

# Budget Book

## 2018/19





## Budget 2018/2019

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## Introduction

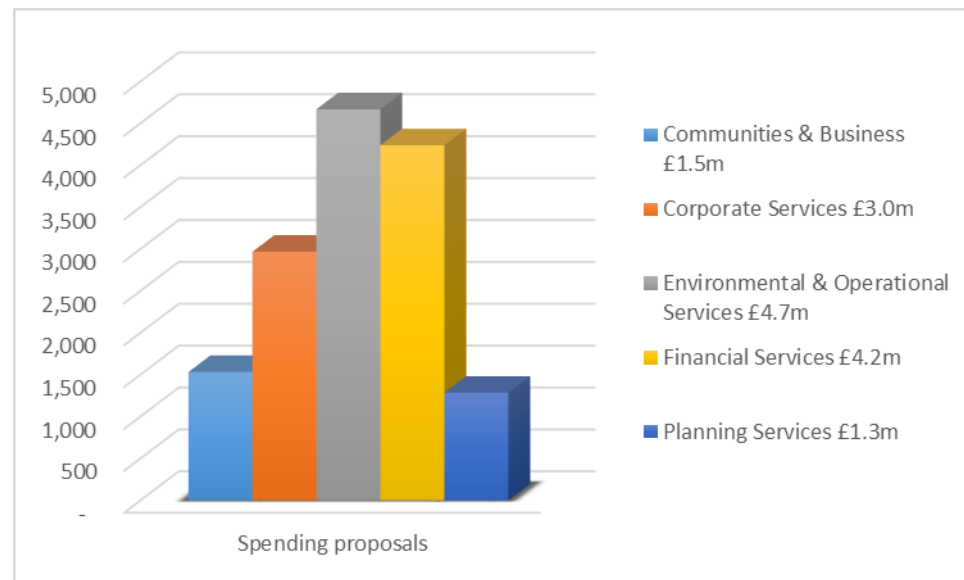
The 2018/19 budget process started in September 2017 with a report giving a full review of the Council's financial prospects. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2018/19 and beyond. Cabinet Advisory Committees reviewed the budget and service plans in October and November 2017.

### Net Revenue Budget

Sevenoaks District Council set its budget for 2018/19 at a meeting of the Council on 20 February 2018. Overall, the Council's net revenue budget has increased from £14.5 million in 2017/18 to £14.7 million in 2018/19.

### Expenditure

The following chart shows our expenditure by service for 2018/19.



The adoption of the 10-year budget over the last six 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.

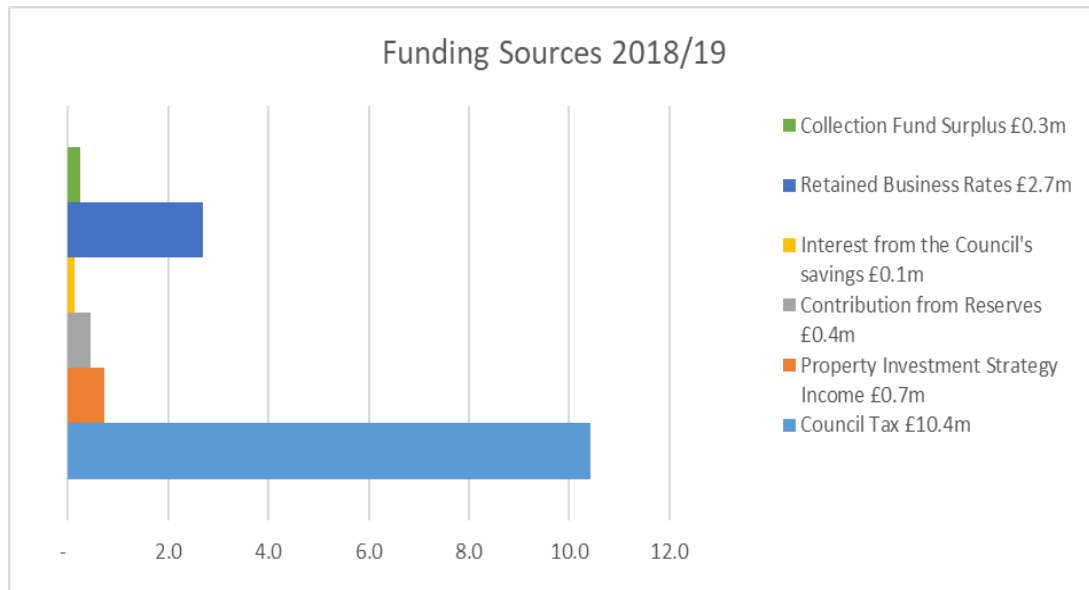
From 2017/18 the Council has been self sufficient and no longer requires direct funding from Government through Revenue Support Grant or New Homes Bonus. This gives the Council greater control over its services, reducing the potential for decision making to be influenced by the level of funding provided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

### Funding Sources

The 10 year budget (pages 6 to 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 2018/19.



