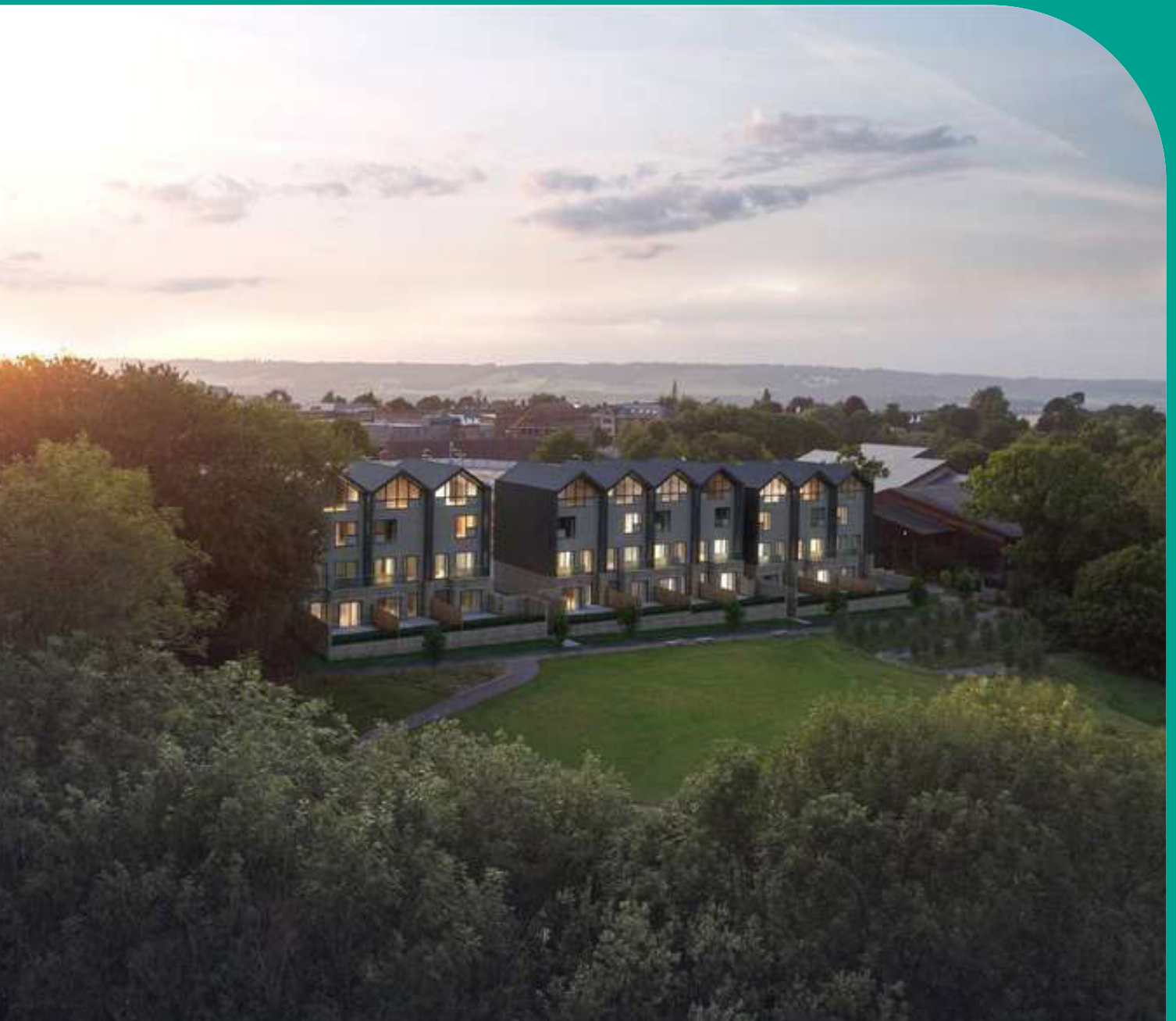


# Budget Book **2020/21**





# Budget 2020/2021

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We have made every effort to make this document accessible for people with visual impairments. However, it includes detailed information we are required to publish. Some of this information is presented in table and graph format and for these reasons, screen readers may not work effectively on all pages.

## Introduction

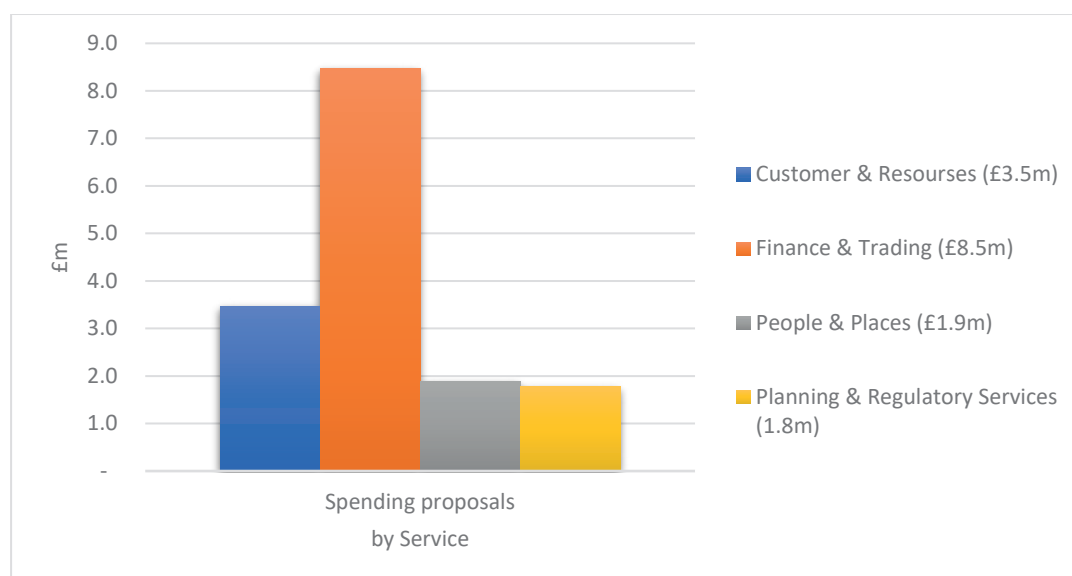
The 2020/21 budget process started in September 2019 with a report giving a full review of the Council's financial prospects. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2020/21 and beyond. Cabinet Advisory Committees reviewed the budget and service plans from September 2019 to January 2020.

