

Internal budget and code book **2023/24**



Internal Budget Book 2023/24

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Introduction

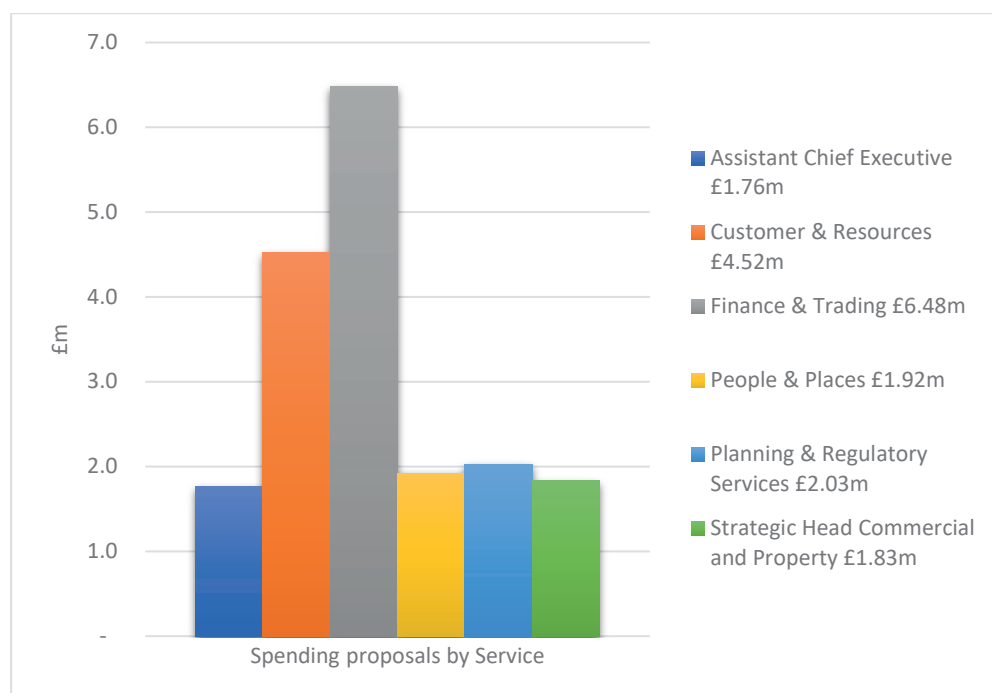
The 2023/24 revenue budget was approved in February 2023 along with the Council Tax and Treasury Management Strategy. All budget papers were reviewed by appropriate committees and Cabinet in November to January prior to full Council.

Net Revenue Budget

Sevenoaks District Council set its budget for 2023/24 at a meeting of the Council on 21 February 2023. Overall, the Council's net revenue budget has increased from £17.3 million in 2022/23 to £18.5 million in 2023/24.

Expenditure

The following chart shows our expenditure by service for 2023/24.



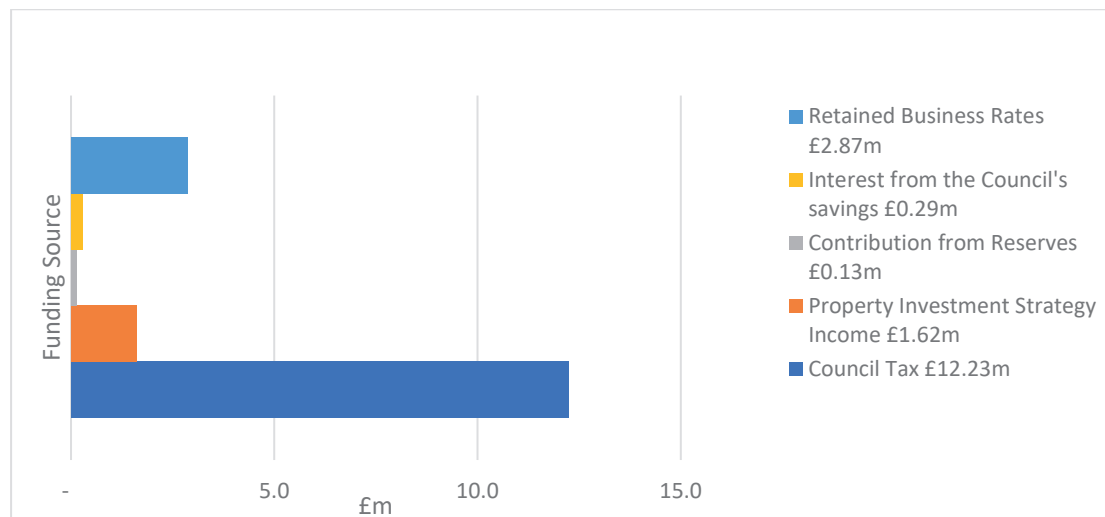
The adoption of the 10-year budget over the last eleven years has resulted in a much more stable budget position than had previously been achieved. The aim of the ten year budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority 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 2023/24.



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.

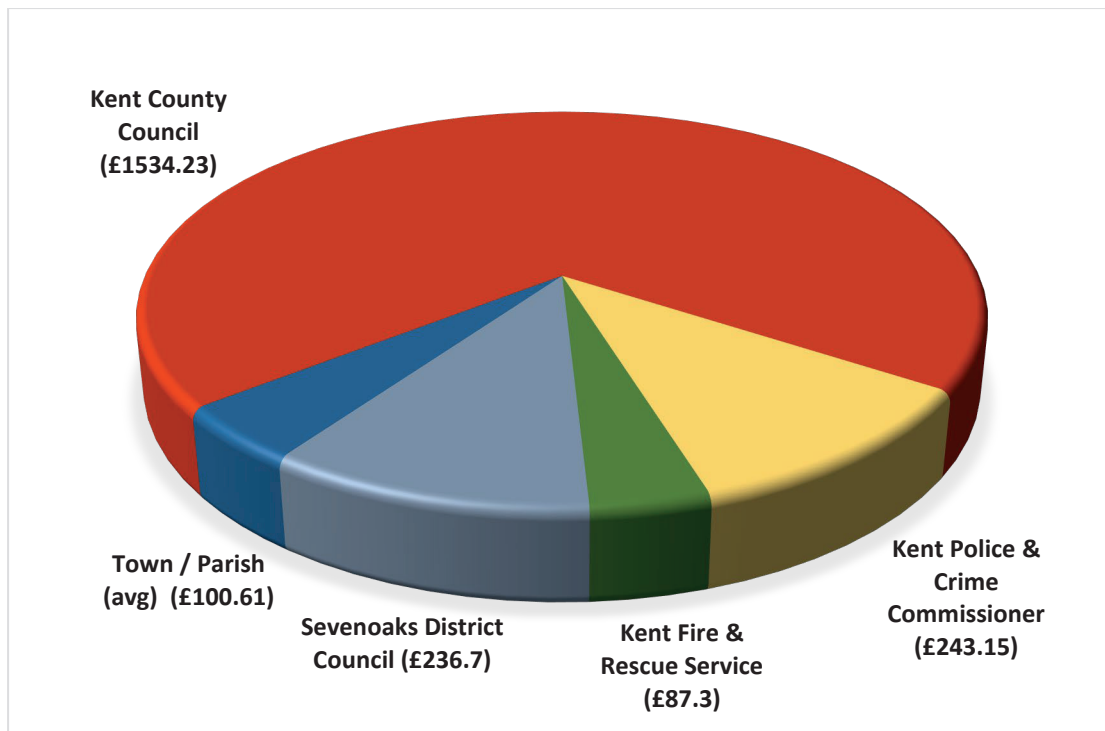
In the first year of the scheme, it was assumed that this council would receive funding at the safety net level as no significant increase in the amount of Business Rates collected was expected. Current projections continue to take this prudent approach. The amount included within the budget for 2023/24 is £2.868m (2022/23 £2.226m).

