

# Budget Book 2016 - 17





## Budget 2016/2017

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## Introduction

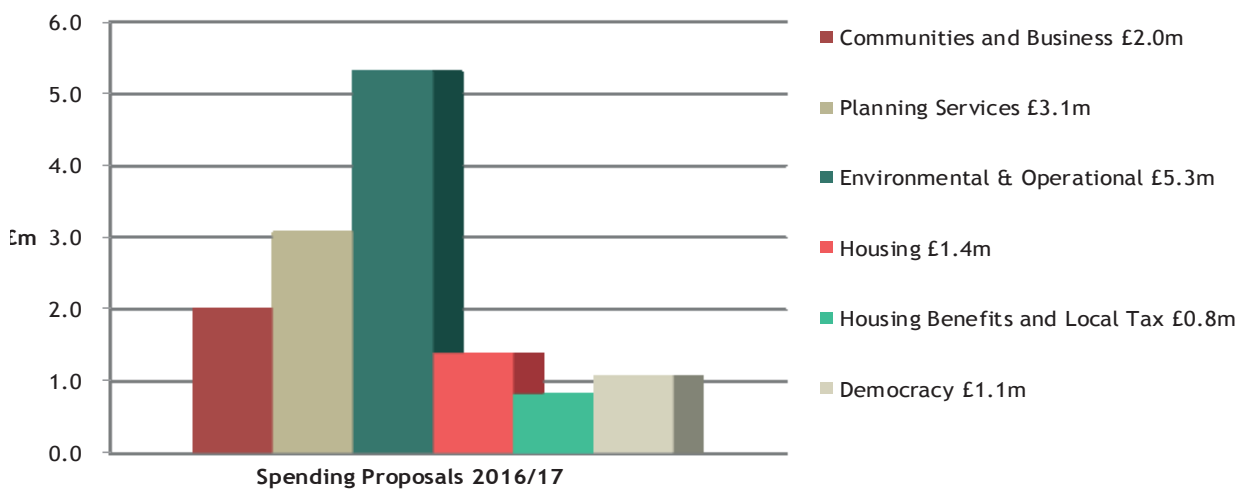
The 2016/17 budget process started in September 2015 with a report giving a full review of the Council's financial prospects. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2016/17 and beyond. Cabinet Advisory Committees reviewed the budget and service plans in October and November 2015.

### Net Revenue Budget

Sevenoaks District Council set its budget for 2016/17 at a meeting of the Council on 16 February 2016. Overall, the Council's net revenue budget has decreased from £14.3 million in 2015/16 to £13.7 million in 2016/17.

### Expenditure

The following chart shows our expenditure by service for 2016/17.



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

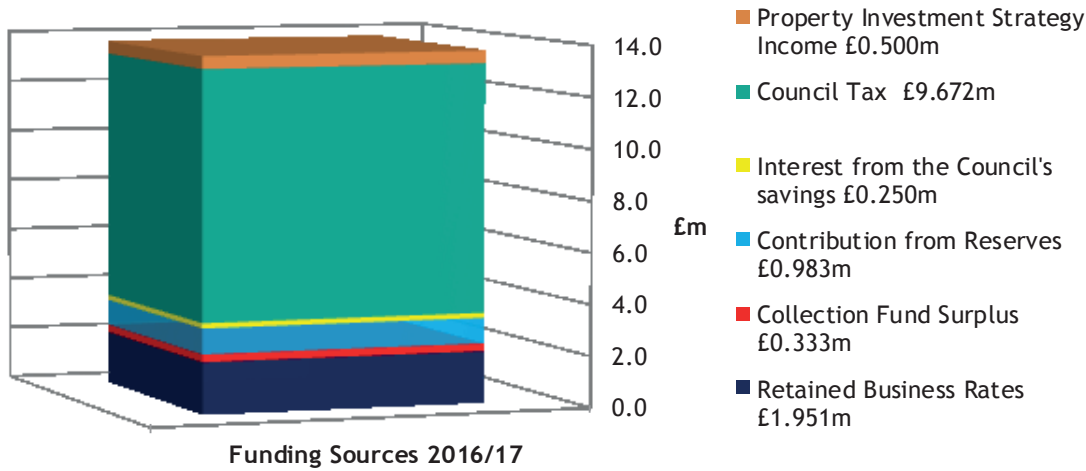
With the amount of Revenue Support Grant provided by the government continuing to reduce at a significant rate it is important that the council's aims to become more financially self-sufficient by having a balanced economy and a financial strategy that is focused on local solutions. These solutions include:

- Continuing to deliver financial savings and service efficiencies;
- Growing the council tax base; and
- Generating more income.

## Funding Sources

The 10 year budget (pages 6 and 7) assumes no Revenue Support Grant or New Homes Bonus from 2016/17 but does incorporate income from the Property Investment Strategy.

The following chart shows the relative sources of funding for 2016/17.



