	82,473	80,983	79,493	78,003	76,513	75,023
Collection Fund Adj Account		(196)	(196)	(196)	(196)	(196)	(196)
NNDR Collection Fund Revenue Account		(132)	(132)	(132)	(132)	(132)	(132)
Deferred Capital receipts		(143)	(139)	(135)	(131)	(127)	(123)
		<u>40,068</u>	<u>38,732</u>	<u>37,396</u>	<u>36,060</u>	<u>34,724</u>	<u>33,388</u>
TOTAL RESERVES		<u>24,278</u>	<u>23,590</u>	<u>22,680</u>	<u>21,512</u>	<u>20,418</u>	<u>19,397</u>

## Summary of Council Expenditure & Council Tax

	2018/19 Budget Net Expenditure £000	2019/20 Budget Net Expenditure £000
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix F)	14,930	15,483
Capital Charges and Support Services charged outside the General Fund	(243)	(232)
Sub Total	<u>14,687</u>	<u>15,251</u>
Non allocated expenditure: Collection Fund adjustment	<u>0</u>	<u>0</u>
Net Service Expenditure excluding capital charges	14,687	15,251
Revenue Support Grant inc CTS	0	0
Retained Business Rates	(2,700)	(2,132)
New Homes Bonus	0	0
Council Tax Requirement - Sevenoaks DC	(10,420)	(10,917)
Collection Fund Surplus	(255)	0
Grant & Council Tax income	<u>(13,375)</u>	<u>(13,049)</u>
Net Expenditure after Grant & Council Tax, before interest	1,312	2,202
Less: Interest and Investment income	(130)	(200)
Less: Property Investment Strategy Income	(735)	(1,258)
Amount to be met from Reserves	<u>447</u>	<u>744</u>
Contributions (to) / from reserves		
Earmarked Reserves		
Capital	(148)	(148)
Budget Stabilisation	94	391
Financial Plan	501	501
	<u>447</u>	<u>744</u>

	2017/18	2018/19	2019/20
Taxbase	49,382	49,903	50,772
	£	£	£
Council Tax @ Band D	202.77	208.80	215.01

### Council Tax Summary

#### Band D charge

			% Change	% Share		% Change	% Share
Kent County	1,178.82	1,237.68	4.99	69.7	1,299.42	4.99	69.4
Kent Fire	73.35	75.51	2.94	4.3	77.76	2.98	4.2
Kent Police	157.15	169.15	7.64	9.5	193.15	14.19	10.3
	<u>1,409.32</u>	<u>1,482.34</u>	5.18	83.5	<u>1,570.33</u>	5.94	83.9
Sevenoaks District	202.77	208.8	2.97	11.8	215.01	2.97	11.4
Average Town/Parish	81.13	84.71	4.41	4.8	86.96	2.66	4.6
	<u>1,693.22</u>	<u>1,775.85</u>	4.88	100.0	<u>1,872.30</u>	5.43	100.0

## Net Service Expenditure detailed by Services

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18	Budget 18/19	Budget 19/20
Summary	£'000	£'000	£'000
Communities & Business	1,464	1,532	1,599
Corporate Services	2,914	2,967	3,138
Environmental & Operational Services	4,796	4,811	5,089
Financial Services	4,371	4,481	4,488
Planning Services	1,181	1,284	1,313
	<u>14,726</u>	<u>15,074</u>	<u>15,627</u>
Direct Services		(144)	(144)
Items outside General Fund		(243)	(232)
		<u>14,687</u>	<u>15,251</u>

	Actuals 17/18	Budget 18/19	Budget 19/20
Summary	£'000	£'000	£'000
Pay Costs	11,103	12,339	12,903
Premises and Grounds	1,905	1,685	1,849
Transport	79	62	63
Supplies & Services	2,425	2,264	2,294
Supplies & Services IT	1,044	977	979
Agency & Contracted	4,449	3,659	3,580
Agency & Contracted - Partnerships	3,180	3,128	3,013
Agency & Contracted - Direct Services	4,029	4,150	4,274
Transfer Payments - Benefits	26,750	28,090	28,090
Transfer Payments - Other	117	39	139
Support Services	52	52	52
Funds drawn to/from Reserves	214	(393)	(344)
Minimum Revenue Provision	0	0	124
Income - Other	(29,973)	(30,656)	(30,762)
Income - Fees and Charges	(7,773)	(6,678)	(7,099)
Recharges	(260)	(282)	(262)
Recharges - Partnerships	(2,615)	(3,359)	(3,267)
Service expenditure before re-allocation of Support	<u>14,726</u>	<u>15,074</u>	<u>15,627</u>
Direct Services (net)		(144)	(144)
Items outside General Fund		(243)	(232)
		<u>14,687</u>	<u>15,251</u>

## Analysis of budget changes between 18/19 and 19/20

Base Budget 2018/19	14,687
Inflation	608
Net Savings agreed previous years	(181)
New Growth	256
New savings/income	(119)
<b>Proposed Budget 2019/20</b>	<u><u>15,251</u></u>

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Communities &amp; Business</b>			
All Weather Pitch	(6)	(5)	(5)
Community Safety	187	187	201
Community Development Service Provisions	(5)	(6)	(6)
The Community Plan	52	55	57
Economic Development	52	57	59
Economic Development Property	315	277	291
Grants to Organisations	183	183	183
Health Improvements	45	44	53
Homeless	129	143	253
Housing	165	214	118
Housing Initiatives	44	53	48
Homelessness Prevention	0	0	0
Housing Energy Retraining Options (HERO)	35	36	45
Leisure Contract	162	175	183
Leisure Development	20	20	20
Private Sector Housing	0	0	0
Administrative Expenses - Communities & Business	27	26	27
Tourism	24	31	33
One You - Your Home Project	0	0	0
Choosing Health WK PCT	0	0	0
Homelessness Funding	0	0	0
Leader Programme	5	5	5
New Ash Green	0	0	0
PCT Initiatives	0	0	0
Troubled Families Project	0	0	0
West Kent Enterprise Advisor Network	0	0	0
West Kent Kick Start	0	0	0
West Kent Partnership	0	0	0
West Kent Partnership Business Support	0	0	0
Youth	31	36	35
<b>Total Service Expenditure</b>	<b>1,464</b>	<b>1,532</b>	<b>1,599</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Communities &amp; Business</b>			
Pay Costs	1,217	1,399	1,545
Premises and Grounds	18	0	0
Transport	19	13	13
Supplies & Services	148	163	155
Supplies & Services IT	3	0	0
Agency & Contracted	630	449	460
Transfer Payments - Other	84	39	139
Funds drawn to/from Reserves	78	(136)	(76)
Income - Other	(505)	(255)	(404)
Income - Fees and Charges	(219)	(141)	(234)
Recharges	(11)	0	0
<b>Total Service Expenditure</b>	<b>1,464</b>	<b>1,532</b>	<b>1,599</b>

### Analysis of budget changes between 18/19 and 19/20

<b>Base Budget 2018/19</b>	1,532
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	36
Planned savings agreed previous years	0
SCIAs 2019/20	0
Other Adjustments	31
<b>Proposed Budget 2019/20</b>	<b>1,599</b>



Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Corporate Services</b>			
Asset Maintenance IT	275	277	283
Civic Expenses	16	16	17
Corporate Projects	81	95	102
Democratic Services	122	143	156
Elections	112	129	146
Land Charges	(53)	(99)	(105)
Register of Electors	211	234	227
Administrative Expenses - Corporate Services	27	25	26
Administrative Expenses - Legal and Democratic	60	51	71
Administrative Expenses - Human Resources	65	5	5
Street Naming	(11)	5	6
Support - Contact Centre	431	445	531
Support - General Admin	28	33	28
Support - IT	997	1,069	1,093
Support - Legal Function	196	226	241
Support - Local Offices	54	31	19
Support - Nursery	2	0	0
Support - Human Resources	299	282	295
Website	2	0	0
<b>Total Service Expenditure</b>	<b>2,914</b>	<b>2,967</b>	<b>3,138</b>

### Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Corporate Services</b>			
Pay Costs	1,922	2,115	2,384
Premises and Grounds	47	3	0
Transport	10	1	1
Supplies & Services	462	249	269
Supplies & Services IT	641	767	778
Agency & Contracted	461	202	80
Agency & Contracted - Direct Services	5	12	12
Transfer Payments - Other	2	0	0
Funds drawn to/from Reserves	78	(37)	(37)
Income - Other	(387)	0	0
Income - Fees and Charges	(238)	(259)	(263)
Recharges	(35)	(31)	(31)
Recharges - Partnerships	(54)	(54)	(54)
<b>Total Service Expenditure</b>	<b>2,914</b>	<b>2,967</b>	<b>3,138</b>

### Analysis of budget changes between 18/19 and 19/20

<b>Base Budget 2018/19</b>	<b>2,967</b>
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	128
<u>Planned Savings agreed previous years</u>	
SCIA 03 17/18 Swanley Local Office	(10)
SCIAs 2019/20	0
Other Adjustments	53
<b>Proposed Budget 2019/20</b>	<b>3,138</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18	Budget 18/19	Budget 19/20
Environmental & Operational Services	£'000	£'000	£'000
<b>Environmental &amp; Operational Services</b>			
Asset Maintenance Argyle Road	78	108	110
Asset Maintenance Car Parks	0	0	0
Asset Maintenance CCTV	36	17	18
Asset Maintenance Countryside	8	8	9
Asset Maintenance Other Corporate Properties	41	48	49
Asset Maintenance Direct Services	34	39	40
Asset Maintenance Hever Road	36	38	38
Asset Maintenance Leisure	163	178	182
Asset Maintenance Playgrounds	3	8	8
Asset Maintenance Support & Salaries	89	83	178
Asset Maintenance Sewage Treatment Plants	3	9	9
Asset Maintenance Public Toilets	0	7	7
Bus Station	12	17	13
Car Parks	(1,652)	(1,911)	(1,974)
CCTV	278	258	266
Civil Protection	43	47	71
Dartford Environmental Hub (SDC Costs)	0	0	0
Car Parking - On Street	(464)	(492)	(490)
EH Commercial	291	279	260
EH Animal Control	10	1	1
EH Environmental Protection	375	391	401
Emergency	63	66	68
Parking Enforcement - Tandridge DC	(16)	0	(29)
Energy Efficiency	22	29	26
Estates Management - Buildings	15	(18)	(11)
Estates Management - Grounds	128	116	119
Gypsy Sites	(11)	(26)	(6)
Disabled Facilities Grant Administration	(22)	(20)	(20)
Housing Premises	(6)	1	1
Kent Resource Partnership	0	0	0
Licensing Partnership Hub (Trading)	0	0	0
Licensing Regime	(30)	3	9
Markets	(184)	(182)	(184)
Parks - Greensand Commons Project	0	0	0
Parks and Recreation Grounds	112	120	183
Parks - Rural	141	121	135
Private Sector Housing	173	198	207

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18	Budget 18/19	Budget 19/20
	£'000	£'000	£'000
<b>Environmental &amp; Operational Services</b>			
Refuse Collection	2,648	2,684	2,779
Administrative Expenses - Direct Services	1	0	0
Administrative Expenses - Health	9	12	12
Administrative Expenses - Licensing	2	10	10
Administrative Expenses - Property	4	5	5
Administrative Expenses - Transport	7	8	8
Street Cleansing	1,367	1,415	1,464
Support - Central Offices	410	450	473
Support - Central Offices - Facilities	257	290	273
Support - General Admin	196	234	189
Support - Health and Safety	14	17	18
Support - Direct Services	48	58	60
Support - Procurement	6	6	6
Support - Property Function	45	48	49
Taxis	(36)	(11)	2
Public Conveniences	50	46	49
<b>Total Service Expenditure</b>	<b>4,796</b>	<b>4,811</b>	<b>5,089</b>
Pay Costs	2,636	3,030	3,109
Premises and Grounds	1,823	1,665	1,831
Transport	45	41	42
Supplies & Services	791	722	728
Supplies & Services IT	25	6	6
Agency & Contracted	890	670	787
Agency & Contracted - Partnerships	742	763	728
Agency & Contracted - Direct Services	4,025	4,138	4,263
Support Services	52	52	52
Funds drawn to/from Reserves	9	0	0
Capital Charges	0	0	124
Income - Other	(1,050)	(1,290)	(1,312)
Income - Fees and Charges	(4,897)	(4,127)	(4,407)
Recharges	(29)	(38)	(38)
Recharges - Partnerships	(264)	(822)	(824)
<b>Total Service Expenditure</b>	<b>4,796</b>	<b>4,811</b>	<b>5,089</b>

## Analysis of budget changes between 18/19 and 19/20

<b>Base Budget 2018/19</b>	4,811
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	114
Planned savings agreed previous years	0
<u>SCIAs 2019/20</u>	
SCIA 02 Refuse - reduced recycling income	40
SCIA 03 Bradbourne Lakes consultancy	60
SCIA 04 Public Conveniences - reduced income	5
SCIA 05 Environmental Protection - reduced income	10
SCIA 06 CCTV - reduced income	10
SCIA 07 Car Parking - enforcement for Tandridge DC	(30)
SCIA 08 Car Parking - rental income	(15)
SCIA 09 Markets - additional income	(5)
SCIA 10 Environmental Health - partnership saving	(40)
SCIA 11 Facilities Management - loss of income	22
SCIA 12 Sevenoaks Bus Station - reduced expenditure	(5)
SCIA 13 Facilities Management - reduced expenditure	(10)
SCIA 14 Property Management - reduced business rates	(14)
SCIA 15 Travellers Site - loss of Kent County Council grant	9
SCIA 16 Asset Maintenance - preventative asset maintenance	100
Other Adjustments	27
<b>Proposed Budget 2019/20</b>	<b>5,089</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Financial Services</b>			
Action and Development	0	7	8
Benefits Admin	212	174	180
Benefits Grants	(25)	(25)	(25)
Consultation and Surveys	0	4	4
Corporate Management	932	995	1,075
Corporate - Other	178	134	(23)
Dartford Partnership Hub (SDC costs)	0	0	0
Equalities Legislation	0	19	20
External Communications	167	192	201
Housing Advances	1	1	1
Local Tax	68	(21)	(52)
Members	413	428	455
Misc. Finance	1,690	1,734	1,763
Performance Improvement	(2)	(1)	(1)
Administrative Expenses - Chief Executive	13	30	24
Administrative Expenses - Finance	47	33	37
Administrative Expenses - Transformation and Strategy	7	5	5
Support - Counter Fraud	33	52	55
Support - Audit Function	153	177	185
Support - Exchequer and Procurement	103	103	127
Support - Finance Function	145	218	198
Support - General Admin	117	111	124
Treasury Management	120	114	126
<b>Total Service Expenditure</b>	<b>4,371</b>	<b>4,481</b>	<b>4,488</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	17/18	18/19	Budget
	£'000	£'000	19/20
			£'000
<b>Financial Services</b>			
Pay Costs	3,147	3,263	3,295
Premises and Grounds	17	17	17
Transport	5	5	6
Supplies & Services	904	1,040	1,041
Supplies & Services IT	345	201	192
Agency & Contracted	2,044	2,230	2,138
Agency & Contracted - Partnerships	2,116	2,026	1,953
Transfer Payments - Benefits	26,750	28,090	28,090
Funds drawn to/from Reserves	4	(258)	(269)
Income - Other	(27,995)	(29,111)	(29,047)
Income - Fees and Charges	(588)	(692)	(707)
Recharges	(186)	(192)	(192)
Recharges - Partnerships	(2,193)	(2,138)	(2,029)
<b>Total Service Expenditure</b>	<b>4,371</b>	<b>4,481</b>	<b>4,488</b>

## Analysis of budget changes between 18/19 and 19/20

<b>Base Budget 2018/19</b>	4,481
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	115
<u>Planned Savings agreed previous years</u>	
SCIA 11 18/19 Members Allowances	15
SCIAs 2019/20	0
Other Adjustments	(123)
<b>Approved Budget 2019/20</b>	<b>4,488</b>

### Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Planning Services</b>			
Building Control Discretionary Work	0	0	0
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(142)	(112)	(129)
Community Housing Fund	0	0	0
Conservation	89	91	92
Dangerous Structures	0	3	3
Planning Policy	575	598	610
Planning - Appeals	226	202	209
Planning - CIL Administration	(50)	(49)	(68)
Planning - Development Management	168	214	243
Planning - Enforcement	225	283	290
Administrative Expenses - Building Control	5	11	12
Administrative Expenses - Planning Services	86	44	52
<b>Total Service Expenditure</b>	<b>1,181</b>	<b>1,284</b>	<b>1,313</b>