## Net Revenue Budget

Sevenoaks District Council set its budget for 2019/20 at a meeting of the Council on 25 February 2020. Overall, the Council's net revenue budget has increased from £15.3 million in 2019/20 to £15.6 million in 2020/21.

## Expenditure

The following chart shows our expenditure by service for 2020/21.



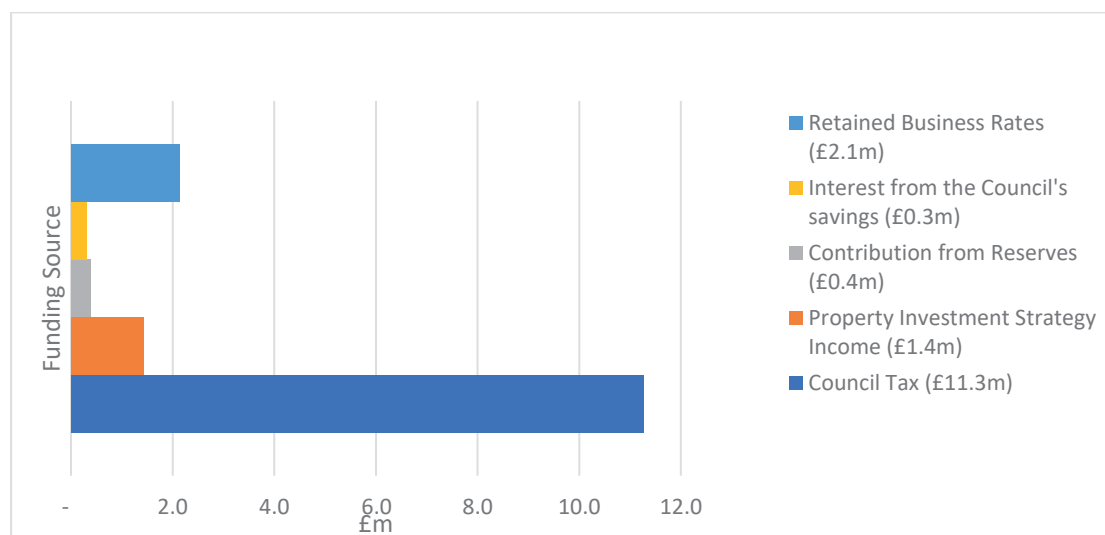
The adoption of the 10-year budget over the last nine years has resulted in a much more stable budget position than had previously been achieved. The aim of the ten year budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority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

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

## Funding Sources

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

The following chart shows the relative sources of funding for 2020/21.



## 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.

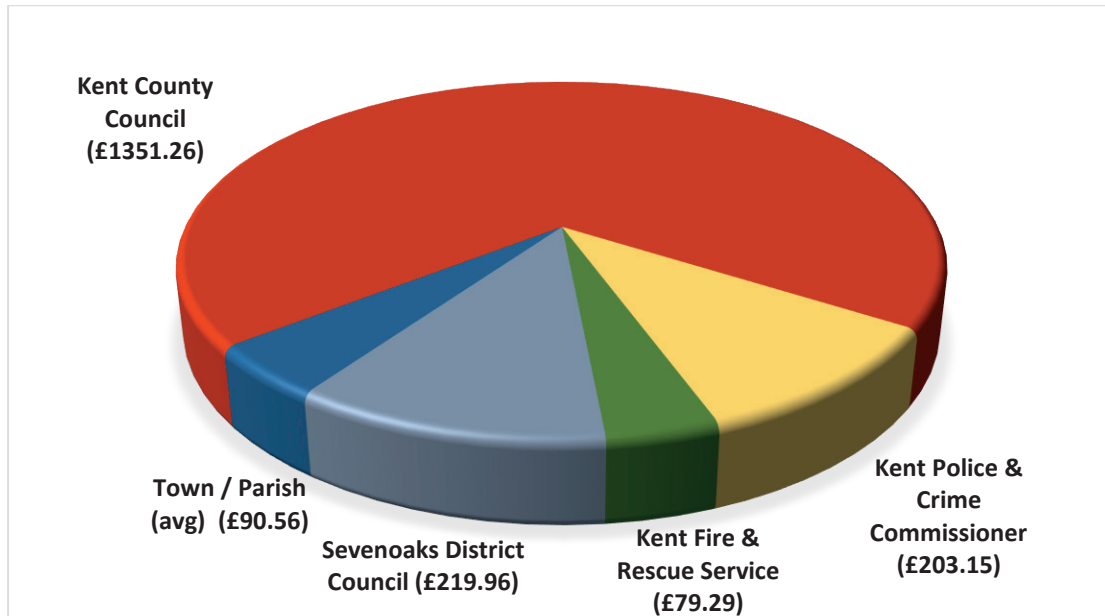
In the first year of the scheme, it was assumed that this council would receive funding at the safety net level as no significant increase in the amount of Business Rates collected was expected. Current projections continue to take this prudent approach. The amount included within the budget for 2020/21 is £2.139m (2019/20 £2.132m).

## Collection Fund Surplus / Deficit

The Council is required to make an estimate each year of the Fund's likely difference at the end of the current financial year. The overall estimated balance on the collection fund as at 31 March 2020 will be £0 as it was at 31 March 2019.

## Council Tax at Band D

Sevenoaks' District Council Tax increased by 2.30% for 2020/21 to £219.96 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 2020/21, including an average Parish figure, is £1,944.32 at Band D.



### Government Funding

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

This book shows the agreed Revenue Budget and the Council's Capital Budget. Additional information relating to the Council's financial position in 2020/21 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2020/21 is in the form of a summary for the whole authority, followed by an analysis for each Council service by responsible Chief Officer.

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

## **Users Guide**

### **Ten Year Budget**

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

### **Summary of Council Expenditure and Council Tax**

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

### **Net Service Expenditure analysed by budget area**

A page for each Chief Officer that shows the budget analysed by service area.

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

A page for each Chief Officer that shows the budget analysed by subjective category.

### **Support Services Allocations**

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

### **Pay Cost Estimates Summary**

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

### **Asset Maintenance**

The allocation of these budgets to individual areas is made in accordance with the asset maintenance plan, reflecting backlog maintenance, health & safety and income generation as priorities.

### **Capital Programme**

This shows the capital programme for the next three years including the funding sources.

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

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

## Ten Year Budget - Revenue

	Budget	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	2019/20 £000	2020/21 £000	2021/22 £000	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000		
<b>Expenditure</b>													
Net Service Expenditure c/f	14,687	15,251	15,581	15,947	16,328	16,852	17,245	17,643	18,098	18,612	19,133		
Inflation	608	666	472	481	487	493	499	505	513	521	530		
Superannuation Fund deficit and staff recruitment & retention	0	0	0	0	100	0	0	50	0	0	0		
Net savings (approved in previous years)	(181)	(358)	44	0	0	0	(1)	0	1	0	(1)		
<b>New growth</b>	<b>256</b>	<b>160</b>	<b>(5)</b>	<b>0</b>	<b>(50)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>		
<b>New savings/Income</b>	<b>(119)</b>	<b>(138)</b>	<b>(145)</b>	<b>(100)</b>	<b>(13)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>		
Net Service Expenditure b/f	15,251	15,581	15,947	16,328	16,852	17,245	17,643	18,098	18,612	19,133	19,662		
<b>Financing Sources</b>													
Govt Support: Revenue Support Grant	0	0	0	0	0	0	0	0	0	0	0		
New Homes Bonus	0	0	0	0	0	0	0	0	0	0	0		
Council Tax	(10,917)	(11,264)	(11,618)	(11,983)	(12,357)	(12,741)	(13,136)	(13,542)	(13,933)	(14,335)	(14,747)		
Business Rates Retention	(2,132)	(2,139)	(2,182)	(2,226)	(2,271)	(2,316)	(2,362)	(2,409)	(2,457)	(2,506)	(2,556)		
Collection Fund Surplus	0	0	0	0	0	0	0	0	0	0	0		
Interest Receipts	(200)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)		
Property Investment Strategy Income	(1,258)	(1,428)	(1,468)	(1,508)	(1,558)	(1,558)	(1,558)	(1,655)	(1,655)	(1,655)	(1,696)		
Contributions to/(from) Reserves	(353)	(378)	(365)	(175)	(161)	(604)	194	208	221	236	249		
<b>Total Financing</b>	<b>(14,860)</b>	<b>(15,509)</b>	<b>(15,933)</b>	<b>(16,192)</b>	<b>(16,647)</b>	<b>(17,519)</b>	<b>(17,162)</b>	<b>(17,698)</b>	<b>(18,124)</b>	<b>(18,560)</b>	<b>(19,050)</b>		
<b>Budget Gap (surplus)/deficit</b>	<b>391</b>	<b>72</b>	<b>14</b>	<b>136</b>	<b>205</b>	<b>(274)</b>	<b>481</b>	<b>400</b>	<b>488</b>	<b>573</b>	<b>612</b>		
<b>Contribution to/(from) Stabilisation Reserve</b>	<b>(391)</b>	<b>(72)</b>	<b>(14)</b>	<b>(136)</b>	<b>(205)</b>	<b>274</b>	<b>(481)</b>	<b>(400)</b>	<b>(488)</b>	<b>(573)</b>	<b>(612)</b>		
<b>Unfunded Budget Gap (surplus)/deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## Assumptions

Revenue Support Grant:	nil all years
Business Rates Retention:	Business Rates Retention safety-net in 19/20 plus 2% in later years
Council Tax:	2.3% in 20/21, 2% in later years
Council Tax Base:	Increase of 438 Band D equivalent properties in 20/21, 580 from 21/22, 480 from 27/28
Interest Receipts:	£300,000 in 20/21 onwards
Property Investment Strategy:	£1.428m in 20/21, £1.468m in 21/22, £1.508m in 22/23, £1.558m from 23/24, £1.655m from 26/27, £1.696m from 29/30
Pay award:	2% in all years
Other costs:	2.25% in all years
Income:	2.5% in all years except for off-street car parks which are an average of 3.5% per annum from 19/20 - 23/24



## Ten Year Budget - Balance Sheet

Balance Sheet		31/3/19	31/3/20	31/3/21	31/3/22	31/3/23	31/3/24
		Actual	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£000	£000
Long Term Assets	Note						
Property, Plant and Equipment	1	39,671	39,521	39,371	39,221	39,071	38,921
Investment Property		30,917	30,917	30,917	30,917	30,917	30,917
Long Term Investments		50	50	50	50	50	50
Long Term Debtors		1,442	1,356	1,270	1,184	1,180	1,176
		<u>72,080</u>	<u>71,844</u>	<u>71,608</u>	<u>71,372</u>	<u>71,218</u>	<u>71,064</u>
Current Assets							
Short-term Investments		18,078	14,553	13,595	13,094	12,683	12,077
Cash and Cash Equivalents		2,774	2,774	2,774	2,774	2,774	2,774
Inventories		69	69	69	69	69	69
Short Term Debtors		6,545	6,545	6,545	6,545	6,545	6,545
Assets held for Sale		181	181	181	181	181	181
Payments in Advance		0	0	0	0	0	0
		<u>27,647</u>	<u>24,122</u>	<u>23,164</u>	<u>22,663</u>	<u>22,252</u>	<u>21,646</u>
Current Liabilities							
Receipts in Advance		(8,320)	(8,320)	(8,320)	(8,320)	(8,320)	(8,320)
Short Term PWLB Loan		(176)	(176)	(176)	(176)	(176)	(176)
Short Term Creditors		(8,467)	(8,468)	(8,469)	(8,470)	(8,471)	(8,472)
Short Term Provisions		(2,699)	(2,699)	(2,699)	(2,699)	(2,699)	(2,699)
		<u>(19,662)</u>	<u>(19,663)</u>	<u>(19,664)</u>	<u>(19,665)</u>	<u>(19,666)</u>	<u>(19,667)</u>
NET CURRENT ASSETS		7,985	4,459	3,500	2,998	2,586	1,979
Long Term Liabilities							
Long Term Creditors		(351)	(350)	(349)	(348)	(347)	(346)
Long Term PWLB Loan		(5,014)	(4,840)	(4,666)	(4,492)	(4,318)	(4,144)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(87,574)	(86,084)	(84,594)	(83,104)	(81,614)	(80,124)
Capital Grants Receipts in Advance		(126)	(443)	(504)	(504)	(504)	(504)
		<u>(93,321)</u>	<u>(91,973)</u>	<u>(90,369)</u>	<u>(88,704)</u>	<u>(87,039)</u>	<u>(85,374)</u>
TOTAL NET ASSETS		<u>(13,256)</u>	<u>(15,670)</u>	<u>(15,261)</u>	<u>(14,334)</u>	<u>(13,235)</u>	<u>(12,331)</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(4,186)	(2,242)	(2,242)	(2,242)	(2,242)	(2,242)
Earmarked Reserves		(19,374)	(17,568)	(16,641)	(16,232)	(15,995)	(15,563)
General Fund		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
		<u>(25,060)</u>	<u>(21,310)</u>	<u>(20,383)</u>	<u>(19,974)</u>	<u>(19,737)</u>	<u>(19,305)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(30,058)	(29,908)	(29,758)	(29,608)	(29,458)	(29,308)
Revaluation Reserve		(18,812)	(18,812)	(18,812)	(18,812)	(18,812)	(18,812)
Accumulated Absences Account		152	152	152	152	152	152
Pensions Reserve	2,3	87,574	86,084	84,594	83,104	81,614	80,124
Collection Fund Adj Account		(7)	(7)	(7)	(7)	(7)	(7)
NNDR Collection Fund Revenue Account		(375)	(375)	(375)	(375)	(375)	(375)
Deferred Capital receipts		(158)	(154)	(150)	(146)	(142)	(138)
		<u>38,316</u>	<u>36,980</u>	<u>35,644</u>	<u>34,308</u>	<u>32,972</u>	<u>31,636</u>
TOTAL RESERVES		<u>13,256</u>	<u>15,670</u>	<u>15,261</u>	<u>14,334</u>	<u>13,235</u>	<u>12,331</u>

