

Sevenoaks District Council

Budget 2013/2014



Budget 2013/2014

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Introduction

The 2013/14 budget process started in September 2012 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 2013/14 and beyond. Select Committees reviewed the budget and service plans in October and November.

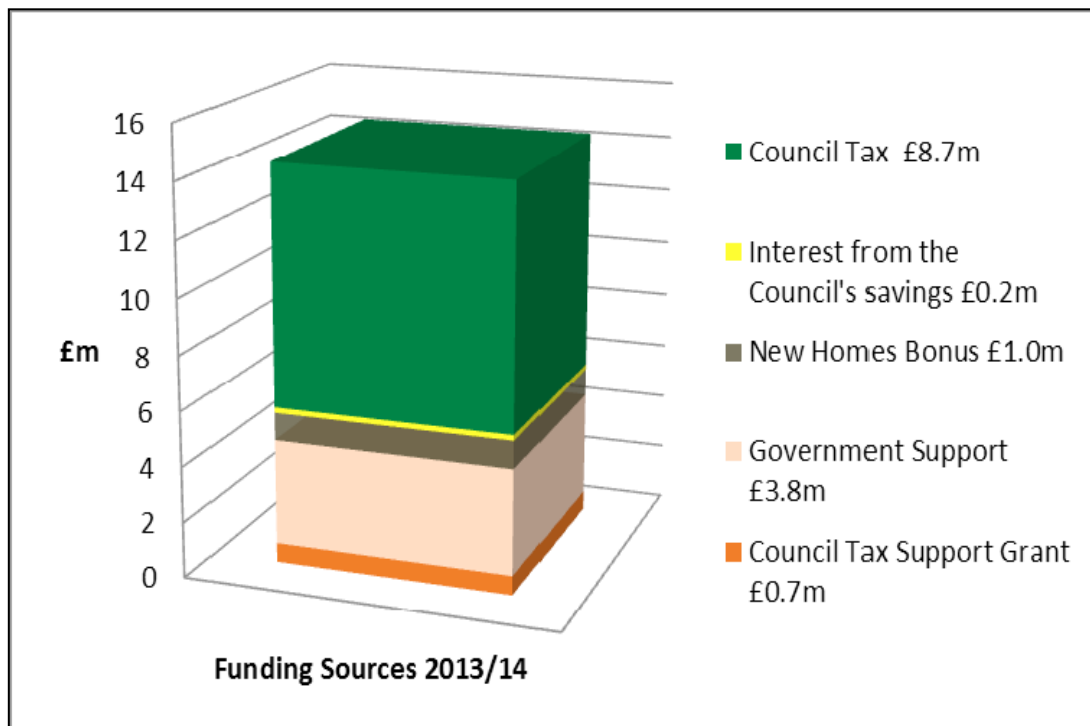
Net Revenue Budget

Sevenoaks District Council set its budget for 2013/14 at a meeting of the Council on 19 February 2013. Overall the Council's net revenue budget has increased from £13.4 million in 2012/13 to £13.8 million in 2013/14.

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

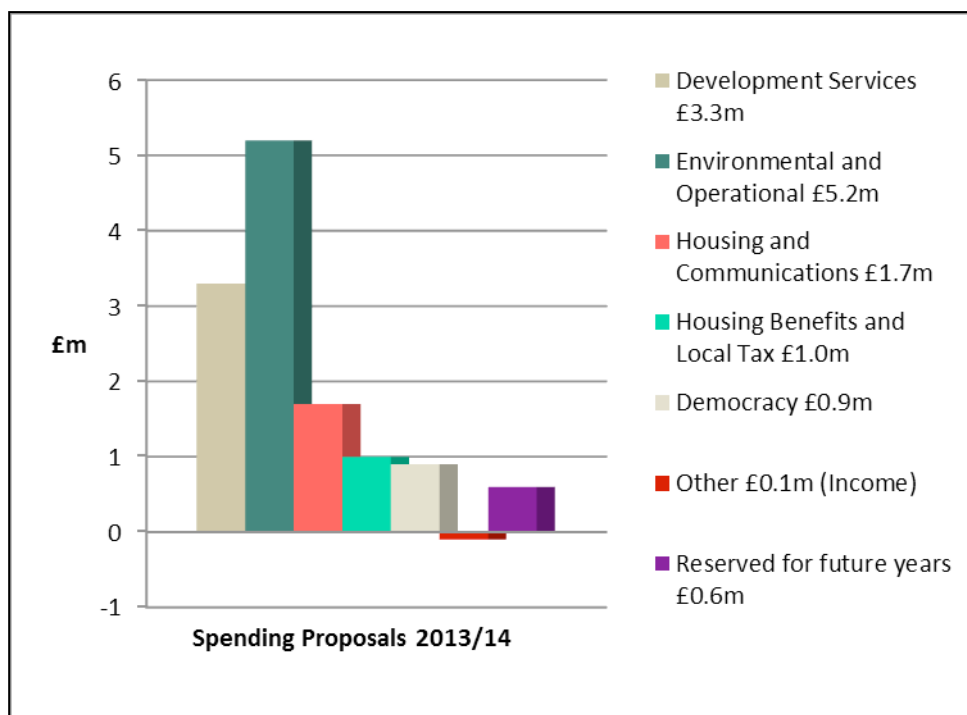
Funding Sources

The following chart shows the relative sources of funding for 2013/14.



Expenditure

The following chart shows our expenditure by service for 2013/14



Government Support

The basis for allocating Government Support from 2013/14 onwards is changing to the Business Rates Retention Scheme. This scheme initially allows billing authorities, such as this council, to keep 40% of Business Rates received, however tariffs and top ups are applied to ensure that, initially, each local authority is not significantly affected by this change. The actual amount of government support for 2013/14 will be £3.8m.

