

Budget Book 2021/22





Budget 2021/2022

Contents

Introduction	2
Users Guide	5
Ten Year Budget - Revenue	6
Ten Year Budget - Balance sheet	7
Summary of Council Expenditure and Council Tax	9
<u>Revenue Budgets</u>	
Council Summary	10
Assistant Chief Executive	11
Customer & Resources	12
Finance & Trading	14
People & places	16
Planning & Regulatory Services	18
Strategic Head Commercial and Property	20
Pay Cost Estimates Summary	22
<u>Other Information</u>	
Asset Maintenance Expenditure	23
Capital Budget	24
Town/Parish Council Precepts	25
Glossary of Terms	26

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

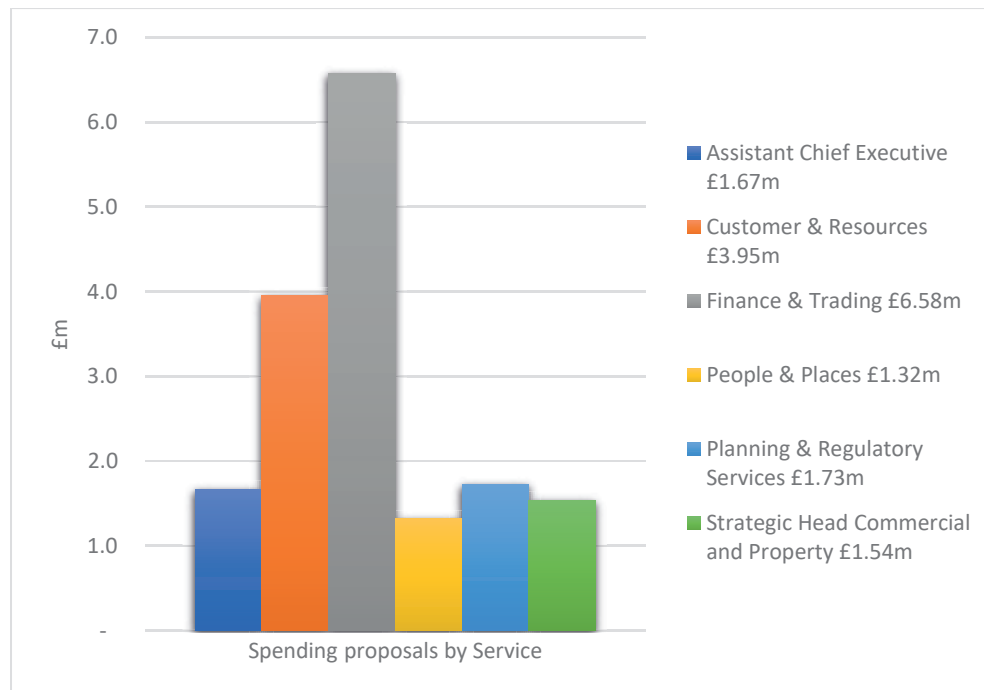
The 2021/22 budget was brought forward this year in response to the COVID-19 pandemic and the need for the Council to review its financial position and ensure it had a viable financial strategy. The revenue budget was approved in November 2020 and Council Tax and Treasury Management being approved in February 2021. All budget papers were reviewed by appropriate committees and Cabinet in October and January prior to full Council.

Net Revenue Budget

Sevenoaks District Council set its budget for 2021/21 at a meeting of the Council on 23 February 2021. Overall, the Council's net revenue budget has increased from £15.8 million in 2020/21 to £17.0 million in 2021/22.

Expenditure

The following chart shows our expenditure by service for 2021/22.



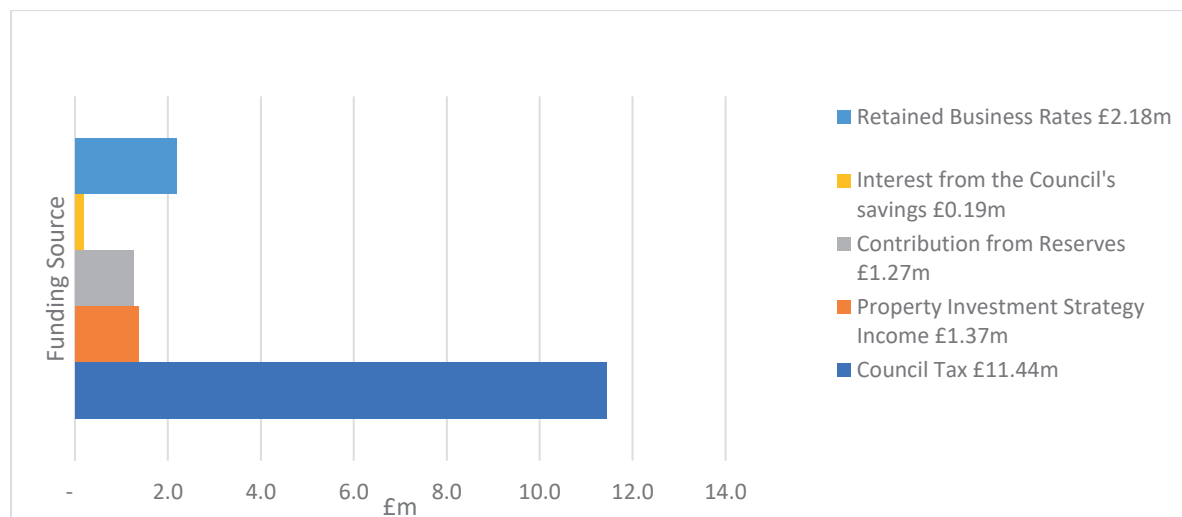
The adoption of the 10-year budget over the last nine years has resulted in a much more stable budget position than had previously been achieved. The aim of the ten year budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority 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 2021/22.



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 £2.182m (2020/21 £2.139m).