## 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 2016/17 is £1.951m.

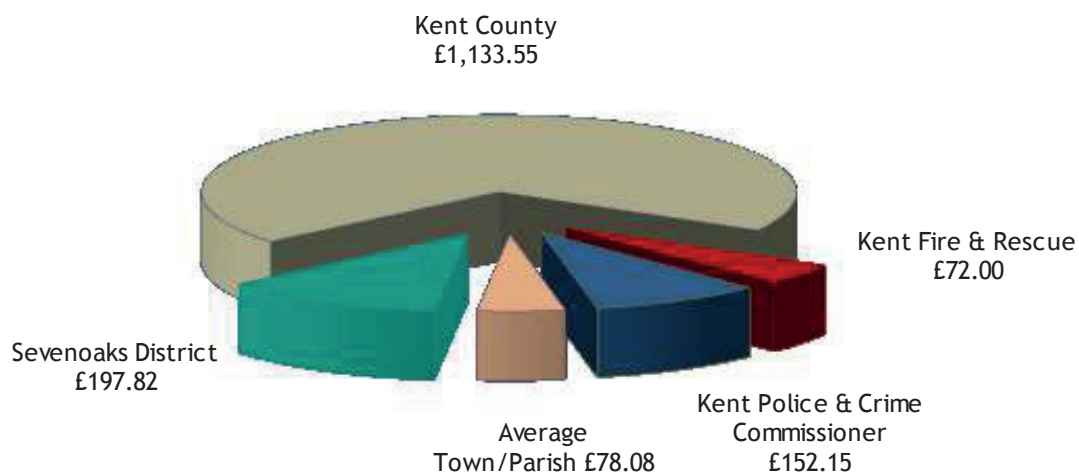
## Collection Fund Surplus

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 estimated surplus balance on the collection fund as at 31 March 2016 is £1.968m. This is based on tax bills issued for the year, current collection performance and the level of bad debt provision. This Council's share of this surplus is £333,000.

## Council Tax at Band D

Sevenoaks' Council Tax increased by 2.57% for 2016/17 to £197.82 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 2016/17, including an average Parish figure, is £1,633.60 at Band D.

## Share of Band D Council Tax 2016/17



## Government Funding

It is intended that any funding received from Revenue Support Grant and 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 2016/17 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2016/17 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 Helen Martin, 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 SeRCOP 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** - 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. Asset maintenance was funded from a separate earmarked reserve until 2010/11.

**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

	Budget 2015/16 £000	Plan 2016/17 £000	Plan 2017/18 £000	Plan 2018/19 £000	Plan 2019/20 £000
<b>Expenditure</b>					
Net Service Expenditure c/f	14,136	14,253	13,689	14,261	14,512
Inflation	473	569	506	622	446
Superannuation Fund deficit: actuarial increase	0	(721)	300	0	0
Net savings (approved in previous years)	(356)	(13)	(162)	(271)	(216)
<b>New growth</b>	<b>0</b>	<b>88</b>	<b>28</b>	<b>0</b>	<b>30</b>
<b>New savings/Income</b>	<b>0</b>	<b>(487)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>Net Service Expenditure b/f</b>	<b>14,253</b>	<b>13,689</b>	<b>14,261</b>	<b>14,512</b>	<b>14,672</b>
<b>Financing Sources</b>					
Government Support					
Revenue Support Grant	(1,516)	0	0	0	0
New Homes Bonus	(1,818)	0	0	0	0
Council Tax	(9,298)	(9,672)	(10,034)	(10,401)	(10,774)
Locally Retained Business Rates	(1,934)	(1,951)	(1,989)	(2,048)	(2,113)
Collection Fund Surplus		(333)	0	0	0
Interest Receipts	(301)	(250)	(250)	(250)	(250)
Property Investment Strategy Income	0	(500)	(500)	(1,132)	(1,276)
Contributions to/(from) Reserves	(233)	100	(353)	(353)	(353)
<b>Total Financing</b>	<b>(15,100)</b>	<b>(12,606)</b>	<b>(13,126)</b>	<b>(14,184)</b>	<b>(14,766)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>(847)</b>	<b>1,083</b>	<b>1,135</b>	<b>328</b>	<b>(94)</b>
<b>Contribution to/(from) Stabilisation Reserve</b>	<b>847</b>	<b>(1,083)</b>	<b>(1,135)</b>	<b>(328)</b>	<b>94</b>
<b>Unfunded Budget Gap (surplus)/deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Assumptions

Revenue Support Grant:	-100% in 16/17
Locally Retained Business Rates:	2% all years
Council Tax:	2.57% in 2016/17, 2% in later years
Interest Receipts:	£250,000 16/17 onwards
Property Inv. Strategy:	£500,000 from 16/17, £700,000 from 18/19, £800,000 23/24 onwards. Sennocke and Bradbourne development income included from 2018/19.
Pay award:	1% in 16/17 - 19/20, 2% later years
Other costs:	2.25% in all
Income:	2.5% all



## Ten Year Budget - Revenue (cont.)

	Plan 2020/21 £000	Plan 2021/22 £000	Plan 2022/23 £000	Plan 2023/24 £000	Plan 2024/25 £000	Plan 2025/26 £000
<b>Expenditure</b>						
Net Service Expenditure c/f	14,672	15,223	15,577	15,938	16,306	16,679
Inflation	638	454	461	468	473	478
rann						
uatio	200	0	0	0	0	0
Net savings (approved in previous years)	(187)	0	0	0	0	0
<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>(100)</b>
<b>Net Service Expenditure b/f</b>	<b>15,223</b>	<b>15,577</b>	<b>15,938</b>	<b>16,306</b>	<b>16,679</b>	<b>17,057</b>
<b>Financing Sources</b>						
Government Support						
Revenue Support Grant	0	0	0	0	0	0
New Homes Bonus	0	0	0	0	0	0
Council Tax	(11,115)	(11,464)	(11,824)	(12,193)	(12,573)	(12,962)
Locally Retained Business Rates	(2,155)	(2,198)	(2,242)	(2,287)	(2,333)	(2,380)
Collection Fund Surplus	0	0	0	0	0	0
Interest Receipts	(250)	(250)	(250)	(250)	(250)	(250)
Property Investment Strategy Income	(1,276)	(1,276)	(1,276)	(1,376)	(1,376)	(1,376)
Contributions to/(from) Reserves	(353)	(353)	(179)	(179)	(635)	148
<b>Total Financing</b>	<b>(15,149)</b>	<b>(15,541)</b>	<b>(15,771)</b>	<b>(16,285)</b>	<b>(17,167)</b>	<b>(16,820)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>74</b>	<b>36</b>	<b>167</b>	<b>21</b>	<b>(488)</b>	<b>237</b>
Contribution to/(from) Stabilisation Reserve	(74)	(36)	(167)	(21)	488	(237)
<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>