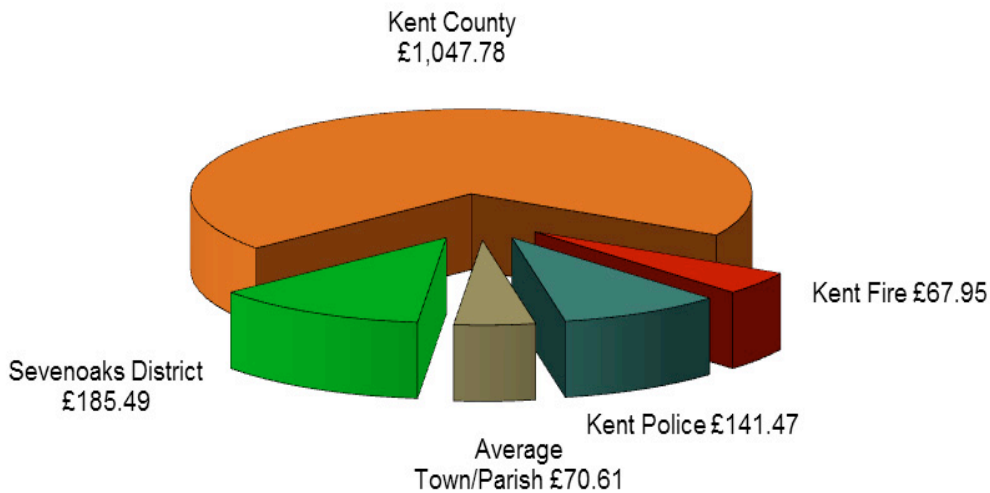
New Homes Bonus

The New Homes Bonus is higher than previously estimated and the amount for 2013/14 is £1m.

Council Tax at Band D

Sevenoaks' Council Tax increased by 1.98% for 2013/14 to £185.49 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 2013/14, including an average Parish figure, is £1,513.30 at Band D.

Share of Band D Council Tax 2013/14



This book shows the agreed Revenue Budget and the Council's Capital Budget. Additional information relating to the Council's financial position in 2013/14 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2013/14 is in the form of a summary for the whole authority, followed by an analysis for each Council service by responsible manager.

It is hoped this document is informative and easy to read. If you have any questions or would like to suggest ways to improve the document's content or layout, please contact Helen Martin, Finance Manager, Council Offices, Argyle Road, Sevenoaks, TN13 1HG (01732 227483, finance@sevenoaks.gov.uk).

Users Guide

Ten Year Budget and Financial Plan

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 Head of Service that shows the budget analysed by service area.

Net Service Expenditure analysed subjectively

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

Support Services Allocations

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

Pay Cost Estimates Summary

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

Asset Maintenance

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 - Revenue

	Budget 2012/13 £000	Plan 2013/14 £000	Plan 2014/15 £000	Plan 2015/16 £000	Plan 2016/17 £000	Plan 2017/18 £000
Expenditure						
Net Service Expenditure c/f	13,771	13,443	13,800	14,854	15,302	15,723
Inflation	468	621	633	565	564	566
Superannuation Fund deficit: actuarial increase	0	0	520	0	0	0
Net savings (approved in previous years)	-796	-404	-119	-117	-143	-162
<i>New growth and savings</i>	0	140	20	0	0	0
Net Service Expenditure b/f	13,443	13,800	14,854	15,302	15,723	16,127
Financing Sources						
Government Support	-4,646	-3,788	-3,542	-3,412	-3,338	-3,307
New Homes Bonus		-976	-1,276	-1,576	-1,876	0
Govt Support - to be passed on to Towns/Parishes		-274	-282	-293	-305	-317
Govt Support - passed on to Towns/Parishes		274	282	293	305	317
Council Tax	-9,251	-8,728	-8,990	-9,350	-9,724	-10,113
Council Tax Support grant		-734	-756	-786	-769	-762
Interest Receipts	-173	-229	-234	-356	-375	-351
Contributions to Reserves	330	787	474	477	479	362
Contributions from Reserves	-536	-795	-580	-580	-580	-580
Total Financing	-14,276	-14,463	-14,905	-15,584	-16,183	-14,752
Contribution to/(from) Stabilisation Reserve	833	663	51	282	460	-1,375
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0	0

Ten Year Budget - Revenue continued

	Plan 2018/19 £000	Plan 2019/20 £000	Plan 2020/21 £000	Plan 2021/22 £000	Plan 2022/23 £000
Expenditure					
Net Service Expenditure c/f	16,127	16,389	16,761	17,126	17,465
Inflation	563	558	552	339	338
Superannuation Fund deficit: actuarial increase	0	0	0	0	0
Net savings (approved in previous years)	-301	-186	-187	0	0
<i>New growth and savings</i>	0	0	0	0	0
Net Service Expenditure b/f	16,389	16,761	17,126	17,465	17,803
Financing Sources					
Government Support (1)	-3,406	-3,508	-3,613	-3,721	-3,833
New Homes Bonus	0	0	0	0	0
Govt Support - to be passed on to Towns/Parishes	-330	-343	-357	-371	-386
Govt Support - passed on to Towns/Parishes	330	343	357	371	386
Council Tax	-10,518	-10,939	-11,377	-11,832	-12,305
Council Tax Support grant	-785	-809	-833	-858	-884
Interest Receipts	-317	-286	-260	-239	-221
Contributions to Reserves	365	367	370	373	376
Contributions from Reserves	-580	-580	-580	-580	0
Total Financing	-15,241	-15,756	-16,294	-16,858	-16,867
Contribution to/(from) Stabilisation Reserve	-1,148	-1,005	-832	-607	-936
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0