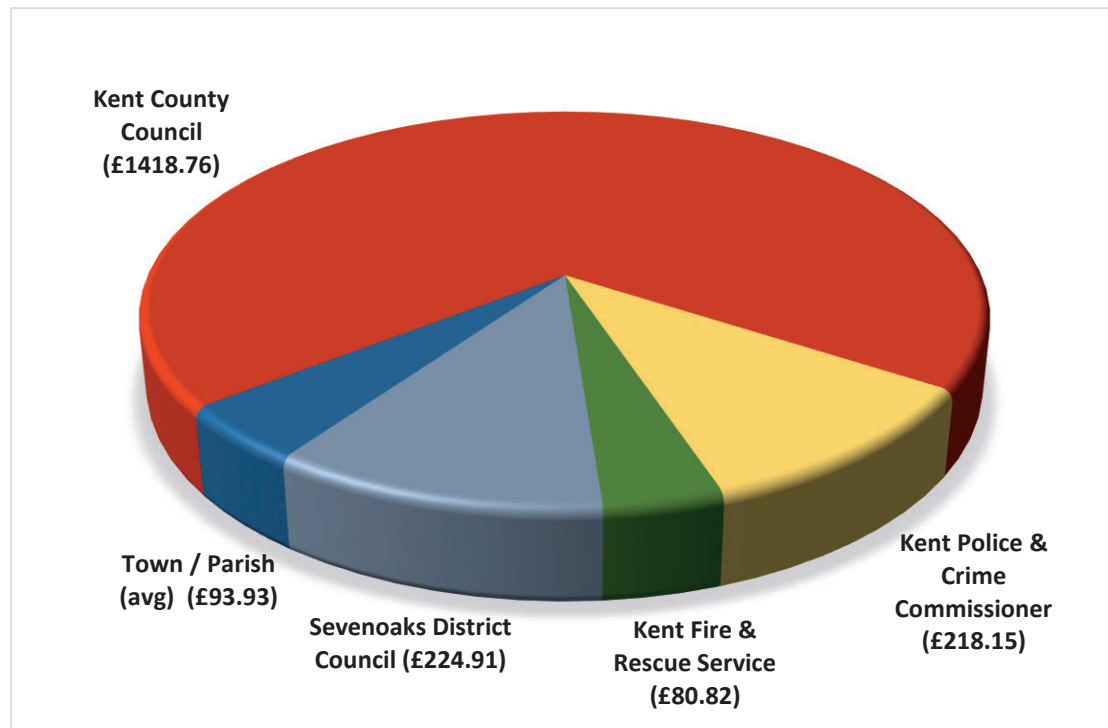
Collection Fund Surplus / Deficit

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 2021 will be £0 as it was at 31 March 2019.

Council Tax at Band D

Sevenoaks' District Council Tax increased by 2.25% for 2021/22 to £224.91 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 2021/22, including an average Parish figure, is £2,036.57 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 2021/22 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2021/22 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

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
	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	2030/31 £000	
Expenditure												
Net Service Expenditure c/f	15,251	15,581	16,783	16,633	16,967	17,171	17,380	17,643	18,173	18,712	19,258	
Inflation	666	616	496	503	509	515	522	529	539	547	556	
Superannuation Fund deficit	0	0	0	100	0	0	50	0	0	0	0	
Net savings (approved in previous years)	(358)	(6)	0	37	0	(1)	0	1	0	(1)	(1)	
New growth	160	1,451	(338)	(206)	(206)	(205)	(209)	100	100	100	100	
New savings/Income	(138)	(859)	(308)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	
Net Service Expenditure b/f	15,581	16,783	16,633	16,967	17,171	17,380	17,643	18,173	18,712	19,258	19,813	
Financing Sources												
Govt Support: Revenue Support Grant	0	0	0	0	0	0	0	0	0	0	0	
: Lower Tier Services Grant		(98)										
: Local Council Tax Support (LCTS)		(245)										
New Homes Bonus	0	0	0	0	0	0	0	0	0	0	0	
Council Tax	(11,264)	(11,443)	(11,836)	(12,366)	(12,786)	(13,182)	(13,589)	(13,982)	(14,384)	(14,798)	(15,222)	
Business Rates Retention	(2,139)	(2,182)	(2,226)	(2,271)	(2,316)	(2,362)	(2,409)	(2,457)	(2,506)	(2,556)	(2,607)	
Collection Fund Deficit/(Surplus)	0	17	17	17	17	17	17	17	17	17	17	
Interest Receipts	(300)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	(188)	
Property Investment Strategy Income	(1,428)	(1,372)	(1,508)	(1,558)	(1,558)	(1,558)	(1,555)	(1,655)	(1,655)	(1,696)	(1,696)	
Contributions to/(from) Reserves	(378)	(337)	(146)	(130)	(572)	226	241	255	271	285	185	
Total Financing	(15,509)	(15,848)	(15,887)	(16,496)	(17,420)	(17,064)	(17,600)	(18,027)	(18,462)	(18,953)	(19,528)	
Budget Gap (surplus)/deficit	72	935	746	471	(250)	316	43	146	250	305	285	
Contribution to/(from) Stabilisation Reserve	(72)	(935)	(746)	(471)	250	(316)	(43)	(146)	(250)	(305)	(285)	
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0	0	0	0	0	0	0	

Assumptions

Revenue Support Grant:

Business Rates Retention:

Council Tax:

Council Tax Base:

Interest Receipts:

Property Investment Strategy:

Pay award:

Other costs:

Income:

nil all years

Business Rates Retention safety-net plus 2% per year

2.25% in 21/22, 2% in later years

Increase of 730 Band D equivalent properties p.a. from 22/23, 580 p.a. from 25/26, 480 p.a. from 27/28

£188,000 in all years

£1.372m in 21/22, £1.508m in 22/23, £1.558m from 23/24, £1.655m from 26/27, £1.696m from 29/30

2% in all years

2.25% in all years

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. Note 21/22 Car

Parking inflation deferred for one year

Ten Year Budget - Balance Sheet

Balance Sheet		31/3/20	31/3/21	31/3/22	31/3/23	31/3/24	31/3/25	
		Actual	Plan	Plan	Plan	Plan	Plan	
Note		£000	£000	£000	£000	£000	£000	
Long Term Assets								
	Property, Plant and Equipment	1	34,675	41,369	52,236	53,677	53,527	53,377
	Investment Property		31,392	31,392	31,392	31,392	31,392	31,392
	Long Term Investments		1,711	1,711	1,711	1,711	1,711	1,711
	Long Term Debtors		3,290	3,204	3,118	3,114	3,110	3,106
			<u>71,068</u>	<u>77,676</u>	<u>88,457</u>	<u>89,894</u>	<u>89,740</u>	<u>89,586</u>
Current Assets								
	Short-term Investments		11,087	8,638	6,634	5,343	3,985	3,288
	Cash and Cash Equivalents		4,806	4,806	4,806	4,806	4,806	4,806
	Inventories		64	64	64	64	64	64
	Short Term Debtors		5,184	5,184	5,184	5,184	5,184	5,184
	Assets held for Sale		187	187	187	187	187	187
	Payments in Advance		0	0	0	0	0	0
			<u>21,328</u>	<u>18,879</u>	<u>16,875</u>	<u>15,584</u>	<u>14,226</u>	<u>13,529</u>
Current Liabilities								
	Receipts in Advance		(8,261)	(8,261)	(8,261)	(8,261)	(8,261)	(8,261)
	Short Term PWLB Loan		(176)	(176)	(176)	(176)	(176)	(176)
	Short Term Creditors		(9,060)	(9,061)	(9,061)	(9,063)	(9,064)	(9,066)
	Short Term Provisions		(3,216)	(3,216)	(3,216)	(3,216)	(3,216)	(3,216)
			<u>(20,713)</u>	<u>(20,714)</u>	<u>(20,714)</u>	<u>(20,716)</u>	<u>(20,717)</u>	<u>(20,719)</u>
NET CURRENT ASSETS			615	(1,835)	(3,840)	(5,132)	(6,491)	(7,190)
Long Term Liabilities								
	Long Term Creditors		(348)	(347)	(346)	(345)	(344)	(343)
	Long Term PWLB Loan		(4,892)	(4,718)	(12,187)	(11,651)	(11,112)	(10,568)
	Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
	Net Pensions Liability	2,3	(67,037)	(65,547)	(64,057)	(62,567)	(61,077)	(59,587)
	Capital Grants Receipts in Advance		(50)	(50)	(50)	(50)	(50)	(50)
			<u>(72,583)</u>	<u>(70,918)</u>	<u>(76,896)</u>	<u>(74,869)</u>	<u>(72,839)</u>	<u>(70,804)</u>
TOTAL NET ASSETS			<u>(900)</u>	<u>4,923</u>	<u>7,721</u>	<u>9,893</u>	<u>10,410</u>	<u>11,593</u>
USABLE RESERVES								
	Usable Capital Receipts Reserve		(4,782)	(3,749)	(9,041)	(6,902)	(3,749)	(2,193)
	Earmarked Reserves		(19,011)	(17,639)	(15,523)	(14,402)	(13,214)	(12,687)
	General Fund		(1,500)	(1,500)	(1,700)	(1,700)	(1,700)	(1,700)
			<u>(25,293)</u>	<u>(22,888)</u>	<u>(26,264)</u>	<u>(23,004)</u>	<u>(18,663)</u>	<u>(16,580)</u>
UNUSABLE RESERVES								
	Capital Adjustment Account		(20,712)	(27,454)	(25,390)	(29,336)	(32,708)	(34,488)
	Revaluation Reserve		(19,825)	(19,825)	(19,825)	(19,825)	(19,825)	(19,825)
	Accumulated Absences Account		152	152	152	152	152	152
	Pensions Reserve	2,3	67,037	65,547	64,057	62,567	61,077	59,587
	Collection Fund Adj Account		(90)	(90)	(90)	(90)	(90)	(90)
	NNDR Collection Fund Revenue Account		(221)	(221)	(221)	(221)	(221)	(221)
	Deferred Capital receipts		(148)	(144)	(140)	(136)	(132)	(128)
			<u>26,193</u>	<u>17,965</u>	<u>18,543</u>	<u>13,111</u>	<u>8,253</u>	<u>4,987</u>
TOTAL RESERVES			<u>900</u>	<u>(4,923)</u>	<u>(7,721)</u>	<u>(9,893)</u>	<u>(10,410)</u>	<u>(11,593)</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