### Net Service Expenditure analysed by Chief Officer

	Actuals 17/18 £'000	Budget 18/19 £'000	Budget 19/20 £'000
<b>Planning Services</b>			
Pay Costs	2,182	2,531	2,570
Premises and Grounds	0	1	1
Transport	0	1	1
Supplies & Services	121	91	102
Supplies & Services IT	30	2	2
Agency & Contracted	423	108	116
Agency & Contracted - Partnerships	321	338	332
Transfer Payments - Other	30	0	0
Funds drawn to/from Reserves	44	38	38
Income - Other	(36)	0	0
Income - Fees and Charges	(1,831)	(1,460)	(1,489)
Recharges	0	(21)	0
Recharges - Partnerships	(103)	(346)	(360)
<b>Total Service Expenditure</b>	<b>1,181</b>	<b>1,284</b>	<b>1,313</b>

### Analysis of budget changes between 18/19 and 19/20

<b>Base Budget 2018/19</b>	1,284
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	17
Planned Savings agreed previous years	0
SCIAs 2019/20	0
Other Adjustments	12
<b>Proposed Budget 2019/20</b>	<b>1,313</b>



## Supporting information

PAY COST ESTIMATES SUMMARY 2019/2020

Line No.		2018/19 BUDGET	2019/20 BUDGET	2018/19 FTE	2019/20 FTE
1	Communities and Business	1,001,641	1,031,375	20.35	19.42
2	Corporate Services	2,364,524	2,642,128	60.88	65.67
3a	Environmental Health	649,555	667,950	12.57	12.57
3b	Licensing	373,898	390,689	10.81	10.67
3c	Operational Services	695,186	705,956	14.99	16.09
3d	Operational Services (TASK)	3,108,338	3,123,950	97.17	96.07
3e	Parking & Amenity Services	428,899	475,097	12.00	13.00
3f	Property Services	775,276	777,553	20.48	20.48
4	Finance	2,923,603	2,920,771	69.81	67.92
5a	Planning	2,234,793	2,264,159	51.98	50.21
5b	Building Control	321,890	335,816	7.00	7.00
		<b>14,877,604</b>	<b>15,335,444</b>	<b>378.04</b>	<b>379.10</b>
	<b>Other Salary Costs</b>				
6	Vacancy Savings	(144,420)	(147,308)	0.00	0.00
	<b>SUB-TOTAL</b>	<b>14,733,184</b>	<b>15,188,136</b>	<b>378.04</b>	<b>379.10</b>
7	Communities & Business (Ext Funded)	514,477	667,272	14.50	18.70
8	Environmental & Operational Services (Ext Funded)	111,684	117,902	2.00	2.00
9	Property Services (Ext Funded)	57,014	55,405	1.50	1.50
	<b>GRAND TOTAL</b>	<b>15,416,358</b>	<b>16,028,715</b>	<b>396.04</b>	<b>401.30</b>

NOTES

- 1) Externally funded posts (lines 7 to 9) have been excluded from earlier lines. The income will show elsewhere in the 2019/20 budget

## Subjective Summary

Subj Subjective	Actuals	Approved Budget	Approved Budget
	17/18	18/19	19/20
	£'000	£'000	£'000
2 Pay Costs	11,103	12,203	12,903
3 Premises and Grounds	1,905	1,685	1,849
4 Transport	79	62	63
5 Supplies & Services	2,425	2,264	2,294
5.69 Supplies & Services IT	1,044	977	979
6 Agency & Contracted	4,449	3,827	3,580
6.04 Agency & Contracted - Partnerships	3,180	3,095	3,013
6.82 Agency & Contracted - Direct Services	4,029	4,150	4,274
7 Transfer Payments - Benefits	26,750	28,090	28,090
7.3 Transfer Payments - Other	117	39	139
7.5 Support Services	52	52	52
7.99 Funds drawn to/from Reserves	214	(393)	(344)
8.5 Capital Charges	0	0	124
9 Income - Other	(2,361)	(2,644)	(2,725)
9.01 Income - Gov Gnts	(27,612)	(28,011)	(28,037)
9.43 Income - Fees and Charges	(7,773)	(6,678)	(7,099)
9.8 Recharges	(260)	(282)	(262)
9.88 Recharges - Partnerships	(2,615)	(3,359)	(3,267)
99 not budget lines	0	0	0
	<b>14,726</b>	<b>15,074</b>	<b>15,627</b>