Remaining balance / (shortfall) in Budget Stabilisation reserve: 552

Ten Year Budget - Balance Sheet

		31/3/12	31/3/13	31/3/14	31/3/15	31/3/16	31/3/17	31/3/18
		Actual	Plan	Plan	Plan	Plan	Plan	Plan
Balance Sheet	Note	£000	£000	£000	£000	£000	£000	£000
<u>Long Term Assets</u>								
Property, Plant and Equipment	1	17,083	16,809	16,612	16,415	16,218	16,021	15,824
Investment Property		2,835	2,701	883	883	883	883	883
Long Term Investments		404	0	0	0	0	0	0
Long Term Debtors		520	476	436	407	378	349	320
		20,842	19,986	17,931	17,705	17,479	17,253	17,027
<u>Current Assets</u>								
Short-term Investments		15,277	12,839	14,092	14,017	13,428	13,208	11,034
Cash and Cash Equivalents		8,772	8,772	8,772	8,772	8,772	8,772	8,772
Inventories		55	55	55	55	55	55	55
Short Term Debtors		1,965	1,965	1,965	1,965	1,965	1,965	1,965
Payments in Advance		139	139	139	139	139	139	139
		26,208	23,770	25,023	24,948	24,359	24,139	21,965
<u>Current Liabilities</u>								
Receipts in Advance		-789	-789	-789	-789	-789	-789	-789
Short Term Creditors		-3,219	-847	-848	-849	-850	-851	-852
Short Term Provisions		-187	-152	-152	-152	-152	-152	-152
		-4,195	-1,788	-1,789	-1,790	-1,791	-1,792	-1,793
NET CURRENT ASSETS		22,013	21,982	23,234	23,158	22,568	22,347	20,172
<u>Long Term Liabilities</u>								
Long Term Creditors		-368	-367	-366	-365	-364	-363	-362
Long Term Provisions		-1,757	-211	-211	-211	-211	-211	-211
Net Pensions Liability	2,3	-49,641	-48,151	-46,661	-45,171	-43,681	-42,191	-40,701
Capital Grants Receipts in Ad-		-164	0	0	0	0	0	0
		-51,930	-48,729	-47,238	-45,747	-44,256	-42,765	-41,274
TOTAL NET ASSETS		-9,075	-6,761	-6,073	-4,884	-4,209	-3,165	-4,075
<u>USABLE RESERVES</u>								
Usable Capital Receipts Re-		708	1,564	2,915	2,972	2,872	2,772	2,672
Earmarked Reserves		16,098	16,492	16,369	16,212	15,698	15,553	13,454
General Fund		3,713	3,713	3,713	3,713	3,713	3,713	3,713
		20,519	21,769	22,997	22,897	22,283	22,038	19,839
<u>UNUSABLE RESERVES</u>								
Capital Adjustment Account		15,702	15,295	13,280	13,083	12,886	12,689	12,492
Revaluation Reserve		4,322	4,322	4,322	4,322	4,322	4,322	4,322
Accumulated Absences Ac-		-152	-152	-152	-152	-152	-152	-152
Collection Fund		-54	-54	-54	-54	-54	-54	-54
Pensions Reserve	2,3	-49,641	-48,151	-46,661	-45,171	-43,681	-42,191	-40,701
Deferred Capital receipts		229	210	195	191	187	183	179
		-29,594	-28,530	-29,070	-27,781	-26,492	-25,203	-23,914
TOTAL RESERVES		-9,075	-6,761	-6,073	-4,884	-4,209	-3,165	-4,075

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.

Ten Year Budget - Balance Sheet

		31/3/19	31/3/20	31/3/21	31/3/22	31/3/23
		Plan	Plan	Plan	Plan	Plan
	Note	£000	£000	£000	£000	£000
Balance Sheet						
<u>Long Term Assets</u>						
Property, Plant and Equipment	1	15,627	15,430	15,233	15,036	14,839
Investment Property		883	883	883	883	883
Long Term Investments		0	0	0	0	0
Long Term Debtors		310	306	302	298	294
		16,820	16,619	16,418	16,217	16,016
<u>Current Assets</u>						
Short-term Investments		9,072	7,188	5,625	4,305	3,248
Cash and Cash Equivalents		8,772	8,772	8,772	8,772	8,772
Inventories		55	55	55	55	55
Short Term Debtors		1,965	1,965	1,965	1,965	1,965
Payments in Advance		139	139	139	139	139
		20,003	18,119	16,556	15,236	14,179
<u>Current Liabilities</u>						
Receipts in Advance		-789	-789	-789	-789	-789
Short Term Creditors		-853	-854	-855	-856	-857
Short Term Provisions		-152	-152	-152	-152	-152
		-1,794	-1,795	-1,796	-1,797	-1,798
NET CURRENT ASSETS		18,209	16,324	14,760	13,439	12,381
<u>Long Term Liabilities</u>						
Long Term Creditors		-361	-360	-359	-358	-357
Long Term Provisions		-211	-211	-211	-211	-211
Net Pensions Liability	2,3	-39,211	-37,721	-36,231	-34,741	-33,251
Capital Grants Receipts in Advance		0	0	0	0	0
		-39,783	-38,292	-36,801	-35,310	-33,819
TOTAL NET ASSETS		-4,754	-5,349	-5,623	-5,654	-5,422
<u>USABLE RESERVES</u>						
Usable Capital Receipts Reserve		2,572	2,472	2,372	2,272	2,172
Earmarked Reserves		11,586	9,802	8,339	7,119	6,162
General Fund		3,713	3,713	3,713	3,713	3,713
		17,871	15,987	14,424	13,104	12,047
<u>UNUSABLE RESERVES</u>						
Capital Adjustment Account		12,295	12,098	11,901	11,704	11,507
Revaluation Reserve		4,322	4,322	4,322	4,322	4,322
Accumulated Absences Account		-152	-152	-152	-152	-152
Collection Fund		-54	-54	-54	-54	-54
Pensions Reserve	2,3	-39,211	-37,721	-36,231	-34,741	-33,251
Deferred Capital receipts		175	171	167	163	159
		-22,625	-21,336	-20,047	-18,758	-17,469
TOTAL RESERVES		-4,754	-5,349	-5,623	-5,654	-5,422