### 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.

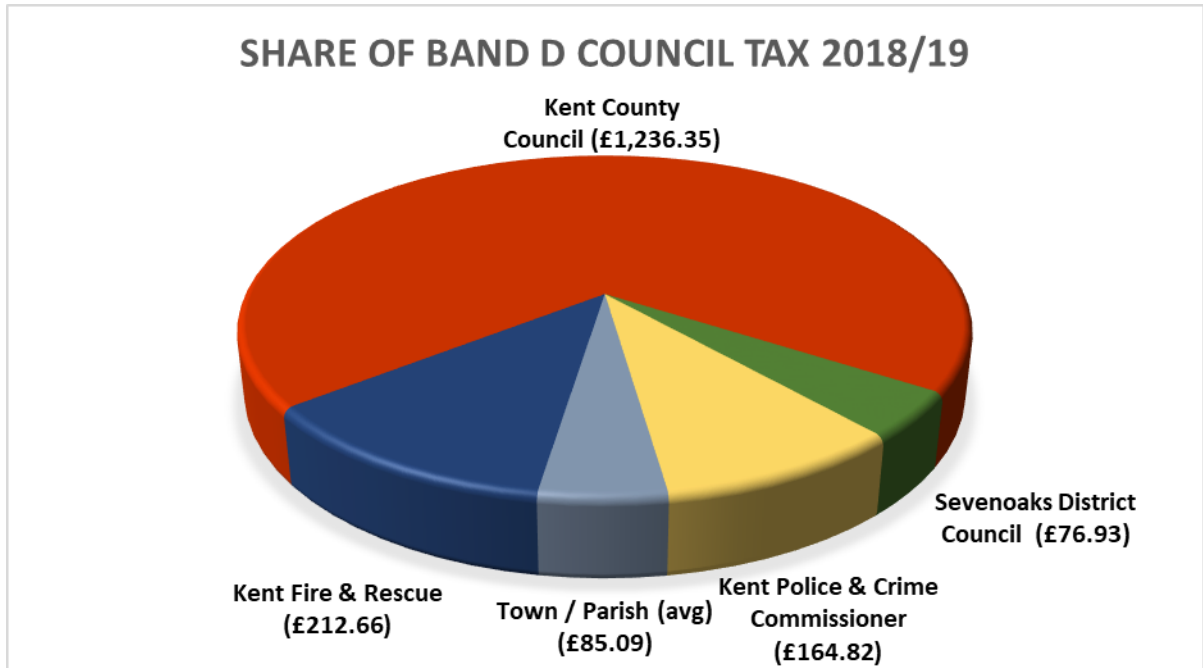
In the first year of the scheme, it was assumed that this council would receive funding at the safety net level as no significant increase in the amount of Business Rates collected was expected. Current projections continue to take this prudent approach. The amount included within the budget for 2018/19 is £2.770m (2017/18 £1.990m).

### Collection Fund Surplus

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 2018 is £1.519m which will be apportioned between the District, Fire and Police.

### Council Tax at Band D

Sevenoaks' Council Tax increased by 2.97% for 2017/18 to £208.80 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 2017/18, including an average Parish figure, is £1,775.85 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 2018/19 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2018/19 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).

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## 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. 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.



## Ten Year Budget - Revenue (Cont)

	Budget 2017/18	Plan 2018/19	Plan 2019/20	Plan 2020/21	Plan 2021/22
	£000	£000	£000	£000	£000
<b>Expenditure</b>					
Net Service Expenditure c/f	13,689	14,470	14,687	14,965	15,317
Inflation	494	732	559	650	467
Superannuation Fund deficit and staff recruitment & retention	300	0	0	100	0
Net savings (approved in previous years)	(13)	(427)	(186)	(232)	14
<b>New growth</b>	<b>0</b>	<b>292</b>	<b>15</b>	<b>(51)</b>	<b>0</b>
<b>New savings/Income</b>	<b>0</b>	<b>(380)</b>	<b>(110)</b>	<b>(115)</b>	<b>(100)</b>
<b>Net Service Expenditure b/f</b>	<b>14,470</b>	<b>14,687</b>	<b>14,965</b>	<b>15,317</b>	<b>15,698</b>
<b>Financing Sources</b>					
Govt Support: Revenue Support Grant	0	0	0	0	0
New Homes Bonus	0	0	0	0	0
Council Tax	(10,013)	(10,420)	(10,816)	(11,157)	(11,508)
Business Rates Retention	(1,990)	(2,700)	(2,096)	(2,138)	(2,181)
Collection Fund Surplus	0	(255)	0	0	0
Interest Receipts	(130)	(130)	(250)	(250)	(250)
Property Investment Strategy Income	(500)	(735)	(1,185)	(1,185)	(1,185)
Contributions to/(from) Reserves	647	(14)	(353)	(353)	(353)
<b>Total Financing</b>	<b>(11,986)</b>	<b>(14,254)</b>	<b>(14,700)</b>	<b>(15,083)</b>	<b>(15,477)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>2,484</b>	<b>433</b>	<b>265</b>	<b>234</b>	<b>221</b>
<b>Contribution to/(from) Stabilisation Reserve</b>	<b>(2,484)</b>	<b>(433)</b>	<b>(265)</b>	<b>(234)</b>	<b>(221)</b>
<b>Unfunded Budget Gap (surplus)/deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Ten Year Budget - Revenue

	Plan 2022/23	Plan 2023/24	Plan 2024/25	Plan 2025/26	Plan 2026/27	Plan 2027/28
	£000	£000	£000	£000	£000	£000
<b>Expenditure</b>						
Net Service Expenditure c/f	15,698	16,073	16,455	16,842	17,234	17,631
Inflation	475	482	487	493	497	506
Superannuation Fund deficit and staff recruitment & retention	0	0	0	0	0	0
Net savings (approved in previous years)	0	0	0	(1)	0	1
<b>New growth</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>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>0</b>
<b>Net Service Expenditure b/f</b>	<b>16,073</b>	<b>16,455</b>	<b>16,842</b>	<b>17,234</b>	<b>17,631</b>	<b>18,138</b>
<b>Financing Sources</b>						
Govt Support: Revenue Support Grant	0	0	0	0	0	0
New Homes Bonus	0	0	0	0	0	0
Council Tax	(11,869)	(12,239)	(12,619)	(13,010)	(13,411)	(13,798)
Business Rates Retention	(2,225)	(2,270)	(2,315)	(2,361)	(2,408)	(2,456)
Collection Fund Surplus	0	0	0	0	0	0
Interest Receipts	(250)	(250)	(250)	(250)	(250)	(250)
Property Investment Strategy Income	(1,185)	(1,285)	(1,329)	(1,329)	(1,529)	(1,529)
Contributions to/(from) Reserves	(179)	(179)	(635)	148	148	148
<b>Total Financing</b>	<b>(15,708)</b>	<b>(16,223)</b>	<b>(17,148)</b>	<b>(16,802)</b>	<b>(17,450)</b>	<b>(17,885)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>365</b>	<b>232</b>	<b>(306)</b>	<b>432</b>	<b>181</b>	<b>253</b>
<b>Contribution to/(from) Stabilisation Reserve</b>	<b>(365)</b>	<b>(232)</b>	<b>306</b>	<b>(432)</b>	<b>(181)</b>	<b>(253)</b>
<b>Unfunded Budget Gap (surplus)/deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Assumptions</b>	
Revenue Support Grant:	nil all years
Business Rates Retention:	Business Rates Retention pilot estimate in 18/19, safety-net in 19/20 plus 2% in later years
Council Tax:	2.97 in 18/19, 2% in later years
Council Tax Base:	Increase of 580 Band D equivalent properties per annum in 19/20 - 26/27, 480 from
Interest Receipts:	£130,000 in 18/19, £250,000 in later years
Property Inv. Strategy:	£735,000 from 18/19, £1.185m from 19/20, £1.285m from 23/24, £1.329m from
Pay award:	2% in all years
Other costs:	2.25% in all years
Income:	2.5% in all years

**Summary of Council Expenditure & Council Tax**

	2017/18 Budget Net Expenditure £000	2018/19 Budget Net Expenditure £000
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix F)	14,701	14,930
Capital Charges and Support Services charged outside the General Fund	<u>(231)</u>	<u>(243)</u>
Sub Total	14,470	14,687
Non allocated expenditure: Collection Fund adjustment	<u>0</u>	<u>0</u>
Net Service Expenditure excluding capital charges	14,470	14,687
Revenue Support Grant inc CTS	0	0
Retained Business Rates	(1,990)	(2,700)
New Homes Bonus	0	0
Council Tax Requirement - Sevenoaks DC	(10,013)	(10,420)
Collection Fund Surplus	0	(255)
Grant & Council Tax income	<u>(12,003)</u>	<u>(13,375)</u>
Net Expenditure after Grant & Council Tax, before interest	2,467	1,312
Less: Interest and Investment income	(130)	(130)
Less: Property Investment Strategy Income	(500)	(735)
Amount to be met from Reserves	<u>1,837</u>	<u>447</u>
Contributions (to) / from reserves		
Earmarked Reserves		
Capital	(148)	(148)
Budget Stabilisation	1,484	94
New Homes Bonus Reserve	0	0
Financial Plan	501	501
Corporate Project Support	0	0
Planned contribution from General Fund Reserve	0	0
	<u>1,837</u>	<u>447</u>

	2016/17	2017/18	2018/19
Taxbase	48,896	49,382	49,903
	£	£	£
Council Tax @ Band D	197.82	202.77	208.80

**Council Tax Summary**

## Band D charge

			% Change	% Share		% Change	% Share
Kent County	1,133.55	1,178.82	4	70	1,237.68	5.0	69.7
Kent Fire	72.00	73.35	2	4	75.51	2.9	4.3
Kent Police	152.15	157.15	3	9	169.15	7.6	9.5
	<u>1,357.70</u>	<u>1,409.32</u>	4	83	<u>1,482.34</u>	5.2	83.5
Sevenoaks District	197.82	202.77	3	12	208.80	3.0	11.7
Average Town/Parish	78.08	81.13	4	5	84.71	4.4	4.8
	<u>1,633.60</u>	<u>1,693.22</u>	4	100	<u>1,775.85</u>	4.9	100.0

**Interest Receipts Summary**

Investment interest	157	157
Mortgage and other interest	0	0
Allocations to Provisions	(27)	(27)
Net Revenue contribution	<u>130</u>	<u>130</u>



## Net Service Expenditure detailed by Services

## Net Service Expenditure analysed by Chief Officer

	Actuals 16/17 £'000	Budget 17/18 £'000	Budget 18/19 £'000
<b>Communities &amp; Business</b>			
All Weather Pitch	(5)	(5)	(5)
Business Area Improvement Fund	0	0	0
Community Safety	182	183	187
Community Development Service Provisions	(5)	(5)	(6)
The Community Plan	51	53	55
Dunton Green Projects - S106	0	0	0
Dunton Green Projects	0	0	0
Economic Development	52	55	57
Economic Development Property	223	269	277
Grants to Organisations	186	183	183
Health Improvements	42	42	44
Healthy Lifestyles (SDC)	0	0	0
Homeless	86	152	143
Housing	228	191	214
Housing Initiatives	6	52	53
Homelessness Prevention	0	0	0
Housing Energy Retraining Options (HERO)	0	35	36
Leisure Contract	220	183	175
Leisure Development	20	20	20
Partnership - Home Office	0	0	0
Private Sector Housing	0	0	0
Administrative Expenses - Communities & Bu	19	25	26
Administrative Expenses - Housing	10	0	0
Tourism	36	31	31
One You - Your Home Project	0	0	0
Choosing Health WK PCT	0	0	0
Community Sports Activation Fund	0	0	0
Dementia Area Project - Run Walk Push	0	0	0
Falls Prevention	0	0	0
Repair & Renew Flood Support Scheme	0	0	0
PCT Health Checks	0	0	0
Homelessness Funding	(10)	0	0
Leader Programme	7	5	5
New Ash Green	0	0	0
PCT Initiatives	0	0	0
Sportivate Inclusive Archery Project	0	0	0
Sportivate Cycling Club	0	0	0
Sport Satellite Clubs	0	0	0
Troubled Families Project	0	0	0
West Kent Enterprise Advisor Network	0	0	0
West Kent Partnership	0	0	0
West Kent Partnership Business Support	0	0	0
Youth	29	31	36
<b>Total Service Expenditure</b>	<b>1,377</b>	<b>1,500</b>	<b>1,532</b>



## Net Service Expenditure analysed by Chief Officer

	Actuals 16/17 £'000	Budget 17/18 £'000	Budget 18/19 £'000
<b>Communities &amp; Business</b>			
Pay Costs	999	1,265	1,399
Premises and Grounds	15	0	0
Transport	16	8	13
Supplies & Services	139	146	163
Supplies & Services IT	5	0	0
Agency & Contracted	729	454	449
Transfer Payments - Other	45	39	39
Funds drawn to/from Reserves	(123)	(76)	(136)
Income - Other	(261)	(159)	(255)
Income - Fees and Charges	(185)	(177)	(141)
Recharges	(2)	0	0
<b>Total Service Expenditure</b>	<b>1,377</b>	<b>1,500</b>	<b>1,532</b>

## Analysis of budget changes between 17/18 and 18/19

<b>Base Budget 2017/18</b>	1,500
Inflation (inc pay increments and terms and conditions SCIA 62; 63)	41
<b>Planned Savings agreed previous years</b>	
<b>SCIAs 2018/19</b>	
SCIA 16 Sencio Management Fee	(10)
<b>Other Adjustments</b>	1
<b>Proposed Budget 2018/19</b>	<b>1,532</b>

## Net Service Expenditure analysed by Chief Officer

	<b>Actuals</b>	<b>Budget</b>	<b>Approved</b>
	<b>16/17</b>	<b>17/18</b>	<b>Budget</b>
	<b>£'000</b>	<b>£'000</b>	<b>18/19</b>
			<b>£'000</b>
<b>Corporate Services</b>			
Asset Maintenance IT	270	275	277
Civic Expenses	15	16	16
Corporate Projects	48	93	95
Democratic Services	111	138	143
Elections	82	121	129
Land Charges	(82)	(147)	(99)
Register of Electors	159	253	234
Administrative Expenses - Corporate Services	19	25	25
Administrative Expenses - Legal and Democratic	65	50	51
Administrative Expenses - Human Resources	41	10	5
Street Naming	6	5	5
Support - Contact Centre	413	436	445
Support - General Admin	27	37	33
Support - IT	966	1,002	1,069
Support - Legal Function	201	210	226
Support - Local Offices	55	57	31
Support - Nursery	3	0	0
Support - Human Resources	261	264	282
Website	2	0	0
<b>Total Service Expenditure</b>	<b>2,660</b>	<b>2,845</b>	<b>2,967</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
<b>Corporate Services</b>			
Pay Costs	1,691	2,047	2,115
Premises and Grounds	52	3	3
Transport	7	1	1
Supplies & Services	494	271	249
Supplies & Services IT	630	754	767
Agency & Contracted	509	182	202
Agency & Contracted - Direct Services	11	11	12
Transfer Payments - Other	2	0	0
Funds drawn to/from Reserves	5	(37)	(37)
Income - Other	(228)	0	0
Income - Fees and Charges	(421)	(301)	(259)
Recharges	(34)	(31)	(31)
Recharges - Partnerships	(58)	(54)	(54)
<b>Total Service Expenditure</b>	<b>2,660</b>	<b>2,845</b>	<b>2,967</b>

## Analysis of budget changes between 17/18 and 18/19

<b>Base Budget 2017/18</b>	2,845
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	88
<b>Planned Savings agreed previous years</b>	
2017/18 SCIA 11 Swanley contract	(25)
2017/18 SCIA 12 Customer Service resource reduction	(25)
<b>SCIAs 2018/19</b>	
SCIA 01 Remote access software	(2)
SCIA 02 Reduciton in telephony costs from SIP migration	(12)
SCIA 04 Electoral Registration - reduced postage costs	(2)
SCIA 12 Land Charges income	50
SCIA 13 IT Development	51
<b>Other Adjustments</b>	(1)
<b>Approved Budget 2018/19</b>	<b>2,967</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	16/17	17/18	Budget
Environmental & Operational Services	£'000	£'000	18/19
			£'000
Asset Maintenance Argyle Road	67	72	108
Asset Maintenance Car Parks	19	0	0
Asset Maintenance CCTV	16	17	17
Asset Maintenance Countryside	5	8	8
Asset Maintenance Other Corporate Properties	42	32	48
Asset Maintenance Direct Services	38	38	39
Asset Maintenance Hever Road	36	37	38
Asset Maintenance Leisure	226	174	178
Asset Maintenance Playgrounds	8	8	8
Asset Maintenance Support & Salaries	85	99	83
Asset Maintenance Sewage Treatment Plants	3	8	9
Asset Maintenance Public Toilets	6	7	7
Bus Station	8	17	17
Car Parks	(1,684)	(1,870)	(1,911)
CCTV	271	250	258
Civil Protection	28	50	47
Dartford Environmental Hub (SDC Costs)	0	0	0
Car Parking - On Street	(446)	(470)	(492)
EH Commercial	301	283	279
EH Animal Control	22	1	1
EH Environmental Protection	401	371	391
Emergency	62	65	66
Parking Enforcement - Tandridge DC	0	0	0
Energy Efficiency	28	29	29
Estates Management - Buildings	19	(21)	(18)
Estates Management - Grounds	123	110	116
Gypsy Sites	(38)	(20)	(26)
Disabled Facilities Grant Administration	(24)	(20)	(20)
Housing	0	0	0
Housing Premises	(4)	0	1
Kent Resource Partnership	0	0	0
Licensing Partnership Hub (Trading)	0	0	0
Licensing Partnership Members	0	0	0
Licensing Regime	(3)	(4)	3
Markets	(192)	(185)	(182)
Parks - Greensand Commons Project	(22)	0	0
Parks and Recreation Grounds	80	114	120
Parks - Rural	165	114	121
Private Sector Housing	165	196	198
Public Transport Support	0	0	0
Refuse Collection	2,551	2,562	2,684

	<b>Actuals</b>	<b>Budget</b>	<b>Approved</b>
	<b>16/17</b>	<b>17/18</b>	<b>Budget</b>
<b>Environmental &amp; Operational Services (cont).</b>	<b>£'000</b>	<b>£'000</b>	<b>18/19</b>
			<b>£'000</b>
Administrative Expenses - Direct Services	0	0	0
Administrative Expenses - Health	7	21	12
Administrative Expenses - Licensing	0	0	10
Administrative Expenses - Property	4	4	5
Administrative Expenses - Transport	7	8	8
Street Cleansing	1,331	1,374	1,415
Support - Central Offices	373	433	450
Support - Central Offices - Facilities	255	266	290
Support - General Admin	233	278	234
Support - Health and Safety	11	21	17
Support - Direct Services	61	57	58
Support - Procurement	0	6	6
Support - Property Function	41	42	48
Sevenoaks Switch and Save	0	0	0
Taxis	(14)	(7)	(11)
Public Conveniences	55	45	46
Air Quality (Ext Funded)	0	0	0
<b>Total Service Expenditure</b>	<b>4,724</b>	<b>4,620</b>	<b>4,811</b>

**Service Description****Net Service Expenditure analysed by Chief Officer**

	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Environmental &amp; Operational Services</b>			
<b>Environmental &amp; Operational Services</b>			
Pay Costs	2,704	2,946	3,030
Premises and Grounds	2,063	1,592	1,665
Transport	42	40	41
Supplies & Services	810	706	722
Supplies & Services IT	36	6	6
Agency & Contracted	553	599	670
Agency & Contracted - Partnerships	801	749	763
Agency & Contracted - Direct Services	3,930	4,019	4,138
Transfer Payments - Other	0	0	0
Support Services	51	51	52
Funds drawn to/from Reserves	(167)	0	0
Income - Other	(845)	(1,237)	(1,290)
Income - Fees and Charges	(4,872)	(4,006)	(4,127)
Recharges	(30)	(38)	(38)
Recharges - Partnerships	(353)	(808)	(822)
<b>Total Service Expenditure</b>	<b>4,724</b>	<b>4,620</b>	<b>4,811</b>

**Analysis of budget changes between 17/18 and 18/19**

<b>Base Budget 2017/18</b>	4,620
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	151
<b>Planned Savings agreed previous years</b>	
<b>SCIAs 2018/19</b>	
SCIA 05 Emergency Planning & Property	
Services - savings from previous restructure	(12)
SCIA 06 Argyle Road Offices - savings on energy costs	(10)
SCIA 07 Lesire - asset maintenance fee no longer paid	(17)
SCIA 08 Scanning - reduction of vacant post	(25)
SCIA 09 Fleet management - vehicle fund replacement	47
SCIA 10 Council owned properties - asset maintenance	50
<b>Other Adjustments</b>	7
<b>Approved Budget 2018/19</b>	<b>4,811</b>



## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
<b>Financial Services</b>			
Action and Development	0	7	7
Benefits Admin	708	181	174
Benefits Grants	(659)	(25)	(25)
Consultation and Surveys	0	4	4
Corporate Management	915	970	995
Corporate - Other	0	136	134
Dartford Partnership Hub (SDC costs)	0	0	0
Equalities Legislation	14	19	19
External Communications	140	196	192
Housing Advances	1	1	1
Local Tax	147	93	(21)
Members	404	428	428
Misc. Finance	1,809	1,689	1,734
Performance Improvement	(1)	(1)	(1)
Administrative Expenses - Chief Executive	13	30	30
Administrative Expenses - Finance	44	35	33
Administrative Expenses - Transformation and Strategy	7	5	5
Support - Counter Fraud	30	54	52
Support - Audit Function	172	177	177
Support - Exchequer and Procurement	126	105	103
Support - Finance Function	144	193	218
Support - General Admin	87	110	111
Treasury Management	132	113	114
<b>Total Service Expenditure</b>	<b>4,231</b>	<b>4,520</b>	<b>4,481</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
<b>Financial Services</b>			
Pay Costs	3,098	3,174	3,263
Premises and Grounds	18	16	17
Transport	6	7	5
Supplies & Services	931	1,045	1,040
Supplies & Services IT	108	152	201
Agency & Contracted	2,291	2,199	2,230
Agency & Contracted - Partnerships	1,829	1,993	2,026
Transfer Payments - Benefits	27,357	28,090	28,090
Support Services	0	0	0
Funds drawn to/from Reserves	116	(217)	(258)
Income - Other	(28,878)	(29,102)	(29,111)
Income - Fees and Charges	(550)	(575)	(692)
Recharges	(189)	(192)	(192)
Recharges - Partnerships	(1,905)	(2,069)	(2,138)
<b>Total Service Expenditure</b>	<b>4,231</b>	<b>4,520</b>	<b>4,481</b>

## Analysis of budget changes between 17/18 and 18/19

<b>Base Budget 2017/18</b>	4,520
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	125
<b>Planned Savings agreed previous years</b>	
2015/16 SCIA 10 External audit fee	30
2017/18 SCIA 25 Internal enforcement agents	(104)
<b>SCIAs 2018/19</b>	
SCIA 11 Members Allowances (from 19/20)	0
SCIA 14 External audit fee	(30)
SCIA 15 Shared services cost savings	(50)
SCIA 17 Public notice advertising savings	(10)
<b>Other Adjustments</b>	0
<b>Approved Budget 2018/19</b>	<b>4,481</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 16/17 £'000	Budget 17/18 £'000	Approved Budget 18/19 £'000
<b>Planning Services</b>			
Building Control Discretionary Work	0	(9)	0
Building Control Partnership Members	0	0	0
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(79)	(98)	(112)
Community Housing Fund	0	0	0
Conservation	80	49	91
Dangerous Structures	7	3	3
Housing	140	0	0
Needs and Stock Surveys	0	0	0
Planning Policy	469	571	598
LDF Expenditure	0	0	0
Building Control Partnership Implementation & Project Costs	0	0	0
Planning - Appeals	264	197	202
Planning - CIL Administration	(50)	(50)	(49)
Planning - Counter	(0)	0	0
Planning - Development Management	214	329	214
Planning - Enforcement	265	286	283
Fort Halstead	0	0	0
Administrative Expenses - Building Control	12	10	11
Administrative Expenses - Planning Services	52	43	44
<b>Total Service Expenditure</b>	<b>1,374</b>	<b>1,330</b>	<b>1,284</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 16/17 £'000	Budget 17/18 £'000	Approved Budget 18/19 £'000
<b>Planning Services</b>			
Pay Costs	2,218	2,416	2,531
Premises and Grounds	1	1	1
Transport	1	1	1
Supplies & Services	129	91	91
Supplies & Services IT	18	2	2
Agency & Contracted	592	106	108
Agency & Contracted - Partnerships	320	331	338
Transfer Payments - Other	68	0	0
Funds drawn to/from Reserves	(93)	20	38
Income - Other	(162)	0	0
Income - Fees and Charges	(1,611)	(1,279)	(1,460)
Recharges	0	(21)	(21)
Recharges - Partnerships	(106)	(339)	(346)
<b>Total Service Expenditure</b>	<u>1,374</u>	<u>1,330</u>	<u>1,284</u>

## Analysis of budget changes between 17/18 and 18/19

<b>Base Budget 2017/18</b>	1,330
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	41
<b>Planned Savings agreed previous years</b>	
<b>SCIAs 2018/19</b>	
SCIA 19 Planning staffing and income	(76)
<b>Other Adjustments</b>	(11)
<b>Approved Budget 2018/19</b>	<u><u>1,284</u></u>

	Actuals 2016/17	Budget 2017/18	Budget 2018/19
	£'000	£'000	£'000
<b>Direct Services - Trading Accounts</b>			
Premises	167	169	239
Transport	1,674	1,804	1,808
Supplies & Services	2,095	2,055	2,013
Pay Costs	2,857	2,966	3,050
Support Services	121	121	121
Income	60	60	60
<b>Total Service Expenditure</b>			
	<b>(7,169)</b>	<b>(7,287)</b>	<b>(7,436)</b>
	<b>(198)</b>	<b>(114)</b>	<b>(145)</b>







# Supporting Information

Support Service Allocations	Actuals	Budget	Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
Communities & Business	482	559	575
Corporate Services	131	198	204
Environmental & Operational Services	1,118	1,223	1,249
Financial Services	1,329	1,398	1,426
Planning Services	1,042	1,147	1,179
	<u>4,102</u>	<u>4,524</u>	<u>4,633</u>

Communities & Business	Actuals	Budget	Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
Community Safety	113	128	131
The Community Plan	26	29	30
Economic Development	8	9	9
Economic Development Property	89	99	102
Grants to Organisations	16	18	18
Health Improvements	14	16	17
Homeless	23	26	27
Housing	131	148	152
Housing Initiatives	0	17	18
Housing Energy Retraining Options (HERO)	20	23	23
Leisure Contract	22	24	25
Tourism	4	4	5
Homelessness Funding	8	9	9
Leader Programme	3	3	3
Youth	5	6	6
	<u>482</u>	<u>559</u>	<u>575</u>

Corporate Services	Actuals	Budget	Budget
	16/17	17/18	18/19
	£'000	£'000	£'000
Corporate Projects	0	51	52
Democratic Services	38	43	44
Elections	14	15	16
Land Charges	49	55	56
Register of Electors	28	31	32
Street Naming	3	3	3
	<u>131</u>	<u>198</u>	<u>204</u>

Environmental & Operational Services	Actuals 16/17 £'000	Budget 17/18 £'000	Budget 18/19 £'000
Asset Maintenance Support & Salaries	40	41	41
Car Parks	29	33	34
CCTV	60	67	69
Civil Protection	6	7	7
Dartford Environmental Hub (SDC Costs)	0	344	347
Car Parking - On Street	168	190	195
EH Commercial	165	1	1
EH Environmental Protection	179	3	3
Emergency	4	4	5
Energy Efficiency	8	9	10
Estates Management - Buildings	19	21	22
Estates Management - Grounds	2	2	2
Gypsy Sites	6	7	7
Licensing Partnership Hub (Trading)	11	11	11
Licensing Regime	25	29	29
Markets	3	3	3
Parks and Recreation Grounds	2	2	2
Parks - Rural	15	17	17
Private Sector Housing	65	83	85
Refuse Collection	199	224	230
Street Cleansing	90	101	104
Taxis	16	18	19
Public Conveniences	6	6	6
	<u>1,118</u>	<u>1,223</u>	<u>1,249</u>

Financial Services	Actuals 16/17 £'000	Budget 17/18 £'000	Budget 18/19 £'000
Benefits Admin	98	111	114
Corporate Management	329	371	381
Dartford Partnership Hub (SDC costs)	583	568	573
External Communications	26	29	30
Local Tax	68	77	79
Members	193	217	224
Support - Counter Fraud	4	0	0
Treasury Management	22	24	25
	<u>1,323</u>	<u>1,398</u>	<u>1,426</u>

Planning Services	Actuals 16/17 £'000	Budget 17/18 £'000	Budget 18/19 £'000
Building Control Discretionary Work	2	2	2
Building Control	158	178	183
Conservation	13	14	15
Dangerous Structures	2	2	2
Housing	54	7	7
Planning Policy	92	131	135
Planning - Appeals	48	54	56
Planning - Development Management	592	667	686
Planning - Enforcement	81	92	94
	<u>1,042</u>	<u>1,147</u>	<u>1,179</u>
Total allocations to General Fund	<u>4,095</u>	<u>4,524</u>	<u>4,633</u>
Direct Services Trading account	121	121	121
	<u>4,216</u>	<u>4,645</u>	<u>4,754</u>
<b>Support Services within Net Expenditure</b>			

## PAY COST ESTIMATES SUMMARY 2018/2019

Line No.		2017/18 BUDGET	2018/19 BUDGET	2017/18 FTE	2018/19 FTE
1	Communities and Business	971,033	1,001,641	20.35	20.35
2	Corporate Services	2,293,927	2,364,524	61.92	60.88
3a	Environmental Health	640,567	649,555	12.18	12.57
3b	Licensing	357,021	373,898	10.81	10.81
3c	Operational Services	676,254	695,186	14.99	14.99
3d	Operational Services (TASK)	2,965,610	3,108,338	94.17	97.17
3e	Parking & Amenity Services	385,564	428,899	11.00	12.00
3f	Property Services	737,921	775,276	19.48	20.48
4	Finance	2,834,956	2,923,603	68.61	69.81
5a	Planning	2,114,602	2,234,793	48.59	51.98
5b	Building Control	315,796	321,890	7.00	7.00
		<b>14,293,250</b>	<b>14,877,604</b>	<b>369.10</b>	<b>378.04</b>
	<b>Other Salary Costs</b>				
6	Vacancy Savings	(141,588)	(144,420)	0.00	0.00
	<b>SUB-TOTAL</b>	<b>14,151,662</b>	<b>14,733,184</b>	<b>369.10</b>	<b>378.04</b>
7	Communities & Business (Ext Funded)	381,991	514,477	10.50	14.50
8	Environmental & Operational Services (Ext Funded)	107,096	111,684	2.00	2.00
9	Property Services (Ext Funded)	56,535	57,014	1.50	1.50
	<b>GRAND TOTAL</b>	<b>14,697,284</b>	<b>15,416,358</b>	<b>383.10</b>	<b>396.04</b>

## NOTES

- 1) Externally funded posts (lines 7 to 9) have been excluded from earlier lines. The income will show elsewhere in the 2018/19 budget

**Asset Maintenance 2017-2020**

Chief Officer/Scheme	Budget 2017/18 £'000	Budget 2018/19 £'000	Budget 2019/20 £'000	Budget 2020/21 £'000
Communities and Business				
Leisure	174	179	182	186
Direct Services				
CCTV	17	18	18	18
Playgrounds	8	8	8	9
Public Conveniences	7	7	7	8
Depot	38	39	40	41
Environmental and Operational Services				
Car Parks (i)	0	0	0	0
Countryside and Trees	8	8	9	9
Sewage Treatment Plants	8	9	9	9
Hever Rd Travellers site	37	38	38	39
Financial Services				
Argyle Road	72	123	125	127
Other Property	32	32	33	34
Support and Salaries	99	101	103	106
	<b>500</b>	<b>561</b>	<b>572</b>	<b>586</b>
Corporate Services				
Information Technology maintenance	275	281	288	294
Total	<b>775</b>	<b>843</b>	<b>859</b>	<b>880</b>

## Capital Programme 2018-21

Chief Officer/Scheme	Funding Source							Total over programme period £000
		Total approved scheme £000	Previous year spend £000	Forecast £000	Budget £000	Budget £000	Budget £000	
Communities and Business				2017/18	2018/19	2019/20	2020/21	
Parish projects	Capital Receipts	-	-	10	51	-	-	61
Environmental and Operational Services								
Dunbrik Vehicle Workshop	Capital Receipts	254	252	4	-	-	-	256
Dunbrik Vehicle Wash	Capital Receipts	30	-	30	-	-	-	30
Commercial vehicle replacements	Vehicle Renewal Res.	1,645	-	548	548	549	563	2,208
Disabled Facilities Grants (gross)	Better Care Fund	2,667	-	675	889	889	889	3,342
Sennocke Hotel	Fin Plan Reserve & Capital Receipts	7,530	378	4,142	2,928	82	-	7,530
Bradbourne Car Park	Internal Borrowing	5,300	5,309	36	-	-	-	5,345
Buckhurst 2 Car Park	External Borrowing	9,850	3	3,890	5,931	26	-	9,850
CCTV	Capital Receipts				50	20	-	70
Finance								
Property Investment Strategy	Prop. Inv. Reserve	43,000	9,430	97	25,198			34,725
<b>TOTAL</b>				<b>9,432</b>	<b>35,595</b>	<b>1,566</b>	<b>1,452</b>	<b>63,417</b>

## Funding Sources

Capital Receipts	2,686	4,111	46	-
Financial Plan Reserve & Cap Receipts	1,500	2,928	82	-
Vehicle Renewal Reserve	548	548	549	563
Property Investment Strategy Reserve ***	97	25,198	0	0
Better Care Fund (KCC)	675	889	889	889
Internal Borrowing	36	-	-	-
Capital Reserve (from Revenue)	-	561	-	-
External Borrowing	3,890	1,360	-	-
	<b>9,432</b>	<b>35,595</b>	<b>1,566</b>	<b>1,452</b>

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

TOWN & PARISH COUNCIL PRECEPTS							
Town / Parish Council	2017/18			2018/19			Band D Change (%)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Ash-cum-Ridley	2,417.81	95,090	39.33	2,431.82	107,828	44.34	12.74
Badgers Mount	329.71	13,710	41.58	329.31	13,710	41.63	0.12
Brasted	772.34	37,156	48.11	779.00	37,900	48.65	1.12
Chevening	1,448.06	69,350	47.89	1,443.19	70,700	48.99	2.30
Chiddingstone	595.80	37,200	62.44	600.18	37,473	62.44	0.00
Cowden	406.15	21,328	52.51	402.07	21,861	54.37	3.54
Crockenhill	647.99	73,735	113.79	656.44	81,667	124.41	9.33
Dunton Green	1,116.66	109,300	97.88	1,180.38	119,000	100.81	2.99
Edenbridge	3,505.34	476,826	136.03	3,548.58	497,298	140.14	3.02
Eynsford	929.09	73,753	79.38	930.38	77,440	83.23	4.85
Farningham	650.57	40,192	61.78	657.83	46,280	70.35	13.87
Fawkham	284.48	12,424	43.67	280.51	12,797	45.62	4.47
Halstead	760.41	42,604	56.03	777.21	45,435	58.46	4.34
Hartley	2,527.05	132,215	52.32	2,538.28	132,803	52.32	0.00
Hever	599.88	33,000	55.01	598.98	42,691	71.27	29.56
Hextable	1,650.64	146,098	88.51	1,643.18	145,438	88.51	0.00
Horton Kirby & S Darenth	1,292.20	98,736	76.41	1,298.26	103,672	79.85	4.50
Kemsing	1,824.29	106,000	58.10	1,813.75	119,000	65.61	12.93
Knockholt	619.36	41,000	66.20	628.51	42,435	67.52	1.99
Leigh	818.76	31,500	38.47	877.50	35,000	39.89	3.69
Otford	1,668.43	145,929	87.46	1,687.32	170,000	100.75	15.20
Penshurst	829.69	42,934	51.75	831.38	43,435	52.24	0.95
Riverhead	1,237.13	51,774	41.85	1,242.10	53,016	42.68	1.98
Seal	1,198.96	70,900	59.13	1,223.02	72,000	58.87	-0.44
Sevenoaks Town	9,315.37	1,029,625	110.53	9,470.04	1,088,593	114.95	4.00
Sevenoaks Weald	619.66	39,655	63.99	621.15	42,628	68.63	7.25
Shoreham	682.88	38,000	55.65	686.26	38,000	55.37	-0.50
Sundridge	924.22	61,950	67.03	925.22	62,000	67.01	-0.03
Swanley	5,407.86	539,867	99.83	5,485.19	560,922	102.26	2.43
Westerham	1,979.25	195,925	98.99	1,985.12	205,575	103.56	4.62
West Kingsdown	2,322.38	98,600	42.46	2,330.73	100,900	43.29	1.95
Totals	49,382.42	4,006,376		49,902.89	4,227,497		
Average			81.13			84.71	4.41



## 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.

**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 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.

**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.

**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.



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or for more information

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