NOTE Includes Investment Income CBPROPS

## Subjective by Chief

Excludes subjective within Direct Services

Subj Subjective by Chief Officer	Comm + Bus £'000	Corp Serv £'000	Env & Ops £'000	Fin. £'000	Planning £'000	All £'000
2 Pay Costs	1,545	2,384	3,109	3,295	2,570	12,903
3 Premises and Grounds	0	0	1,831	17	1	1,849
4 Transport	13	1	42	5	1	63
5 Supplies & Services	150	304	712	1,033	95	2,294
5.69 Supplies & Services IT	0	778	6	192	2	979
6 Agency & Contracted	460	80	787	2,138	116	3,580
6.04 Agency & Contracted - Partnerships	0	0	728	1,953	332	3,013
6.82 Agency & Contracted - Direct Services	0	12	4,262	0	0	4,274
7 Transfer Payments - Benefits	0	0	0	28,090	0	28,090
7.3 Transfer Payments - Other	139	0	0	0	0	139
7.5 Support Services	0	0	52	0	0	52
7.99 Funds drawn to/from Reserves	(76)	(37)	0	(269)	38	(344)
8.5 Capital Charges	0	0	124	0	0	124
9 Income - Other	(404)	0	(1,272)	(1,049)	0	(2,725)
9.01 Income - Gov Gnts	0	0	(39)	(27,998)	0	(28,037)
9.43 Income - Fees and Charges	(234)	(263)	(4,407)	(707)	(1,489)	(7,099)
9.8 Recharges	0	(31)	(38)	(192)	0	(262)
9.88 Recharges - Partnerships	0	(54)	(823)	(2,029)	(360)	(3,267)
	1,595	3,172	5,074	4,480	1,307	15,627

## Asset Maintenance 2018-2022

Chief Officer/Scheme	Budget 2018/19 £'000	Budget 2019/20 £'000	Budget 2020/21 £'000	Budget 2021/22 £'000
Communities and Business				
Leisure	179	182	186	190
Direct Services				
CCTV	18	18	18	19
Playgrounds	8	8	9	9
Public Conveniences	7	7	8	8
Depot	39	40	41	42
Environmental and Operational Services				
Car Parks	0	0	0	0
Countryside and Trees	8	9	9	9
Sewage Treatment Plants	9	9	9	9
Hever Rd Travellers site	38	38	39	40
Financial Services				
Argyle Road	123	125	127	128
Other Property (i)	32	133	134	135
Support and Salaries	101	103	106	108
	<b>561</b>	<b>672</b>	<b>686</b>	<b>697</b>
Corporate Services				
Information Technology maintenance	281	288	294	301
Total	<b>843</b>	<b>960</b>	<b>980</b>	<b>998</b>

(i) SCIA 16 increased the 2019/20 budget by £100,000

## Capital Programme 2018-22

Chief Officer/Scheme	Funding Source								
				2018/19	2019/20	2020/21	2021/22	2022/23	
		Total approved scheme	Previous year spend	Forecast	Budget	Budget	Budget		Total over programme period
		£000	£000	£000	£000	£000	£000		£000
<b>Communities and Business</b>									
Parish projects	Capital Receipts	-	-	51	-	-	-	-	51
White Oak Leisure Centre	Capital Receipts	-	-	-	550	-	-	-	550
<b>Environmental and Operational Services</b>									
Commercial vehicle replacements	Vehicle Renewal Res.	-	-	548	548	549	563	563	2,208
Disabled Facilities Grants (gross)	Better Care Fund	-	-	1,463	1,100	1,100	1,100	1,100	4,763
Sennocke Hotel	Fin Plan Reserve & Capital Receipts	7,530	4,761	2,571	-	-	-	-	7,332
Buckhurst 2 Car Park	External Borrowing & Capital Receipts	10,960	3,703	7,257	-	-	-	-	10,960
Buckhurst 2 Residential	Capital Receipts			611	5,861	-	-	-	6,472
CCTV		70		50	20	-	-	-	70
<b>Finance</b>									
Property Investment Strategy	Prop. Inv. Reserve	43,000	17,476	429	5,000	5,000	15,095	-	43,000
<b>TOTAL</b>				<b>12,980</b>	<b>13,079</b>	<b>6,649</b>	<b>16,758</b>	<b>1,663</b>	<b>75,406</b>

### Funding Sources

Capital Receipts	789	4,030	6,592		
Financial Plan Reserve & Cap Receipts	3,269				
Vehicle Renewal Reserve	548	548	549	563	563
Property Investment Strategy ***	429	5,000	5,000	15,095	
Better Care Fund (KCC)	1,463	1,100	1,100	1,100	1,100
Internal Borrowing	4,487	2,253	(6,740)		
Capital Reserve (from Revenue)	445	148	148		
External Borrowing	1,550				
	<b>12,980</b>	<b>13,079</b>	<b>6,649</b>	<b>16,758</b>	<b>1,663</b>

\*\*\* Part will be funded from Capital Receipts, Reserves, Internal Borrowing and External Borrowing.