## Summary of Council Expenditure & Council Tax

	2015/16 Budget Net Expenditure £'000	2016/17 Budget Net Expenditure £'000
Service expenditure before Support Services and Capital Charges including trading accounts	14,485	13,914
Capital Charges and Support Services charged outside the General Fund	(232)	(225)
<b>Sub Total</b>	<b>14,253</b>	<b>13,689</b>
Non allocated expenditure: Collection Fund adjustment	0	0
<b>Net Service Expenditure excluding Capital Charges</b>	<b>14,253</b>	<b>13,689</b>
Revenue Support Grant inc CTS	(1,516)	0
Retained Business Rates	(1,934)	(1,951)
New Homes Bonus	(1,818)	0
Council Tax Requirement - Sevenoaks DC	(9,298)	(9,672)
Collection Fund Surplus	0	(333)
<b>Grant &amp; Council Tax income</b>	<b>(14,566)</b>	<b>(11,956)</b>
Net Expenditure after Grant & Council Tax, before interest	(313)	1,733
Less: Interest and Investment income	(301)	(250)
Less: Property Investment Strategy Income	0	(500)
<b>Amount to be met from Reserves</b>	<b>(614)</b>	<b>983</b>
<b>Contributions (to) / from reserves</b>		
Earmarked Reserves		
Capital	(148)	(148)
Budget Stabilisation	(847)	963
New Homes Bonus	(120)	0
Financial Plan	501	501
Corporate Project Support	0	(333)
Planned contribution from General Fund Reserve	0	0
	<b>(614)</b>	<b>983</b>

	2014/15	2015/16		2016/17	
Taxbase	47,629	48,209		48,896	
	£	£		£	
Council Tax @ Band D	189.18	192.87		197.82	
Council Tax Summary					
Band D charge					
			%		%
Kent County	1,068.66	1,089.99	69.2	1,133.55	69.4
Kent Fire	69.30	70.65	4.5	72.00	4.4
Kent Police	144.28	147.15	9.3	152.15	9.3
	1,282.24	1,307.79	83.1	1,357.70	83.1
Sevenoaks District	189.18	192.87	12.2	197.82	12.1
Average Town/Parish	73.41	73.95	4.7	78.08	4.8
	<b>1,544.83</b>	<b>1,574.61</b>	<b>100.0</b>	<b>1,633.60</b>	<b>100.0</b>

#### Interest Receipts Summary

	£000	£000
Investment interest	328	277
Mortgage and other interest	0	0
Allocations to Provisions	(27)	(27)
Net Revenue contribution	<u>301</u>	<u>250</u>

## Council Summary

### Net Service Expenditure analysed by Head of Service

	Actuals	Budget	Approved
	14/15	15/16	Budget
Summary	£'000	£'000	16/17
			£'000
Communities and Business	839	1,054	1,061
Corporate Support	3,247	3,325	3,372
Environmental and Operational Services	2,633	2,514	2,660
Financial Services	4,847	4,997	4,212
Housing	725	730	735
Legal and Governance	541	634	668
Planning Services	1,060	1,296	1,288
	<b>13,892</b>	<b>14,550</b>	<b>13,996</b>
Direct Services		(64)	(82)
Items outside General Fund		(232)	(225)
		<b>14,254</b>	<b>13,689</b>

### Analysis of budget changes between 15/16 and 16/17

Base Budget 2015/16	14,254
Inflation	569
Other Items in Financial Plan	(722)
Net Savings agreed previous years	(13)
New Growth	88
New savings/income	(487)
Other adjustments	0
<b>Approved Budget 2016/17</b>	<b>13,689</b>



# Net Service Expenditure detailed by Services

## Communities and Business

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Communities and Business</b>			
All Weather Pitch	(2)	(2)	(5)
Broadband	2	0	0
Business Area Improvement Fund	0	0	0
Community Safety	183	173	178
Community Development Service Provisions	(5)	(5)	(5)
The Community Plan	46	49	50
Dunton Green Project	0	0	0
Economic Development	76	49	51
Economic Development Property	0	242	247
Grants to Organisations	181	184	185
Health Improvements	45	34	35
Healthy Lifestyles (SDC)	0	0	0
Leisure Contract	207	227	230
Leisure Development	20	20	20
Local Strategic Partnership	0	0	0
Partnership - Home Office	0	0	0
Property Investment Strategy	0	0	0
Administrative Expenses - Communities & Business	7	14	15
Tourism	32	31	32
Community Sports Activation Fund	0	0	0
Falls Prevention	0	0	0
Repair & Renew Flood Support Scheme	0	0	0
PCT Health Checks	0	0	0
New Ash Green	0	0	0
PCT Initiatives	0	0	0
Troubled Families Project	0	0	0
West Kent Partnership	0	0	0
Youth	47	38	28
<b>Total Service Expenditure</b>	<b>839</b>	<b>1,054</b>	<b>1,061</b>

#### Service Description

Working to improve community safety, economic development and property investment, community involvement, tourism, leisure, health and wellbeing, provision for children and young people, working with the voluntary sector and other agencies to achieve the aims of the Sevenoaks District Community Plan.

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Communities and Business</b>			
Pay Costs	500	764	837
Premises and Grounds	16	0	0
Transport	5	7	8
Supplies & Services	156	127	125
Supplies & Services IT	4	0	0
Agency & Contracted	722	471	371
Support Services	4	0	0
Funds drawn to/from Reserves	(1)	(38)	0
Income - Other	(461)	(198)	(167)
Income - Fees and Charges	(107)	(78)	(113)
Recharges	0	0	0
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>839</b>	<b>1,054</b>	<b>1,061</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	1,054
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	37
<b>Planned Savings agreed previous years</b>	
SCIA 2 (14/15) Economic Development & Property	
Team (reversal temp item)	(50)
SCIA 18 (14/15) Corporate Projects (reversal temp item)	(60)
<b>SCIAs 2016/17</b>	
SCIA 01 Economic Development & Property Staffing Levels	88
SCIA 06 Insurance Premium Tax (part)	3
SCIA 10 Youth Reductions to projects	(10)
SCIA 12 Reductions in maintenance and consumables costs (part)	(1)
<b>Other Adjustments between Chief Officers</b>	0
<b>Approved Budget 2016/17</b>	<b>1,061</b>



## Corporate Support

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	14/15	15/16	16/17
	£'000	£'000	£'000
<b>Corporate Support</b>			
Asset Maintenance Argyle Road	10	69	70
Asset Maintenance Other Corporate Properties	47	30	31
Asset Maintenance Hever Road	34	6	36
Asset Maintenance IT	260	263	269
Asset Maintenance Leisure	198	167	171
Asset Maintenance Support & Salaries	88	92	93
Asset Maintenance Sewage Treatment Plants	39	8	8
Bus Station	16	15	15
Corporate Projects	85	0	0
Estates Management - Buildings	(74)	(37)	(21)
Housing Premises	(4)	(1)	0
Administrative Expenses - Corporate Support	29	27	24
Administrative Expenses - Human Resources	14	14	10
Administrative Expenses - Property	2	4	4
Support - Central Offices	493	430	426
Support - Contact Centre	387	441	449
Support - Central Offices - Facilities	246	247	238
Support - General Admin	241	276	275
Support - IT	765	906	930
Support - Local Offices	61	56	57
Support - Nursery	3	0	0
Support - Human Resources	271	272	249
Support - Property Function	34	39	37
<b>Total Service Expenditure</b>	<b>3,247</b>	<b>3,325</b>	<b>3,372</b>

#### Service Description

Included within this service are the following:

Implementation and support of all Information Technology based systems.

Provision of the Customer Services function including Contact Centre and Reception.

Provision of a Facilities Management Service including: Corporate Print Service, Post Room, Document Scanning service, Facilities and Property Asset Maintenance functions.

Human Resources, Payroll and Corporate Secretariat

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Corporate Support</b>			
Pay Costs	1,585	1,717	1,721
Premises and Grounds	1,139	936	969
Transport	4	6	6
Supplies & Services	470	379	373
Supplies & Services IT	808	712	727
Agency & Contracted	148	113	116
Agency & Contracted - Direct Services	10	10	10
Transfer Payments - Other	3	0	0
Support Services	39	39	40
Funds drawn to/from Reserves	(160)	0	0
Income - Other	(179)	(145)	(145)
Income - Fees and Charges	(429)	(304)	(307)
Recharges	(60)	(69)	(69)
Recharges - Partnerships	(133)	(69)	(69)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>3,247</b>	<b>3,325</b>	<b>3,372</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	3,325
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	94
Asset maintenance inflation	9
<b>Planned Savings agreed previous years</b>	
SCIA 21 Channel Shift Programme	(20)
<b>SCIAs 2016/17</b>	
SCIA 04 Loss of Asset Maintenance Income	13
SCIA 05 Asset maintenance at Hever Road	30
SCIA 06 Insurance Premium Tax (part)	1
SCIA 11 Reduction in Utility cost	(15)
SCIA 12 Reductions in maintenance and consumables costs (part)	(15)
SCIA 13 Increased Print Income	(10)
SCIA 20 Pay costs saving (part)	(40)
<b>Other Adjustments between Chief Officers</b>	0
<b>Approved Budget 2016/17</b>	<b>3,372</b>

## Environmental and Operational Services

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Environmental and Operational Services</b>			
Asset Maintenance Car Parks	20	19	19
Asset Maintenance CCTV	15	16	17
Asset Maintenance Countryside	5	8	8
Asset Maintenance Direct Services	49	37	37
Asset Maintenance Playgrounds	1	14	8
Asset Maintenance Public Toilets	0	14	7
Building Control Discretionary Work	3	(9)	(9)
Building Control	(113)	(159)	(128)
Car Parks	(1,658)	(1,797)	(1,841)
Car Parking - On Street	(440)	(442)	(447)
CCTV	260	238	243
Civil Protection	26	34	38
Dangerous Structures	19	10	10
EH Commercial	257	260	279
EH Animal Control	24	1	1
EH Environmental Protection	377	368	366
Emergency	61	64	66
Estates Management - Grounds	125	98	102
Kent Resource Partnership	0	0	0
Land Charges	(116)	(98)	(139)
Licensing Regime	10	(0)	7
Markets	(183)	(190)	(187)
Parks and Recreation Grounds	118	98	100
Parks - Rural	62	103	109
Public Transport Support	0	0	0
Refuse Collection	2,359	2,415	2,502
Administrative Expenses - Building Control	5	9	9
Administrative Expenses - Health	11	26	21
Administrative Expenses - Transport	10	10	8
Street Naming	5	15	15
Street Cleansing	1,235	1,255	1,334
Support - Health and Safety	14	18	19
Support - Direct Services	39	54	56
Taxis	(26)	(18)	(13)
Public Conveniences	56	43	45
Air Quality (Ext Funded)	3	0	0
<b>Total Service Expenditure</b>	<b>2,633</b>	<b>2,514</b>	<b>2,660</b>

### 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, Parking, Amenity Services, CCTV, Emergency Planning and Business Continuity, Corporate Health and Safety, Land Charges and Markets.