### Notes to Balance Sheet

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

## Ten Year Budget - Balance Sheet

<b>Balance Sheet continued</b>		31/3/25	31/3/26	31/3/27	31/3/28	31/3/29	31/3/30
		Plan	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£001	£002
Long Term Assets							
Property, Plant and Equipment	1	38,771	38,621	38,471	38,321	38,171	38,021
Investment Property		30,917	30,917	30,917	30,917	30,917	30,917
Long Term Investments		50	50	50	50	50	50
Long Term Debtors		1,172	1,168	1,164	1,160	1,156	1,152
		<u>70,910</u>	<u>70,756</u>	<u>70,602</u>	<u>70,448</u>	<u>70,294</u>	<u>70,140</u>
Current Assets							
Short-term Investments		11,318	11,459	10,870	10,529	10,112	9,623
Cash and Cash Equivalents		2,774	2,774	2,774	2,774	2,774	2,774
Inventories		69	69	69	69	69	69
Short Term Debtors		6,545	6,545	6,545	6,545	6,545	6,545
Assets held for Sale		181	181	181	181	181	181
Payments in Advance		0	0	0	0	0	0
		<u>20,887</u>	<u>21,028</u>	<u>20,439</u>	<u>20,098</u>	<u>19,681</u>	<u>19,192</u>
Current Liabilities							
Receipts in Advance		(8,320)	(8,320)	(8,320)	(8,320)	(8,320)	(8,320)
Short Term PWLB Loan		(176)	(176)	(176)	(176)	(176)	(176)
Short Term Creditors		(8,473)	(8,474)	(8,475)	(8,476)	(8,477)	(8,478)
Short Term Provisions		(2,699)	(2,699)	(2,699)	(2,699)	(2,699)	(2,699)
		<u>(19,668)</u>	<u>(19,669)</u>	<u>(19,670)</u>	<u>(19,671)</u>	<u>(19,672)</u>	<u>(19,673)</u>
NET CURRENT ASSETS		1,219	1,359	769	427	9	(481)
Long Term Liabilities							
Long Term Creditors		(345)	(344)	(343)	(342)	(341)	(340)
Long Term PWLB Loan		(3,970)	(3,796)	(3,622)	(3,448)	(3,274)	(3,100)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(78,634)	(77,144)	(75,654)	(74,164)	(72,674)	(71,184)
Capital Grants Receipts in Advance		(504)	(504)	(504)	(504)	(504)	(504)
		<u>(83,709)</u>	<u>(82,044)</u>	<u>(80,379)</u>	<u>(78,714)</u>	<u>(77,049)</u>	<u>(75,384)</u>
TOTAL NET ASSETS		<u>(11,580)</u>	<u>(9,929)</u>	<u>(9,008)</u>	<u>(7,839)</u>	<u>(6,746)</u>	<u>(5,725)</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(2,242)	(2,242)	(2,242)	(2,242)	(2,242)	(2,242)
Earmarked Reserves		(14,978)	(15,293)	(14,878)	(14,711)	(14,468)	(14,153)
General Fund		(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
		<u>(18,720)</u>	<u>(19,035)</u>	<u>(18,620)</u>	<u>(18,453)</u>	<u>(18,210)</u>	<u>(17,895)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(29,158)	(29,008)	(28,858)	(28,708)	(28,558)	(28,408)
Revaluation Reserve		(18,812)	(18,812)	(18,812)	(18,812)	(18,812)	(18,812)
Accumulated Absences Account		152	152	152	152	152	152
Pensions Reserve	2,3	78,634	77,144	75,654	74,164	72,674	71,184
Collection Fund Adj Account		(7)	(7)	(7)	(7)	(7)	(7)
NNDR Collection Fund Revenue Account		(375)	(375)	(375)	(375)	(375)	(375)
Deferred Capital receipts		(134)	(130)	(126)	(122)	(118)	(114)
		<u>30,300</u>	<u>28,964</u>	<u>27,628</u>	<u>26,292</u>	<u>24,956</u>	<u>23,620</u>
TOTAL RESERVES		<u>11,580</u>	<u>9,929</u>	<u>9,008</u>	<u>7,839</u>	<u>6,746</u>	<u>5,725</u>

## Summary of Council Expenditure & Council Tax

	2019/20 Budget Net Expenditure £000	2020/21 Budget Net Expenditure £000
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix F)	15,483	15,813
Capital Charges and Support Services charged outside the General Fund	(232)	(232)
Sub Total	15,251	15,581
Non allocated expenditure: Collection Fund adjustment	0	0
Net Service Expenditure excluding capital charges	15,251	15,581
Revenue Support Grant inc CTS	0	0
Retained Business Rates	(2,132)	(2,139)
New Homes Bonus	0	0
Council Tax Requirement - Sevenoaks DC	(10,917)	(11,264)
Collection Fund Surplus	0	0
Grant & Council Tax income	(13,049)	(13,403)
Net Expenditure after Grant & Council Tax, before interest	2,202	2,178
Less: Interest and Investment income	(200)	(300)
Less: Property Investment Strategy Income	(1,258)	(1,428)
Amount to be met from Reserves	744	450
Contributions (to) / from reserves		
Earmarked Reserves		
Capital	(148)	(148)
Budget Stabilisation	391	72
Pension fund valuation	0	59
Financial Plan	501	501
Net Zero Transition Reserve	0	(34)
Planned contribution from General Fund Reserve	0	0
	744	450

	2018/19	2019/20	2020/21
Taxbase	49,903	50,772	51,208
	£	£	£
Council Tax @ Band D	208.80	215.01	219.96

## Council Tax Summary

### Band D charge

			% Change	% Share		% Change	% Share
Kent County	1,237.68	1,299.42	4.99	69.4	1,351.26	3.99	69.5
Kent Fire	75.51	77.76	2.98	4.2	79.29	1.97	4.1
Kent Police	169.15	193.15	14.19	10.3	203.15	5.18	10.4
	1,482.34	1,570.33	5.94	83.9	1,633.70	4.04	84.0
Sevenoaks District	208.80	215.01	2.97	11.4	219.96	2.30	11.3
Average Town/Parish	84.71	86.96	2.66	4.6	90.56	4.14	4.7
	1,775.85	1,872.30	5.43	100.0	1,944.22	3.84	100.0

## Net Service Expenditure analysed by Chief Officer

	Actuals 18/19	Budget 19/20	Budget 20/21
<b>Summary</b>	£'000	£'000	£'000
Customer & Resources	3,301	3,300	3,468
Finance & Trading	8,277	8,591	8,464
People & Places	1,723	1,805	1,967
Planning & Regulatory Services	1,904	1,931	2,006
	<b>15,205</b>	<b>15,627</b>	<b>15,904</b>
Direct Services		(144)	(91)
Items outside General Fund		(232)	(232)
		<b>15,251</b>	<b>15,581</b>
	Actuals 18/19	Budget 19/20	Budget 20/21
<b>Summary</b>	£'000	£'000	£'000
Pay Costs	11,589	12,803	13,768
Premises and Grounds	2,118	1,923	2,020
Transport	94	63	63
Supplies & Services	2,447	2,294	2,258
Supplies & Services IT	900	979	991
Agency & Contracted	4,421	3,747	3,315
Agency & Contracted - Partnerships	3,103	3,049	3,239
Agency & Contracted - Direct Services	4,148	4,274	4,344
Transfer Payments - Benefits	25,699	28,090	25,641
Transfer Payments - Other	344	139	139
Support Services	0	52	52
Funds drawn to/from Reserves	133	(344)	(451)
Capital Charges	0	124	379
Income - Other	(2,372)	(2,765)	(2,521)
Income - Gov Gnts	(26,502)	(28,037)	(26,033)
Income - Fees and Charges	(8,285)	(7,173)	(7,530)
Recharges	(244)	(324)	(324)
Recharges - Partnerships	(2,389)	(3,267)	(3,445)
Service expenditure before re-allocation of Support	<b>15,205</b>	<b>15,627</b>	<b>15,904</b>
Direct Services (net)		(144)	(91)
Items outside General Fund		(232)	(232)
		<b>15,251</b>	<b>15,581</b>

## Analysis of budget changes between 19/20 and 20/21

Base Budget 2019/20	15,251
Inflation	666
Net Savings agreed previous years	(358)
New Growth	160
New savings/income	(138)
<b>Proposed Budget 2020/21</b>	<b>15,581</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>People &amp; Places</b>			
All Weather Pitch	(5)	(5)	(5)
Community Safety	235	199	209
Community Development Service Provisions	(5)	(6)	(6)
Community Housing Fund	0	0	0
The Community Plan	57	55	60
Dunton Green Projects - S106	0	0	0
Dunton Green Projects	0	0	0
Economic Development	48	59	37
Economic Development Property	315	268	415
Energy Efficiency	20	5	0
Grants to Organisations	174	181	180
Gypsy Sites	(15)	(6)	(1)
Health Improvements	46	51	52
Homeless	134	253	247
Housing Register	4	6	0
Disabled Facilities Grant Administration	(20)	(20)	(50)
Housing	211	148	204
Housing Initiatives	56	48	49
Homelessness Prevention	0	0	0
Housing Energy Retraining Options (HERO)	37	45	48
Leisure Contract	144	182	108
Leisure Development	20	20	20
Partnership - Home Office	0	0	0
Private Sector Housing	168	228	294
Administrative Expenses - Communities & Business	31	22	22
Administrative Expenses - Housing	0	0	0
Sevenoaks Switch and Save	0	0	0
Tourism	26	33	27
One You - Your Home Project	0	0	0
Choosing Health WK PCT	1	0	0
Community Sports Activation Fund	0	0	0
Dementia Area Project - Run Walk Push	0	0	0
PCT Health Checks	0	0	0
Homelessness Funding	0	0	0
Leader Programme	5	5	5
PCT Initiatives	0	0	0
Sportivate Inclusive Archery Project	0	0	0
Sport Satellite Clubs	0	0	0
Troubled Families Project	0	0	0
West Kent Business Rates Retention	0	0	0
West Kent Enterprise Advisor Network	0	0	0
West Kent Kick Start	0	0	0
West Kent Partnership	0	0	0
West Kent Partnership Business Support	0	0	0
Youth	36	34	51
<b>Total Service Expenditure</b>	<b>1,723</b>	<b>1,805</b>	<b>1,967</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>People &amp; Places</b>			
Pay Costs	1,585	1,849	2,119
Premises and Grounds	27	10	10
Transport	19	13	14
Supplies & Services	187	153	83
Supplies & Services IT	0	0	0
Agency & Contracted	776	474	479
Transfer Payments - Other	333	139	139
Funds drawn to/from Reserves	56	(76)	(70)
Income - Other	(346)	(461)	(548)
Income - Gov Gnts	(338)	(39)	0
Income - Fees and Charges	(569)	(257)	(257)
Recharges	(8)	0	0
<b>Total Service Expenditure</b>	<b>1,723</b>	<b>1,805</b>	<b>1,967</b>