Notes to Balance Sheet

3 Pensions liability decrease due to payments being made to reduce the deficit.

Summary of Council Expenditure & Council Tax

	2012/13 <i>Budget Net Expenditure</i> £000	2013/14 Budget Net Expenditure £000
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix D)	13,688	14,013
Capital Charges and Support Services charged outside the General Fund	-245	-213
Sub Total	13,443	13,800
Non allocated expenditure:		
Collection Fund adjustment	0	0
Net Service Expenditure excluding Capital Charges	13,443	13,800
Government Grant	-4,186	-3,788
New Homes Bonus	0	-976
Government Support to be passed to Parishes	0	-274
Government Support passed to Parishes	0	274
Council Tax Requirement - Sevenoaks DC	-9,251	-8,728
Council Tax Support Grant	0	-734
Government support to offset Council Tax freeze	-460	0
Grant & Council Tax income	-13,897	-14,226
Net Expenditure after Grant & Council Tax, before interest	-454	-426
Less: Interest and Investment in-	-173	-229
Amount to be met from Reserves	-627	-655
Contributions (to) / from reserves		
Earmarked Reserves		
Capital	-330	-298
Reorganisation	0	-100
Budget Stabilisation	-885	-1,052
New Homes Bonus	0	215
Financial Plan	588	580
Planned contribution from Gen Fund Res	0	0
	-627	-655

	2011/12	2012/13	2013/14
Taxbase	50,575	50,860	47,053
	£	£	£
Council Tax @ Band D	181.89	181.89	185.49

Council Tax Summary

Band D charge

			%	
Kent County	1,047.78	1,047.78	69.7	
Kent Fire	67.95	67.95	4.5	
Kent Police	138.68	138.68	9.2	
	<hr/>	<hr/>		
	1,254.41	1,254.41	83.5	0.00
Sevenoaks District	181.89	181.89	12.1	
Average Town/Parish	66.56	66.56	4.4	
	<hr/>	<hr/>		
	1,502.86	1,502.86	100.0	0.00

Interest Receipts Summary

Investment interest		206		260
Mortgage and other interest		2		2
Allocations to Provisions		-35		-33
		<hr/>		<hr/>
Net Revenue contribution		173		229

Head of Service	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Community Development	1,140	979	1,014
Development Services	1,413	1,307	1,405
Environmental and Operations	2,528	2,752	2,880
Finance and Human Resources	3,584	3,929	4,029
Housing and Communications	944	875	929
IT and Facilities Management	2,052	2,049	2,103
Legal and Democratic Services	1,837	1,861	1,700
	<u>13,498</u>	<u>13,752</u>	<u>14,060</u>
Direct Services	-0	-64	-64
Sub total with Direct Services	<u>13,498</u>	<u>13,688</u>	<u>13,996</u>
Items outside General Fund		-245	-196
Total Service Expenditure before re-allocation of Support Services and Capital charges		<u>13,443</u>	<u>13,800</u>
Summary			£'000
Budget for 12/13			13,443
Inflation			621
Previous Years Savings			-436
SCIA 2013/14			140
Change in contribution to reserves			32
Net Service Budget 2012/13			<u>13,800</u>

Net Service Expenditure detailed by Services

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Community Development			
8 to 12 project	23	0	0
All Weather Pitch	-2	-2	-2
Community Activity	20	0	0
Community Safety	191	207	209
Community Development Service Provisions	-15	-2	-2
The Community Plan	50	58	70
Economic Development	43	41	44
Grants to Organisations	185	179	183
Health Improvements	41	41	45
Leisure Contract	339	248	281
Leisure Development	20	20	20
Administrative Expenses - Community Development *	8	13	14
STAG Community Arts Centre	100	100	75
Sustainability	16	4	0
Tourism	52	24	28
Youth	71	48	49
Total Service Expenditure	1,140	979	1,014

Service Description

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

* Recharged to Services

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Community Development			
Pay Costs	431	354	365
Pay Costs Externally Funded	73	78	112
Premises and Grounds	74	60	71
Transport	3	9	9
Supplies and Services	158	118	137
Agency and Contracted	734	556	515
Departmental Management and other Heads of Service	24	24	24
Funds drawn from/to Reserves	50	0	0
Income	-407	-220	-220
Service expenditure before re-allocation of Support Services and Capital charges	<u>1,140</u>	<u>979</u>	<u>1,014</u>

Analysis of budget changes between 12/13 and 13/14

Base Budget 2012/13	979
Inflation	60
Planned Savings agreed previous years	
SCIA 24 (10/11) Stag agreement expiry	-25
SCIAS 2013/14	
Approved Budget 2013/14	<u>1,014</u>

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Development Services			
Bridleways / Footpath Diversions	2	1	0
Conservation	45	47	50
Planning Policy	428	435	417
Planning - Appeals	166	163	188
Planning - Counter	-0	-1	-0
Planning - Development Control	499	362	446
Planning - Enforcement	253	269	272
Administrative Expenses - Development Control *	21	30	31
Total Service Expenditure	1,413	1,307	1,405

Service Description

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

*Recharged to Services

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Development Services			
Pay Costs	1,623	1,794	1,809
Premises and Grounds	3	1	1
Transport	0	0	1
Supplies and Services	90	64	66
Agency and Contracted	177	64	87
Departmental Management and other Heads of Service	59	60	61
Funds drawn from/to Reserves	-15	42	77
Income	-525	-719	-696
Service expenditure before re-allocation of Support Services and Capital charges	1,413	1,307	1,405

Analysis of budget changes between 12/13 and 13/14

Base Budget 2012/13	1,307
Inflation	47
Planned Savings agreed previous years	
SCIA 15 (2011/12) LDF Preparation	70
SCIA 15 (2011/12) LDF cost reduction	-35
SCIA 14b (2011/12) Income S106 monitoring	25
SCIA 59 (2011/12) Senior Management Review	-30
SCIAS 2013/14	
SCIA 3 (2013/14) Planning - Legal/Barrister Fees	20
Minor Adjustments	1
Approved Budget 2013/14	1,405