	Actuals 14/15 £'000	Budget 15/16 £'000	Approved Budget 16/17 £'000
<b>Environmental and Operational Services</b>			
Pay Costs	2,230	2,343	2,398
Premises and Grounds	632	567	568
Transport	39	33	34
Supplies & Services	559	558	565
Supplies & Services IT	102	0	0
Agency & Contracted	423	373	417
Agency & Contracted - Partnerships	978	1,018	1,050
Agency & Contracted - Direct Services	3,684	3,736	3,868
Support Services	19	11	11
Funds drawn to/from Reserves	0	0	0
Income - Other	(768)	(623)	(596)
Income - Fees and Charges	(4,851)	(4,440)	(4,554)
Recharges	2	0	0
Recharges - Partnerships	(418)	(1,062)	(1,101)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>2,633</b>	<b>2,514</b>	<b>2,660</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	2,514
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	130
Planned Savings agreed previous years	0
<b>SCIAS 2016/17</b>	
SCIA 02 Fly Tipping	36
SCIA 06 Insurance Premium Tax (part)	4
SCIA 08 Playgrounds Asset maintenance	(7)
SCIA 09 Toilets Asset maintenance	(8)
SCIA 12 Reductions in maintenance and consumables costs (part)	(9)
Other Adjustments between Chief Officers	0
<b>Approved Budget 2016/17</b>	<b>2,660</b>

## Financial Services

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	14/15	15/16	16/17
	£'000	£'000	£'000
<b>Financial Services</b>			
Action and Development	4	7	7
Benefits Admin	642	794	785
Benefits Grants	(659)	(659)	(659)
Consultation and Surveys	0	4	4
Corporate Management	863	1,092	1,119
Corporate Savings	0	(163)	(379)
Counter Fraud	0	0	92
Dartford Partnership Hub (SDC costs)	0	0	0
Equalities Legislation	14	18	18
External Communications	174	150	153
Housing Advances	1	2	1
Local Tax	86	120	46
Members	377	418	427
Misc. Finance	2,604	2,410	1,802
Dartford Partnership Implementation & Project Costs	0	(30)	0
Performance Improvement	(20)	6	(1)
Administrative Expenses - Chief Executive	10	36	29
Administrative Expenses - Financial Services	31	35	34
Administrative Expenses - Transformation and Strategy	4	6	5
Support - Audit Function	134	146	176
Support - Exchequer and Procurement	137	135	137
Support - Finance Function	150	213	149
Support - General Admin	175	145	152
Treasury Management	121	112	114
<b>Total Service Expenditure</b>	<b>4,847</b>	<b>4,997</b>	<b>4,212</b>

### Service Description

Financial Services: Collection of local taxes and administration of benefits and the provision of financial services to the organisation

A partnership with Dartford BC is in place to provide Revenues, Benefits, Audit and Anti-Fraud services to both councils.

Responsibility for Corporate activities including developing, managing and implementing key corporate initiatives in response to Central Government requirements or internal policy direction e.g. Equalities agenda, Value for Money, Internal Service Inspections, and the council's performance management arrangements.

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Financial Services</b>			
Pay Costs	2,672	3,013	3,093
Premises and Grounds	17	16	16
Transport	6	6	5
Supplies & Services	803	830	874
Supplies & Services IT	138	107	110
Agency & Contracted	2,799	2,866	1,950
Agency & Contracted - Partnerships	2,200	1,950	1,971
Transfer Payments - Benefits	29,739	29,090	29,590
Support Services	64	0	0
Funds drawn to/from Reserves	511	(180)	(180)
Income - Other	(31,190)	(30,139)	(30,625)
Income - Fees and Charges	(434)	(344)	(352)
Recharges	(192)	(192)	(192)
Recharges - Partnerships	(2,285)	(2,026)	(2,047)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>4,847</b>	<b>4,997</b>	<b>4,212</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	4,998
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	211
Pension Fund Deficit Actuarial Increase	(721)
<b>Planned Savings agreed previous years</b>	
SCIA 11 Various Partnerships Revised split of costs (reversal one-off saving)	90
<b>SCIAs 2016/17</b>	
SCIA 06 Insurance Premium Tax (part)	4
SCIA 12 Reductions in maintenance and consumables costs (part)	(15)
SCIA 14 Various Partnerships Revised split of costs - permanent	(70)
SCIA 15 Finance Partnership work within existing resources	(72)
SCIA 20 Pay costs saving (part)	(260)
<b>Other Adjustments between Chief Officers</b>	
SCIA 21 15/16 Back Office Savings - reallocated	47
<b>Approved Budget 2016/17</b>	<b>4,212</b>

## Housing

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	14/15	15/16	16/17
	£'000	£'000	£'000
<b>Housing</b>			
Energy Efficiency	26	25	43
Gypsy Sites	(19)	(30)	(31)
Homeless	94	79	92
Disabled Facilities Grant Administration	1	0	(20)
Housing	437	438	432
Housing Initiatives	6	13	6
Homelessness Prevention	4	0	0
Needs and Stock Surveys	0	0	0
Housing Energy Retraining Options (HERO)	0	0	0
Private Sector Housing	153	178	185
Administrative Expenses - Housing	12	18	18
Sevenoaks Switch and Save	2	0	0
Homelessness Funding	0	0	0
Leader Programme	10	10	10
<b>Total Service Expenditure</b>	<b>725</b>	<b>730</b>	<b>735</b>

### Service Description

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.

Housing health and safety rating of properties including 'decent homes' standards. Grants (mainly to provide aids and adaptations for older and disabled people) and welfare funerals. Management of the Council's Gypsy/traveller site and illegal encampments. Housing policy/enabling role to maximise affordable housing, working closely with Planning policy and Government departments and other agencies to maximise external funding. The West Kent Leader Programme and HERO service (formerly Trailblazer) which attracts income.



