

# Budget Book 2025 / 2026



Public version

## Budget 2025/2026

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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

## Appendix C(i)

	Budget 2024/25 £000	Plan 2025/26 £000	Plan 2026/27 £000	Plan 2027/28 £000	Plan 2028/29 £000	Plan 2029/30 £000	Plan 2030/31 £000	Plan 2031/32 £000	Plan 2032/33 £000	Plan 2033/34 £000	Plan 2034/35 £000
<b>Net Service Expenditure</b>											
Net Service Expenditure c/f	18,533	19,445	20,257	19,916	20,431	20,741	21,199	21,664	22,159	22,896	23,571
Inflation	1,679	497	575	584	595	606	615	625	638	648	658
Superannuation Fund deficit	0	0	50	0	0	0	0	0	0	0	0
Net growth/(savings) (approved in previous yrs)	(768)	(1,511)	(294)	2	(93)	(150)	75	(111)	90	18	0
<b>New growth</b>	<b>0</b>	<b>2,182</b>	<b>(572)</b>	<b>29</b>	<b>(92)</b>	<b>102</b>	<b>(125)</b>	<b>81</b>	<b>109</b>	<b>109</b>	<b>109</b>
<b>New savings/Income</b>	<b>0</b>	<b>(356)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>Net Service Expenditure b/f</b>	<b>19,445</b>	<b>20,257</b>	<b>19,916</b>	<b>20,431</b>	<b>20,741</b>	<b>21,199</b>	<b>21,664</b>	<b>22,159</b>	<b>22,896</b>	<b>23,571</b>	<b>24,238</b>
<b>Financing Sources</b>											
Govt Support: Rolled in grants	(198)	(220)	0	0	0	0	0	0	0	0	0
: Funding Guarantee	(1,548)	0	0	0	0	0	0	0	0	0	0
: Funding Floor		(1,047)	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	(16)	0	0	0	0	0	0	0	0	0	0
: Employers NI increase	0	(171)	(412)	(420)	(428)	(437)	(446)	(455)	(464)	(473)	(482)
New Homes Bonus	0	0	0	0	0	0	0	0	0	0	0
Council Tax	(12,768)	(13,304)	(13,890)	(14,500)	(14,988)	(15,489)	(16,006)	(16,535)	(17,079)	(17,564)	(18,061)
Business Rates Retention	(3,228)	(3,609)	(3,253)	(3,282)	(2,598)	(2,629)	(2,660)	(2,714)	(2,769)	(2,825)	(2,882)
Collection Fund Deficit/(Surplus)	0	(353)	0	0	0	0	0	0	0	0	0
Interest Receipts	(532)	(532)	(500)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
Property Investment Strategy Income	(1,724)	(1,711)	(1,736)	(1,736)	(1,736)	(1,736)	(1,736)	(1,736)	(1,736)	(1,736)	(1,779)
Contributions to/(from) Reserves	(712)	524	398	398	398	398	398	398	370	331	148
<b>Total Financing</b>	<b>(20,726)</b>	<b>(20,423)</b>	<b>(19,393)</b>	<b>(19,940)</b>	<b>(19,752)</b>	<b>(20,293)</b>	<b>(20,850)</b>	<b>(21,442)</b>	<b>(22,078)</b>	<b>(22,667)</b>	<b>(23,456)</b>
<b>Budget Gap (surplus)/deficit</b>	<b>(1,281)</b>	<b>(167)</b>	<b>523</b>	<b>491</b>	<b>989</b>	<b>906</b>	<b>814</b>	<b>717</b>	<b>818</b>	<b>904</b>	<b>782</b>
<b>Cont. to/(from) Stabilisation Reserve (in 24/25 budget)</b>	<b>1,281</b>	<b>(317)</b>	<b>(581)</b>	<b>(777)</b>	<b>(773)</b>	<b>(710)</b>	<b>(866)</b>	<b>(811)</b>	<b>(926)</b>	<b>(1,025)</b>	<b>0</b>
<b>Cont. to/(from) Stabilisation Reserve (25/26 budget changes)</b>	<b>0</b>	<b>483</b>	<b>58</b>	<b>286</b>	<b>(216)</b>	<b>(196)</b>	<b>52</b>	<b>94</b>	<b>108</b>	<b>121</b>	<b>(782)</b>
<b>Cumulative 25/26 budget changes: surplus/(deficit)</b>											<b>8</b>

**Assumptions**

Business Rates Retention:

Baseline Funding Level' is the main basis. Also 'Updated safety net and underindexing compensation' is included until 27/28.  
Business Rates Retention Pool income is included for 25/26 only.

Council Tax:

2.99% in 25/26 to 27/28, 2% in later years

Council Tax Base:

Increase of 617 Band D equivalent properties in 2025/26 (including 400 for premiums already included) and 730 per annum in later years

Interest Receipts:

£532,000 in 25/26, £500,000 in 26/27 and £400,000 in later years. Based on reducing interest rates and available balances.

Property Investment Strategy:

£1.711m in 25/26, £1.736m from 26/27 to 33/34, £1.779m from 34/35

Pay award:

2% in all years

Other costs:

2.25% in all years

Income:

2.5% in all years.

**Ten Year Budget - Balance Sheet**

<b>Balance Sheet</b>		31/3/25	31/3/26	31/3/27	31/3/28	31/3/29
		Plan	Plan	Plan	Plan	Plan
	Note	£000	£000	£000	£000	£000
<b>Long Term Assets</b>						
Property, Plant and Equipment	1	82,762	93,577	85,999	90,605	90,806
Investment Property		32,148	32,148	32,148	32,148	32,148
Long Term Investments		9,041	9,041	9,041	9,041	9,041
Long Term Debtors		8,690	8,686	8,682	8,678	8,674
		<u>132,640</u>	<u>143,452</u>	<u>135,870</u>	<u>140,472</u>	<u>140,669</u>
<b>Current Assets</b>						
Cash and Cash Equivalents		1,739	6,930	16,382	12,507	10,541
Inventories		5,756	5,756	2,756	2,756	2,756
Short Term Debtors		1,066	1,066	1,066	1,066	1,066
Assets held for Sale		26	26	26	26	26
Payments in Advance		881	881	881	881	881
		<u>9,467</u>	<u>14,658</u>	<u>21,110</u>	<u>17,235</u>	<u>15,269</u>
<b>Current Liabilities</b>						
Receipts in Advance		(2,755)	(2,755)	(2,755)	(2,755)	(2,755)
Short Term Creditors		(14,130)	(14,130)	(14,130)	(14,130)	(14,130)
Short Term Provisions		(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
		<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>
<b>NET CURRENT ASSETS</b>		<b>(10,078)</b>	<b>(4,887)</b>	<b>1,565</b>	<b>(2,310)</b>	<b>(4,276)</b>
<b>Long Term Liabilities</b>						
Long term lease liabilities		(1,093)	(1,093)	(1,093)	(1,093)	(1,093)
Long Term PWLB Loan		(13,044)	(28,291)	(27,240)	(28,014)	(26,790)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(8,715)	(7,225)	(5,735)	(4,245)	(2,754)
Capital Grants Receipts in Advance		(5,187)	(5,187)	(5,187)	(5,187)	(5,187)
		<u>(28,296)</u>	<u>(42,053)</u>	<u>(39,512)</u>	<u>(38,796)</u>	<u>(36,081)</u>
<b>TOTAL NET ASSETS</b>		<b><u>94,267</u></b>	<b><u>96,512</u></b>	<b><u>97,923</u></b>	<b><u>99,366</u></b>	<b><u>100,312</u></b>
<b>USABLE RESERVES</b>						
Usable Capital Receipts Reserve		(5,706)	(5,706)	(5,706)	(5,706)	(5,706)
Earmarked Reserves		(18,441)	(18,999)	(18,724)	(18,480)	(17,738)
General Fund		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
		<u>(26,148)</u>	<u>(26,706)</u>	<u>(26,430)</u>	<u>(26,186)</u>	<u>(25,444)</u>
<b>UNUSABLE RESERVES</b>						
Capital Adjustment Account		(29,923)	(30,124)	(30,325)	(30,526)	(30,727)
Revaluation Reserve		(47,466)	(47,466)	(47,466)	(47,466)	(47,466)
Accumulated Absences Account		203	203	203	203	203
Pensions Reserve	2,3	8,715	7,225	5,735	4,245	2,755
Collection Fund Adj Account		(66)	(66)	(66)	(66)	(66)
NNDR Collection Fund Revenue Account		490	490	490	490	490
Deferred Capital receipts		(73)	(69)	(65)	(61)	(57)
		<u>(68,119)</u>	<u>(69,806)</u>	<u>(71,493)</u>	<u>(73,180)</u>	<u>(74,867)</u>
<b>TOTAL RESERVES</b>		<b><u>(94,267)</u></b>	<b><u>(96,512)</u></b>	<b><u>(97,923)</u></b>	<b><u>(99,366)</u></b>	<b><u>(100,312)</u></b>

**Notes to Balance Sheet**

- 1 Property will depreciate and will not be replaced, vehicles will depreciate and be replaced.
- 2 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.
- 3 Pensions liability decrease due to payments being made to reduce the deficit.

## Ten Year Budget - Balance Sheet

<b>Balance Sheet continued</b>		31/3/30	31/3/31	31/3/32	31/3/33	31/3/34	31/3/35
		Plan	Plan	Plan	Plan	Plan	Plan
		£000	£000	£000	£000	£000	£000
		Note					
Long Term Assets							
Property, Plant and Equipment	1	91,007	91,208	91,409	91,610	91,811	92,012
Investment Property		32,148	32,148	32,148	32,148	32,148	32,148
Long Term Investments		9,041	9,041	9,041	9,041	9,041	9,041
Long Term Debtors		8,670	8,666	8,662	8,658	8,654	8,650
		<u>140,866</u>	<u>141,063</u>	<u>141,260</u>	<u>141,457</u>	<u>141,654</u>	<u>141,851</u>
Current Assets							
Cash and Cash Equivalents		8,658	6,867	5,173	5,350	3,402	1,393
Inventories		2,756	2,756	2,756	756	756	756
Short Term Debtors		1,066	1,066	1,066	1,066	1,066	1,066
Assets held for Sale		26	26	26	26	26	26
Payments in Advance		881	881	881	881	881	881
		<u>13,386</u>	<u>11,595</u>	<u>9,901</u>	<u>8,078</u>	<u>6,130</u>	<u>4,121</u>
Current Liabilities							
Receipts in Advance		(2,755)	(2,755)	(2,755)	(2,755)	(2,755)	(2,755)
Short Term Creditors		(14,129)	(14,130)	(14,130)	(14,130)	(14,130)	(14,130)
Short Term Provisions		(2,660)	(2,660)	(2,660)	(2,660)	(2,660)	(2,660)
		<u>(19,544)</u>	<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>	<u>(19,545)</u>
NET CURRENT ASSETS		(6,158)	(7,950)	(9,644)	(11,467)	(13,415)	(15,424)
Long Term Liabilities							
Long Term Creditors		(1,093)	(1,093)	(1,093)	(1,093)	(1,093)	(1,093)
Long Term PWLB Loan		(25,566)	(24,342)	(23,118)	(21,894)	(20,670)	(19,446)
Long Term Provisions		(256)	(256)	(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(1,265)	225	1,715	3,205	4,695	6,185
Capital Grants Receipts in Advance		(5,187)	(5,187)	(5,187)	(5,187)	(5,187)	(5,187)
		<u>(33,368)</u>	<u>(30,654)</u>	<u>(27,940)</u>	<u>(25,226)</u>	<u>(22,512)</u>	<u>(19,798)</u>
TOTAL NET ASSETS		<u>101,340</u>	<u>102,459</u>	<u>103,676</u>	<u>104,764</u>	<u>105,727</u>	<u>106,629</u>
USABLE RESERVES							
Usable Capital Receipts Reserve		(5,706)	(5,706)	(5,706)	(5,706)	(5,706)	(5,706)
Earmarked Reserves		(17,079)	(16,512)	(16,042)	(15,443)	(14,719)	(13,934)
General Fund		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
		<u>(24,785)</u>	<u>(24,218)</u>	<u>(23,748)</u>	<u>(23,149)</u>	<u>(22,425)</u>	<u>(21,640)</u>
UNUSABLE RESERVES							
Capital Adjustment Account		(30,928)	(31,129)	(31,330)	(31,531)	(31,732)	(31,933)
Revaluation Reserve		(47,466)	(47,466)	(47,466)	(47,466)	(47,466)	(47,466)
Accumulated Absences Account		203	203	203	203	203	203
Pensions Reserve	2,3	1,265	(225)	(1,715)	(3,205)	(4,695)	(6,185)
Collection Fund Adj Account		(66)	(66)	(66)	(66)	(66)	(66)
NNDR Collection Fund Revenue Account		490	490	490	490	490	490
Deferred Capital receipts		(53)	(49)	(45)	(41)	(37)	(33)
		<u>(76,554)</u>	<u>(78,241)</u>	<u>(79,928)</u>	<u>(81,615)</u>	<u>(83,302)</u>	<u>(84,989)</u>
TOTAL RESERVES		<u>(101,340)</u>	<u>(102,459)</u>	<u>(103,676)</u>	<u>(104,764)</u>	<u>(105,727)</u>	<u>(106,629)</u>

## Appendix F

	2024/25 Budget Net Expenditure £000	2025/26 Budget Net Expenditure £000		
<b><u>Summary of Council Expenditure &amp; Council Tax</u></b>				
Service expenditure before Support Services and Capital Charges including trading accounts (see Appendix E)	19,662	20,474		
Capital Charges and Support Services charged outside the General Fund	(217)	(217)		
Sub Total	19,445	20,257		
Non allocated expenditure:				
Collection Fund adjustment	0	0		
<b>Net Service Expenditure excluding capital charges</b>	<b>19,445</b>	<b>20,257</b>		
Govt Support: Rolled in Grants	(198)	(220)		
Govt Support: Services Grant	(15)	0		
Govt Support: Funding Guarantee	(1,384)	0		
Govt Support: Funding Floor	0	(1,047)		
Govt Support: Employers NI Increase	0	(171)		
Council Tax Requirement - Sevenoaks DC	(12,768)	(13,304)		
Business Rates Retention	(3,228)	(3,609)		
Collection Fund Deficit / (Surplus)	0	(353)		
<b>Grant &amp; Council Tax income</b>	<b>(17,593)</b>	<b>(18,704)</b>		
<b>Net Expenditure after Grant &amp; Council Tax, before interest</b>	<b>1,852</b>	<b>1,553</b>		
Less: Interest and Investment income	(532)	(532)		
Less: Property Investment Strategy Income	(1,724)	(1,711)		
<b>Amount to be met from/(to) Reserves</b>	<b>(404)</b>	<b>(691)</b>		
<b>Contributions (to) / from reserves:</b>				
Earmarked Reserves				
Capital	(148)	(148)		
Budget Stabilisation	(1,011)	(515)		
Pension fund valuation	(28)	(28)		
Financial Plan	783	0		
	<b>(404)</b>	<b>(691)</b>		
	<b>2024/25</b>	<b>2025/26</b>		
Taxbase	52,395	53,008		
	£	£		
Council Tax @ Band D	243.72	251.01		
<b>Council Tax Summary (Band D Charge)</b>			<b>% Change</b>	<b>% Share</b>
Kent County	1,610.82	1,691.19	4.99	69.9
Kent Fire	89.91	94.86	5.51	3.9
Kent Police	256.15	270.15	5.47	11.2
	1,956.88	2,056.20		
Sevenoaks District	243.72	251.01	2.99	10.4
Average Town/Parish	106.09	112.23	5.79	4.6
	<b>2,306.69</b>	<b>2,419.44</b>	<b>4.89</b>	<b>100.0</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Summary</b>			
Assistant Chief Executive	1,957	1,748	1,900
Customer & Resources	4,218	4,502	4,530
Finance & Trading	7,476	7,202	7,131
People & Places	2,982	2,246	2,180
Planning & Regulatory Services	2,638	2,136	2,768
Strategic Head Commercial and Property	1,798	1,828	1,965
	<u>21,069</u>	<u>19,662</u>	<u>20,474</u>

Items outside General Fund (217) (217)

19,445 20,257

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Summary</b>			
Pay Costs	19,370	21,402	22,346
Premises and Grounds	2,980	2,550	2,523
Transport	3,470	3,531	3,610
Supplies & Services	3,458	2,720	2,662
Supplies & Services IT	1,396	1,236	1,428
Agency & Contracted	6,884	3,819	4,272
Agency & Contracted - Partnerships	1,902	2,005	2,168
Agency & Contracted - Direct Services	4,601	4,590	353
Transfer Payments - Benefits	18,153	22,138	22,138
Transfer Payments - Other	1,105	389	439
Support Services	326	313	313
Funds drawn to/from Reserves	148	71	1,661
Capital Charges	965	1,062	975
Income - Other	(4,672)	(2,511)	(3,342)
Income - Gov Gnts	(18,920)	(22,534)	(23,704)
Income - Fees and Charges	(10,745)	(10,988)	(11,224)
Recharges	(7,323)	(7,320)	(3,177)
Recharges - Partnerships	(2,030)	(2,808)	(2,969)
Service expenditure before re-allocation of Support	<u>21,069</u>	<u>19,662</u>	<u>20,474</u>

Items outside General Fund (217) (217)

19,445 20,257

## Analysis of budget changes between 24/25 and 25/26

Base Budget 2024/25 19,445

Pay Award and other salary adjustments 338

Inflation other 159

Net Savings agreed previous years (1,511)

SCIAS 1,262

Other Growth and Savings 564

**Proposed Budget 2025/26** 20,257



<b>Net Service Expenditure analysed by Service</b>	<b>Actuals 23/24 £'000</b>	<b>Budget 24/25 £'000</b>	<b>Budget 25/26 £'000</b>
<b>Assistant Chief Executive</b>			
Action and Development	2	8	9
Consultation and Surveys	0	4	4
Corporate - Local Government Reorganisation	0	0	209
Corporate Management	1,256	851	1,347
Corporate - Other	0	214	(364)
Elections	140	150	153
External Communications	247	244	244
Performance Improvement	(1)	1	1
Register of Electors	230	226	234
Administrative Expenses - Legal and Democratic (Elector	1	0	0
Administrative Expenses - Transformation and Strategy	12	5	5
Support - General Admin (Print Shop)	69	45	59
<b>Total Service Expenditure</b>	<b>1,957</b>	<b>1,748</b>	<b>1,900</b>

<b>Net Service Expenditure analysed by Service</b>	<b>Actuals 23/24 £'000</b>	<b>Budget 24/25 £'000</b>	<b>Budget 25/26 £'000</b>
<b>Assistant Chief Executive</b>			
Pay Costs	1,446	1,513	1,560
Premises and Grounds	25	0	0
Transport	1	0	0
Supplies & Services	462	259	258
Supplies & Services IT	71	69	71
Agency & Contracted	414	34	138
Funds drawn to/from Reserves	(130)	52	52
Income - Other	(138)	0	0
Income - Gov Gnts	(11)	(7)	(7)
Income - Fees and Charges	(156)	(160)	(171)
Recharges	(28)	(13)	(1)
<b>Total Service Expenditure</b>	<b>1,957</b>	<b>1,748</b>	<b>1,900</b>

**Analysis of budget changes between 24/25 and 25/26**

<b>Base Budget 2024/25</b>	1,748
Pay Award and other salary adjustments	41
Other Inflation	2
Net Savings agreed previous years	0
25/26 SCIA 12 - External Audit Fees	100
25/26 SCIA 18 - In Shape	(12)
25/26 SCIA 24 - Review Senior Management	(200)
Other growth and savings	221
<b>Proposed Budget 2025/26</b>	<b>1,900</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Customer &amp; Resources</b>			
Asset Maintenance IT	230	244	202
Benefits Admin	186	185	290
Benefits Grants	(27)	(25)	(25)
Civic Expenses	18	19	11
Democratic Services	176	210	218
Land Charges	(7)	15	17
Local Tax	(34)	64	6
Administrative Expenses - Corporate Services	19	18	18
Administrative Expenses - Legal and Democratic	52	61	61
Administrative Expenses - Human Resources	7	5	5
Administrative Expenses - Revenues and Benefits	2	0	0
Street Naming	1	(2)	(2)
Support - Rev & Ben Control	256	251	138
Support - Counter Fraud	67	77	161
Support - Contact Centre	720	682	710
Support - Customer Insights	254	268	327
Support - Central Offices - Facilities	229	235	236
Support - General Admin	0	1	1
Support - General Admin (Post/Scanning)	203	201	214
Support - Health and Safety	0	28	5
Support - IT	1,090	1,153	1,186
Support - Legal Function	301	297	304
Support - Human Resources	476	515	448
<b>Total Service Expenditure</b>	<b>4,219</b>	<b>4,502</b>	<b>4,530</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Customer &amp; Resources</b>			
Pay Costs	4,701	4,925	5,162
Premises and Grounds	90	90	17
Transport	7	10	10
Supplies & Services	682	734	743
Supplies & Services IT	1,094	996	975
Agency & Contracted	232	85	90
Agency & Contracted - Partnerships	1,496	1,577	1,704
Agency & Contracted - Direct Services	21	25	25
Transfer Payments - Benefits	18,153	22,138	22,138
Funds drawn to/from Reserves	(38)	(232)	(232)
Income - Other	(390)	(152)	(273)
Income - Gov Gnts	(18,780)	(22,402)	(22,402)
Income - Fees and Charges	(366)	(664)	(670)
Recharges	(408)	(350)	(352)
Recharges - Partnerships	(2,275)	(2,277)	(2,401)
<b>Total Service Expenditure</b>	<b>4,218</b>	<b>4,502</b>	<b>4,530</b>

Analysis of budget changes between 24/25 and 25/26

Base Budget 2024/25	4,502
Pay award and other salary adjustments	237
Other Inflation	35
Net Savings agreed previous years	(134)
Other growth and savings	(110)
Proposed Budget 2025/26	<u>4,530</u>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Finance &amp; Trading</b>			
Asset Maintenance CCTV	4	20	20
Asset Maintenance Countryside	3	9	10
Asset Maintenance Direct Services	32	44	45
Asset Maintenance Playgrounds	5	17	17
Asset Maintenance Public Toilets	13	17	17
Car Parks	(1,828)	(1,948)	(2,182)
CCTV	396	397	397
Civil Protection	49	55	55
Car Parking - On Street	(351)	(405)	(445)
Refuse Collection - Operational	948	953	3,571
Trade Waste	187	(54)	(56)
Green Waste	123	(11)	(50)
Street Cleansing - Operational	(4)	(32)	1,612
Transport Workshop	106	46	80
Cesspool Emptying	31	0	0
Pest Control	9	0	0
Fly Tipping	(12)	0	13
Fleet	(22)	(16)	10
Depots	52	57	46
Emergency - Operational	(34)	(31)	57
Grounds Maintenance	(14)	(46)	(33)
Environmental Enforcement	2	150	167
Emergency	72	88	0
Parking Enforcement - Tandridge DC	(24)	0	0
Estates Management - Grounds	136	132	132
Housing Advances	0	1	0
Markets	(330)	(305)	(388)
Members	491	500	523
Misc. Finance	1,338	1,567	1,616
Off-Street Enforcement	11	(2)	(19)
Parks and Recreation Grounds	123	138	138
Parks - Rural	226	243	282
Refuse Collection	2,860	2,736	0
Administrative Expenses - Chief Executive	16	16	16
Administrative Expenses - Direct Services	3	0	0
Administrative Expenses - Finance	50	21	173
Administrative Expenses - Transport	10	6	6
Street Cleansing	1,588	1,591	0
Support - Audit Function	218	235	264
Support - Exchequer and Procurement	231	245	256
Support - Finance Function	282	300	339
Support - General Admin	234	218	222
Support - Direct Services	60	57	58
Support - Procurement	6	7	7
Public Conveniences	35	51	41
Treasury Management	147	136	112
<b>Total Service Expenditure</b>	<b>7,476</b>	<b>7,202</b>	<b>7,131</b>

## Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Finance &amp; Trading</b>			
Pay Costs	6,489	7,285	7,686
Premises and Grounds	1,210	1,272	1,229
Transport	3,443	3,507	3,589
Supplies & Services	1,640	1,502	1,421
Supplies & Services IT	147	157	306
Agency & Contracted	3,178	2,363	2,407
Agency & Contracted - Partnerships	208	224	254
Agency & Contracted - Direct Services	4,573	4,565	328
Support Services	274	261	261
Funds drawn to/from Reserves	70	102	1,203
Capital Charges	492	470	470
Income - Other	(544)	(474)	(629)
Income - Gov Gnts	0	0	(1,174)
Income - Fees and Charges	(6,780)	(6,998)	(7,401)
Recharges	(6,663)	(6,707)	(2,461)
Recharges - Partnerships	(261)	(328)	(358)
<b>Total Service Expenditure</b>	<b>7,476</b>	<b>7,202</b>	<b>7,131</b>

## Analysis of budget changes between 24/25 and 25/26

<b>Base Budget 2024/25</b>	<b>7,202</b>
Pay Award and other salary adjustments	401
Other Inflation	51
Net Savings agreed previous years	(606)
25/26 SCIA 11 - Financial Management System	148
25/26 SCIA 13 - Direct Services Reusable Recycling Bags	40
Other growth and savings	(105)
<b>Proposed Budget 2025/26</b>	<b>7,131</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>People &amp; Places</b>			
All Weather Pitch	0	(5)	(5)
Community Development Service Provisions	(6)	(7)	(7)
Community Safety	129	131	136
The Community Plan	37	39	41
Domestic Abuse Duty	0	0	37
Grants to Organisations	202	147	152
Gypsy Sites	(9)	(18)	(25)
Community Health and Wellbeing	34	39	40
Homeless	686	518	553
Housing Clinically Extremely Vulnerable 21/22	0	0	0
Housing Register	130	138	148
Disabled Facilities Grant Administration	(60)	(60)	(60)
Housing	184	188	194
Accommodation Service	78	129	145
Housing Energy Retraining Options (HERO)	36	64	72
Leisure Contract	90	118	(17)
Leisure Contract - Interim	1,184	492	0
Leisure Contract Permanent	0	0	430
Leisure Development	17	15	16
Private Sector Housing	171	241	255
Admin Expenses - People & Places Communities	9	14	14
Admin Expenses - People & Places Housing	11	6	6
One You - Kent Public Health	1	0	0
Homelessness Funding	1	0	0
Youth	60	54	56
<b>Total Service Expenditure</b>	<b>2,982</b>	<b>2,246</b>	<b>2,180</b>

## Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>People &amp; Places</b>			
Pay Costs	1,791	2,135	2,173
Premises and Grounds	583	7	37
Transport	4	2	0
Supplies & Services	358	65	70
Supplies & Services IT	15	0	0
Agency & Contracted	1,767	793	896
Agency & Contracted - Direct Services	5	0	0
Transfer Payments - Other	1,105	389	439
Funds drawn to/from Reserves	175	97	573
Capital Charges	474	592	505
Income - Other	(2,570)	(1,135)	(1,705)
Income - Gov Gnts	(114)	0	(89)
Income - Fees and Charges	(611)	(699)	(721)
<b>Total Service Expenditure</b>	<b>2,982</b>	<b>2,246</b>	<b>2,180</b>

## Analysis of budget changes between 24/25 and 25/26

<b>Base Budget 2024/25</b>	2,246
Other Inflation	18
Pay Award and other salary adjustments	38
Net Savings agreed previous years	(676)
25/26 SCIA 10 - