

# Budget book **2024/25**





# Budget Book 2024/25

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## Introduction

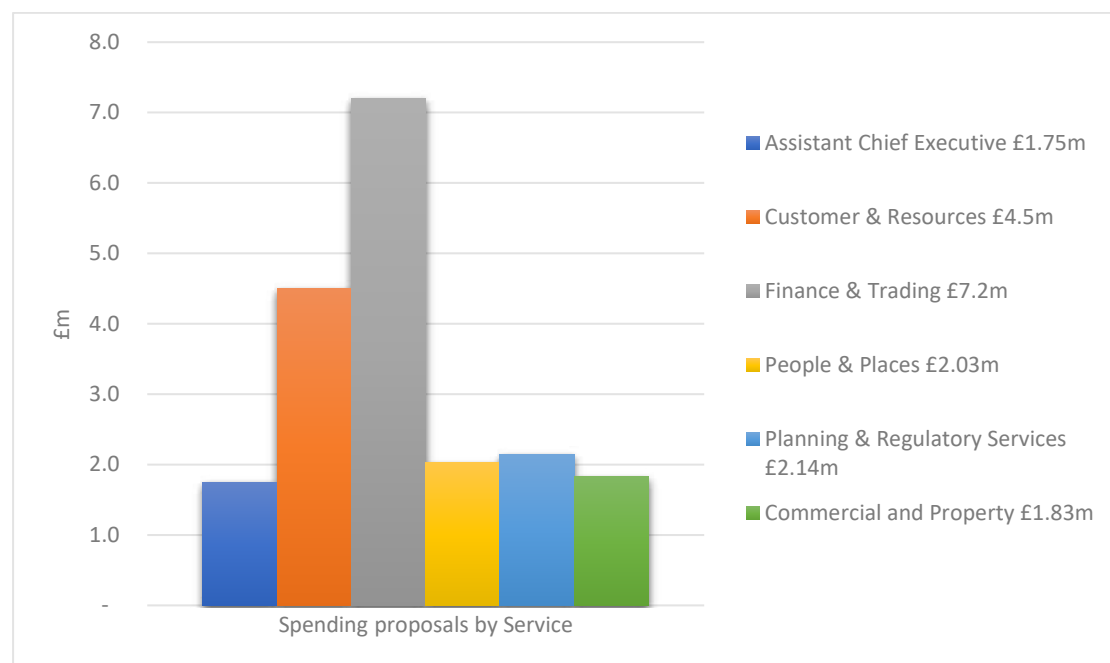
The 2024/25 revenue budget was approved in February 2024 along with the Council Tax increase and Treasury Management Strategy. All budget papers were reviewed by appropriate Advisory Committees and Cabinet from September to February in November to January prior to full Council.

## Net Revenue Budget

Sevenoaks District Council set its budget for 2024/25 at a meeting of the Council on 20 February 2024. Overall, the Council's net revenue budget has increased from £18.5 million in 2023/24 to £19.4 million in 2024/25.

## Expenditure

The following chart shows our expenditure by service for 2024/25.

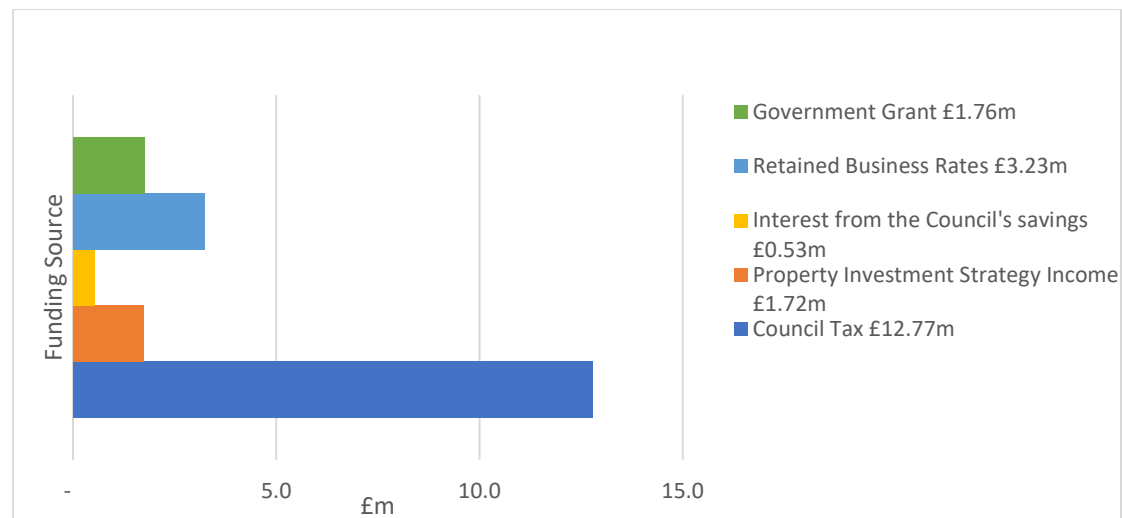


The adoption of the 10-year budget over the last twelve years has resulted in a much more stable budget position than had previously been achieved. The aim of the 10-year budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority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

From 2017/18 the Council has been self-sufficient and no longer relies on 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 following chart shows the relative sources of funding for 2024/25 totalling £19.4m.



## 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.

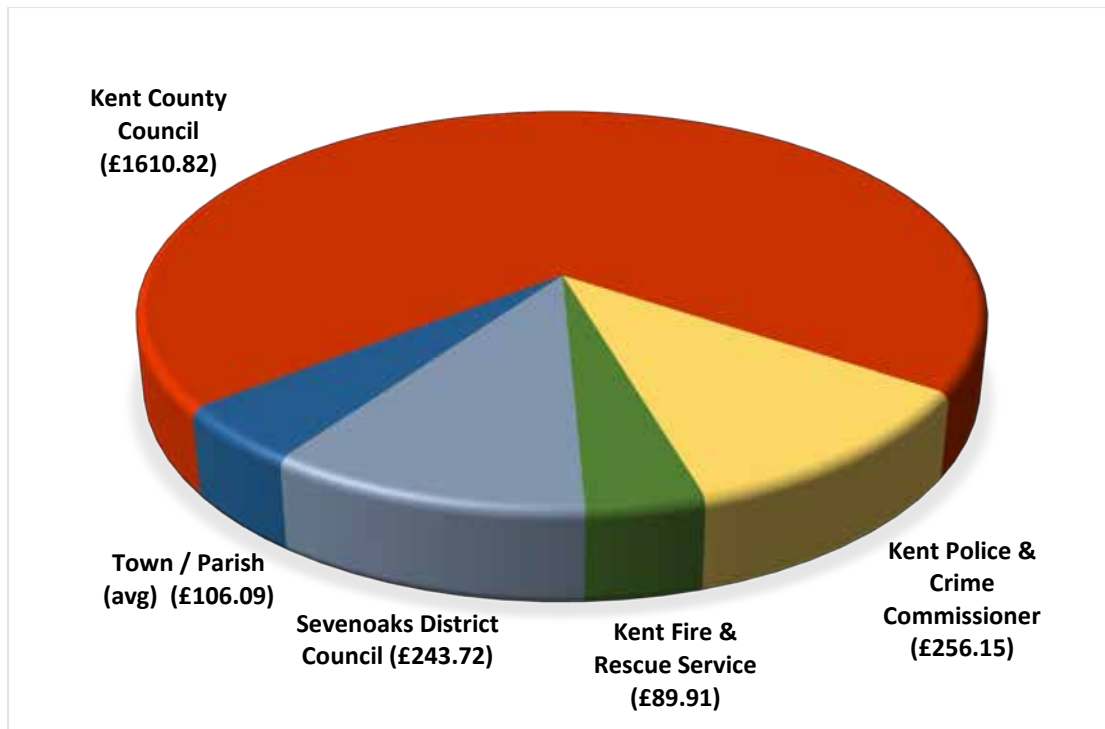
The amount included within the budget for 2024/25 is £3.228m (2023/24 £2.868m).

## 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 2025 will be no surplus or deficit.

## Council Tax at Band D

Sevenoaks' District Council Tax increased by 2.97% for 2024/25 to £243.72 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 2024/25, including an average Parish figure, is £2306.69 at Band D.



### Government Funding

The following grant have been included in the 2024/25 Budget: Funding Gaurentee £1.384m, Services Grant £0.015m and Roll in Grant £0.198m.

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 .

This book shows the agreed Revenue Budget and the Council's Capital Budget. Additional information relating to the Council's financial position in 2024/25 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2024/25 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).

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## **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 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	Plan 2033/34
<b>Expenditure</b>	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Net Service Expenditure c/f	17,297	18,533	19,445	18,402	18,634	19,221	19,724	20,181	20,873	21,389	22,119
Inflation	1,188	1,679	568	576	585	596	607	617	627	640	650
Superannuation Fund deficit	(270)	0	0	50	0	0	0	0	0	0	0
Net growth/(savings) (approved in previous yrs)	319	(1,115)	(253)	(272)	58	7	0	75	(111)	90	18
<b>New growth</b>	0	1,761	(1,038)	(150)	0	0	0	100	100	100	100
<b>New savings/Income</b>	0	(1,414)	(320)	28	(56)	(100)	(150)	(100)	(100)	(100)	(100)
Net Service Expenditure b/f	18,533	19,445	18,402	18,634	19,221	19,724	20,181	20,873	21,389	22,119	22,787
<b>Financing Sources</b>											
Govt Support: Rolled in grants	(186)	(198)	0	0	0	0	0	0	0	0	0
: Funding Guarantee	(912)	(1,384)	0	0	0	0	0	0	0	0	0
: Lower Tier Services Grant	0	0	0	0	0	0	0	0	0	0	0
: Services Grant	(90)	(15)	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	(12,229)	(12,768)	(13,309)	(13,759)	(14,221)	(14,697)	(15,186)	(15,691)	(16,208)	(16,740)	(17,214)
Business Rates Retention	(2,868)	(3,228)	(3,018)	(2,543)	(2,572)	(2,603)	(2,634)	(2,665)	(2,719)	(2,774)	(2,830)
Collection Fund Deficit/(Surplus)	(216)	0	0	0	0	0	0	0	0	0	0
Interest Receipts	(288)	(532)	(432)	(400)	(300)	(300)	(300)	(300)	(300)	(300)	(300)
Property Investment Strategy Income	(1,618)	(1,724)	(1,724)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)	(1,749)
Contributions to/(from) Reserves	(131)	(877)	398	398	398	398	398	398	398	370	331
<b>Total Financing</b>	(18,538)	(20,726)	(18,085)	(18,053)	(18,444)	(18,951)	(19,471)	(20,007)	(20,578)	(21,193)	(21,762)
Budget Gap (surplus)/deficit	(5)	(1,281)	317	581	777	773	710	866	811	926	1,025
Cont. to/(from) Stabilisation Reserve (in 23/24 budget)	5	114	(371)	(370)	(580)	(636)	(638)	(751)	(674)	(765)	(841)
Cont. to/(from) Stabilisation Reserve (24/25 budget changes)	0	1,167	54	(211)	(197)	(137)	(72)	(115)	(137)	(161)	(184)
<b>Cumulative 24/25 budget changes: surplus/(deficit)</b>											7

Assumptions

Business Rates Retention: 'Baseline Funding Level' is the main basis. Also 'Updated safety net and underindexing compensation' is included until 25/26 when a Business Rates reset may take place. Business Rates Retention Pool income is included for 24/25 only.

Council Tax: 2.97% in 24/25, 2% in later years

Council Tax Base: Increase of 730 Band D equivalent properties per annum

Interest Receipts: £532,000 in 24/25, £432,000 in 25/26, £400,000 in 26/27 and £300,000 in later years. Based on reducing interest rates and available balances.

Property Investment Strategy: £1.724m from 24/25, £1.749m from 26/27

Pay award: 4% in 24/25, 2% in later years

Other costs: 2.25% in all years

Income: 2.5% in all years.