	Actuals 14/15 £'000	Budget 15/16 £'000	Approved Budget 16/17 £'000
<b>Housing</b>			
Pay Costs	662	757	785
Premises and Grounds	37	11	9
Transport	0	0	0
Supplies & Services	15	22	22
Supplies & Services IT	1	0	0
Agency & Contracted	208	158	134
Agency & Contracted - Direct Services	0	0	0
Transfer Payments - Other	31	27	38
Funds drawn to/from Reserves	33	13	10
Income - Other	(211)	(188)	(171)
Income - Fees and Charges	(52)	(70)	(92)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>725</b>	<b>730</b>	<b>735</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	730
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	28
<b>Planned Savings agreed previous years</b>	
SCIA 17 (15/16) Bed and Breakfast - reverse one off saving	10
SCIA 18 (15/16) Private Sector Letting - reverse one-off saving	10
<b>SCIAs 2016/17</b>	
SCIA 12 Reductions in maintenance and consumables costs (part)	(3)
SCIA 16 Housing Register	(15)
SCIA 17 Disabled Facility Grants - fee income	(20)
SCIA 18 Private Sector Lettings Reduced Contribution	(5)
<b>Other Adjustments between Chief Officers</b>	0
<b>Approved Budget 2016/17</b>	<b>735</b>

## Legal and Governance

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Legal and Governance</b>			
Civic Expenses	15	15	16
Democratic Services	112	139	132
Elections	57	73	80
Register of Electors	131	139	184
Administrative Expenses - Legal and Governance	63	65	49
Support - Legal Function	162	202	208
<b>Total Service Expenditure</b>	<b>541</b>	<b>634</b>	<b>668</b>

### Service Description

Legal and Governance Services provide legal and democratic services to the Council in addition to providing Electoral services as well as Monitoring Officer functions.

	Actuals 14/15 £'000	Budget 15/16 £'000	Approved Budget 16/17 £'000
<b>Legal and Governance</b>			
Pay Costs	457	473	446
Premises and Grounds	24	25	26
Transport	8	11	12
Supplies & Services	209	206	193
Supplies & Services IT	19	10	11
Agency & Contracted	101	155	199
Funds drawn to/from Reserves	18	(60)	(60)
Income - Other	(240)	(148)	(148)
Income - Fees and Charges	(56)	(40)	(10)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>541</b>	<b>634</b>	<b>668</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	634
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	38
Planned Savings agreed previous years	0
<b>SCIAS 2016/17</b>	
SCIA 7 Individual Electoral Registration	40
SCIA 12 Reductions in maintenance and consumables costs (part)	(17)
<b>Other Adjustments between Chief Officers</b>	
SCIA 21 15/16 Back Office Savings - reallocated	(27)
<b>Approved Budget 2016/17</b>	<b>668</b>

## Planning

### Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	14/15	15/16	Budget
	£'000	£'000	16/17
			£'000
<b>Planning Services</b>			
Conservation	40	46	48
Planning Policy	459	389	457
LDF Expenditure	53	0	0
Planning - Appeals	180	196	193
Planning - CIL Administration	3	0	(50)
Planning - Counter	0	0	0
Planning - Development Management	71	352	324
Planning - Enforcement	249	279	282
Fort Halstead	(22)	0	0
Administrative Expenses - Planning Services	28	34	35
<b>Total Service Expenditure</b>	<b>1,060</b>	<b>1,295</b>	<b>1,288</b>

### 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.

	Actuals 14/15 £'000	Budget 15/16 £'000	Approved Budget 16/17 £'000
<b>Planning Services</b>			
Pay Costs	1,653	1,820	1,876
Premises and Grounds	0	1	1
Transport	1	0	0
Supplies & Services	89	63	65
Supplies & Services IT	21	2	2
Agency & Contracted	112	84	85
Transfer Payments - Other	12	0	0
Funds drawn to/from Reserves	107	61	76
Income - Other	(5)	0	0
Income - Fees and Charges	(931)	(716)	(797)
Recharges	0	(20)	(20)
<b>Service expenditure before re-allocation of Support Services and Capital charges</b>	<b>1,060</b>	<b>1,295</b>	<b>1,288</b>

#### Analysis of budget changes between 15/16 and 16/17

<b>Base Budget 2015/16</b>	1,295
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	69
<b>Planned Savings agreed previous years</b>	
SCIA 15 (14/15) Use of CIL Funds for Monitoring	(50)
<b>SCIAS 2016/17</b>	
SCIA 12 Reductions in maintenance and consumables costs (part)	(6)
SCIA 19 Efficiency Review	(20)
<b>Other Adjustments between Chief Officers</b>	0
<b>Approved Budget 2016/17</b>	<b>1,288</b>

## Direct Services Trading Account

	Actuals 2014/15 £'000	Budget 2015/16 £'000	Budget 2016/17 £'000
<b>Direct Services - Trading Accounts</b>			
Premises	221	224	226
Transport	1,691	1,711	1,729
Supplies & Services	1,706	1,771	1,826
Pay Costs	2,646	2,801	2,858
Support Services	118	118	121
Capital	57	58	60
Income	(6,602)	(6,767)	(6,902)
<b>Total Service Expenditure</b>	<b>(163)</b>	<b>(84)</b>	<b>(82)</b>


<b>Direct Services - Trading Accounts</b>	Actuals 2014/15 £'000	Budget 2015/16 £'000	Budget 2016/17 £'000
<b>INCOME</b>			
Refuse Collection	2,342	2,367	2,411
Cleaner District Support Unit (CDSU)			58
Street Cleaning (inc Toilet Cleaning)	1,193	1,298	1,275
Transport Workshop	638	624	615
Pest Control	77	82	85
Cesspool Emptying	239	250	255
Green Waste	423	414	449
Trade Waste	386	375	386
Grounds Maintenance	129	132	135
Fleet Management	828	877	881
Depot	298	298	300
Emergency	49	50	52
<b>Total Income</b>	<b>6,602</b>	<b>6,767</b>	<b>6,902</b>

SDC	4,311	4,229	4,339
External	1,315	1,514	1,532
Overheads	976	1,024	1,031

<b>EXPENDITURE</b>			
Refuse Collection	2,217	2,327	2,348
Cleaner District Support Unit (CDSU)			80
Street Cleaning (inc Toilet Cleaning)	1,245	1,329	1,351
Transport Workshop	593	618	599
Pest Control	82	82	85
Cesspool Emptying	231	234	232
Green Waste	390	391	417
Trade Waste	395	357	366
Grounds Maintenance	124	123	118
Fleet Management	832	877	881
Depot	283	298	300
Emergency	47	47	43
<b>Total Service Expenditure</b>	<b>6,439</b>	<b>6,683</b>	<b>6,820</b>
<b>Net Service Expenditure/(Income)</b>	<b>(163)</b>	<b>(84)</b>	<b>(82)</b>