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 2024 will be surplus £216,000.

Council Tax at Band D

Sevenoaks' District Council Tax increased by 2.98% for 2023/24 to £236.70 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 2022/24, including an average Parish figure, is £2,201.99 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 2022/23 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2023/24 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 2022/23	Plan 2023/24	Plan 2024/25	Plan 2025/26	Plan 2026/27	Plan 2027/28	Plan 2028/29	Plan 2029/30	Plan 2030/31	Plan 2031/32	Plan 2032/33
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Expenditure											
Net Service Expenditure c/f	16,783	17,297	18,533	17,876	18,068	18,300	18,920	19,500	20,082	20,750	21,242
Inflation	510	1,188	557	545	554	562	573	582	593	603	613
Superannuation Fund deficit	0	(270)	0	0	50	0	0	0	0	0	0
Net growth/(savings) (approved in previous)	4	(250)	(686)	(240)	(266)	63	16	0	75	(111)	90
New growth	0	888	(431)	(13)	(6)	95	91	100	100	100	100
New savings/Income	0	(320)	(98)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Net Service Expenditure b/f	17,297	18,533	17,876	18,068	18,300	18,920	19,500	20,082	20,750	21,242	21,945
Financing Sources											
Govt Support: Rolled in grants	0	(186)	0	0	0	0	0	0	0	0	0
: Funding Guarantee	0	(912)	0	0	0	0	0	0	0	0	0
: Lower Tier Services Grant	(103)	0	0	0	0	0	0	0	0	0	0
: Services Grant	(159)	(90)	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	(11,841)	(12,229)	(12,846)	(13,283)	(13,733)	(14,195)	(14,670)	(15,159)	(15,663)	(16,180)	(16,711)
Business Rates Retention	(2,226)	(2,868)	(2,670)	(2,723)	(2,409)	(2,457)	(2,506)	(2,556)	(2,607)	(2,659)	(2,712)
Collection Fund Deficit/(Surplus)	(27)	(216)	0	0	0	0	0	0	0	0	0
Interest Receipts	(188)	(288)	(288)	(288)	(288)	(188)	(188)	(188)	(188)	(188)	(188)
Property Investment Strategy Income	(1,518)	(1,618)	(1,618)	(1,618)	(1,715)	(1,715)	(1,715)	(1,756)	(1,756)	(1,756)	(1,756)
Contributions to/(from) Reserves	(189)	(131)	(568)	215	215	215	215	215	215	215	187
Total Financing	(16,251)	(18,538)	(17,990)	(17,697)	(17,930)	(18,340)	(18,864)	(19,444)	(19,999)	(20,568)	(21,180)
Budget Gap (surplus)/deficit	1,046	(5)	(114)	371	370	580	636	638	751	674	765
Contribution to/(from) Stabilisation Reserve	(1,046)	5	114	(371)	(370)	(580)	(636)	(638)	(751)	(674)	(765)
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0	0	0	0	0	0	0

Assumptions

Business Rates Retention:	Business Rates Retention safety-net plus 2% per year. Also 'Updated safety net and underindexing compensation' until 25/26 when a Business Rates reset is due to take place. Business Rates Retention Pool income in 23/24 only.
Council Tax:	3% in 23/24 and 24/25, 2% in later years
Council Tax Base:	Increase of 730 Band D equivalent properties p.a. from 23/24, 580 p.a. from 27/28, 530 p.a. from 31/32, 480p.a. from 32/33
Interest Receipts:	£288,000 in 23/24 to 26/27 and £188,000 in later years
Property Investment Strategy:	£1.618m from 23/24, £1.715m from 26/27, £1.756m from 29/30
Pav 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		31/3/22	31/3/23	31/3/24	31/3/25	31/3/26	31/3/27
		Actual	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£000	£000
Long Term Assets							
Property, Plant and Equipment	1	52,337	70,660	101,201	121,534	125,054	125,255
Investment Property		31,709	31,709	31,709	31,709	31,709	31,709
Long Term Investments		4,041	4,041	4,041	4,041	4,041	4,041
Long Term Debtors		6,608	6,604	6,600	6,596	6,592	6,588
		<u>94,695</u>	<u>113,014</u>	<u>143,551</u>	<u>163,880</u>	<u>167,396</u>	<u>167,593</u>
Current Assets							
Short-term Investments		8,010	6,834	5,483	3,695	2,690	1,685
Cash and Cash Equivalents		7,521	7,521	7,521	7,521	7,521	7,521
Inventories		82	82	82	82	82	82
Short Term Debtors		5,686	5,686	5,686	5,686	5,686	5,686
Assets held for Sale		174	174	174	174	174	174
Payments in Advance		833	833	833	833	833	833
		<u>22,306</u>	<u>21,130</u>	<u>19,779</u>	<u>17,991</u>	<u>16,986</u>	<u>15,981</u>
Current Liabilities							
Receipts in Advance		(10,202)	(10,202)	(10,202)	(10,202)	(10,202)	(10,202)
Short Term PWLB Loan		0	233	233	233	233	233
Short Term Creditors		(12,080)	(12,080)	(12,080)	(12,082)	(12,082)	(12,083)
Short Term Provisions		(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)
		<u>(26,455)</u>	<u>(26,222)</u>	<u>(26,222)</u>	<u>(26,224)</u>	<u>(26,224)</u>	<u>(26,225)</u>
NET CURRENT ASSETS		(4,149)	(5,092)	(6,443)	(8,233)	(9,238)	(10,244)
Long Term Liabilities							
Long Term Creditors		(344)	(342)	(341)	(340)	(339)	(338)
Long Term PWLB Loan		(12,296)	(15,166)	(27,870)	(22,353)	(9,819)	(6,176)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(72,671)	(71,181)	(69,691)	(68,201)	(66,711)	(65,221)
Capital Grants Receipts in Advance		(550)	(550)	(550)	(550)	(550)	(550)
		<u>(86,118)</u>	<u>(87,495)</u>	<u>(98,708)</u>	<u>(91,700)</u>	<u>(77,675)</u>	<u>(72,541)</u>
TOTAL NET ASSETS		<u>4,428</u>	<u>20,427</u>	<u>38,400</u>	<u>63,947</u>	<u>80,483</u>	<u>84,808</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(10,282)	(24,162)	(22,424)	(9,852)	(4,201)	(3,153)
Earmarked Reserves		(23,467)	(23,196)	(23,065)	(21,360)	(21,575)	(21,790)
General Fund		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
		<u>(35,449)</u>	<u>(49,058)</u>	<u>(47,189)</u>	<u>(32,913)</u>	<u>(27,477)</u>	<u>(26,644)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(22,832)	(23,033)	(41,390)	(79,727)	(100,214)	(103,886)
Revaluation Reserve		(22,298)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Accumulated Absences Account		327	327	327	327	327	327
Pensions Reserve	2,3	72,672	71,182	69,692	68,202	66,712	65,222
Collection Fund Adj Account		3,279	3,279	3,279	3,279	3,279	3,279
NNDR Collection Fund Revenue Acc		0	0	0	0	0	0
Deferred Capital receipts		(127)	(123)	(119)	(115)	(111)	(107)
		<u>31,021</u>	<u>28,632</u>	<u>8,789</u>	<u>(31,034)</u>	<u>(53,006)</u>	<u>(58,164)</u>
TOTAL RESERVES		<u>(4,428)</u>	<u>(20,426)</u>	<u>(38,400)</u>	<u>(63,947)</u>	<u>(80,483)</u>	<u>(84,808)</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		31/3/28	31/3/29	31/3/30	31/3/31	31/3/32	31/3/33
	Note	Plan	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£000	£001
Long Term Assets							
Property, Plant and Equipment	1	125,456	125,657	125,858	126,059	126,260	126,461
Investment Property		31,709	31,709	31,709	31,709	31,709	31,709
Long Term Investments		4,041	4,041	4,041	4,041	4,041	4,041
Long Term Debtors		6,584	6,580	6,576	6,572	6,568	6,564
		<u>167,790</u>	<u>167,987</u>	<u>168,184</u>	<u>168,381</u>	<u>168,578</u>	<u>168,775</u>
Current Assets							
Short-term Investments		680	(325)	(1,330)	(2,335)	(3,340)	(4,373)
Cash and Cash Equivalents		7,521	7,521	7,521	7,521	7,521	7,521
Inventories		82	82	82	82	82	82
Short Term Debtors		5,686	5,686	5,686	5,686	5,686	5,686
Assets held for Sale		174	174	174	174	174	174
Payments in Advance		833	833	833	833	833	833
		<u>14,976</u>	<u>13,971</u>	<u>12,966</u>	<u>11,961</u>	<u>10,956</u>	<u>9,923</u>
Current Liabilities							
Receipts in Advance		(10,202)	(10,202)	(10,202)	(10,202)	(10,202)	(10,202)
Short Term PWLB Loan		233	233	233	233	233	233
Short Term Creditors		(12,084)	(12,085)	(12,086)	(12,087)	(12,088)	(12,089)
Short Term Provisions		(4,174)	(4,174)	(4,174)	(4,174)	(4,174)	(4,174)
		<u>(26,226)</u>	<u>(26,227)</u>	<u>(26,228)</u>	<u>(26,229)</u>	<u>(26,230)</u>	<u>(26,231)</u>
NET CURRENT ASSETS		(11,250)	(12,256)	(13,262)	(14,268)	(15,274)	(16,308)
Long Term Liabilities							
Long Term Creditors		(337)	(336)	(335)	(334)	(333)	(332)
Long Term PWLB Loan		(4,952)	(3,728)	(2,504)	(1,280)	(56)	1,168
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(63,731)	(62,241)	(60,751)	(59,261)	(57,771)	(56,281)
Capital Grants Receipts in Advance		(550)	(550)	(550)	(550)	(550)	(550)
		<u>(69,826)</u>	<u>(67,111)</u>	<u>(64,396)</u>	<u>(61,681)</u>	<u>(58,966)</u>	<u>(56,251)</u>
TOTAL NET ASSETS		86,714	88,620	90,526	92,432	94,338	96,216
USABLE RESERVES							
Usable Capital Receipts Reserve		(3,005)	(2,857)	(2,709)	(2,561)	(2,413)	(2,265)
Earmarked Reserves		(22,005)	(20,963)	(21,227)	(21,442)	(21,657)	(21,844)
General Fund		(1,700)	(1,700)	(1,700)	(1,700)	(1,700)	(1,700)
		<u>(26,711)</u>	<u>(25,521)</u>	<u>(25,637)</u>	<u>(25,704)</u>	<u>(25,771)</u>	<u>(25,810)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(104,239)	(105,850)	(106,153)	(106,506)	(106,859)	(107,212)
Revaluation Reserve		(23,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
Accumulated Absences Account		327	327	327	327	327	327
Pensions Reserve	2,3	63,732	62,242	60,752	59,262	57,772	56,282
Collection Fund Adj Account		3,279	3,279	3,279	3,279	3,279	3,279
NNDR Collection Fund Revenue Account		0	0	0	0	0	0
Deferred Capital receipts		(103)	(99)	(95)	(91)	(87)	(83)
		<u>(60,003)</u>	<u>(63,100)</u>	<u>(64,889)</u>	<u>(66,728)</u>	<u>(68,567)</u>	<u>(70,406)</u>
TOTAL RESERVES		(86,714)	(88,622)	(90,527)	(92,432)	(94,338)	(96,216)

	2022/23 Budget Net Expenditure £000	2023/24 Budget Net Expenditure £000		
Summary of Council Expenditure & Council Tax				
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix E)	17,529	18,765		
Capital Charges and Support Services charged outside the General Fund	(232)	(232)		
Sub Total	17,297	18,533		
Non allocated expenditure: Collection Fund adjustment	0	0		
Net Service Expenditure excluding capital charges	17,297	18,533		
Govt Support: Rolled in Grants	0	(186)		
Govt Support: Lower Tier Services Grant	(103)	0		
Govt Support: Services Grant	(159)	(90)		
New Homes Bonus	0	0		
Funding Guarantee	0	(912)		
Council Tax Requirement - Sevenoaks DC	(11,841)	(12,229)		
Business Rates Retention	(2,226)	(2,868)		
Collection Fund Deficit / (Surplus)	(27)	(216)		
Grant & Council Tax income	(14,356)	(16,501)		
Net Expenditure after Grant & Council Tax, before interest	2,941	2,032		
Less: Interest and Investment income	(188)	(288)		
Less: Property Investment Strategy Income	(1,518)	(1,618)		
Amount to be met from Reserves	1,235	126		
Contributions (to) / from reserves:				
Earmarked Reserves				
Capital	(148)	(148)		
Budget Stabilisation	1,046	(44)		
Pension fund valuation	10	(9)		
Financial Plan	327	327		
Net Zero Transition	0	0		
Planned contribution from General Fund Reserve	0	0		
	1,235	126		
	2022/23	2023/24		
Taxbase	51,514	51,990		
	£	£		
Council Tax @ Band D	229.86	236.70		
Council Tax Summary (Band D Charge)			% Change	% Share
Kent County	1,461.24	1,534.23	5.00	69.7
Kent Fire	82.35	87.30	6.01	4.0
Kent Police	228.15	243.15	6.57	11.0
	1,771.74	1,864.68		
Sevenoaks District	229.86	236.70	2.98	10.7
Average Town/Parish	96.61	100.61	4.14	4.6
	2,098.21	2,201.99	4.71	100.0

Net Service Expenditure analysed by Service

	Actuals 21/22	Budget 22/23	Budget 23/24
Summary	£'000	£'000	£'000
Assistant Chief Executive	1,563	2,086	1,756
Customer & Resources	3,921	3,897	4,516
Finance & Trading	7,281	6,227	6,491
People & Places	1,860	2,013	2,148
Planning & Regulatory Services	1,770	1,738	2,027
Strategic Head Commercial and Property	1,483	1,567	1,827
	<u>17,877</u>	<u>17,528</u>	<u>18,765</u>
Items outside General Fund		(232)	(232)
		<u>17,296</u>	<u>18,533</u>

	Actuals 21/22	Budget 22/23	Budget 23/24
Summary	£'000	£'000	£'000
Pay Costs	17,031	17,804	19,553
IAS19	0	0	0
Premises and Grounds	2,423	2,298	2,529
Transport	3,670	3,499	3,558
Supplies & Services	2,879	2,629	2,919
Supplies & Services IT	1,619	1,092	1,193
Agency & Contracted	8,311	3,946	3,398
Agency & Contracted - Partnerships	2,518	1,715	1,895
Agency & Contracted - Direct Services	4,467	4,620	4,620
Transfer Payments - Benefits	19,877	22,138	22,138
Transfer Payments - Other	1,646	539	539
Support Services	326	326	326
Funds drawn to/from Reserves	(154)	121	9
Capital Charges	390	646	1,063
Income - Other	(6,508)	(2,394)	(2,330)
Income - Gov Gnts	(20,922)	(22,552)	(22,443)
Income - Fees and Charges	(10,242)	(9,315)	(10,286)
Recharges	(7,177)	(7,066)	(7,239)
Recharges - Partnerships	(2,278)	(2,516)	(2,678)
Service expenditure before re-allocation of Support	<u>17,877</u>	<u>17,528</u>	<u>18,765</u>
Items outside General Fund		(232)	(232)
		<u>17,296</u>	<u>18,533</u>

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	17,296
Inflation and other adjustments	282
Pay Award 22/23	656
Net Savings agreed previous years	(250)
New Growth	888
White Oak Leisure Centre	(19)
New savings/income	(320)
Proposed Budget 2023/24	<u><u>18,533</u></u>

Net Service Expenditure analysed by Service	Actuals	Budget	Budget
	21/22	22/23	23/24
	£'000	£'000	£'000
Assistant Chief Executive			
Action and Development	4	8	8
Consultation and Surveys	10	4	4
Corporate Management	1,024	1,285	1,128
Corporate - Other	0	284	(1)
Elections	153	118	136
External Communications	192	227	234
Performance Improvement	(0)	(0)	0
Register of Electors	205	196	222
Administrative Expenses - Legal and Democratic	1	0	0
Administrative Expenses - Transformation and Strategy	8	6	6
Support - General Admin (Print Shop)	(34)	(41)	19
Total Service Expenditure	1,563	2,086	1,756

Net Service Expenditure analysed by Service

Net Service Expenditure analysed by Service	Actuals	Budget	Budget
	21/22	22/23	23/24
	£'000	£'000	£'000
Assistant Chief Executive			
Pay Costs	1,325	1,493	1,443
Premises and Grounds	32	0	0
Transport	0	0	0
Supplies & Services	325	262	276
Supplies & Services IT	63	66	67
Agency & Contracted	276	498	158
Agency & Contracted - Direct Services	0	0	0
Funds drawn to/from Reserves	56	42	42
Income - Other	(180)	0	0
Income - Gov Gnts	(56)	(7)	(7)
Income - Fees and Charges	(254)	(243)	(200)
Recharges	(25)	(25)	(25)
Total Service Expenditure	1,563	2,086	1,756

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	2,086
Inflation (including pay)	87
Planned Savings agreed previous years	(190)
<u>SCIA 2023/24</u>	
23/24 SCIA 2 Corporate Management	(41)
23/24 SCIA 3 - Apprenticeship Levy	55
Other Adjustments	(241)
Proposed Budget 2023/24	1,756

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Customer & Resources			
Asset Maintenance IT	296	280	280
Benefits Admin	343	48	187
Benefits Grants	(29)	(25)	(25)
Civic Expenses	16	18	18
Corporate Projects	45	0	0
Democratic Services	143	172	188
Dartford Rev&Ben Partnership Hub (SDC costs)	(574)	(3)	0
Land Charges	(87)	(115)	(46)
Local Tax	128	(78)	(11)
Administrative Expenses - Corporate Services	32	21	22
Administrative Expenses - Legal and Democratic	69	58	73
Administrative Expenses - Human Resources	31	9	8
Administrative Expenses - Property	0	0	0
Administrative Expenses - Revenues and Benefits	1	0	0
Street Naming	2	2	(4)
Support - Rev & Ben Control	334	232	253
Support - Counter Fraud	54	52	64
Support - Contact Centre	816	846	917
Support - Customer Insights	0	199	249
Support - Central Offices - Facilities	335	225	255
Support - General Admin	0	1	1
Support - General Admin (Post/Scanning)	231	246	240
Support - Health and Safety	0	5	5
Support - IT	1,056	1,033	1,087
Support - Legal Function	261	267	288
Support - Local Offices	0	0	0
Support - Nursery	1	0	0
Support - Human Resources	416	403	468
Total Service Expenditure	3,921	3,898	4,516

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Customer & Resources			
Pay Costs	4,327	4,538	4,925
Premises and Grounds	73	70	71
Transport	9	10	10
Supplies & Services	510	616	721
Supplies & Services IT	1,290	969	974
Agency & Contracted	2,387	120	127
Agency & Contracted - Partnerships	1,908	1,370	1,496
Agency & Contracted - Direct Services	23	25	25
Transfer Payments - Benefits	19,877	22,138	22,138
Transfer Payments - Other	1	0	0
Funds drawn to/from Reserves	(294)	(236)	(232)
Capital Charges	100	0	0
Income - Other	(2,453)	(152)	(152)
Income - Gov Gnts	(20,501)	(22,512)	(22,402)
Income - Fees and Charges	(598)	(785)	(722)
Recharges	(205)	(209)	(289)
Recharges - Partnerships	(2,533)	(2,064)	(2,175)
Total Service Expenditure	3,921	3,897	4,516

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	3,897
Inflation (including pay)	363
Planned Savings agreed previous years	7
<u>SCIA's 2023/24</u>	
23/24 SCIA - Revs and Bens Partnership	16
23/24 Fin Plan Council Tax Support Grant	110
23/24 SCIA - IT Software Maintenance	(10)
Other Adjustments	133
Proposed Budget 2023/24	<u>4,516</u>

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Finance & Trading			
Asset Maintenance CCTV	10	19	19
Asset Maintenance Countryside	2	9	9
Asset Maintenance Direct Services	95	42	43
Asset Maintenance Playgrounds	4	16	16
Asset Maintenance Public Toilets	0	16	16
Car Parks	(1,310)	(1,495)	(1,629)
CCTV	298	272	325
Civil Protection	38	52	52
Corporate Management	1	0	0
Car Parking - On Street	(306)	(346)	(346)
Refuse Collection	820	130	358
Trade Waste	140	(183)	(153)
Green Waste	4	26	(26)
Street Cleansing	(146)	(49)	44
Transport Workshop	(151)	5	77
Cesspool Emptying	(17)	(75)	(66)
Pest Control	32	(48)	(45)
Fly Tipping	7	(46)	(45)
Fleet	3	(14)	15
Depots	107	(40)	(27)
Emergency	(15)	(18)	(17)
Grounds Maintenance	(71)	(30)	(19)
Environmental Enforcement	0	0	6
Emergency	67	83	83
Parking Enforcement - Tandridge DC	(100)	(36)	0
Estates Management - Grounds	149	133	135
Housing Advances	0	1	1
Kent Resource Partnership	5	0	0
Markets	(235)	(384)	(408)
Members	423	483	494
Misc. Finance	1,475	1,745	1,505
Off-Street Enforcement	53	74	65
Parks - Greensand Commons Project	0	0	0
Parks and Recreation Grounds	150	139	143
Parks - Rural	178	174	193
Public Transport Support	0	0	0
Refuse Collection	2,856	2,868	2,858
Administrative Expenses - Chief Executive	9	20	21
Administrative Expenses - Direct Services	15	0	0
Administrative Expenses - Finance	60	25	26
Administrative Expenses - Transport	6	7	7
Street Cleansing	1,555	1,564	1,569
Support - Audit Function	204	214	218
Support - Exchequer and Procurement	188	207	225
Support - Finance Function	247	245	276
Support - General Admin	174	182	238
Support - Direct Services	85	69	61
Support - Procurement	7	7	7
Public Conveniences	53	36	36
Treasury Management	131	126	131
Total Service Expenditure	7,299	6,227	6,491

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Finance & Trading			
Pay Costs	5,578	5,917	6,580
Premises and Grounds	1,283	1,149	1,255
Transport	3,639	3,474	3,535
Supplies & Services	1,652	1,515	1,613
Supplies & Services IT	142	53	149
Agency & Contracted	3,337	2,399	2,179
Agency & Contracted - Partnerships	195	192	208
Agency & Contracted - Direct Services	4,410	4,555	4,555
Support Services	274	274	274
Funds drawn to/from Reserves	(26)	(37)	25
Capital Charges	230	472	472
Income - Other	(848)	(694)	(577)
Income - Gov Gnts	(169)	(33)	(33)
Income - Fees and Charges	(5,536)	(6,088)	(6,756)
Recharges	(6,738)	(6,624)	(6,676)
Recharges - Partnerships	(143)	(296)	(312)
Total Service Expenditure	7,281	6,226	6,491

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	6,226
Inflation (including pay)	518
Planned savings agreed previous years	(69)
SCIA's 2023/24	
23/24 SCIA 6 - CCTV	12
23/24 SCIA 7 - Garden Waste Sacks	17
23/24 SCIA 8 - Car Parking Enforcement Contract End	144
23/24 SCIA 15 - CCTV Transmission Cost Reduction	(30)
23/24 SCIA16 Markets: Swanley Sunday Market	(160)
23/24 SCIA 21 - Utility Costs (part)	80
23/24 Fin Plan Pension	(8)
Other Adjustments	(239)
Proposed Budget 2023/24	6,491

Net Service Expenditure analysed by Service

	Actuals	Budget	Budget
	21/22	22/23	23/24
	£'000	£'000	£'000
People & Places			
All Weather Pitch	(5)	(5)	(5)
Compliance & Enforcement	(1)	0	0
Communities	158	123	132
Communities	(6)	(6)	(6)
The Community Plan	16	36	39
Contain Outbreak Management Fund 2021/22 - P&P	1	0	0
Domestic Abuse Duty	2	0	0
Grants to Organisations	182	200	201
Gypsy Sites	(4)	(6)	(2)
Community Health and Wellbeing	47	34	36
Homeless	706	639	692
Housing Register	34	46	127
Kent Housing Group Grant	0	0	0
Disabled Facilities Grant Administration	(50)	(50)	(55)
Housing	176	162	179
Accommodation Service	57	63	79
Needs and Stock Surveys	1	0	0
Housing Energy Retraining Options (HERO)	131	64	65
Homes for the Ukrainians	0	0	1
KCC- Household Support Fund	0	0	0
KCC Helping Hands	0	0	0
Leisure Contract	140	341	330
Leisure Development	21	21	15
Local Strategic Partnership	0	4	0
Partnership - Home Office	0	0	0
Police & Crime Commissioners (PCCs)	0	0	0
Private Sector Housing	270	265	234
Rough Sleepers Initiative 2022-25	0	0	1
Admin Expenses - People & Places Communities	36	16	16
Admin Expenses - People & Places Housing	16	6	6
STAG Community Arts Centre	5	0	0
One You KPH	0	0	2
Community Sports Activation Fund	0	0	0
Housing and Health Project	0	0	0
Homelessness Funding	(121)	0	4
PCT Initiatives	0	0	0
KCC Specialist Weight Management	0	0	0
Youth	47	60	57
Total Service Expenditure	1,860	2,013	2,148

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
People & Places			
Pay Costs	1,594	1,439	1,732
Premises and Grounds	17	10	11
Transport	6	4	2
Supplies & Services	141	77	102
Supplies & Services IT	52	0	0
Agency & Contracted	1,316	422	351
Agency & Contracted - Direct Services	7	0	0
Transfer Payments - Other	1,627	539	539
Funds drawn to/from Reserves	260	279	155
Capital Charges	49	174	592
Income - Other	(2,330)	(816)	(886)
Income - Gov Gnts	(168)	0	0
Income - Fees and Charges	(711)	(116)	(451)
Recharges	0	0	0
Total Service Expenditure	1,860	2,013	2,148

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	2,013
Inflation (including pay)	94
Planned savings agreed previous years	(9)
<u>SCIA's 2023/24</u>	
23/24 SCIA 1 - Temporary Accomodation	36
23/24 SCIA 10 - Health and Communities	(8)
23/24 SCIA 11 - Youth Van	(6)
23/24 SCIA 12 - Communities	(2)
23/24 SCIA 13 - Community Grants	(10)
23/24 White Oak Leisure Centre	(19)
Other Adjustments	59
Proposed Budget 2023/24	2,148

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Planning & Regulatory Services			
Building Control Partnership Members	0	0	0
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(119)	(161)	(154)
Conservation	155	129	159
Dangerous Structures	0	3	3
Dartford Environmental Hub (SDC Costs)	0	0	0
EH Commercial	284	320	802
EH Animal Control	24	23	0
EH Environmental Protection	349	375	0
Licensing Partnership Hub (Trading)	2	(2)	7
Licensing Partnership Members	0	0	0
Licensing Regime	2	36	67
Planning Policy	509	472	575
LDF Expenditure	0	0	0
Decarbonisation Fund Net ZERO 2030	0	65	67
Planning - Appeals	221	215	201
Planning - CIL Administration	(99)	(68)	(59)
Planning - Counter	(1)	(6)	(6)
Planning - Development Management	(65)	(76)	(93)
Planning - Enforcement	358	341	362
Planning Performance Agreement	0	0	0
Planning - Development Management - Software Project	0	0	0
Administrative Expenses - Building Control	2	12	12
Administrative Expenses - Health	17	5	5
Administrative Expenses - Licensing	1	7	7
Administrative Expenses - Planning Services	116	44	50
Taxis	12	7	24
Total Service Expenditure	1,770	1,738	2,027

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Planning & Regulatory Services			
Pay Costs	3,359	3,431	3,770
Premises and Grounds	5	5	15
Transport	5	11	11
Supplies & Services	193	132	177
Supplies & Services IT	64	2	2
Agency & Contracted	743	435	449
Agency & Contracted - Partnerships	415	153	191
Agency & Contracted - Direct Services	24	40	40
Transfer Payments - Other	18	0	0
Support Services	11	11	11
Funds drawn to/from Reserves	(125)	72	18
Income - Other	(496)	(432)	(458)
Income - Gov Gnts	(4)	0	0
Income - Fees and Charges	(2,842)	(1,966)	(2,009)
Recharges	0	0	0
Recharges - Partnerships	398	(155)	(191)
Total Service Expenditure	1,770	1,738	2,027

Analysis of budget changes between 22/23 and 23/24

	1,738
Base Budget 2022/23	
Inflation (including pay)	211
Planned Savings agreed previous years	1
<u>SCIA's 2023/24</u>	
23/24 SCIA 9 - Environmental Health Income	10
23/24 SCIA 14 - Environmental Health Stray Dogs	14
23/24 SCIA 19 - Development Management	2
23/24 SCIA 20 - Air Quality Monitoring	24
23/24 SCIA 17 - Licensning Income	(7)
23/24 SCIA 21 - Utility Costs (Part)	10
Other Adjustments	24
Proposed Budget 2023/24	<u><u>2,027</u></u>

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Strategic Head Commercial and Property			
Asset Maintenance Argyle Road	24	80	82
Asset Maintenance Other Corporate Properties	91	36	36
Asset Maintenance Hever Road	49	41	42
Asset Maintenance Leisure	255	193	198
Asset Maintenance Support & Salaries	114	142	149
Asset Maintenance Sewage Treatment Plants	6	9	9
Bus Station	19	8	9
Economic Development	41	39	39
Swanley Meeting Point	0	0	60
Economic Development Property	369	437	484
Estates Management - Buildings	(58)	(13)	(3)
Housing Other Income	(15)	(14)	(14)
Housing Premises	(6)	17	18
Asset Maintenance Operatives	(0)	7	13
Property Investment Strategy	(1,355)	(1,518)	(1,618)
Administrative Expenses - Property	9	3	3
Administrative Expenses - Strategic Property	13	0	0
Support - Central Offices	493	496	600
Support - Property Function	57	55	60
Tourism	20	33	38
Leader Programme	0	0	0
West Kent Business Rates Retention	(0)	0	0
West Kent Enterprise Advisor Network	0	0	6
West Kent Kick Start	0	0	0
West Kent Partnership	1	0	1
West Kent Partnership Business Support	1	0	0
Total Service Expenditure	128	50	209

Net Service Expenditure analysed by Service

	Actuals 21/22 £'000	Budget 22/23 £'000	Budget 23/24 £'000
Strategic Head Commercial and Property			
Pay Costs	849	987	1,094
Premises and Grounds	1,077	1,064	1,178
Transport	11	0	0
Supplies & Services	71	40	49
Supplies & Services IT	7	0	0
Agency & Contracted	771	19	80
Agency & Contracted - Direct Services	2	0	0
Support Services	41	41	41
Funds drawn to/from Reserves	50	90	90
Capital Charges	160	150	150
Income - Other	(1,556)	(1,819)	(1,876)
Income - Gov Gnts	(25)	0	0
Income - Fees and Charges	(1,121)	(314)	(346)
Recharges	(209)	(208)	(250)
Total Service Expenditure	128	50	209

Analysis of budget changes between 22/23 and 23/24

Base Budget 2022/23	50
Inflation (including pay)	83
Planned Savings agreed previous years	8
<u>SCIA 2023/24</u>	
23/24 SCIA 21 - Utility Costs (Part)	90
23/24 SCIA 22 - Meeting Point Business Hub	60
Other Adjustments	(82)
Proposed Budget 2023/24	<u>209</u>

PAY COST ESTIMATES SUMMARY 2023/24

Services	Line No.	2022/23 BUDGET £	2023/24 BUDGET £	2022/23 FTE	2023/24 FTE
People & Places	1a	335,152	351,174	4.50	4.50
People & Places - Housing	1b	897,687	927,165	17.31	18.31
Strategic Properties	1c	854,964	914,459	19.95	15.00
Corporate Services	2a	3,067,639	3,189,822	67.72	66.37
Revenues & Benefits	2b	1,765,504	1,793,712	43.78	42.30
Assistant Chief Executive	3a	920,371	957,093	19.35	19.35
Finance & Audit	3b	1,260,274	1,318,160	18.81	19.00
Operational Services	3c	5,388,513	5,569,250	141.30	142.30
Planning	4a	2,063,699	2,122,183	40.75	40.76
Building Control	4b	335,438	399,280	7.00	7.00
Environmental Health	4c	662,985	677,039	11.72	11.99
Licensing	4d	517,485	591,410	10.59	12.20
		18,069,711	18,810,747	402.78	399.08
Other Salary Costs					
Vacancy Savings	5	(156,401)	(159,529)		
SUB-TOTAL		17,913,311	18,651,218	402.78	399.08
People & Places (Ext)	6	141,346	128,599	3.35	2.95
People & Places - Housing (Ext)	7	160,663	347,770	4.00	8.00
Strategic Property (Ext)	8	223,852	229,321	5.95	4.95
GRAND TOTAL		18,439,172	19,356,908	416.08	414.98

NOTES 1) Externally funded posts (lines 6 to 9 have been excluded from earlier lines. The income will show elsewhere in the 2023/24 budget.

Asset Maintenance 2022-2026

Chief Officer/Scheme	Budget 2022/23 £'000	Budget 2023/24 £'000	Budget 2024/25 £'000	Budget 2025/26 £'000
Communities and Business Leisure	143	146	149	152
Direct Services				
CCTV	19	19	20	20
Playgrounds	16	17	17	17
Public Conveniences	16	17	17	17
Depot	43	44	45	45
Environmental and Operational Services				
Car Parks (i)	0	0	0	0
Countryside and Trees	9	9	10	10
Sewage Treatment Plants	9	10	10	10
Hever Rd Travellers site	41	42	43	44
Financial Services				
Argyle Road	130	132	133	135
Other Property	85	86	87	88
Support and Salaries	107	109	111	113
	618	631	642	651
Corporate Services				
Information Technology maintenance	286	309	316	323
Total	904	940	958	974

Capital Programme 2023-26

Chief Officer/Scheme	Funding Source	2023/24	2024/25	2025/26
		Budget	Budget	Budget
		£000	£000	£000
People & Places				
White Oak Leisure Centre	Capital Receipts & External funding, External borrowing	298	-	-
White Oak Leisure centre - Orchards Academy	Capital Receipts	-	-	-
White Oak Residential	Capital Receipts and Grant	8,000	6,189	900
Burlington Mews	Capital Receipts	8	8	-
27-37 Swanley High street (meeting Point)	Capital Receipts & External funding	614	-	-
Bevan Place	Mixed	14,022	10,229	510
Farmstead Drive	Capital Receipts and Grant	2,500	2,000	409
Affordable Housing (Quercus Housing)	External Borrowing	1,500	1,500	1,500
Combined Feasibility Pot*	Mixed	1,450	150	-
Stangrove Estate	Mixed	1,948	56	-
Finance and Trading				
Mill Pond	Capital Receipts	60	-	-
Bradbourne Lakes	Capital Receipts	60	-	-
Vehicle Replacement Programme	Vehicle Replace Reserve	582	582	582
Disabled Facility Grant	External funding	1,128	1,128	1,128
TOTAL		32,170	21,842	5,029

* For capital projects such as Stangrove, Hollybush, Spitals Cross, Otford Road site, Westerham, Kemsing, Lullingstone and Sevenoaks Town Centre

Funding Sources	2023/24	2024/25	2025/26
	£000	£000	£000
Capital Receipts	188	1,000	24,473
Financial Plan Reserve & Cap Receipts			
Vehicle Renewal Reserve	582	582	582
Better Care Fund (KCC)	1,128	1,128	1,128
Reserves			
Internal Borrowing use / (repaid)	8,000	5,403	(23,573)
Mixed funding depending on scheme funding ***	4,250		
External Borrowing			
	-Long term	18,022	13,729
	-Short term		
Grant Funding			
Total Funding	32,170	21,842	5,029

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

TOWN & PARISH COUNCIL PRECEPTS							
	2022/23			2023/24			
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	Band D Change (%)
Ash-cum-Ridley	2,444.31	121,888	49.87	2,483.11	136,324	54.90	10.09
Badgers Mount	331.71	17,180	51.79	337.07	17,180	50.97	-1.58
Brasted	781.61	38,658	49.46	790.33	39,817	50.38	1.86
Chevening	1,450.67	68,000	46.87	1,458.10	70,000	48.01	2.43
Chiddingstone	609.13	43,000	70.59	619.26	47,000	75.90	7.52
Cowden	440.01	23,250	52.84	449.59	23,250	51.71	-2.14
Crockenhill	655.21	81,515	124.41	659.42	82,038	124.41	0.00
Dunton Green	1,343.85	139,500	103.81	1,347.57	139,500	103.52	-0.28
Edenbridge	3,819.62	656,364	171.84	3,891.91	702,217	180.43	5.00
Eynsford	951.52	85,894	90.27	956.23	90,188	94.32	4.49
Farningham	669.26	47,430	70.87	679.90	48,378	71.15	0.40
Fawkham	297.59	23,300	78.30	306.55	21,730	70.89	-9.46
Halstead	778.64	52,035	66.83	811.60	56,925	70.14	4.95
Hartley	2,556.47	137,768	53.89	2,560.84	160,390	62.63	16.22
Hever	638.60	50,000	78.30	646.99	50,000	77.28	-1.30
Hextable	1,693.66	162,388	95.88	1,692.19	170,507	100.76	5.09
Horton Kirby & S Darent	1,277.99	106,829	83.59	1,293.29	116,443	90.04	7.72
Kemsing	1,854.08	154,250	83.19	1,871.11	168,900	90.27	8.51
Knockholt	633.16	45,973	72.61	642.62	47,100	73.29	0.94
Leigh	966.25	50,500	52.26	952.95	51,500	54.04	3.41
Otford	1,721.95	221,935	128.89	1,735.72	221,935	127.86	-0.80
Penshurst	840.95	40,045	47.62	839.73	34,818	41.46	-12.94
Riverhead	1,258.50	55,877	44.40	1,270.73	57,551	45.29	2.00
Seal	1,343.85	78,580	58.47	1,345.48	80,250	59.64	2.00
Sevenoaks Town	9,766.28	1,295,675	132.67	9,844.68	1,370,074	139.17	4.90
Sevenoaks Weald	626.83	46,200	73.70	629.00	46,200	73.45	-0.34
Shoreham	701.30	44,118	62.91	718.66	45,210	62.91	0.00
Sundridge	941.03	65,909	70.04	944.90	69,490	73.54	5.00
Swanley	5,665.09	645,709	113.98	5,710.83	657,462	115.13	1.01
Westerham	2,079.47	267,000	128.40	2,091.38	293,115	140.15	9.15
West Kingsdown	2,375.68	110,279	46.42	2,408.56	115,159	47.81	2.99
Totals	51,514.27	4,977,049		51,990.30	5,230,651		
Average			96.61			100.61	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.

Subjective by Chief

Excludes subjective within Direct Services

Subj	Subjective by Chief Officer	People &	Customer &	Finance &	Planning &	Assistant	Strat	All
		Places	Resources	Trading	Regulatory Services	Chief Exec	Property	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
2	Pay Costs	1,713	4,920	6,566	3,754	1,450	1,094	19,497
3	Premises and Grounds	11	71	1,255	15	0	1,177	2,529
4	Transport	2	10	3,535	11	0	0	3,558
5	Supplies & Services	105	721	1,606	177	276	37	2,922
5.69	Supplies & Services IT	0	974	149	2	67	1	1,194
6	Agency & Contracted	355	127	2,179	449	214	141	3,464
6.04	Agency & Contracted - Partnerships	0	1,496	208	198	0	0	1,902
6.82	Agency & Contracted - Direct Services	0	25	4,555	40	0	0	4,620
7	Transfer Payments - Benefits	0	22,138	0	0	0	0	22,138
7.3	Transfer Payments - Other	539	0	0	0	0	0	539
7.5	Support Services	0	0	274	11	0	41	326
7.99	Funds drawn to/from Reserves	150	(232)	25	18	42	0	4
8.5	Capital Charges	592	0	472	0	0	0	1,063
9	Income - Other	(887)	(152)	(577)	(458)	0	(264)	(2,338)
9.01	Income - Gov Gnts	0	(22,402)	(33)	0	(7)	0	(22,443)
9.43	Income - Fees and Charges	(451)	(722)	(6,797)	(2,009)	(200)	(150)	(10,329)
9.8	Recharges	0	(289)	(6,634)	0	(25)	(250)	(7,197)
9.88	Recharges - Partnerships	0	(2,175)	(318)	(198)	0	0	(2,684)
		<u>2,128</u>	<u>4,511</u>	<u>6,463</u>	<u>2,010</u>	<u>1,818</u>	<u>1,828</u>	<u>18,759</u>

Reconciliation

Per table 18,759

Capital charges & support Serv outside GF (232)

Financial plan 18,527

Subjective Summary

	Actuals	Approved Budget	Approved Budget
Subj Subjective	21/22	22/23	23/24
	£'000	£'000	£'000
2 Pay Costs	16,963	17,850	19,422
3 Premises and Grounds	2,423	2,298	2,529
4 Transport	3,660	3,499	3,558
5 Supplies & Services	2,855	2,629	2,922
5.69 Supplies & Services IT	1,619	1,092	1,194
6 Agency & Contracted	6,192	3,813	3,464
6.04 Agency & Contracted - Partnerships	1,942	1,732	1,902
6.82 Agency & Contracted - Direct Services	4,467	4,620	4,620
7 Transfer Payments - Benefits	19,877	22,138	22,138
7.3 Transfer Payments - Other	1,646	539	539
7.5 Support Services	326	326	326
7.99 Funds drawn to/from Reserves	(105)	121	4
8.5 Capital Charges	189	646	1,063
9 Income - Other	(4,388)	(2,375)	(2,338)
9.01 Income - Gov Gnts	(21,836)	(22,552)	(22,443)
9.43 Income - Fees and Charges	(10,082)	(9,334)	(10,329)
9.8 Recharges	(7,177)	(7,003)	(7,135)
9.88 Recharges - Partnerships	(1,687)	(2,516)	(2,684)
	<u>16,883</u>	<u>17,521</u>	<u>18,759</u>

			2020/21	2021/22
			Budget	Budget
Budget Book Heading: Financing				
Cost Centre Asset management Revenue A/c				
Capital Charges				
85000	YAWA	Capital Charge Interest	(623)	(623)
85500	YAWA	Capital Charges Depreciation	0	0
			<hr/>	<hr/>
			(623)	(623)
Total for Cost Centre Asset management Revenue A/c			(623)	(623)
Total for Budget Book Heading: Financing			(623)	(623)
Total for Professional Services			(623)	(623)

					2022/23	2023/24
					Budget	Budget
Budget Book Heading: General Fund						
Cost Centre General Fund						
Collection Fund						
26500	YARA		Precept Raised		(11,841)	(12,231)
27150	YARA		Collection Fund Surplus (CTAX)		0	(216)
27250	YARA		Collection Fund Deficit (CTAX)		(27)	2
					(11,868)	(12,445)
Funds drawn to/from Reserves						
79900	YARA		Trans to/from Earmarked R		(1,235)	(126)
					(1,235)	(126)
Income - Other						
90100	YARA	5001	Government Grants	Revenue Support Gra	0	(186)
90100	YARA	5002	Government Grants	National Business Rat	(2,226)	(2,868)
90100	YARA	5842	Government Grants	-	(159)	(90)
90100	YARA	5857	Government Grants	-	0	(912)
90100	YARA	9999	Government Grants	Other	(103)	0
					(2,488)	(4,056)
Total for Cost Centre General Fund					(15,591)	(16,627)
Cost Centre Interest Receipts						
Income - Fees and Charges						
96700	YATA		Interest - Invest Pool		(188)	(288)
					(188)	(288)
Total for Cost Centre Interest Receipts					(188)	(288)
Total for Budget Book Heading: General Fund					(15,779)	(16,915)
Total for Professional Services					(15,779)	(16,915)
YAPA not shown here see CBPROPS					(735)	(1,258)

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