## Ten Year Budget - Balance Sheet

<b>Balance Sheet</b>		31/3/24	31/3/25	31/3/26	31/3/27	31/3/28
	Note	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000
<b>Long Term Assets</b>						
Property, Plant and Equipment	1	72,253	104,094	130,169	146,737	146,938
Investment Property		33,263	33,263	33,263	33,263	33,263
Long Term Investments		9,041	9,041	9,041	9,041	9,041
Long Term Debtors		6,143	6,139	6,135	6,131	6,127
		<u>120,700</u>	<u>152,537</u>	<u>178,608</u>	<u>195,172</u>	<u>195,369</u>
<b>Current Assets</b>						
Short-term Investments		(1,427)	(3,032)	(3,854)	(4,676)	(5,498)
Cash and Cash Equivalents		3,075	3,075	3,075	3,075	3,075
Inventories		195	195	195	195	195
Short Term Debtors		5,722	5,722	5,722	5,722	5,722
Assets held for Sale		26	26	26	26	26
Payments in Advance		1,036	1,036	1,036	1,036	1,036
		<u>8,627</u>	<u>7,022</u>	<u>6,200</u>	<u>5,378</u>	<u>4,556</u>
<b>Current Liabilities</b>						
Receipts in Advance		(7,383)	(7,383)	(7,383)	(7,383)	(7,383)
Short Term PWLB Loan		233	233	233	233	233
Short Term Creditors		(12,064)	(12,066)	(12,066)	(12,067)	(12,068)
Short Term Provisions		(4,224)	(4,224)	(4,224)	(4,224)	(4,224)
		<u>(23,438)</u>	<u>(23,440)</u>	<u>(23,440)</u>	<u>(23,441)</u>	<u>(23,442)</u>
<b>NET CURRENT ASSETS</b>		<b>(14,811)</b>	<b>(16,418)</b>	<b>(17,240)</b>	<b>(18,063)</b>	<b>(18,886)</b>
<b>Long Term Liabilities</b>						
Long Term Creditors		1	2	3	4	5
Long Term PWLB Loan		(10,934)	(25,232)	(34,160)	(46,881)	(45,657)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(12,906)	(11,416)	(9,926)	(8,436)	(6,946)
Capital Grants Receipts in Advance		(2,751)	(2,751)	(2,751)	(2,751)	(2,751)
		<u>(26,847)</u>	<u>(39,654)</u>	<u>(47,091)</u>	<u>(58,321)</u>	<u>(55,606)</u>
<b>TOTAL NET ASSETS</b>		<b>79,042</b>	<b>96,465</b>	<b>114,277</b>	<b>118,788</b>	<b>120,877</b>
<b>USABLE RESERVES</b>						
Usable Capital Receipts Reserve		(12,056)	(26,535)	(40,680)	(43,102)	(43,102)
Earmarked Reserves		(20,493)	(18,112)	(18,510)	(18,908)	(19,306)
General Fund		(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
		<u>(34,350)</u>	<u>(46,448)</u>	<u>(60,991)</u>	<u>(63,811)</u>	<u>(64,209)</u>
<b>UNUSABLE RESERVES</b>						
Capital Adjustment Account		(28,803)	(32,642)	(34,425)	(34,630)	(34,835)
Revaluation Reserve		(30,371)	(30,371)	(30,371)	(30,371)	(30,371)
Accumulated Absences Account		268	268	268	268	268
Pensions Reserve	2,3	12,906	11,416	9,926	8,436	6,946
Collection Fund Adj Account		(206)	(206)	(206)	(206)	(206)
NNDR Collection Fund Revenue Account		1,623	1,623	1,623	1,623	1,623
Deferred Capital receipts		(110)	(106)	(102)	(98)	(94)
		<u>(44,693)</u>	<u>(50,017)</u>	<u>(53,286)</u>	<u>(54,977)</u>	<u>(56,668)</u>
<b>TOTAL RESERVES</b>		<b>(79,042)</b>	<b>(96,465)</b>	<b>(114,277)</b>	<b>(118,788)</b>	<b>(120,877)</b>

### Notes to Balance Sheet

- 1 Property will depreciate and will not be replaced,
- 2 Pensions figures are based on the actual FRS17 figures required to be included in the statutory accounts. An actuarial
- 3 Pensions liability decrease due to payments being made to reduce the deficit.

## Ten Year Budget - Balance Sheet

<b>Balance Sheet continued</b>		31/3/29	31/3/30	31/3/31	31/3/32	31/3/33	31/3/34
	Note	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000	Plan £000
<b>Long Term Assets</b>							
Property, Plant and Equipment	1	147,139	147,340	147,541	147,742	147,943	148,144
Investment Property		33,263	33,263	33,263	33,263	33,263	33,263
Long Term Investments		9,041	9,041	9,041	9,041	9,041	9,041
Long Term Debtors		6,123	6,119	6,115	6,111	6,107	6,103
		<u>195,566</u>	<u>195,763</u>	<u>195,960</u>	<u>196,157</u>	<u>196,354</u>	<u>196,551</u>
<b>Current Assets</b>							
Short-term Investments		(6,320)	(7,142)	(7,964)	(8,969)	(10,002)	(11,035)
Cash and Cash Equivalents		3,075	3,075	3,075	3,075	3,075	3,075
Inventories		195	195	195	195	195	195
Short Term Debtors		5,722	5,722	5,722	5,722	5,722	5,722
Assets held for Sale		26	26	26	26	26	26
Payments in Advance		1,036	1,036	1,036	1,036	1,036	1,036
		<u>3,734</u>	<u>2,912</u>	<u>2,090</u>	<u>1,085</u>	<u>52</u>	<u>(981)</u>
<b>Current Liabilities</b>							
Receipts in Advance		(7,383)	(7,383)	(7,383)	(7,383)	(7,383)	(7,383)
Short Term PWLB Loan		233	233	233	233	233	233
Short Term Creditors		(12,069)	(12,070)	(12,071)	(12,072)	(12,073)	(12,074)
Short Term Provisions		(4,224)	(4,224)	(4,224)	(4,224)	(4,224)	(4,224)
		<u>(23,443)</u>	<u>(23,444)</u>	<u>(23,445)</u>	<u>(23,446)</u>	<u>(23,447)</u>	<u>(23,448)</u>
<b>NET CURRENT ASSETS</b>		<u>(19,709)</u>	<u>(20,532)</u>	<u>(21,355)</u>	<u>(22,361)</u>	<u>(23,395)</u>	<u>(24,429)</u>
<b>Long Term Liabilities</b>							
Long Term Creditors		6	7	8	9	10	11
Long Term PWLB Loan		(44,433)	(43,209)	(41,985)	(40,761)	(39,537)	(38,313)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(5,456)	(3,966)	(2,476)	(986)	504	1,994
Capital Grants Receipts in Advance		(2,751)	(2,751)	(2,751)	(2,751)	(2,751)	(2,751)
		<u>(52,891)</u>	<u>(50,176)</u>	<u>(47,461)</u>	<u>(44,746)</u>	<u>(42,031)</u>	<u>(39,316)</u>
<b>TOTAL NET ASSETS</b>		<u>122,966</u>	<u>125,055</u>	<u>127,144</u>	<u>129,050</u>	<u>130,928</u>	<u>132,806</u>
<b>USABLE RESERVES</b>							
Usable Capital Receipts Reserve		(43,102)	(43,102)	(43,102)	(43,102)	(43,102)	(43,102)
Earmarked Reserves		(18,447)	(18,894)	(19,292)	(19,507)	(19,694)	(19,881)
General Fund		(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
		<u>(63,350)</u>	<u>(63,797)</u>	<u>(64,195)</u>	<u>(64,410)</u>	<u>(64,597)</u>	<u>(64,784)</u>
<b>UNUSABLE RESERVES</b>							
Capital Adjustment Account		(36,296)	(36,452)	(36,658)	(36,863)	(37,068)	(37,273)
Revaluation Reserve		(30,371)	(30,371)	(30,371)	(30,371)	(30,371)	(30,371)
Accumulated Absences Account		268	268	268	268	268	268
Pensions Reserve	2,3	5,456	3,966	2,476	986	(504)	(1,994)
Collection Fund Adj Account		(206)	(206)	(206)	(206)	(206)	(206)
NNDR Collection Fund Revenue Account		1,623	1,623	1,623	1,623	1,623	1,623
Deferred Capital receipts		(90)	(86)	(82)	(78)	(74)	(70)
		<u>(59,616)</u>	<u>(61,257)</u>	<u>(62,949)</u>	<u>(64,640)</u>	<u>(66,331)</u>	<u>(68,022)</u>
<b>TOTAL RESERVES</b>		<u>(122,966)</u>	<u>(125,055)</u>	<u>(127,144)</u>	<u>(129,050)</u>	<u>(130,928)</u>	<u>(132,806)</u>