Balance Sheet continued		31/3/26	31/3/27	31/3/28	31/3/29	31/3/30	31/3/31
	Note	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000
Long Term Assets							
Property, Plant and Equipment	1	53,227	53,077	52,927	52,777	52,627	52,477
Investment Property		31,392	31,392	31,392	31,392	31,392	31,392
Long Term Investments		1,711	1,711	1,711	1,711	1,711	1,711
Long Term Debtors		3,102	3,098	3,094	3,090	3,086	3,082
		<u>89,432</u>	<u>89,278</u>	<u>89,124</u>	<u>88,970</u>	<u>88,816</u>	<u>88,662</u>
Current Assets							
Short-term Investments		3,210	3,176	3,051	2,834	2,365	2,001
Cash and Cash Equivalents		4,806	4,806	4,806	4,806	4,806	4,806
Inventories		64	64	64	64	64	64
Short Term Debtors		5,184	5,184	5,184	5,184	5,184	5,184
Assets held for Sale		187	187	187	187	187	187
Payments in Advance		0	0	0	0	0	0
		<u>13,451</u>	<u>13,417</u>	<u>13,292</u>	<u>13,075</u>	<u>12,606</u>	<u>12,242</u>
Current Liabilities							
Receipts in Advance		(8,261)	(8,261)	(8,261)	(8,261)	(8,261)	(8,261)
Short Term PWLB Loan		(176)	(176)	(176)	(176)	(176)	(176)
Short Term Creditors		(9,066)	(9,067)	(9,068)	(9,069)	(9,070)	(9,071)
Short Term Provisions		(3,216)	(3,216)	(3,216)	(3,216)	(3,216)	(3,216)
		<u>(20,719)</u>	<u>(20,720)</u>	<u>(20,721)</u>	<u>(20,722)</u>	<u>(20,723)</u>	<u>(20,724)</u>
NET CURRENT ASSETS		<u>(7,268)</u>	<u>(7,303)</u>	<u>(7,429)</u>	<u>(7,647)</u>	<u>(8,117)</u>	<u>(8,482)</u>
Long Term Liabilities							
Long Term Creditors		(342)	(341)	(340)	(339)	(338)	(337)
Long Term PWLB Loan		(10,019)	(9,467)	(8,910)	(8,348)	(7,782)	(7,211)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(58,097)	(56,607)	(55,117)	(53,627)	(52,137)	(50,647)
Capital Grants Receipts in Advance		(50)	(50)	(50)	(50)	(50)	(50)
		<u>(68,764)</u>	<u>(66,721)</u>	<u>(64,673)</u>	<u>(62,620)</u>	<u>(60,563)</u>	<u>(58,501)</u>
TOTAL NET ASSETS		<u>13,400</u>	<u>15,254</u>	<u>17,022</u>	<u>18,703</u>	<u>20,136</u>	<u>21,679</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(2,193)	(2,193)	(2,193)	(2,193)	(2,193)	(2,193)
Earmarked Reserves		(12,779)	(12,915)	(12,960)	(12,913)	(12,614)	(12,420)
General Fund		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
		<u>(16,672)</u>	<u>(16,808)</u>	<u>(16,853)</u>	<u>(16,806)</u>	<u>(16,507)</u>	<u>(16,313)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(34,717)	(34,949)	(35,186)	(35,428)	(35,674)	(35,925)
Revaluation Reserve		(19,825)	(19,825)	(19,825)	(19,825)	(19,825)	(19,825)
Accumulated Absences Account		152	152	152	152	152	152
Pensions Reserve	2,3	58,097	56,607	55,117	53,627	52,137	50,647
Collection Fund Adj Account		(90)	(90)	(90)	(90)	(90)	(90)
NNDR Collection Fund Revenue Account		(221)	(221)	(221)	(221)	(221)	(221)
Deferred Capital receipts		(124)	(120)	(116)	(112)	(108)	(104)
		<u>3,272</u>	<u>1,554</u>	<u>(169)</u>	<u>(1,897)</u>	<u>(3,629)</u>	<u>(5,366)</u>
TOTAL RESERVES		<u>(13,400)</u>	<u>(15,254)</u>	<u>(17,022)</u>	<u>(18,703)</u>	<u>(20,136)</u>	<u>(21,679)</u>

	2020/21 Budget Net Expenditure £000	2021/22 Budget Net Expenditure £000		
<u>Summary of Council Expenditure & Council Tax</u>				
Service expenditure before Support Services and Capital Charges including trading accounts	15,813	17,015		
Capital Charges and Support Services charged outside the General Fund	(232)	(232)		
Sub Total	15,581	16,783		
Non allocated expenditure:				
Collection Fund adjustment	0	0		
Net Service Expenditure excluding capital charges	15,581	16,783		
Govt Support: Revenue Support Grant	0	0		
Govt Support: Lower Tier Services Grant	0	(98)		
Govt Support: Local Council Tax Support (LCTS)	0	(245)		
New Homes Bonus	0	0		
Council Tax Requirement - Sevenoaks DC	(11,264)	(11,443)		
Business Rates Retention	(2,139)	(2,182)		
Collection Fund Deficit / (Surplus)	0	17		
Grant & Council Tax income	(13,403)	(13,951)		
Net Expenditure after Grant & Council Tax, before interest	2,178	2,832		
Less: Interest and Investment income	(300)	(188)		
Less: Property Investment Strategy Income	(1,428)	(1,372)		
Amount to be met from Reserves	450	1,272		
Contributions (to) / from reserves:				
Earmarked Reserves				
Capital	(148)	(148)		
Budget Stabilisation	72	935		
Pension fund valuation	59	46		
Financial Plan	501	501		
Net Zero Transition	(34)	(62)		
Planned contribution from General Fund Reserve	0	0		
	450	1,272		
	2020/21	2021/22		
Taxbase	51,208	50,877		
	£	£		
Council Tax @ Band D	219.96	224.91		
Council Tax Summary (Band D Charge)			% Change	% Share
Kent County	1,351.26	1,418.76	5.00	69.7
Kent Fire	79.29	80.82	1.93	4.0
Kent Police	203.15	218.15	7.38	10.7
	1,633.70	1,717.73		
Sevenoaks District	219.96	224.91	2.25	11.0
Average Town/Parish	90.56	93.93	3.72	4.6
	1,944.22	2,036.57	4.75	100.0

Net Service Expenditure analysed by Chief Officer

	Actuals 19/20 £'000	Budget 20/21 £'000	Budget 21/22 £'000
Summary			
Assistant Chief Executive	1,549	1,729	1,665
Customer & Resources	3,515	3,717	3,951
Finance & Trading	5,973	5,433	6,584
People & Places	1,429	1,469	1,548
Planning & Regulatory Services	1,764	1,847	1,730
Strategic Head Commercial and Property	1,459	1,619	1,536
	<u>15,690</u>	<u>15,813</u>	<u>17,015</u>
Items outside General Fund		(232)	(232)
Total		<u>15,581</u>	<u>16,783</u>

	Actuals 19/20 £'000	Budget 20/21 £'000	Budget 21/22 £'000
Net Service Expenditure analysed by Expenditure Type			
Summary			
Pay Costs	12,533	17,383	17,639
Premises and Grounds	2,174	2,278	2,260
Transport	418	3,324	3,448
Supplies & Services	2,767	2,524	2,618
Supplies & Services IT	1,070	991	1,000
Agency & Contracted	5,404	3,835	3,704
Agency & Contracted - Partnerships	3,053	2,715	2,787
Agency & Contracted - Direct Services	4,227	4,344	4,484
Transfer Payments - Benefits	22,176	25,641	22,138
Transfer Payments - Other	566	236	239
Support Services	64	326	326
Funds drawn to/from Reserves	(375)	(417)	51
Capital Charges	124	439	445
Income - Other	(3,240)	(2,095)	(2,416)
Income - Gov Gnts	(23,454)	(26,201)	(22,519)
Income - Fees and Charges	(8,644)	(9,350)	(8,566)
Recharges	(837)	(6,714)	(6,968)
Recharges - Partnerships	(2,337)	(3,445)	(3,653)
Service expenditure before re-allocation of Support Services and Capital charges	<u>15,690</u>	<u>15,813</u>	<u>17,015</u>
Items outside General Fund		(232)	(232)
Total		<u>15,581</u>	<u>16,783</u>