TOWN & PARISH COUNCIL PRECEPTS

Town / Parish Council	2018/19			2019/20			Band D Change (%)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Ash-cum-Ridley	2,431.82	107,828	44.34	2,460.65	109,984	44.70	0.81
Badgers Mount	329.31	13,710	41.63	334.28	27,420	82.03	97.05
Brasted	779.00	37,900	48.65	778.50	37,900	48.68	0.06
Chevening	1,443.19	70,700	48.99	1,450.74	70,000	48.25	-1.51
Chiddingstone	600.18	37,473	62.44	602.66	38,755	64.31	2.99
Cowden	402.07	21,861	54.37	435.77	22,009	50.51	-7.10
Crockenhill	656.44	81,667	124.41	660.41	82,160	124.41	0.00
Dunton Green	1,180.38	119,000	100.81	1,323.31	133,400	100.81	0.00
Edenbridge	3,548.58	497,298	140.14	3,556.04	513,234	144.33	2.99
Eynsford	930.38	77,440	83.23	945.99	79,763	84.32	1.31
Farningham	657.83	46,280	70.35	664.59	46,754	70.35	0.00
Fawkham	280.51	12,797	45.62	283.39	13,053	46.06	0.96
Halstead	777.21	45,435	58.46	782.28	45,435	58.08	-0.65
Hartley	2,538.28	132,803	52.32	2,555.38	133,697	52.32	0.00
Hever	598.98	42,691	71.27	610.42	39,545	64.78	-9.11
Hextable	1,643.18	145,438	88.51	1,666.94	147,541	88.51	0.00
Horton Kirby & S Darenth	1,298.26	103,672	79.85	1,299.56	103,672	79.77	-0.10
Kemsing	1,813.75	119,000	65.61	1,839.00	131,000	71.23	8.57
Knockholt	628.51	42,435	67.52	634.77	43,710	68.86	1.98
Leigh	877.50	35,000	39.89	948.18	39,500	41.66	4.44
Otford	1,687.32	170,000	100.75	1,709.88	176,117	103.00	2.23
Penshurst	831.38	43,435	52.24	835.95	44,519	53.26	1.95
Riverhead	1,242.10	53,016	42.68	1,249.06	53,310	42.68	0.00
Seal	1,223.02	72,000	58.87	1,253.83	73,320	58.48	-0.66
Sevenoaks Town	9,470.04	1,088,593	114.95	9,637.63	1,141,385	118.43	3.03
Sevenoaks Weald	621.15	42,628	68.63	615.09	44,000	71.53	4.23
Shoreham	686.26	38,000	55.37	685.46	40,000	58.35	5.38
Sundridge	925.22	62,000	67.01	932.07	63,240	67.85	1.25
Swanley	5,485.19	560,922	102.26	5,607.45	590,600	105.32	2.99
Westerham	1,985.12	205,575	103.56	2,068.71	226,720	109.59	5.82
West Kingsdown	2,330.73	100,900	43.29	2,344.35	103,600	44.19	2.08
Totals	49,902.89	4,227,497		50,772.34	4,415,343		
Average			84.71			86.96	2.66

## 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 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, Fire, Police and District Councils and payments to the non-domestic rates pool.

**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 estimated 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.

**Employee Costs** This includes the full costs of employees including salaries, employers contributions to national insurance and pensions.

**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.

**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. SDC no longer receives any general grant.

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

**SCIA** Service Change Impact Assessment with growth and savings approved by Members.

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

**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 (Human Resources, Legal and Financial Services support) and the cost of providing some centrally provided support service e.g. cashier function, post distribution and contact centre.

**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.









If you have any questions  
or for more information

**Call us on:**  
01732 227000

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**Write to us at:**  
Finance Department, Sevenoaks District Council  
PO Box 102, Argyle Road, Sevenoaks, Kent TN13 1GT

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**Email us at:**  
[finance@sevenoaks.gov.uk](mailto:finance@sevenoaks.gov.uk)

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**Visit our main offices at the following times:**  
Monday to Thursday 8.45am to 5pm  
Friday 8.45am to 4.45pm

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