	2023/24 Budget Net Expenditure £000	2024/25 Budget Net Expenditure £000		
<b>Summary of Council Expenditure &amp; Council Tax</b>				
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix E)	18,765	19,662		
Capital Charges and Support Services charged outside the General Fund	(232)	(217)		
Sub Total	18,533	19,445		
Non allocated expenditure:				
Collection Fund adjustment	0	0		
<b>Net Service Expenditure excluding capital charges</b>	<b>18,533</b>	<b>19,445</b>		
Govt Support: Rolled in Grants	(186)	(198)		
Govt Support: Services Grant	(90)	(16)		
New Homes Bonus	0	0		
Funding Guarantee	(912)	(1,548)		
Council Tax Requirement - Sevenoaks DC	(12,229)	(12,768)		
Business Rates Retention	(2,868)	(3,228)		
Collection Fund Deficit / (Surplus)	(216)	0		
<b>Grant &amp; Council Tax income</b>	<b>(16,501)</b>	<b>(17,758)</b>		
<b>Net Expenditure after Grant &amp; Council Tax, before interest</b>	<b>2,032</b>	<b>1,687</b>		
Less: Interest and Investment income	(288)	(532)		
Less: Property Investment Strategy Income	(1,618)	(1,724)		
<b>Amount to be met from/(to) Reserves</b>	<b>126</b>	<b>(569)</b>		
<b>Contributions (to) / from reserves:</b>				
Earmarked Reserves				
Capital	(148)	(148)		
Budget Stabilisation	(44)	(1,176)		
Pension fund valuation	(9)	(28)		
Financial Plan	327	783		
Net Zero Transition	0	0		
Planned contribution from General Fund Reserve	0	0		
	126	(569)		
	<b>2023/24</b>	<b>2024/25</b>		
Taxbase	51,990	52,395		
	£	£		
Council Tax @ Band D	236.70	243.72		
<b>Council Tax Summary (Band D Charge)</b>			<b>% Change</b>	<b>% Share</b>
Kent County	1,534.23	1,610.82	4.99	69.8
Kent Fire	87.3	89.91	2.99	3.9
Kent Police	243.15	256.15	5.35	11.1
	1,864.68	1,956.88		
Sevenoaks District	236.7	243.72	2.97	10.6
Average Town/Parish	100.61	106.09	5.45	4.6
	<b>2,201.99</b>	<b>2,306.69</b>	<b>4.54</b>	<b>100.00</b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Summary</b>			
Assistant Chief Executive	1,676	1,763	1,748
Customer & Resources	4,113	4,516	4,502
Finance & Trading	6,796	6,484	7,202
People & Places	2,066	2,148	2,246
Planning & Regulatory Services	2,102	2,027	2,136
Commercial and Property	1,666	1,827	1,828
	18,419	18,765	19,662
Items outside General Fund		(232)	(217)
		<b>18,533</b>	<b>19,445</b>

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Summary</b>			
Pay Costs	18,443	19,553	21,402
Premises and Grounds	2,326	2,529	2,550
Transport	3,184	3,558	3,531
Supplies & Services	3,085	2,919	2,720
Supplies & Services IT	1,389	1,193	1,236
Agency & Contracted	5,838	3,398	3,819
Agency & Contracted - Partnerships	2,287	1,895	2,005
Agency & Contracted - Direct Services	4,601	4,620	4,590
Transfer Payments - Benefits	18,468	22,138	22,138
Transfer Payments - Other	1,081	539	389
Support Services	350	326	313
Funds drawn to/from Reserves	(279)	9	71
Capital Charges	829	1,063	1,062
Income - Other	(4,208)	(2,330)	(2,511)
Income - Gov Gnts	(19,055)	(22,443)	(22,534)
Income - Fees and Charges	(10,279)	(10,286)	(10,988)
Recharges	(7,189)	(7,239)	(7,320)
Recharges - Partnerships	(2,455)	(2,678)	(2,808)
Service expenditure before re-allocation of Support	18,417	18,765	19,662
Items outside General Fund		(232)	(217)
		<b>18,533</b>	<b>19,445</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	18,533
Pay Award 23/24 and 24/25	1,503
Inflation other	176
Net Savings agreed previous years	(1,115)
SCIAS	(194)
Managers Savings	(284)
Other Growth and Savings	826
<b>Budget 2024/25</b>	<b>19,445</b>

Net Service Expenditure analysed by Service	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Assistant Chief Executive</b>			
Action and Development	4	8	8
Consultation and Surveys	0	4	4
Corporate Management	1,063	1,135	1,220
Corporate - Other	0	(1)	(155)
Elections	147	136	150
External Communications	238	234	244
Performance Improvement	(2)	0	1
Register of Electors	168	222	226
Administrative Expenses - Legal and Democratic (Elector	1	0	0
Administrative Expenses - Transformation and Strategy	13	6	5
Support - General Admin (Print Shop)	44	19	45
<b>Total Service Expenditure</b>	<b>1,676</b>	<b>1,763</b>	<b>1,748</b>

Net Service Expenditure analysed by Service	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Assistant Chief Executive</b>			
Pay Costs	1,353	1,450	1,513
Premises and Grounds	4	0	0
Transport	0	0	0
Supplies & Services	284	276	259
Supplies & Services IT	49	67	69
Agency & Contracted	162	158	34
Agency & Contracted - Direct Services	0	0	0
Funds drawn to/from Reserves	42	42	52
Income - Other	(108)	0	0
Income - Gov Gnts	69	(7)	(7)
Income - Fees and Charges	(152)	(200)	(160)
Recharges	(28)	(25)	(13)
<b>Total Service Expenditure</b>	<b>1,676</b>	<b>1,763</b>	<b>1,748</b>

### Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	1,763
Pay Award and other salary adjustments	59
Other Inflation	10
Net Savings agreed previous years	(55)
Apprenticeship Levy	40
Managers Savings	(118)
Other growth and savings	49
<b>Budget 2024/25</b>	<b><u>1,748</u></b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Customer &amp; Resources</b>			
Asset Maintenance IT	280	280	244
Benefits Admin	256	187	185
Benefits Grants	(29)	(25)	(25)
Civic Expenses	18	18	19
Corporate Projects	0	0	0
Democratic Services	168	188	210
Dartford Rev&Ben Partnership Hub (SDC costs)	(579)	0	0
Land Charges	(27)	(46)	(15)
Local Tax	200	(11)	64
Administrative Expenses - Property (Facilities Manageme	0	0	0
Administrative Expenses - Corporate Services	21	22	18
Administrative Expenses - Legal and Democratic	65	73	61
Administrative Expenses - Human Resources	12	8	5
Administrative Expenses - Revenues and Benefits	2	0	0
Street Naming	4	(4)	3
Support - Rev & Ben Control	353	253	251
Support - Counter Fraud	66	64	77
Support - Contact Centre	839	917	682
Support - Customer Insights	210	249	268
Support - Central Offices - Facilities	318	255	215
Support - General Admin	0	1	1
Support - General Admin (Post/Scanning)	224	240	221
Support - Health and Safety	2	5	28
Support - IT	1,047	1,087	1,179
Support - Legal Function	233	288	297
Support - Local Offices	0	0	0
Support - Nursery	0	0	0
Support - Human Resources	431	468	515
<b>Total Service Expenditure</b>	<b>4,113</b>	<b>4,516</b>	<b>4,502</b>



## Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Customer &amp; Resources</b>			
Pay Costs	4,562	4,925	4,925
Premises and Grounds	71	71	90
Transport	7	10	10
Supplies & Services	757	721	734
Supplies & Services IT	1,133	974	996
Agency & Contracted	216	127	85
Agency & Contracted - Partnerships	1,914	1,496	1,577
Agency & Contracted - Direct Services	24	25	25
Transfer Payments - Benefits	18,468	22,138	22,138
Transfer Payments - Other	0	0	0
Funds drawn to/from Reserves	(12)	(232)	(232)
Capital Charges	100	0	0
Income - Other	(476)	(152)	(152)
Income - Gov Gnts	(19,004)	(22,402)	(22,402)
Income - Fees and Charges	(465)	(722)	(664)
Recharges	(362)	(289)	(350)
Recharges - Partnerships	(2,821)	(2,175)	(2,277)
<b>Total Service Expenditure</b>	<b>4,113</b>	<b>4,516</b>	<b>4,502</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	4,516
Pay award and other salary adjustments	0
Other Inflation	37
Net Savings agreed previous years	(111)
Council Tax Admin Grant	111
Managers Savings	(52)
Other growth and savings	1
<b>Budget 2024/25</b>	<b>4,502</b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Finance &amp; Trading</b>			
Asset Maintenance CCTV	18	19	20
Asset Maintenance Countryside	1	9	9
Asset Maintenance Direct Services	16	43	44
Asset Maintenance Playgrounds	8	16	17
Asset Maintenance Public Toilets	0	16	17
Car Parks	(1,516)	(1,629)	(1,948)
CCTV	342	325	397
Civil Protection	46	52	55
Corporate Management	(0)	0	0
Car Parking - On Street	(343)	(346)	(405)
Refuse Collection	760	358	953
Trade Waste	40	(153)	(54)
Green Waste	111	(26)	(11)
Street Cleansing - Operational	(142)	44	(32)
Transport Workshop	54	77	46
Cesspool Emptying	5	(66)	0
Pest Control	16	(45)	0
Fly Tipping	11	(45)	0
Fleet	(12)	15	(16)
Depots	91	(27)	57
Emergency - Operational	(26)	(17)	(31)
Grounds Maintenance	(46)	(19)	(46)
Environmental Enforcement	1	6	150
Emergency	72	83	88
Parking Enforcement - Tandridge DC	(67)	0	0
Estates Management - Grounds	146	135	132
Housing Advances	0	1	1
Markets	(411)	(408)	(305)
Members	465	494	500
Misc. Finance	1,205	1,498	1,567
Off-Street Enforcement	10	65	(2)
Parks - Greensand Commons Project	0	0	0
Parks and Recreation Grounds	143	143	138
Parks - Rural	183	193	243
Refuse Collection	2,830	2,858	2,736
Administrative Expenses - Chief Executive	12	21	16
Administrative Expenses - Direct Services	5	0	0
Administrative Expenses - Finance	45	26	21
Administrative Expenses - Transport	9	7	6
Street Cleansing	1,593	1,569	1,591
Support - Audit Function	217	218	235
Support - Exchequer and Procurement	217	225	245
Support - Finance Function	254	276	300
Support - General Admin	178	238	218
Support - Direct Services	87	61	57
Support - Procurement	5	7	7
Public Conveniences	36	36	51
Treasury Management	147	131	136
<b>Total Service Expenditure</b>	<b>6,813</b>	<b>6,484</b>	<b>7,202</b>

## Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Finance &amp; Trading</b>			
Pay Costs	6,185	6,580	7,285
Premises and Grounds	1,207	1,255	1,272
Transport	3,157	3,535	3,507
Supplies & Services	1,665	1,606	1,502
Supplies & Services IT	140	149	157
Agency & Contracted	3,183	2,179	2,363
Agency & Contracted - Partnerships	192	208	224
Agency & Contracted - Direct Services	4,567	4,555	4,565
Support Services	274	274	261
Funds drawn to/from Reserves	(265)	25	102
Capital Charges	535	472	470
Income - Other	(751)	(577)	(474)
Income - Gov Gnts	(85)	(33)	0
Income - Fees and Charges	(6,560)	(6,756)	(6,998)
Recharges	(6,513)	(6,676)	(6,707)
Recharges - Partnerships	(135)	(312)	(328)
<b>Total Service Expenditure</b>	<b>6,795</b>	<b>6,484</b>	<b>7,202</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	6,484
Pay Award and other salary adjustments	705
Other Inflation	100
Net Savings agreed previous years	(286)
24/25 SCIA 8 - Cesspools	143
24/25 SCIA 7 - Pest Control	79
24/25 SCIA 9 - Refuse Sacks	(100)
24/25 SCIA4 - Member Travel	(9)
24/25 SCIA16 - Dog Waste Bins	(6)
Utility Costs (part)	90
Markets	77
Managers Savings	(47)
Other growth and savings	(28)
<b>Budget 2024/25</b>	<b>7,202</b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>People &amp; Places</b>			
All Weather Pitch	0	(5)	(5)
Community Development Service Provisions	(6)	(6)	(7)
Community Safety	125	132	131
The Community Plan	34	39	39
Domestic Abuse Duty	0	0	0
Grants to Organisations	198	201	147
Gypsy Sites	21	(2)	(18)
Community Health and Wellbeing	32	36	39
Homeless	627	692	518
Housing Register	64	127	138
Disabled Facilities Grant Administration	(50)	(55)	(60)
Housing	174	179	188
Accommodation Service	65	79	129
Next Steps Accommodation Programme	0	0	0
Housing Pathway Co-ordinator	0	0	0
Homelessness Prevention	0	0	0
Needs and Stock Surveys	1	0	0
Housing Energy Retraining Options (HERO)	56	65	64
Homes for the Ukrainians	0	1	0
KCC- Household Support Fund	0	0	0
KCC Helping Hands	0	0	0
Leisure Contract	350	330	118
Leisure Contract - Interim	0	0	492
Leisure Development	13	15	15
Local Strategic Partnership	4	0	0
Private Sector Housing	264	234	241
Rough Sleepers Initiative 2022-25	0	1	0
Admin Expenses - People & Places Communities	17	16	14
Admin Expenses - People & Places Housing	13	6	6
STAG Community Arts Centre	5	0	0
One You - Kent Public Health	0	2	0
Community Sports Activation Fund	0	0	0
Homelessness Funding	0	4	0
Troubled Families Project	0	0	0
Youth	60	57	54
<b>Total Service Expenditure</b>	<b>2,067</b>	<b>2,147</b>	<b>2,246</b>

## Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>People &amp; Places</b>			
Pay Costs	1,719	1,732	2,135
Premises and Grounds	15	11	7
Transport	8	2	2
Supplies & Services	98	102	65
Supplies & Services IT	16	0	0
Agency & Contracted	1,242	351	793
Agency & Contracted - Direct Services	5	0	0
Transfer Payments - Other	1,080	539	389
Funds drawn to/from Reserves	40	155	97
Capital Charges	185	592	592
Income - Other	(2,236)	(886)	(1,135)
Income - Gov Gnts	0	0	0
Income - Fees and Charges	(108)	(451)	(699)
Recharges	0	0	0
<b>Total Service Expenditure</b>	<b>2,066</b>	<b>2,148</b>	<b>2,246</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	2,148
Other Inflation	10
Pay Award and other salary adjustments	402
Net Savings agreed previous years	(539)
24/25 SCIA5 - PPAC - Grants to Voluntary Bodies	(5)
24/25 SCIA5 - PPAC - Community Development	(6)
24/25 SCIA17 - PPAC - CAB Review	(35)
24/25 SCIA17 - PPAC - Community Grants	(20)
24/25 SCIA17 - PPAC - Kent Sport Funding	(3)
Homelessness funding	150
Leisure Contract	492
Other growth and savings	(348)
<b>Budget 2024/25</b>	<b>2,246</b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Planning &amp; Regulatory Services</b>			
Building Control Non Fee	285	66	94
Building Control Fee	(428)	(220)	(216)
Design and Conservation	186	159	169
Dangerous Structures	1	3	2
EH Commercial	306	0	0
EH Animal Control	15	0	0
EH Environmental Protection	422	0	0
Environmental Health Services	0	802	797
Licensing Partnership Hub (Trading)	(1)	7	0
Licensing Regime	36	67	99
Planning Policy	499	575	565
Local Development Plan	0	0	0
Decarbonisation Fund Net ZERO 2030	65	67	68
Planning - Appeals	266	201	239
Planning - CIL Administration	(42)	(59)	(36)
Planning - Counter	0	(6)	0
Planning - Development Management	(51)	(93)	(115)
Planning - Enforcement	452	362	388
Planning Performance Agreement	0	0	0
Planning - Development Management - Software Project	0	0	0
Administrative Expenses - Building Control	4	12	10
Administrative Expenses - Health	12	5	4
Administrative Expenses - Licensing	4	7	6
Administrative Expenses - Planning Services	64	50	49
Taxis	7	24	13
<b>Total Service Expenditure</b>	<b>2,103</b>	<b>2,027</b>	<b>2,137</b>

## Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Planning &amp; Regulatory Services</b>			
Pay Costs	3,663	3,770	4,306
Premises and Grounds	15	15	3
Transport	5	11	11
Supplies & Services	207	177	125
Supplies & Services IT	49	2	12
Agency & Contracted	895	449	431
Agency & Contracted - Partnerships	180	191	203
Agency & Contracted - Direct Services	0	40	0
Transfer Payments - Other	0	0	0
Support Services	35	11	11
Funds drawn to/from Reserves	(112)	18	59
Income - Other	(487)	(458)	(489)
Income - Gov Gnts	(18)	0	0
Income - Fees and Charges	(2,831)	(2,009)	(2,332)
Recharges	0	0	0
Recharges - Partnerships	501	(191)	(203)
<b>Total Service Expenditure</b>	<b>2,102</b>	<b>2,027</b>	<b>2,136</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	<b>2,027</b>
Pay Award and other salary adjustments	535
Other Inflation	(11)
Net Savings agreed previous years	(7)
24/25 SCIA 12 - Air Quality Monitoring	(32)
24/25 SCIA 1 - Planning Fees	(5)
Managers Savings	(7)
Other growth and savings	(364)
<b>Budget 2024/25</b>	<b>2,136</b>

# Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Strategic Head Commercial and Property</b>			
Asset Maintenance Argyle Road	69	82	84
Asset Maintenance Other Corporate Properties	41	36	37
Asset Maintenance Hever Road	50	42	42
Asset Maintenance Leisure	239	198	202
Asset Maintenance Support & Salaries	142	149	122
Asset Maintenance Sewage Treatment Plants	2	9	10
Bus Station	23	9	14
Economic Development	35	39	43
Swanley Meeting Point	68	60	33
Economic Development Property	418	484	503
UK Share Prosperity Fund	0	0	0
Estates Management - Buildings	(41)	(3)	(2)
Housing Other Income	(16)	(14)	(14)
Housing Premises	(1)	18	18
Asset Maintenance Operatives	(3)	13	19
Property Investment Strategy	(1,312)	(1,618)	(1,724)
Administrative Expenses - Property	0	3	0
Administrative Expenses - Strategic Property	30	0	5
Support - Central Offices	508	600	611
Support - Property Function	62	60	64
Tourism	45	38	38
Leader Programme	0	0	0
West Kent Business Rates Retention	0	0	0
West Kent Enterprise Advisor Network	0	6	0
West Kent Kick Start	(7)	0	0
West Kent Partnership	0	1	0
West Kent Partnership Business Support	0	0	0
<b>Total Service Expenditure</b>	<b>354</b>	<b>209</b>	<b>104</b>



## Net Service Expenditure analysed by Service

	Actuals 22/23 £'000	Budget 23/24 £'000	Budget 24/25 £'000
<b>Strategic Head Commercial and Property</b>			
Pay Costs	962	1,094	1,239
Premises and Grounds	1,089	1,178	1,179
Transport	8	0	0
Supplies & Services	74	49	46
Supplies & Services IT	1	0	1
Agency & Contracted	485	80	58
Agency & Contracted - Direct Services	4	0	0
Support Services	41	41	41
Funds drawn to/from Reserves	29	90	84
Capital Charges	204	150	150
Income - Other	(1,538)	(1,876)	(1,917)
Income - Gov Gnts	(17)	0	(125)
Income - Fees and Charges	(703)	(346)	(401)
Recharges	(286)	(250)	(251)
<b>Total Service Expenditure</b>	<b>353</b>	<b>209</b>	<b>104</b>

## Analysis of budget changes between 23/24 and 24/25

<b>Base Budget 2023/24</b>	<b>209</b>
Pay Award and other salary adjustments	130
Other Inflation	30
Net Savings agreed previous years	(117)
24/25 SCIA 14 - Strategic Property Charges	(20)
Utility Costs (Part)	90
Property Investment	(104)
Managers Savings	(42)
Other growth and savings	(72)
<b>Budget 2024/25</b>	<b>104</b>