Analysis of budget changes between 20/21 and 21/22	£'000
Base Budget 2020/21	15,581
Inflation and other adjustments	616
Net Savings agreed previous years	(6)
New Growth	1,451
New savings/income	(859)
Proposed Budget 2021/22	<u>16,783</u>

Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Assistant Chief Executive			
Action and Development	7	8	8
Consultation and Surveys	0	4	4
Corporate Management	1,015	1,107	1,146
Corporate - Other	0	42	(9)
Elections	142	145	125
External Communications	192	216	222
Performance Improvement	(2)	(0)	(0)
Register of Electors	208	237	204
Administrative Expenses - Legal and Democratic	0	0	0
Administrative Expenses - Transformation and Strategy	6	5	5
Support - General Admin (Print Shop)	(18)	(34)	(41)
Total Service Expenditure	1,549	1,729	1,665

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Assistant Chief Executive			
Pay Costs	1,251	1,372	1,367
Premises and Grounds	63	0	0
Transport	8	0	0
Supplies & Services	495	277	259
Supplies & Services IT	56	66	65
Agency & Contracted	454	250	201
Agency & Contracted - Direct Services	0	0	0
Funds drawn to/from Reserves	21	42	42
Income - Other	(452)	0	0
Income - Gov Gnts	(113)	(7)	(7)
Income - Fees and Charges	(213)	(250)	(237)
Recharges	(22)	(22)	(25)
Total Service Expenditure	1,549	1,729	1,665

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	1,729
Inflation (inc pay increments and terms and conditions)	26
Planned Savings agreed previous years	0
SCIAs 2021/22:	
21/22 SCIA - Electoral Services: Remove vacant Election Outreach Canvasser post	(33)
21/22 SCIA - Electoral Services: Reduction in costs due to canvass reform	(14)
Other Adjustments	(43)
Proposed Budget 2021/22	1,665

Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Customer & Resources			
Asset Maintenance IT	283	289	296
Benefits Admin	5	52	148
Benefits Grants	(25)	(25)	(25)
Civic Expenses	16	17	17
Corporate Projects	78	102	71
Democratic Services	152	161	168
Dartford Rev&Ben Partnership Hub (SDC costs)	0	0	0
Land Charges	(55)	(108)	(118)
Local Tax	11	(90)	(85)
Administrative Expenses - Corporate Services	21	23	23
Administrative Expenses - Legal and Democratic	68	70	72
Administrative Expenses - Human Resources	16	9	9
Administrative Expenses - Property	0	0	0
Administrative Expenses - Revenues and Benefits	0	0	0
Street Naming	(8)	2	2
Support - Rev & Ben Control	241	217	224
Support - Counter Fraud	57	56	52
Support - Contact Centre	527	716	862
Support - Central Offices - Facilities	286	276	279
Support - General Admin	1	5	5
Support - General Admin (Post/Scanning)	147	189	219
Support - Health and Safety	21	19	8
Support - IT	1,094	1,116	1,071
Support - Legal Function	199	255	259
Support - Local Offices	29	0	0
Support - Nursery	2	0	0
Support - Human Resources	351	367	398
Total Service Expenditure	3,516	3,717	3,951

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Customer & Resources			
Pay Costs	3,786	4,362	4,546
Premises and Grounds	64	67	68
Transport	10	9	10
Supplies & Services	564	549	639
Supplies & Services IT	885	906	916
Agency & Contracted	437	200	198
Agency & Contracted - Partnerships	1,835	1,419	1,446
Agency & Contracted - Direct Services	17	23	24
Transfer Payments - Benefits	22,176	25,641	22,138
Transfer Payments - Other	2	0	0
Support Services	0	0	0
Funds drawn to/from Reserves	78	(379)	(285)
Income - Other	(860)	(179)	(179)
Income - Gov Gnts	(22,848)	(26,026)	(22,512)
Income - Fees and Charges	(578)	(756)	(773)
Recharges	(195)	(202)	(202)
Recharges - Partnerships	(1,857)	(1,918)	(2,082)
Total Service Expenditure	3,515	3,717	3,951

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	3,717
Inflation (inc pay increments and terms and conditions)	141
Planned Savings agreed previous years	(20)
SCIAs 2021/22:	
21/22 SCIA14 - FIAC - Revs & Bens: Replacing reduced funding from reserves	60
21/22 SCIA21 - IIAC - Customer Solutions: extended provision (7am to 7pm)	40
21/22 SCIA23 - IIAC - IT: Consolidate eform packages	(11)
21/22 - Per Fin Plan Working from Home	5
21/22 - SMT - Management Restructure	(45)
Other Adjustments	64
Proposed Budget 2021/22	<u>3,951</u>

Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Finance & Trading			
Asset Maintenance CCTV	17	18	19
Asset Maintenance Countryside	0	9	9
Asset Maintenance Direct Services	53	41	42
Asset Maintenance Playgrounds	6	9	16
Asset Maintenance Public Toilets	0	7	16
Car Parks	(1,651)	(1,985)	(1,198)
CCTV	272	277	269
Civil Protection	64	69	49
Corporate Management	1	0	0
Car Parking - On Street	(470)	(480)	(245)
Emergency	69	69	81
Parking Enforcement - Tandridge DC	(26)	(29)	(39)
Estates Management - Grounds	140	125	128
Housing Advances	1	1	1
Kent Resource Partnership	0	0	0
Markets	(227)	(192)	(217)
Members	424	464	473
Misc. Finance	1,803	1,485	1,580
Parks - Greensand Commons Project	0	0	0
Parks and Recreation Grounds	155	132	135
Parks - Rural	136	163	171
Public Transport Support	0	0	0
Refuse Collection	2,769	2,826	2,913
Administrative Expenses - Chief Executive	14	22	20
Administrative Expenses - Direct Services	0	0	0
Administrative Expenses - Finance	73	26	26
Administrative Expenses - Transport	9	7	7
Street Cleansing	1,450	1,495	1,540
Support - Audit Function	150	189	201
Support - Exchequer and Procurement	141	154	158
Support - Finance Function	190	235	256
Support - General Admin	154	174	178
Support - Direct Services	64	49	50
Support - Procurement	7	6	7
Direct Services Trading account	13	(109)	(231)
Public Conveniences	57	47	48
Treasury Management	114	128	124
Total Service Expenditure	5,973	5,433	6,584

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
Finance & Trading			
Pay Costs	2,088	5,717	5,847
Premises and Grounds	948	1,079	1,136
Transport	364	3,290	3,414
Supplies & Services	1,334	1,463	1,490
Supplies & Services IT	93	17	17
Agency & Contracted	2,870	2,393	2,507
Agency & Contracted - Partnerships	149	181	192
Agency & Contracted - Direct Services	4,176	4,283	4,421
Support Services	12	274	274
Funds drawn to/from Reserves	(112)	(82)	(63)
Capital Charges	124	439	445
Income - Other	(1,003)	(714)	(859)
Income - Gov Gnts	(65)	0	0
Income - Fees and Charges	(4,248)	(6,219)	(5,404)
Recharges	(554)	(6,390)	(6,530)
Recharges - Partnerships	(203)	(297)	(302)
Total Service Expenditure	5,973	5,433	6,584

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	5,433
Inflation (inc pay increments and terms and conditions)	244
Planned savings agreed previous years	39
SCIA's 2021/22:	
21/22 SCIA1 - CGAC - Direct Services: Vehicle fleet	50
21/22 SCIA2 - CGAC - Car Parking income inflation 21/22: deferred for one year	118
21/22 SCIA4 - CGAC - CCTV: BT transmission link updated contract	(4)
21/22 SCIA5 - CGAC - Street Markets: Additional income from new contracts	(30)
21/22 SCIA6 - CGAC - Direct Services: Commercial Trade Waste - Increased income	(110)
21/22 SCIA7 - CGAC - Direct Services: Workshop MOT's - Increased income	(5)
21/22 SCIA8 - CGAC - Direct Services: Cess Pool Service - Increased income	(12)
21/22 SCIA9 - CGAC - Direct Services: Garden Waste Service - Increased income	(50)
21/22 SCIA15 - FIAC - Various services: Reduction in office expenses	(1)
21/22 SCIA25 - CGAC - Car Parking: Tandridge DC enforcement contract	(40)
21/22 Fin Plan - Car Park Income	1,027
21/22 Fin Plan - Additional PPE	18
21/22 SMT - Management Restructure	(224)
Other Adjustments	131
Proposed Budget 2021/22	6,584

Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
People & Places			
All Weather Pitch	(5)	(5)	(5)
Business Area Improvement Fund	0	0	0
Compliance & Enforcement	0	0	0
Community Safety	212	209	160
Community Development Service Provisions	(6)	(6)	(6)
Community Housing Fund	0	0	0
The Community Plan	51	60	21
Dunton Green Projects - S106	1	0	0
Dunton Green Projects	0	0	0
Energy Efficiency	0	0	0
Grants to Organisations	188	180	185
Gypsy Sites	5	(1)	(11)
Health Improvements	47	52	48
Homeless	256	233	429
Housing Register	20	51	37
Disabled Facilities Grant Administration	(37)	(50)	(50)
Housing	139	153	186
Housing Initiatives	48	49	56
Next Steps Accommodation Programme	0	0	0
Housing Pathway Co-ordinator	0	0	0
Homelessness Prevention	0	0	0
Needs and Stock Surveys	0	0	0
Housing Energy Retraining Options (HERO)	46	48	130
Leisure Contract	160	108	112
Leisure Development	20	20	21
Partnership - Home Office	0	0	0
Private Sector Housing	221	294	284
Administrative Expenses - Communities & Business	23	22	22
Administrative Expenses - Housing	2	0	0
Sevenoaks Switch and Save	0	0	0
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	(122)
PCT Initiatives	0	0	0
Sportivate Inclusive Archery Project	0	0	0
Sport Satellite Clubs	0	0	0
Troubled Families Project	0	0	0
Youth	39	51	50
Total Service Expenditure	1,429	1,469	1,548

	Actuals	Budget	Budget
	19/20	20/21	21/22
	£'000	£'000	£'000
People & Places			
Pay Costs	1,350	1,551	1,434
Premises and Grounds	25	10	10
Transport	17	14	14
Supplies & Services	164	77	75
Supplies & Services IT	2	0	0
Agency & Contracted	721	572	360
Agency & Contracted - Direct Services	0	0	0
Transfer Payments - Other	504	236	239
Funds drawn to/from Reserves	(256)	(70)	284
Income - Other	(288)	(526)	(672)
Income - Gov Gnts	(410)	(168)	0
Income - Fees and Charges	(374)	(227)	(196)
Recharges	(25)	0	0
Total Service Expenditure	1,429	1,469	1,548

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	1,469
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	37
Planned savings agreed previous years	0
SCIAs 2021/22:	
21/22 SCIA20 - HHAC - Homelessness	100
21/22 SCIA15 - FIAC - Various services: Reduction in office expenses	(9)
21/22 SMT - Management Restructure	(43)
Other Adjustments	(6)
Proposed Budget 2021/22	1,548

Net Service Expenditure analysed by Chief Officer

	Actuals 19/20	Budget 20/21	Budget 21/22
	£'000	£'000	£'000
Planning & Regulatory Services			
Building Control Partnership Members	0	0	0
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(145)	(127)	(130)
Conservation	71	118	131
Dangerous Structures	2	3	3
Dartford Environmental Hub (SDC Costs)	0	0	0
EH Commercial	272	281	280
EH Animal Control	18	4	22
EH Environmental Protection	352	387	400
Licensing Partnership Hub (Trading)	0	0	0
Licensing Partnership Members	0	0	0
Licensing Regime	(16)	(7)	47
Planning Policy	543	535	483
LDF Expenditure	0	0	0
Planning - Appeals	241	207	209
Planning - CIL Administration	(68)	(67)	(66)
Planning - Counter	0	(6)	(6)
Planning - Development Management	(38)	109	(33)
Planning - Enforcement	395	297	307
Planning Performance Agreement	50	0	0
Administrative Expenses - Building Control	1	12	12
Administrative Expenses - Health	2	9	5
Administrative Expenses - Licensing	2	8	7
Administrative Expenses - Planning Services	93	48	49
Taxis	(10)	35	11
Air Quality (Ext Funded)	0	0	0
Total Service Expenditure	1,764	1,847	1,730

	Actuals 19/20	Budget 20/21	Budget 21/22
	£'000	£'000	£'000
Planning & Regulatory Services			
Pay Costs	3,360	3,584	3,521
Premises and Grounds	14	5	5
Transport	10	11	10
Supplies & Services	158	131	128
Supplies & Services IT	34	2	2
Agency & Contracted	807	351	368
Agency & Contracted - Partnerships	1,069	1,116	1,150
Agency & Contracted - Direct Services	34	38	39
Transfer Payments - Other	61	0	0
Support Services	11	11	11
Funds drawn to/from Reserves	(64)	72	72
Income - Other	(434)	(418)	(426)
Income - Gov Gnts	(17)	0	0
Income - Fees and Charges	(2,996)	(1,826)	(1,882)
Recharges	(6)	0	0
Recharges - Partnerships	(276)	(1,231)	(1,269)
Total Service Expenditure	1,764	1,847	1,730

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	1,847
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	91
Planned Savings agreed previous years	(25)
SCIAs 2021/22:	
21/22 SCIA3 - CGAC - Env. Health: Kennel costs and fees	18
21/22 SCIA11 - DCAC - Development Mgt: Additional planning income	(36)
21/22 SCIA12 - DCAC - Planning Policy: Deletion of Monitoring Technician post	(18)
21/22 SCIA15 - FIAC - Various services: Reduction in office expenses	(10)
21/22 SMT - Management Restructure	(72)
21/22 Fin Plan - Licensing Fees	15
Other Adjustments	(80)
Proposed Budget 2021/22	<u><u>1,730</u></u>

Net Service Expenditure analysed by Chief Officer

	Actuals 19/20 £'000	Budget 20/21 £'000	Budget 21/22 £'000
Strategic Head Commercial and Property			
Asset Maintenance Argyle Road	152	77	79
Asset Maintenance Other Corporate Properties	33	34	35
Asset Maintenance Hever Road	42	39	40
Asset Maintenance Leisure	183	186	190
Asset Maintenance Support & Salaries	85	236	138
Asset Maintenance Sewage Treatment Plants	0	9	9
Bus Station	20	7	8
Economic Development	37	37	38
Economic Development Property	305	415	443
Estates Management - Buildings	41	(2)	(16)
Housing Other Income	(20)	(14)	(14)
Housing Premises	0	16	16
Asset Maintenance Operatives	(8)	4	5
Administrative Expenses - Property	5	3	3
Administrative Expenses - Strategic Property	1	0	0
Support - Central Offices	490	488	483
Support - Property Function	59	53	52
Tourism	30	27	30
Leader Programme	5	5	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
Total Service Expenditure	1,459	1,619	1,536

	Actuals 19/20 £'000	Budget 20/21 £'000	Budget 21/22 £'000
Strategic Head Commercial and Property			
Pay Costs	697	795	923
Premises and Grounds	1,061	1,117	1,041
Transport	10	0	0
Supplies & Services	53	27	28
Supplies & Services IT	1	0	0
Agency & Contracted	114	69	70
Agency & Contracted - Direct Services	0	0	0
Support Services	41	41	41
Funds drawn to/from Reserves	(42)	0	0
Income - Other	(204)	(258)	(280)
Income - Fees and Charges	(235)	(71)	(75)
Recharges	(36)	(101)	(211)
Total Service Expenditure	1,459	1,619	1,536

Analysis of budget changes between 20/21 and 21/22

Base Budget 2020/21	1,619
Inflation (inc pay increments and terms and conditions)	43
Planned Savings agreed previous years	0
SCIAs 2021/22:	
21/22 SCIA24 - IIAC - Property: New fees and charges	(2)
21/22 SCIA13 - FIAC - Property Investment Strategy: M & Co administration	96
21/22 SCIA16 - FIAC - Asset Maintenance: Reduction	(100)
Other Adjustments	(120)
Proposed Budget 2021/22	<u><u>1,536</u></u>

PAY COST ESTIMATES SUMMARY 2021/22

Services	Line No.	2020/21 BUDGET £	21/22 BUDGET £	2020/21 FTE	2021/22 FTE
People & Places	1a	774,782	389,902	13.69	5.00
People & Places - Housing	1b	348,255	770,726	7.60	15.20
Strategic Properties	1c	446,784	804,467	7.00	14.65
Corporate Services	2a	2,608,032	2,942,886	58.69	68.25
Revenues & Benefits	2b	1,617,683	1,659,553	43.14	43.33
Assistant Chief Executive	3a	608,758	891,725	14.41	20.35
Finance & Audit	3b	1,111,588	1,167,317	16.00	17.08
Operational Services	3c	4,297,602	4,382,235	127.16	125.97
Parking Services	3d	500,703	499,760	13.00	14.00
Property Services	3e	605,575	0	15.98	0.00
Planning	4a	2,263,813	1,963,941	49.50	41.47
Building Control	4b	372,577	381,398	8.00	8.00
Environmental Health	4c	696,339	711,910	12.57	12.57
Licensing	4d	463,066	483,192	10.59	10.59
Total		16,715,557	17,049,012	397.33	396.46
Other Salary Costs					
Vacancy Savings	5	(150,328)	(153,334)	0.00	0.00
SUB-TOTAL		16,565,230	16,895,678	397.33	396.46
People & Places (Ext)	6	683,413	264,058	17.35	6.08
People & Places - Housing (Ext)	7	0	149,410	0.00	4.00
Kent Resource Partnership (Ext)	8	122,818	126,069	2.00	2.00
GRAND TOTAL		17,371,460	17,435,215	416.68	408.54

NOTES 1) Externally funded posts (lines 6 to 8) have been excluded from earlier lines. The income will show elsewhere in the 2021/22 budget.

Asset Maintenance 2019-2023

Chief Officer/Scheme	Budget 2019/20 £'000	Budget 2020/21 £'000	Budget 2021/22 £'000	Budget 2022/23 £'000	Budget 2023/24 £'000
Communities and Business					
Leisure	182	186	140	143	146
Direct Services					
CCTV	18	18	19	19	19
Playgrounds	8	9	16	16	17
Public Conveniences	7	8	16	16	17
Depot	40	41	42	43	44
Environmental and Operational Services					
Car Parks (i)	0	0	0	0	0
Countryside and Trees	9	9	9	9	9
Sewage Treatment Plants	9	9	9	9	10
Hever Rd Travellers site	38	39	40	41	42
Financial Services					
Argyle Road	125	127	128	130	132
Other Property	33	134	134	85	86
Support and Salaries	103	103	105	107	109
	572	683	658	618	631
Corporate Services					
Information Technology maintenance	288	294	363	355	466
Total	859	977	1021	973	1097

Capital Programme 2021-24

Scheme	Funding Source	Bid Form	Total approved scheme £000	Previous years spend £000	2020/21 Forecast £000	2021/22 Budget £000	2022/23 Budget £000	2023/24 Budget £000	Total over programme period £000
People & Places									
White Oak Leisure Centre	Capital Receipts & External funding, External borrowing	Previous approval	19,870	857	7,091	10,352	1,452	100	19,852
White Oak Leisure centre - Orchards Academy	Capital Receipts	Previous approval	130	30	30	100			130
Burlington Mews	Capital Receipts	Previous approval				79	8	8	95
27-37 Swanley High street (meeting Point)	Capital Receipts & External funding	Separate report 1 & separate report		800	800	3,000	1,824		5,624
White Oak Residential	Capital Receipts	1		50	50				100
Bevan Place	Mixed	1		20	20	330			350
Edenbridge	Mixed	1		20	20	330			350
Sevenoaks Town Centre Regeneration	Mixed	1		30	30	320			350
Hollybush	Mixed	1					350		350
Spitals Cross	Mixed	1					50		50
Oxford Road Park & Ride	Mixed	1					200		200
Westerham	Mixed	1					50		50
Kemsing	Mixed	1						350	350
Lullingstone	Mixed	1					30		50
Other Feasibility & Due Dilliegance costs	Mixed	1					150		250
Finance and Trading									
Commercial vehicle replacements	Vehicle Renewal Res.	2	-	-	549	563	563	563	2,238
Disabled Facilities Grants (gross)	Better Care Fund	3	-	-	1,100	1,100	1,100	1,100	4,400
Property Investment Strategy	Prop. Inv. Strategy	Previous approval	50,300	29,505	5,000	5,000	5,000	5,795	50,300
TOTAL					14,690	21,344	10,777	7,916	85,089

TOWN & PARISH COUNCIL PRECEPTS							
	2020/21			2021/22			
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	Band D Change (%)
Ash-cum-Ridley	2,459.75	115,358	46.90	2,426.35	118,338	48.77	3.99
Badgers Mount	334.98	27,420	81.86	328.16	27,420	83.56	2.08
Brasted	778.10	37,900	48.71	775.49	37,900	48.87	0.33
Chevening	1,456.01	65,000	44.64	1,445.79	65,000	44.96	0.72
Chiddingstone	604.75	41,500	68.62	602.21	41,325	68.62	0.00
Cowden	449.88	22,700	50.46	442.50	23,000	51.98	3.01
Crockenhill	659.12	82,000	124.41	654.75	81,457	124.41	0.00
Dunton Green	1,321.92	136,000	102.88	1,329.09	138,000	103.83	0.92
Edenbridge	3,697.28	554,973	150.10	3,730.15	582,722	156.22	4.08
Eynsford	948.87	81,757	86.16	944.94	83,392	88.25	2.43
Farningham	666.28	46,754	70.17	661.54	46,422	70.17	0.00
Fawkham	292.04	13,855	47.44	289.59	25,855	89.28	88.20
Halstead	778.40	49,250	63.27	767.03	50,491	65.83	4.05
Hartley	2,556.57	137,773	53.89	2,532.03	136,451	53.89	0.00
Hever	620.75	41,521	66.89	618.74	41,300	66.75	-0.21
Hextable	1,698.15	153,088	90.15	1,677.33	156,150	93.09	3.26
Horton Kirby & S Darent	1,302.24	106,858	82.06	1,276.35	104,735	82.06	0.00
Kemsing	1,853.31	148,000	79.86	1,825.81	149,000	81.61	2.19
Knockholt	634.27	44,366	69.95	633.11	44,677	70.57	0.89
Leigh	961.50	46,000	47.84	945.82	48,000	50.75	6.08
Otford	1,720.71	184,168	107.03	1,723.77	215,471	125.00	16.79
Penshurst	837.74	46,238	55.19	826.26	48,812	59.08	7.05
Riverhead	1,247.77	53,255	42.68	1,246.83	54,275	43.53	1.99
Seal	1,303.53	74,780	57.37	1,298.29	74,480	57.37	0.00
Sevenoaks Town	9,690.61	1,215,276	125.41	9,648.91	1,239,898	128.50	2.46
Sevenoaks Weald	617.77	46,200	74.79	611.46	46,200	75.56	1.03
Shoreham	683.97	43,200	63.16	686.73	43,200	62.91	-0.40
Sundridge	937.54	65,000	69.33	928.01	65,000	70.04	1.02
Swanley	5,663.91	614,502	108.49	5,640.98	630,366	111.75	3.00
Westerham	2,066.03	237,200	114.81	2,037.57	252,000	123.68	7.73
West Kingsdown	2,364.13	105,668	44.70	2,321.26	107,758	46.42	3.85
Totals	51,207.88	4,637,560		50,876.85	4,779,095		
Average			90.56			93.93	3.72

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debtors People or firms who owe money to the Council.

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

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

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

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

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

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

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

Recharges The transfer of costs from one account to another.

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

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

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

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

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

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

Supplies and Services Includes expenditure on equipment and materials.

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

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

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

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

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



If you have any questions
or for more information

Call us on:
01732 227000

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

Email us at:
finance@sevenoaks.gov.uk

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



This publication is available in large print and can be explained in other languages by calling 01732 227000