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Environmental and Operations			
Asset Maintenance Car Parks	0	15	16
Asset Maintenance CCTV	15	11	12
Asset Maintenance Countryside	8	5	5
Asset Maintenance Direct Services	19	26	27
Asset Maintenance Playgrounds	3	8	8
Asset Maintenance Public Toilets	13	8	8
Building Control Discretionary Work	0	0	-0
Building Control	-14	-130	-84
Car Parks	-1,555	-1,597	-1,663
CCTV	275	245	244
Civil Protection	10	28	32
Dangerous Structures	21	22	23
Dartford Environmental Hub (SDC Costs)	0	-0	0
On-Street Parking	-297	-389	-403
Trade Waste (VAT)	-552	0	0
EH Commercial	18	251	262
EH Animal Control	62	43	1
EH Environmental Protection	669	351	396
Emergency	57	60	62
Estates Management - Grounds	81	94	95
Licensing Partnership Hub (Trading)	0	-0	0
Licensing Partnership Members	0	0	0
Licensing Regime	25	-14	-3
Minibus	1	0	0
Parks and Recreation Grounds	123	91	97
Parks - Rural	56	81	80
Environmental Health Partnership	0	0	0
Public Transport Support	1	1	0
Refuse Collection	2,161	2,204	2,284
Administrative Expenses - Building Control	6	9	9
Administrative Expenses - Community Director	5	14	14
Administrative Expenses - Health	15	24	25
Administrative Expenses - Transport	5	9	9
Street Naming	4	13	13
Street Cleansing	1,214	1,177	1,216
Support - Health and Safety	12	17	18
Support - Direct Services	25	50	52
Taxis	-16	-12	-16
Public Conveniences	55	37	41
Total Service Expenditure	2,528	2,752	2,880

Service Description

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

* Recharged to Services

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Pay Costs	2,292	2,268	2,253
Premises and Grounds	466	415	409
Transport	35	30	32
Supplies and Services	510	556	583
Agency and Contracted	549	270	267
Agency and Contracted - Direct Services	3,310	3,386	3,528
Agency and Contracted - Partnership payments	255	880	885
Transfer Payments - Other	259	0	0
Departmental Management and other Heads of Service	28	34	35
Funds drawn from/to Reserves	-96	0	0
Income	-5,014	-4,392	-4,407
Recharges	-124	-768	-782
Asset Maintenance	58	73	76
Service expenditure before re-allocation of Support Services and Capital charges	2,528	2,752	2,880

Analysis of budget changes between 12/13 and 13/14

Base Budget 2012/13	2,752
Inflation	89
Planned Savings agreed previous years	
SCIA 22b (2011/12) Parking - reduce administration costs	-14
SCIAS 2013/14	
SCIA 1 (2013/14) Income - Building Control	50
Other Adjustments between Heads of Service	
Asset Maintenance	3
Approved Budget 2013/14	2,880

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Finance and Human Resources			
Benefits Admin	1,276	828	863
Benefits Grants	-659	-659	-659
Dartford Partnership Hub (SDC costs)	-524	0	0
Housing Advances	3	5	5
Local Tax	208	154	127
Members	313	395	407
Misc. Finance	2,036	2,155	2,276
Dartford Partnership Implementation & Project Costs	-0	0	-30
Administrative Expenses - Corporate Director	2	5	7
Administrative Expenses - Chief Executive	6	20	13
Administrative Expenses - Finance	17	39	42
Administrative Expenses - Personnel	14	13	14
Support - Audit Function	126	139	145
Support - Exchequer and Procurement	134	140	135
Support - Finance Function	147	234	222
Support - General Admin	177	147	139
Support - Nursery	2	0	0
Support - Personnel	208	225	233
Treasury Management	99	90	90
Total Service Expenditure	3,584	3,929	4,029

Service Description

Finance and HR : Collection of local taxes and administration of benefits, and the provision of financial and HR services to the organisation.

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

* Recharged to services

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Finance and Human Resources			
Pay Costs	2,027	2,247	2,281
Premises and Grounds	106	122	123
Transport	2	5	4
Supplies and Services	794	840	849
Agency and Contracted	2,406	2,197	2,504
Agency and Contracted Partnership payments	2,621	1,829	1,885
Transfer Payments - Benefits	32,538	31,146	25,998
Transfer Payments - Other	7	0	0
Funds drawn from/to Reserves	-163	0	0
Income	-915	-750	-998
Income - Housing Benefits	-33,198	-31,805	-26,658
Recharges	-2,705	-1,902	-1,960
Service expenditure before re-allocation of Support Services and Capital charges	3,520	3,929	4,029

Analysis of budget changes between 12/13 and 13/14	£'000
Base Budget 2012/13	3,929
Inflation	214
Planned Savings agreed previous years	
SCIA 38 (2011/12) Revenues and Benefits - Partnership - further efficiencies target (£60k split 50:50)	-30
SCIA 40 (2011/12) Lease Cars - Cease scheme administration	-9
SCIA 59 (2011/12) Senior Management Review	-30
SCIAs 2013/14	
Other Adjustments between Heads of Service	
Transferred to ICT	-6
Asset Maintenance salaries returned to General Fund	-39
Approved Budget 2013/14	4,029

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Housing and Communications			
Home Improvement Agency (prev. Care and Repair)	39	39	0
Consultation and Surveys	0	2	3
Energy Efficiency	16	6	22
External Communications	113	143	147
Gypsy Sites	-6	-20	-23
Homeless	194	104	113
Housing	394	367	436
Housing Initiatives	8	8	8
Needs and Stock Surveys	15	13	13
Housing Option - Trailblazer	0	0	0
Private Sector Housing	164	195	189
Administrative Expenses - Housing *	11	13	17
Support - General Administration *	-10	0	0
Leader Programme	5	4	4
Total Service Expenditure	943	874	929

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), paupers funerals and housing policy/enabling.

Responsibility for internal and external communications functions dealing with the media, the publication and circulation of the Councils paper In Shape and undertaking consultation and Campaigns.

* Recharged to Services

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Housing and Communications			
Pay Costs	641	732	781
Premises and Grounds	26	26	18
Transport	1	0	0
Supplies and Services	118	87	91
Agency and Contracted	254	158	199
Departmental Management and other Heads of Service	23	23	26
Funds drawn from/to Reserves	324	156	116
Income	-444	-307	-302
Service expenditure before re-allocation of Support Services and Capital charges	943	875	929

Analysis of budget changes between 12/13 and 13/14

Base Budget 2012/13	875
Inflation	32
Planned Savings agreed previous years	
Salaries Contra to Disabled Facilities Grant	22
SCIAS 2013/14	
Approved Budget 2013/14	929

	Actuals 11/12	Budget 12/13	Budget 13/14
	£'000	£'000	£'000
IT and Facilities Management			
Asset Maintenance IT	300	300	290
Administrative Expenses - IT *	16	25	25
Support - Contact Centre *	407	408	427
Support - Central Offices - Facilities *	259	252	260
Support - General Administration *	280	263	258
Support - IT *	739	749	789
Support - Local Offices *	50	53	55
Total Service Expenditure	2,051	2,050	2,103

Service Description

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

* Recharged to Services

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
IT and Facilities Management			
Pay Costs	1,196	1,197	1,253
Premises and Grounds	15	14	14
Transport	6	7	8
Supplies and Services	917	717	710
Agency and Contracted	94	102	106
Departmental Management and other Heads of Service	41	41	41
Funds drawn from/to Reserves	-112	0	0
Income	-405	-329	-318
Asset Maintenance	300	300	290
Service expenditure before re-allocation of Support Services and Capital charges	2,052	2,049	2,103

Analysis of budget changes between 12/13 and 13/14

Base Budget 2012/13	2,049
Inflation	52
Planned Savings agreed previous years	
SCIA 40 (2011/12) Lease Cars - Cease scheme administration	-1
SCIA 49 (2011/12) Information Systems and IT Support - review staffing resources	-20
SCIAS 2013/14	
Other Adjustments between Heads of Service	
IT Software	17
Transferred from Finance	6
Approved Budget 2013/14	2,103

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Legal and Democratic Services			
Action and Development	11	6	7
Asset Maintenance Argyle Road	30	50	50
Asset Maintenance Other Corporate Properties	34	30	30
Asset Maintenance Hever Road	0	0	6
Asset Maintenance Leisure	143	92	165
Asset Maintenance Support & Salaries	101	115	95
Asset Maintenance Sewage Treatment Plants	13	11	8
Bus Station	10	13	14
Civic Expenses	14	14	15
Corporate Management	879	908	930
Corporate Savings	0	-48	-300
Committee Admin	85	102	103
Elections	68	67	71
Equalities Legislation	13	17	17
Estates Management - Buildings	-48	-113	-96
Housing Premises	-8	-9	-8
Land Charges	-116	-121	-91
Markets	-281	-240	-241
Performance Improvement	5	6	6
Register of Electors	118	131	135
Administrative Expenses - Legal and Democratic	58	77	79
Administrative Expenses - Property	1	4	4
Support - Central Offices	410	426	405
Support - Legal Function	242	236	233
Support - Property Function	56	88	65
Total Service Expenditure	1,837	1,861	1,700

Service Description

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

Responsibility for Corporate activities including developing, managing and implementing key corporate initiatives in response to Central Government requirements or internal policy direction e.g. Comprehensive Area Assessment, Equalities agenda, Value for Money, Use of Resources and Internal Service Inspections, and the councils performance management arrangements.

*Recharged to Services

	Actuals 11/12 £'000	Budget 12/13 £'000	Budget 13/14 £'000
Legal and Democratic Services			
Pay Costs	889	870	832
Premises and Grounds	730	608	644
Transport	12	7	7
Supplies and Services	190	210	216
Agency and Contracted	382	355	146
Departmental Management and other Heads of Service	450	449	447
Funds drawn from/to Reserves	-58	0	0
Income	-1,079	-937	-945
Asset Maintenance	320	298	353
Service expenditure before re-allocation of Support Services and Capital charges	1,837	1,861	1,700

Analysis of budget changes between 12/13 and 13/14

£'000

Base Budget 2012/13	1,861
Inflation	121
Planned Savings agreed previous years	
SCIA 5 (2011/12) Asset Maintenance	70
SCIA 35 (2011/12) Property - review processes and restructure Original	-75
SCIA 35 (2011/12) Property - review processes and restructure Revision	35
SCIA 40 (2011/12) Lease Cars - Cease scheme administration	-5
SCIA 59 (2011/12) Senior Management Review	-242
SCIAs 2013/14	
SCIA 4 (2013/14) Land Charges Income	40
SCIA 5 (2013/14) Audit Fees	-40
SCIA 6 (2013/14) Argyle Rents KCC/MOAT	-20
SCIA 7 (2013/14) Argyle Rents Police	-15
SCIA 8 (2013/14) Market Related Supplements	-10
Other Adjustments between Heads of Service	
IT Software	-17
Asset Maintenance	-3
Approved Budget 2013/14	1,700

Direct Services - Trading Accounts	Actuals 2011/12 £'000	Budget 2012/13 £'000	Budget 2013/14 £'000
Premises	200	207	208
Transport	2,289	2,393	2,304
Supplies & Services	843	878	827
Pay Costs	2,765	2,710	2,760
Support Services	143	118	118
Capital	49	53	58
Income	-6,267	-6,423	-6,339
Net Service Expenditure/Income	22	-64	-64