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# Supporting Information

## Support Services Allocations

	Actuals	Budget	Budget
	14/15	15/16	16/17
	£'000	£'000	£'000
Communities and Business	253	326	328
Planning Services	914	910	916
Environmental and Operational Services	1,249	1,275	1,285
Financial Services	1,401	1,368	1,380
Housing	339	351	354
Corporate Support	74	60	62
Legal and Governance	79	87	88
	<b>4,309</b>	<b>4,377</b>	<b>4,412</b>

### Communities and Business

Community Safety	125	125	126
The Community Plan	30	28	28
Economic Development	20	9	9
Economic Development Property	0	97	98
Grants to Organisations	18	17	18
Health Improvements	16	16	16
Leisure Contract	28	24	24
Tourism	5	4	4
Community Sports Activation Fund	5	0	0
Youth	6	6	6
	<b>253</b>	<b>326</b>	<b>328</b>

### Corporate Support

Asset Maintenance Support & Salaries	39	39	41
Corporate Projects	11	0	0
Estates Management - Buildings	24	21	21
	<b>74</b>	<b>60</b>	<b>62</b>

	Actuals	Budget	Budget
	14/15	15/16	16/17
	£'000	£'000	£'000
<b>Environmental and Operational Services</b>			
Building Control Discretionary Work	3	2	2
Building Control Partnership Hub (SDC Costs)	8	0	0
Building Control	176	174	175
Car Parks	31	32	33
CCTV	63	66	66
Civil Protection	6	7	7
Dangerous Structures	7	2	2
Dartford Environmental Hub (SDC Costs)	331	337	341
Car Parking - On Street	174	186	187
EH Commercial	1	1	1
EH Environmental Protection	2	3	3
Emergency	4	4	4
Estates Management - Grounds	2	2	2
Land Charges	46	54	54
Licensing Partnership Hub (Trading)	11	11	11
Licensing Regime	25	28	28
Markets	3	3	3
Parks and Recreation Grounds	2	2	2
Parks - Rural	16	16	16
Public Transport Support	0	0	0
Refuse Collection	210	219	220
Street Naming	3	3	3
Street Cleansing	99	99	100
Taxis	20	18	18
Public Conveniences	6	6	6
	<b>1,249</b>	<b>1,275</b>	<b>1,285</b>

### Financial Services

Benefits Admin	99	109	110
Corporate Management	345	363	365
Dartford Partnership Hub (SDC costs)	616	557	563
External Communications	36	29	29
Local Tax	71	75	76
Members	210	213	214
Treasury Management	23	24	24
	<b>1,400</b>	<b>1,368</b>	<b>1,380</b>

	Actuals	Budget	Budget
	14/15	15/16	16/17
<b>Housing</b>			
Energy Efficiency	9	9	9
Gypsy Sites	6	6	7
Homeless	26	25	26
Housing	193	204	206
Housing Energy Retraining Options (HERO)	22	22	22
Private Sector Housing	70	71	72
Homelessness Funding	9	9	9
Leader Programme	3	3	3
	<b>339</b>	<b>351</b>	<b>354</b>
<b>Legal and Governance</b>			
Democratic Services	35	42	42
Elections	15	15	15
Register of Electors	30	30	31
	<b>79</b>	<b>87</b>	<b>88</b>
<b>Planning Services</b>			
Conservation	14	14	14
Planning Policy	124	101	102
Planning - Appeals	55	53	54
Planning - Development Management	632	652	657
Planning - Enforcement	89	90	90
	<b>914</b>	<b>910</b>	<b>916</b>
Total allocations to General Fund	<b>4,309</b>	<b>4,377</b>	<b>4,412</b>
Direct Services Trading account	118	118	121
<b>Support Services within Net Expenditure</b>	<b>4,427</b>	<b>4,495</b>	<b>4,533</b>

## Pay Cost Estimates Summary

Line No.		2015/16 BUDGET £	2016/17 BUDGET £	2015/16 FTE	2016/17 FTE
1	Communities and Business	618,119	645,741	13.73	13.73
2	Corporate Support	1,948,120	1,960,430	60.23	57.85
3a	Building Control	434,418	448,525	10.61	10.61
3b	Environmental Health	613,910	629,203	12.57	12.18
3c	Licensing	288,563	299,869	8.62	8.62
3d	Operational Services	583,244	598,254	13.99	13.99
3e	Operational Services (TASK)	2,821,290	2,858,125	91.02	90.56
3f	Parking & Amenity Services	428,563	428,244	12.00	12.00
4	Finance	2,563,854	2,643,886	64.72	64.72
5	Housing	602,973	631,696	12.35	11.54
6	Legal & Governance	576,674	538,472	12.31	10.50
7	Planning	1,839,584	1,897,099	45.80	45.48
		<b>13,319,312</b>	<b>13,579,543</b>	<b>357.95</b>	<b>351.78</b>
	<b>Other Salary Costs</b>				
8	Vacancy Savings	(100,000)	(100,000)	-	-
	<b>SUB-TOTAL</b>	<b>13,219,312</b>	<b>13,479,543</b>	<b>357.95</b>	<b>351.78</b>
9	Community Development (Ext Funded)	165,393	216,183	5.23	6.23
10	Housing (Ext Funded)	221,719	248,890	6.09	6.51
	<b>GRAND TOTAL</b>	<b>13,606,424</b>	<b>13,944,616</b>	<b>369.27</b>	<b>364.51</b>

### NOTES

- 1) Externally funded posts (lines 9 to 10) have been excluded from earlier lines. The income will show elsewhere in the 2016/17 budget

## Asset Maintenance Expenditure 2016 to 2019

### Asset Maintenance 2016-2019

Chief Officer/Scheme	Budget 2015/16 £'000	Budget 2016/17 £'000	Budget 2017/18 £'000	Budget 2018/19 £'000
Communities and Business				
Leisure	167	171	175	179
Direct Services				
CCTV	16	17	17	18
Playgrounds	14	8	8	8
Public Conveniences	14	7	7	7
Depot	37	37	38	39
Environmental and Operational Services				
Car Parks	19	19	19	20
Countryside	8	8	8	8
Sewage Treatment Plants	8	8	9	9
Financial Services				
Argyle Road	68	70	72	73
Other Property	30	31	31	32
Support and Salaries	92	93	94	94
Housing				
Hever Rd Travellers site	6	36	36	36
	<b>479</b>	<b>505</b>	<b>514</b>	<b>523</b>
Corporate Support				
Information Technology maintenance	263	269	269	269
Total	<b>743</b>	<b>774</b>	<b>783</b>	<b>792</b>

## Capital Budget 2016 to 2019

Chief Officer/Scheme	Funding Source	2015/16			2016/17 £000	2017/18 £000	2018/19 £000
		Budget £000	Forecast £000	Likely C/F £000			
		Corporate Support					
Back-up generator	Capital Receipts	140	-	-	-	-	-
Communities and Business							
Parish projects	Capital Receipts	61	-	61	-	-	-
Sennocke and Bradbourne Hotel	Fin Plan Reserve & Capital Receipts	-	-	-	1,500	7,700	-
Sennocke and Bradbourne Car Parks	Internal Borrowing	-	-	-	5,300	0	-
Environmental and Operational Services							
Commercial vehicle replacements	Vehicle Renewal Res.	489	489	-	514	451	469
Dunbrik Vehicle Workshop	Capital Receipts	234	234	117	-	-	-
Dunbrik Vehicle Workshop - Roof	Capital Receipts	-	-	-	20	-	-
Car Park	External Borrowing	4,000	-	-	4,000	-	-
Housing							
Improvement Grants (gross)	Gov Grant/ cap reserve	534	534	-	534	534	534
Finance							
Property Investment Strategy	Prop. Inv. Reserve	8,000	8,000	-	10,000	-	-
<b>TOTAL</b>		<b>13,458</b>	<b>9,257</b>	<b>178</b>	<b>21,868</b>	<b>8,685</b>	<b>1,003</b>

### Funding Sources

Capital Receipts	-	-	-
Financial Plan Reserve & Cap Receipts	1,520	7,700	-
Vehicle Renewal Reserve	514	451	469
Property Investment Strategy Reserve ***	10,000	-	-
Government Disabled Facilities Subsidy	477	477	477
Capital Financing Reserve	57	57	57
Internal Borrowing	5,300	-	-
External Borrowing	4,000	-	-
	<b>21,868</b>	<b>8,685</b>	<b>1,003</b>

\*\*\* Part will be funded from Capital Receipts



## Town/Parish Council Precepts

TOWN & PARISH COUNCIL PRECEPTS						
	2015/16			2016/17		
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)
Ash-cum-Ridley	2,381.61	80,500	33.80	2,407.77	90,562	37.61
Badgers Mount	329.08	13,700	41.63	330.21	13,710	41.52
Brasted	765.50	36,250	47.35	783.17	36,250	46.29
Chevening	1,433.69	66,800	46.59	1,443.79	68,000	47.10
Chiddingstone	586.47	29,500	50.30	599.08	30,500	50.91
Cowden	406.93	20,500	50.38	416.68	20,910	50.18
Crockenhill	632.84	63,620	100.53	646.70	66,928	103.49
Dunton Green	901.64	80,000	88.73	993.01	90,000	90.63
Edenbridge	3,446.21	451,007	130.87	3,462.90	462,278	133.49
Eynsford	910.78	68,800	75.54	924.22	71,552	77.42
Farningham	610.40	36,182	59.28	638.94	38,620	60.44
Fawkham	280.52	12,250	43.67	283.79	12,393	43.67
Halstead	748.62	41,523	55.47	759.02	41,974	55.30
Hartley	2,477.44	131,652	53.14	2,510.65	131,361	52.32
Hever	593.81	26,597	44.79	599.68	30,000	50.03
Hextable	1,634.97	129,783	79.38	1,645.57	145,647	88.51
Horton Kirby & S Darenth	1,255.25	96,800	77.12	1,277.09	98,736	77.31
Kemsing	1,798.82	97,000	53.92	1,816.83	97,000	53.39
Knockholt	616.16	35,285	57.27	619.96	35,990	58.05
Leigh	809.10	26,000	32.13	803.25	27,000	33.61
Otford	1,664.07	145,929	87.69	1,664.06	145,929	87.69
Penshurst	823.30	30,456	36.99	835.26	29,043	34.77
Riverhead	1,218.41	50,995	41.85	1,232.06	51,567	41.85
Seal	1,165.48	66,470	57.03	1,193.50	68,800	57.65
Sevenoaks Town	9,055.46	803,102	88.69	9,225.61	973,618	105.53
Sevenoaks Weald	609.80	37,740	61.89	613.40	38,500	62.76
Shoreham	661.34	38,000	57.46	677.81	38,000	56.06
Sundridge	910.48	60,742	66.71	921.84	61,950	67.20
Swanley	5,255.55	514,361	97.87	5,308.16	519,509	97.87
Westerham	1,952.44	182,600	93.52	1,957.48	187,175	95.62
West Kingsdown	2,272.88	91,000	40.04	2,304.19	94,100	40.84
Totals	48,209.05	3,565,144		48,895.68	3,817,602	
Average			73.95			78.08

## 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. 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.

**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 Financia 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.