## PAY COST ESTIMATES SUMMARY 2024/25

Serivces	Line No.	2023/24 BUDGET £	2024/25 BUDGET £	2023/24 FTE	2024/25 FTE
People & Places	1a	351,174	373,448	4.50	4.50
People & Places - Housing	1b	927,165	966,976	18.31	17.31
Strategic Properties	1c	914,459	1,054,527	15.00	16.43
Corporate Services	2a	3,189,822	3,045,838	66.37	57.05
Revenues & Benefits	2b	1,793,712	1,916,598	42.30	42.70
Assistant Chief Executive	3a	957,093	998,850	19.35	18.67
Finance & Audit	3b	1,318,160	1,409,229	19.00	19.00
Direct Services	3c	5,569,250	6,261,367	142.30	146.43
Planning	4a	2,122,183	2,527,883	40.76	47.92
Building Control	4b	399,280	426,563	7.00	7.29
Environmental Health	4c	677,039	733,393	11.99	11.99
Licensing	4d	591,410	637,589	12.20	12.20
		<b>18,810,747</b>	<b>20,352,261</b>	<b>399.08</b>	<b>401.49</b>
<b>Other Salary Costs</b>					
Vacancy Savings	5	(159,529)	(284,315)		
<b>SUB-TOTAL</b>		<b>18,651,218</b>	<b>20,067,946</b>	<b>399.08</b>	<b>401.49</b>
People & Places (Ext)	6	128,599	259,741	2.95	5.81
People & Places - Housing (Ext)	7	347,770	557,445	8.00	12.00
Strategic Property (Ext)	8	229,321	182,854	4.95	4.12
<b>GRAND TOTAL</b>		<b>19,356,908</b>	<b>21,067,987</b>	<b>414.98</b>	<b>423.42</b>
NOTES 1) Externally funded posts (lines 6 to 9 have been excluded from earlier lines. The income will show elsewhere in the 2024/25 budget.					

## Asset Maintenance 2024-2027

Chief Officer/Scheme	Budget 2023/24 £'000	Budget 2024/25 £'000	Budget 2025/26 £'000	Budget 2026/27 £'000
People & Places				
Leisure	146	149	152	155
Finance & Trading				
CCTV	19	20	20	21
Playgrounds	17	17	17	18
Public Conveniences	17	17	17	18
Depot	44	45	45	46
Argyle Road	132	133	135	137
Other Property	86	87	88	88
Support and Salaries	109	111	113	115
Countryside and Trees	9	10	10	10
Sewage Treatment Plants	10	10	10	10
Hever Rd Travellers site	42	43	44	44
	<b>631</b>	<b>642</b>	<b>651</b>	<b>662</b>
Customer & Resources				
Information Technology maintenance	309	316	323	323
Total	<b>940</b>	<b>958</b>	<b>974</b>	<b>985</b>

### Capital Programme 2024-27

Chief Officer/Scheme	Funding Source	Bid Form	Total approved scheme £000	Previous years spend £000	2023/24 Forecast £000	2024/25 Budget £000	2025/26 Budget £000	2026/27 Budget £000	Total expected spend £000
<b>People &amp; Places</b>									
White Oak Leisure Centre	Capital Receipts & External funding, External borrowing	Previously approved	22,866	21,814	329	-	-	-	22,143
White Oak Leisure centre - Orchards Academy	Capital Receipts	Previously approved	162	-	-	162			162
White Oak Residential	Capital Receipts and Grant	Previously approved	21,484	162	400	9,500	9,500	1,922	21,484
27-37 Swanley High street (Meeting Point)	Capital Receipts & External funding	Previously approved	6,114	5,086	1,028	-			6,114
Bevan Place	Mixed	Previously approved	27,306	1,110		14,022	10,229	1,945	27,306
Farmstead Drive	Capital Receipts and Grant	Previously approved	10,351	915	1,078	4,213	4,145		10,351
Affordable Housing (Quercus Housing)	External Borrowing	Previously approved	15,000		-	1,500	1,500	12,000	15,000
Stangrove Estate	Mixed	Previously approved	4,313	130	2,500	1,683			4,313
Combined Feasibility Pot*	Mixed	Capital Bid 1	-	-	-	500	500	500	1,500
<b>Finance and Trading</b>									0
Bradbourne Lakes	Capital receipts	Previously approved	60			60			60
Vehicle Replacement Programme	Vehicle Replace Reserve	Capital Bid 02	1,836			597	612	627	1,836
Disabled Facility Grant	External funding	Capital Bid 03	3,384			1,128	1,128	1,128	3,384
<b>TOTAL</b>				29,217	5,335	33,365	27,614	18,122	113,653

\* For capital projects such as Land East of the High Street, Sevenoaks, Argyle Road, Holly Bush Park, Glen Dunlop House, Edenbridge Leisure Centre and future housing and regeneration development sites

Funding Sources		Previous years spend £000	2023/24 Forecast £000	2024/25 Budget £000	2025/26 Budget £000	2026/27 Budget £000	Total £000
Capital Receipts		-2,846	-7,148	-1,180	-31,853	0	-43,027
Vehicle Renewal Reserve				-597	-612	-627	-1,836
Better Care Fund (KCC)				-1,128	-1,128	-1,128	-3,384
Internal Borrowing	Used	-20,377	-4,960	-162	0	0	-25,499
	Repaid	2,846	7,148	1,120	0	0	11,114
** Mixed funding depending on scheme				-500	-500	-500	-1,500
External Borrowing	-Long term	-8,000	0	-15,522	-11,729	-13,945	-49,196
	-Short term	0	0	-15,396	-13,645	-1,922	-30,963
	- Short term repaid				31,853		31,853
Grant Funding		-840	-375				-1,215
Total Funding		-29,217	-5,335	-33,365	-27,614	-18,122	-113,653
** May be funded from Capital Receipts, Reserves, Internal Borrowing or External Borrowing.							

TOWN & PARISH COUNCIL PRECEPTS							
	2023/24			2024/25			
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	Band D Change (%)
Ash-cum-Ridley	2,483.11	136,324	54.90	2,481.12	201,117	81.06	47.65
Badgers Mount	337.07	17,180	50.97	337.07	18,920	56.13	10.12
Brasted	790.33	39,817	50.38	797.78	38,817	48.66	-3.41
Chevening	1,458.10	70,000	48.01	1,464.56	70,000	47.80	-0.44
Chiddingstone	619.26	47,000	75.90	620.36	48,950	78.91	3.97
Cowden	449.59	23,250	51.71	459.13	24,180	52.66	1.84
Crockenhill	659.42	82,038	124.41	669.36	83,275	124.41	0.00
Dunton Green	1,347.57	139,500	103.52	1,356.41	139,500	102.85	-0.65
Edenbridge	3,891.91	702,217	180.43	3,957.01	745,185	188.32	4.37
Eynsford	956.23	90,188	94.32	960.90	94,680	98.53	4.46
Farningham	679.90	48,378	71.15	672.14	48,760	72.54	1.95
Fawkham	306.55	21,730	70.89	339.25	24,000	70.74	-0.21
Halstead	811.60	56,925	70.14	845.60	65,896	77.93	11.11
Hartley	2,560.84	160,390	62.63	2,586.69	188,797	72.99	16.54
Hever	646.99	50,000	77.28	661.01	52,000	78.67	1.80
Hextable	1,692.19	170,507	100.76	1,685.72	187,400	111.17	10.33
Horton Kirby & S Darent	1,293.29	116,443	90.04	1,297.57	128,087	98.71	9.63
Kemsing	1,871.11	168,900	90.27	1,883.83	181,600	96.40	6.79
Knockholt	642.62	47,100	73.29	646.80	47,100	72.82	-0.64
Leigh	952.95	51,500	54.04	952.15	52,500	55.14	2.04
Otford	1,735.72	221,935	127.86	1,732.64	221,935	128.09	0.18
Penshurst	839.73	34,818	41.46	838.94	18,955	22.59	-45.51
Riverhead	1,270.73	57,551	45.29	1,274.61	59,229	46.47	2.61
Seal	1,345.48	80,250	59.64	1,356.51	82,520	60.83	2.00
Sevenoaks Town	9,844.68	1,370,074	139.17	9,892.29	1,437,614	145.33	4.43
Sevenoaks Weald	629.00	46,200	73.45	629.90	46,200	73.34	-0.15
Shoreham	718.66	45,210	62.91	726.81	48,000	66.04	4.98
Sundridge	944.90	69,490	73.54	939.23	75,000	79.85	8.58
Swanley	5,710.83	657,462	115.13	5,814.01	689,354	118.57	2.99
Westerham	2,091.38	293,115	140.15	2,096.25	317,725	151.57	8.15
West Kingsdown	2,408.56	115,159	47.81	2,419.10	121,440	50.20	5.00
Totals	51,990.30	5,230,651		52,394.75	5,558,736		
Average			100.61			106.09	5.45

## 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

Subj	Subjective by Chief Officer	People & Places	Customer & Resources	Finance & Trading	Planning & Regulatory Services	Assistant Chief Exec	Strat Property	All
		£'000	£'000	£'000	£'000	£'000	£'000	£'000
2	Pay Costs	2,135	4,925	7,285	4,306	1,513	1,239	21,402
3	Premises and Grounds	7	90	1,272	3	0	1,178	2,550
4	Transport	2	10	3,507	11	0	0	3,531
5	Supplies & Services	65	734	1,502	125	259	35	2,720
5.69	Supplies & Services IT	0	996	157	12	69	1	1,236
6	Agency & Contracted	793	85	2,363	431	34	112	3,819
6.04	Agency & Contracted - Partnerships	0	1,577	224	203	0	0	2,005
6.82	Agency & Contracted - Direct Services	0	25	4,565	0	0	0	4,590
7	Transfer Payments - Benefits	0	22,138	0	0	0	0	22,138
7.3	Transfer Payments - Other	389	0	0	0	0	0	389
7.5	Support Services	0	0	261	11	0	41	313
7.99	Funds drawn to/from Reserves	97	(232)	102	59	52	(6)	71
8.5	Capital Charges	592	0	470	0	0	0	1,062
9	Income - Other	(1,135)	(152)	(474)	(489)	0	(260)	(2,511)
9.01	Income - Gov Gnts	0	(22,402)	0	0	(7)	(125)	(22,534)
9.43	Income - Fees and Charges	(699)	(664)	(6,998)	(2,332)	(160)	(136)	(10,988)
9.8	Recharges	0	(350)	(6,707)	0	(13)	(251)	(7,320)
9.88	Recharges - Partnerships	0	(2,277)	(328)	(203)	0	0	(2,808)
		2,246	4,502	7,202	2,136	1,748	1,828	19,662

Reconciliation

Per table 19,662

Capital charges & support Serv outside GF (217)

Financial plan 19,445

## Subjective Summary

Subj Subjective	Actuals	Approved Budget	Approved Budget
	22/23 £'000	23/24 £'000	24/25 £'000
2 Pay Costs	18,443	19,497	21,402
3 Premises and Grounds	2,326	2,529	2,550
4 Transport	3,184	3,558	3,531
5 Supplies & Services	3,535	2,922	2,720
5.69 Supplies & Services IT	1,389	1,194	1,236
6 Agency & Contracted	5,838	3,464	3,819
6.04 Agency & Contracted - Partnerships	1,689	1,902	2,005
6.82 Agency & Contracted - Direct Services	4,601	4,620	4,590
7 Transfer Payments - Benefits	18,468	22,138	22,138
7.3 Transfer Payments - Other	1,081	539	389
7.5 Support Services	350	326	313
7.99 Funds drawn to/from Reserves	(291)	4	71
8.5 Capital Charges	626	1,063	1,062
9 Income - Other	(4,208)	(2,338)	(2,511)
9.01 Income - Gov Gnts	(19,055)	(22,443)	(22,534)
9.43 Income - Fees and Charges	(10,266)	(10,329)	(10,988)
9.8 Recharges	(7,189)	(7,197)	(7,320)
9.88 Recharges - Partnerships	(1,857)	(2,684)	(2,808)
	18,664	18,759	19,662

			2023/24 Budget	2024/25 Budget
<b>Budget Book Heading: Financing</b>				
<b>Cost Centre Asset management Revenue A/c</b>				
<b>Capital Charges</b>				
85000	YAWA	Capital Charge Interest	(623)	(621)
85500	YAWA	Capital Charges Deprecia	0	0
			(623)	(621)
Total for Cost Centre Asset management Revenue A/c			<u>(623)</u>	<u>(621)</u>
<b>Total for Budget Book Heading: Financing</b>			<u>(623)</u>	<u>(621)</u>
 <b>Total for Professional Services</b>			 (623)	 (621)

					2023/24 Budget	2024/25 Budget
<b>Budget Book Heading: General Fund</b>						
<b>Cost Centre General Fund</b>						
<b>Collection Fund</b>						
26500	YARA		Precept Raised		(12,231)	(12,768)
27150	YARA		Collection Fund Surplus (I		(216)	0
27250	YARA		Collection Fund Deficit (C		2	0
					<b>(12,445)</b>	<b>(12,768)</b>
<b>Funds drawn to/from Reserves</b>						
79900	YARA		Trans to/from Earmarked		(126)	404
					<b>(126)</b>	<b>404</b>
<b>Income - Other</b>						
90100	YARA	5001	Government Grants	Revenue Support Grant	(186)	(198)
90100	YARA	5002	Government Grants	National Business Rates	(2,868)	(3,228)
90100	YARA	5852	Government Grants	Services Grant	(90)	(15)
90100	YARA	5857	Government Grants	Funding Guarantee	(912)	(1,384)
					<b>(4,056)</b>	<b>(4,825)</b>
Total for Cost Centre General Fund					<b>(16,627)</b>	<b>(17,189)</b>
<b>Cost Centre Interest Receipts</b>						
<b>Income - Fees and Charges</b>						
96700	YATA		Interest - Invest Pool		(288)	(532)
					<b>(288)</b>	<b>(532)</b>
Total for Cost Centre Interest Receipts					<b>(288)</b>	<b>(532)</b>
<b>Total for Budget Book Heading: General Fund</b>					<b>(16,915)</b>	<b>(17,721)</b>
<b>Total for Professional Services</b>					<b>(16,915)</b>	<b>(17,721)</b>
YAPA not shown here see CBPROPS					<b>(1,618)</b>	<b>(1,716)</b>