## Analysis of budget changes between 19/20 and 20/21

<b>Base Budget 2019/20</b>	<b>1,805</b>
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	48
Planned savings agreed previous years	0
<u>SCIA 2020/21</u>	
SCIA 02 - Mobile Phones and Mileage	(1)
SCIA 10 - Insurance	(71)
Other Adjustments	186
<b>Proposed Budget 2020/21</b>	<b>1,967</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Customer &amp; Resources</b>			
Asset Maintenance IT	277	283	289
Benefits Admin	222	4	52
Benefits Grants	(26)	(25)	(25)
Civic Expenses	17	17	17
Corporate Projects	92	102	102
Democratic Services	146	148	161
Dartford Rev&Ben Partnership Hub (SDC costs)	0	0	0
Elections	142	136	145
Land Charges	(26)	(105)	(108)
Local Tax	69	(119)	(90)
Register of Electors	227	223	237
Administrative Expenses - Corporate Services	20	17	23
Administrative Expenses - Legal and Democratic	68	69	70
Administrative Expenses - Human Resources	15	4	9
Administrative Expenses - Revenues and Benefits	0	0	0
Street Naming	(10)	6	2
Support - Rev & Ben Control	0	239	217
Support - Counter Fraud	35	55	56
Support - Contact Centre	457	536	574
Support - IT	1,024	1,117	1,116
Support - Legal Function	196	241	255
Support - Local Offices	28	19	0
Support - Nursery	2	0	0
Support - Human Resources	326	338	367
<b>Total Service Expenditure</b>	<b>3,301</b>	<b>3,300</b>	<b>3,468</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Customer &amp; Resources</b>			
Pay Costs	3,657	3,889	4,177
Premises and Grounds	70	0	0
Transport	4	3	4
Supplies & Services	505	483	490
Supplies & Services IT	801	898	909
Agency & Contracted	416	223	206
Agency & Contracted - Partnerships	1,897	1,778	1,902
Agency & Contracted - Direct Services	8	12	12
Transfer Payments - Benefits	25,699	28,090	25,641
Transfer Payments - Other	2	0	0
Support Services	0	0	0
Funds drawn to/from Reserves	(51)	(306)	(337)
Income - Other	(895)	(1,055)	(663)
Income - Gov Gnts	(26,135)	(27,991)	(26,026)
Income - Fees and Charges	(527)	(726)	(746)
Recharges	(199)	(202)	(202)
Recharges - Partnerships	(1,951)	(1,797)	(1,899)
<b>Total Service Expenditure</b>	<b>3,301</b>	<b>3,300</b>	<b>3,468</b>

# Analysis of budget changes between 19/20 and 20/21

<b>Base Budget 2019/20</b>	<b>3,300</b>
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	110
Planned Savings agreed previous years	(66)
<b>SCIAs 2020/21</b>	
SCIA 02 - Mobile Phones and Mileage	(5)
SCIA 10 - Insurance	(8)
SCIA 12 - Print	(5)
Other Adjustments	141
<b>Proposed Budget 2020/21</b>	<b>3,468</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Finance &amp; Trading</b>			
Action and Development	0	8	8
Asset Maintenance Argyle Road	120	141	77
Asset Maintenance CCTV	15	18	18
Asset Maintenance Countryside	2	9	9
Asset Maintenance Other Corporate Properties	40	33	34
Asset Maintenance Direct Services	19	80	41
Asset Maintenance Hever Road	38	38	39
Asset Maintenance Leisure	189	182	186
Asset Maintenance Playgrounds	7	8	9
Asset Maintenance Support & Salaries	49	104	236
Asset Maintenance Sewage Treatment Plants	2	9	9
Asset Maintenance Public Toilets	2	7	7
Bus Station	12	13	7
Car Parks	(1,770)	(1,951)	(1,985)
CCTV	268	264	277
Civil Protection	61	71	69
Consultation and Surveys	0	4	4
Corporate Management	996	1,056	1,083
Corporate - Other	127	116	(23)
Dartford Audit Partnership Hub (SDC Costs)	0	0	0
Car Parking - On Street	(495)	(494)	(480)
Emergency	65	68	69
Parking Enforcement - Tandridge DC	(18)	(29)	(29)
Equalities Legislation	0	20	20
Estates Management - Buildings	1	(11)	(2)
Estates Management - Grounds	121	118	125
External Communications	185	201	216
Housing Advances	1	1	1
Housing Other Income	(16)	(14)	(14)
Housing Premises	18	15	16
Kent Resource Partnership	0	0	0
Asset Maintenance Operatives	(5)	0	4
Markets	(191)	(185)	(192)
Members	428	455	464
Misc. Finance	1,700	1,763	1,494
Parks - Greensand Commons Project	2	0	0
Parks and Recreation Grounds	126	185	132
Parks - Rural	152	130	163



<b>Finance &amp; Trading (Continued)</b>	<b>Actuals 18/19 £'000</b>	<b>Budget 19/20 £'000</b>	<b>Budget 20/21 £'000</b>
Performance Improvement	(0)	(1)	(0)
Public Transport Support	0	0	0
Refuse Collection	2,710	2,781	2,826
Administrative Expenses - Chief Executive	15	22	22
Administrative Expenses - Direct Services	0	0	0
Administrative Expenses - Finance	46	32	32
Administrative Expenses - Transformation and Strategy	3	5	5
Administrative Expenses - Property	5	3	3
Administrative Expenses - Transport	9	7	7
Street Cleansing	1,404	1,467	1,495
Support - Audit Function	169	185	196
Support - Central Offices	449	473	488
Support - Exchequer and Procurement	127	116	151
Support - Central Offices - Facilities	276	271	276
Support - Finance Function	214	183	234
Support - General Admin	150	166	184
Support - General Admin (Print Shop)	(12)	(37)	(34)
Support - General Admin (Post/Scanning)	171	184	189
Support - Health and Safety	15	22	19
Support - Direct Services	45	51	49
Support - Procurement	7	6	6
Support - Property Function	56	49	53
Public Conveniences	61	49	47
Treasury Management	106	126	125
<b>Total Service Expenditure</b>	<b>8,276</b>	<b>8,591</b>	<b>8,464</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Finance &amp; Trading</b>			
Pay Costs	3,195	3,484	3,695
Premises and Grounds	2,014	1,908	2,006
Transport	65	34	35
Supplies & Services	1,564	1,524	1,555
Supplies & Services IT	88	78	80
Agency & Contracted	2,505	2,679	2,278
Agency & Contracted - Partnerships	138	211	221
Agency & Contracted - Direct Services	4,104	4,225	4,294
Support Services	0	41	41
Funds drawn to/from Reserves	143	0	(82)
Capital Charges	0	124	379
Income - Other	(686)	(887)	(892)
Income - Gov Gnts	(26)	(7)	(7)
Income - Fees and Charges	(4,586)	(4,395)	(4,700)
Recharges	(34)	(122)	(123)
Recharges - Partnerships	(208)	(306)	(316)
<b>Total Service Expenditure</b>	<b>8,277</b>	<b>8,591</b>	<b>8,464</b>

## Analysis of budget changes between 19/20 and 20/21

<b>Base Budget 2019/20</b>	8,591
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	256
Planned Savings agreed previous years	(105)
<b>SCIA 2020/21</b>	
SCIA 01 - Apprenticeship Levy	50
SCIA 02 - Mobile Phones and Mileage	(3)
SCIA 04 - Tree Maintenance	10
SCIA 05 - CCTV Income	10
SCIA 06 - Car Parks Business Rates	45
SCIA 09 - Finance Team Restructure	35
SCIA 10 - Insurance	(8)
SCIA 11 - Tree Planting	5
SCIA 13 - Electric Car Project	5
SCIA 14 - Advertising Income	(5)
Other Adjustments	(422)
<b>Proposed Budget 2020/21</b>	<b>8,464</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Planning &amp; Regulatory Services</b>			
Building Control Discretionary Work	0	0	0
Building Control Partnership Members	0	0	0
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(155)	(129)	(127)
Conservation	97	92	118
Dangerous Structures	2	3	3
Dartford Environmental Hub (SDC Costs)	0	0	0
EH Commercial	303	263	281
EH Animal Control	7	1	4
EH Environmental Protection	353	405	387
Licensing Partnership Hub (Trading)	0	0	0
Licensing Partnership Members	0	0	0
Licensing Regime	(16)	10	(7)
Planning Policy	581	569	535
LDF Expenditure	0	0	0
Planning - Appeals	215	203	212
Planning - CIL Administration	(49)	(68)	(67)
Planning - Counter	0	0	(6)
Planning - Development Management	217	222	252
Planning - Enforcement	264	280	308
Planning Performance Agreement	0	0	0
Administrative Expenses - Building Control	5	12	12
Administrative Expenses - Health	1	10	9
Administrative Expenses - Licensing	2	8	8
Administrative Expenses - Planning Services	86	46	48
Taxis	(8)	4	35
Air Quality (Ext Funded)	0	0	0
<b>Total Service Expenditure</b>	<b>1,905</b>	<b>1,931</b>	<b>2,005</b>

# Net Service Expenditure analysed by Chief Officer

	Actuals 18/19 £'000	Budget 19/20 £'000	Budget 20/21 £'000
<b>Planning &amp; Regulatory Services</b>			
Pay Costs	3,153	3,582	3,777
Premises and Grounds	7	5	5
Transport	6	11	11
Supplies & Services	191	135	131
Supplies & Services IT	10	2	2
Agency & Contracted	724	370	351
Agency & Contracted - Partnerships	1,068	1,060	1,116
Agency & Contracted - Direct Services	36	37	38
Transfer Payments - Other	9	0	0
Support Services	0	11	11
Funds drawn to/from Reserves	(15)	38	38
Income - Other	(445)	(362)	(418)
Income - Gov Gnts	(4)	0	0
Income - Fees and Charges	(2,603)	(1,796)	(1,826)
Recharges	(3)	0	0
Recharges - Partnerships	(230)	(1,165)	(1,231)
not budget lines	0	0	0
<b>Total Service Expenditure</b>	<b>1,904</b>	<b>1,930</b>	<b>2,005</b>

## Analysis of budget changes between 19/20 and 20/21

<b>Base Budget 2019/20</b>	1,930
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	68
Planned Savings agreed previous years	0
<u>SCIAs 2020/21</u>	
SCIA 02 - Mobile Phones and Mileage	(1)
SCIA 03 - Planning Income	(11)
SCIA 07 - EH Partnership Split	(20)
SCIA 10 - Insurance	1
Other Adjustments	38
<b>Proposed Budget 2020/21</b>	<b>2,005</b>

PAY COST ESTIMATES SUMMARY 2020/21

Line No.		2019/20 BUDGET	2020/21 BUDGET	2019/20 FTE	2020/21 FTE
1a	People & Places	752,441	774,782	15.73	13.69
1b	People & Places - Housing	291,728	348,255	6.20	7.60
1c	Strategic Properties	278,934	446,784	5.00	7.00
2a	Corporate Services	2,642,128	2,608,032	69.55	58.69
2b	Revenues & Benefits	1,527,266	1,617,683	43.28	43.14
3a	Finance	1,393,506	1,720,346	24.64	30.41
3b	Operational Services	535,185	637,087	14.99	16.04
3c	Operational Services (TASK)	3,294,721	3,660,515	97.17	111.12
3d	Parking & Amenity Services	475,097	500,703	13.00	13.00
3e	Property Services	571,492	605,575	15.98	15.98
4a	Planning	2,178,491	2,263,813	48.51	49.50
4b	Building Control	335,816	372,577	7.00	8.00
4c	Environmental Health	667,950	696,339	12.57	12.57
4d	Licensing	390,689	463,066	10.67	10.59
		<b>15,335,444</b>	<b>16,715,557</b>	<b>384.29</b>	<b>397.33</b>
	<b>Other Salary Costs</b>				
5	Vacancy Savings	(147,380)	(150,328)	0.00	0.00
	<b>SUB-TOTAL</b>	<b>15,188,064</b>	<b>16,565,230</b>	<b>384.29</b>	<b>397.33</b>
6	People & Places (Ext)	667,272	683,413	18.70	17.35
7	People & Places - Housing (Ext)	55,405	0	1.50	0.00
8	KRP (Ext)	117,902	122,818	2.00	2.00
	<b>GRAND TOTAL</b>	<b>16,028,644</b>	<b>17,371,460</b>	<b>406.49</b>	<b>416.68</b>

NOTES

- 1) Externally funded posts (lines 6 to 8) have been excluded from earlier lines. The income will show elsewhere in the 2020/21 budget

## Asset Maintenance 2019-2023

Chief Officer/Scheme	Budget 2019/20 £'000	Budget 2020/21 £'000	Budget 2021/22 £'000	Budget 2022/23 £'000
Communities and Business				
Leisure	182	187	192	196
Direct Services				
CCTV	18	18	19	19
Playgrounds	8	9	9	9
Public Conveniences	7	8	8	8
Depot	40	41	42	43
Environmental and Operational Services				
Car Parks (i)	0	0	0	0
Countryside and Trees	9	9	9	9
Sewage Treatment Plants	9	9	9	9
Hever Rd Travellers site	38	39	40	41
Financial Services				
Argyle Road	125	127	129	131
Other Property	33	134	135	136
Support and Salaries	103	106	108	111
	<b>572</b>	<b>687</b>	<b>700</b>	<b>712</b>
Corporate Services				
Information Technology maintenance	288	294	301	308
Total	<b>859</b>	<b>981</b>	<b>1001</b>	<b>1020</b>

## Capital Programme 2020-23

Chief Officer/Scheme	Funding Source							Total over 3 year programme period £000
				2019/20	2020/21	2021/22	2022/23	
		Total approved scheme £000	Previous year spend £000	Forecast £000	Budget £000	Budget £000	Budget £000	
<b>People &amp; Places</b>								
Parish projects	Capital Receipts	51	-	-	51	-	-	51
White Oak Leisure Centre - pre construction	Capital Receipts	550	-	550	-	-	-	0
Disabled Facilities Grants (gross)	Better Care Fund	-	-	1,100	1,100	1,100	1,100	3,300
<b>Finance &amp; Trading</b>								
Property Investment Strategy	Prop. Inv. Reserve	50,300	25,775	3,730	5,000	5,000	10,795	20,795
Commercial vehicle replacements	Vehicle Renewal Res.	-	-	548	548	563	575	1,686
Buckhurst 2- Residential	Capital Receipts	6,472	1,727	5,249	-	-	-	0
CCTV	Capital Receipts	70	50	20	-	-	-	0
<b>TOTAL</b>				<b>11,197</b>	<b>6,699</b>	<b>6,663</b>	<b>12,470</b>	<b>25,832</b>

### Funding Sources

Capital Receipts	(5,819)	(51)	0	0
Financial Plan Reserve & Cap Receipts				
Vehicle Renewal Reserve	(548)	(548)	(563)	(575)
Property Investment Strategy ***	(3,730)	(5,000)	(5,000)	(10,795)
Better Care Fund (KCC)	(1,100)	(1,100)	(1,100)	(1,100)
Internal Borrowing				
Capital Reserve (from Revenue)				
External Borrowing				
	<b>(11,197)</b>	<b>(6,699)</b>	<b>(6,663)</b>	<b>(12,470)</b>

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

TOWN & PARISH COUNCIL PRECEPTS							
	2019/20			2020/21			
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	Band D Change (%)
Ash-cum-Ridley	2,460.65	109,984	44.70	2,459.75	115,358	46.90	4.92
Badgers Mount	334.28	27,420	82.03	334.98	27,420	81.86	-0.21
Brasted	778.50	37,900	48.68	778.10	37,900	48.71	0.06
Chevening	1,450.74	70,000	48.25	1,456.01	65,000	44.64	-7.48
Chiddingstone	602.66	38,755	64.31	604.75	41,500	68.62	6.70
Cowden	435.77	22,009	50.51	449.88	22,700	50.46	-0.10
Crockenhill	660.41	82,160	124.41	659.12	82,000	124.41	0.00
Dunton Green	1,323.31	133,400	100.81	1,321.92	136,000	102.88	2.05
Edenbridge	3,556.04	513,234	144.33	3,697.28	554,973	150.10	4.00
Eynsford	945.99	79,763	84.32	948.87	81,757	86.16	2.18
Farningham	664.59	46,754	70.35	666.28	46,754	70.17	-0.26
Fawkham	283.39	13,053	46.06	292.04	13,855	47.44	3.00
Halstead	782.28	45,435	58.08	778.40	49,250	63.27	8.94
Hartley	2,555.38	133,697	52.32	2,556.57	137,773	53.89	3.00
Hever	610.42	39,545	64.78	620.75	41,521	66.89	3.26
Hextable	1,666.94	147,541	88.51	1,698.15	153,088	90.15	1.85
Horton Kirby & S Darent	1,299.56	103,672	79.77	1,302.24	106,858	82.06	2.87
Kemsing	1,839.00	131,000	71.23	1,853.31	148,000	79.86	12.12
Knockholt	634.77	43,710	68.86	634.27	44,366	69.95	1.58
Leigh	948.18	39,500	41.66	961.50	46,000	47.84	14.83
Otford	1,709.88	176,117	103.00	1,720.71	184,168	107.03	3.91
Penshurst	835.95	44,519	53.26	837.74	46,238	55.19	3.62
Riverhead	1,249.06	53,310	42.68	1,247.77	53,255	42.68	0.00
Seal	1,253.83	73,320	58.48	1,303.53	74,780	57.37	-1.90
Sevenoaks Town	9,637.63	1,141,385	118.43	9,690.61	1,215,276	125.41	5.89
Sevenoaks Weald	615.09	44,000	71.53	617.77	46,200	74.79	4.56
Shoreham	685.46	40,000	58.35	683.97	43,200	63.16	8.24
Sundridge	932.07	63,240	67.85	937.54	65,000	69.33	2.18
Swanley	5,607.45	590,600	105.32	5,663.91	614,502	108.49	3.01
Westerham	2,068.71	226,720	109.59	2,066.03	237,200	114.81	4.76
West Kingsdown	2,344.35	103,600	44.19	2,364.13	105,668	44.70	1.15
Totals	50,772.34	4,415,343		51,207.88	4,637,560		
Average			86.96			90.56	4.14



## Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

**Council Tax Base** The measure of the taxable capacity of an area. It represents the estimated full year equivalent number of chargeable dwellings in an area, expressed as the equivalent number of band D dwellings, after allowing for disabled reduction (relief) and discounts, adjusted for an allowance for non-collection.

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

**Debtors** People or firms who owe money to the Council.

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

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

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

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

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

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

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

**Recharges** The transfer of costs from one account to another.

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

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

**Revenue Support Grant (RSG)** The general Government grant to local authorities. SDC no longer receives any general grant.

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

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

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

**Supplies and Services** Includes expenditure on equipment and materials.

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

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

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

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

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



If you have any questions  
or for more information

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**Visit our main offices at the following times:**

Monday to Thursday 8.45am to 5pm

Friday 8.45am to 4.45pm

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