Direct Services - Trading Accounts	Actuals 2011/12	Budget 2012/13	Budget 2013/14
	£'000	£'000	£'000
INCOME			
Refuse Collection	2,060	2,109	2,197
Street Cleaning	1,153	1,117	1,157
Transport Workshop	556	564	531
Pest Control	78	79	80
Premises Cleaning	201	199	109
Cesspool Emptying	229	270	250
Green Waste	396	389	408
Trade Waste	365	400	364
Grounds Maintenance	137	122	126
Fleet Management	777	835	795
Depot	270	293	274
Emergency	45	46	48
Total Income	6,267	6,423	6,339

SDC
External
Overheads

3,870	3,850	3,826
1,350	1,594	1,594
1,047	978	919

EXPENDITURE			
Refuse Collection	2,111	2,175	2,250
Street Cleaning	1,219	1,155	1,200
Transport Workshop	560	547	521
Pest Control	80	80	80
Premises Cleaning	224	209	103
Cesspool Emptying	224	218	219
Green Waste	327	329	338
Trade Waste	349	379	329
Grounds Maintenance	135	119	114
Fleet Management	783	835	795
Depot	238	267	276
Emergency	39	46	50
Total Expenditure	6,289	6,358	6,275
Net Service Expenditure/Income	22	-64	-64

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Supporting Information

Support Service Allocations

	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Community Development	275	247	253
Development Services	843	879	870
Environmental and Operations	1,148	1,183	1,175
Finance and Human Resources	939	933	939
Housing and Communications	305	359	376
Legal and Democratic Services	463	633	628
	3,973	4,234	4,240

Community Development

8 to 12 project	12	0	0
Community Safety	111	123	118
Economic Development	1	0	12
Grants to Organisations	8	17	18
Health Improvements	24	27	25
Leisure Contract	31	32	28
Sustainability	10	3	0
The Community Plan	36	30	34
Tourism	1	0	5
West Kent Partnership	5	7	6
Youth	36	8	7
	275	247	253

Development Services

Conservation	18	17	19
Planning - Appeals	94	76	75
Planning - Development Control	474	516	527
Planning - Enforcement	128	135	131
Planning Policy	128	135	118
	843	879	870

Support Service Allocations	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Environmental and Operations			
Building Control	165	178	173
Building Control Discretionary Work	0	4	4
Car Parks	82	69	21
CCTV	42	54	54
Civil Protection	0	11	12
Dangerous Structures	8	10	10
Dartford Environmental Hub (SDC Costs)	0	0	0
EH Animal Control	23	24	0
EH Commercial	0	0	158
EH Environmental Protection	343	316	190
Emergency	0	1	1
Estates Management - Grounds	2	2	2
Licensing Partnership Hub (Trading)	11	11	11
Licensing Regime	45	39	39
On-Street Parking	115	119	156
Parks - Rural	20	22	22
Parks and Recreation Grounds	4	4	3
Public Conveniences	23	16	19
Public Transport Support	0	0	0
Refuse Collection	161	184	188
Street Cleansing	88	103	92
Street Naming	4	4	4
Taxis	13	12	16
	1,148	1,183	1,175
Finance and Human Resources			
Benefits Admin	-8	0	0
Dartford Partnership Hub (SDC costs)	781	708	714
Local Tax	-9	0	0
Members	159	187	188
Support - Audit Function	0	0	0
Treasury Management	17	38	37
	939	933	939

Support Service Allocations	Actuals	Budget	Budget
	11/12	12/13	13/14
	£'000	£'000	£'000
Housing and Communications			
Energy Efficiency	17	10	12
External Communications	28	38	39
Gypsy Sites	11	9	9
Home Improvement Agency (prev. Care and Repair)	8	0	0
Homeless	32	31	34
Homelessness Funding	19	21	11
Housing	121	115	138
Housing Option - Trailblazer	5	28	31
Leader Programme	2	2	22
Private Sector Housing	62	85	81
Reserves	0	20	0
	305	359	376
Legal and Democratic Services			
Asset Maintenance Support & Salaries	0	39	39
Committee Admin	45	61	60
Corporate Management	278	372	348
Elections	19	27	28
Estates Management - Buildings	19	20	23
Land Charges	69	75	92
Markets	6	6	5
Register of Electors	27	34	33
	463	633	628
Total allocations to General Fund	3,973	4,234	4,240
Direct Services Trading account	143	118	118
CAP Improvement Grants	16	10	0
Total allocations outside General Fund	159	128	118
Support Services within Net Expenditure	4,132	4,362	4,358

PAY COST ESTIMATES SUMMARY 2013/2014

Line No.		2012/13 BUDGET	2013/14 BUDGET	2012/13 FTE	2013/14 FTE
Chief Executive's Department					
1	Chief Executive, P.A. & Secretarial	205,519	207,511	3.00	3.00
		205,519	207,511	3.00	3.00
Corporate Resources Department					
2	Director, P.A. & Secretarial	282,000	286,774	6.38	6.38
2a	Human Resources	233,187	240,225	5.72	6.54
3	Finance	2,253,709	2,234,483	59.29	60.46
4	Legal & Democratic Services	639,259	641,751	14.95	15.34
5	Information Technology & Facilities Management	1,197,222	1,252,521	41.09	41.30
		4,605,377	4,655,754	127.43	130.02
Community & Planning Services Department					
6	Director, P.A. & Secretarial	169,161	171,825	2.00	2.00
7	Community Development	357,920	368,787	8.54	8.54
8a	Operational Services	504,238	503,780	13.20	12.63
8b	Operational Services (TASK)	2,848,231	2,912,590	102.78	101.14
9	Environmental Health	589,046	604,486	12.57	12.57
10	Licensing	327,547	290,925	9.41	8.81
11	Development Services	1,798,092	1,812,940	48.37	47.19
12	Building Control	379,056	384,314	7.81	7.81
13	Housing & Communications	610,906	629,788	14.89	14.89
14	Parking & Amenity Services	477,795	478,811	15.56	14.61
		8,061,992	8,158,246	235.13	230.19
Other Salary Costs					
15	Vacancy Savings	(100,000)	(100,000)	-	-
16	Performance Award Contingency	48,000	48,000	-	-
17	Market Premium Review	52,272	42,272	-	-
	SUB-TOTAL	12,873,161	13,011,783	365.56	363.21
18	Community Development (Ext Funded)	78,039	112,196	2.54	2.54
19	Operational Services (Ext Funded)	0	0	-	-
20	Operational Services TASK (Ext Funded)	0	0	-	-
21	Development Services (Ext Funded)	0	0	-	-
22	Housing (Ext Funded)	185,945	196,461	5.81	6.00
	GRAND TOTAL	13,137,146	13,320,440	373.91	371.75

NOTES

1) Externally funded posts (lines 18 to 22) have been excluded from earlier lines. The income will show elsewhere in the 2013/14 budget.

Asset Maintenance 2012-2016

Head of Service/Scheme	Budget 2012/13 £'000	Budget 2013/14 £'000	Budget 2014/15 £'000	Budget 2015/16 £'000
Community Development				
Leisure	.92.0	165.0	176.0	184.8
Direct Services				
CCTV	11.2	11.6	13.0	13.6
Playgrounds	8.0	8.3	9.3	9.8
Public Conveniences	8.0	8.3	9.3	9.8
Depot	26.1	27.2	30.2	31.9
Environmental and Operational Services				
Car Parks	15.0	15.5	17.4	18.2
Countryside	5.0	5.2	5.8	6.0
Sewage Treatment Plants	10.5	8.0	9.0	9.4
Finance and HR				
Argyle Road	50.0	50.0	54.0	56.7
Other Property	30.0	30.0	32.0	33.6
Support and Salaries	115.7	92.7	92.7	92.7
Housing				
Hever Rd Travellers site		5.7	9.6	10.0
	371.5	427.5	458.3	476.5
IT and Facilities Management				
Information Technology maintenance	300.0	290.0	290.0	290.0
Total	671.5	717.5	748.3	766.5

Capital Programme 2012-15

Head of Service/Scheme	Scheme Cost £'000	2012/13			2013/14 £'000	2014/15 £'000	2015/16 £'000
		Budget £'000	Forecast £'000	Likely C/F £'000			
		Chief Executive					
Blighs phase two		150	150		-	-	
Community Development							
Parish projects		71		71	-	-	
Environmental and Operational Services							
Commercial vehicle replacements		844	844		650	650	
Housing							
Improvement Grants							
Gross cost		612	512	100	603	603	
Government DFG Subsidy		-347	-347		-396	-396	
Legal and Democratic Services							
Modern Government doc. mgt. system		16	16				
Police office in Argyle Road offices	200	200	200				
Argyle Road Office Accommodation	7	7	7				
TOTAL		1,553	1,382	171	857	857	

The 2012/13 budget includes amounts carried forward from 2011/12.

Internal Funding

Vehicle Renewal Fund	844	650	650	650
Capital reserve	330	207	207	207
Capital receipts	379	0	0	0
	1,553	857	857	857

Capital Receipts

Balance at 1st April	708	1,423	3,060	3,886
Expected new receipts	1,094	1,637	826	19
Capital Financing	-379	0	0	0
Balance at 31st March	1,423	3,060	3,886	3,905

Capital Reserve

Balance at 1st April	0	0	91	182
Contributions to the reserve	330	298	298	298
Capital Financing	-330	-207	-207	-207
Balance at 31st March	0	91	182	273

PARISH PRECEPTS				
Parish	2012/13 Precept	2013/14 Precept	2013/14 Tax Base	2013/14 Band D Charge
Ash-cum-Ridley	68,500	70,218	2,342.51	29.98
Brasted	35,500	36,250	729.63	49.68
Chevening	59,809	62,624	1,427.85	43.86
Chiddingstone	28,500	28,500	570.29	49.97
Cowden	18,596	19,157	398.28	48.10
Crockenhill	57,800	55,225	623.31	88.60
Dunton Green	57,255	69,026	806.71	85.56
Edenbridge	438,552	398,766	3,320.50	120.09
Eynsford	67,800	67,800	893.09	75.92
Farningham	33,300	33,900	594.73	57.00
Fawkham	7,004	7,292	269.51	27.06
Halstead	41,523	41,523	713.52	58.19
Hartley	114,700	128,000	2,436.35	52.54
Hever	26,000	26,413	584.92	45.16
Hextable	135,369	127,681	1,608.47	79.38
Horton Kirby & S Darent	88,000	96,800	1,239.75	78.08
Kemsing	85,000	90,000	1,773.07	50.76
Knockholt	35,767	34,762	601.93	57.75
Leigh	18,500	24,000	778.76	30.82
Otford	135,000	137,585	1,647.13	83.53
Penshurst	24,163	28,291	798.88	35.41
Riverhead	48,000	46,898	1,200.57	39.06
Seal	59,680	61,063	1,146.50	53.26
Sevenoaks Town	719,300	723,047	8,890.62	81.33
Sevenoaks Weald	35,700	34,229	601.48	56.91
Shoreham	40,000	40,800	958.50	42.57
Sundridge	53,000	56,180	887.81	63.28
Swanley	630,418	525,395	5,103.66	102.94
Westerham	152,500	163,862	1,892.17	86.60
West Kingsdown	87,000	87,000	2,212.39	39.32
Totals	3,402,236	3,322,287	47,052.88	
Average				70.61

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Recharges The transfer of costs from one account to another.

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

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

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

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

SAPPs Service and Performance Plans

SCIA Service Change Impact Assessment

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

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

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

Supplies and Services Includes expenditure on equipment and materials.

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

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

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

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

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

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

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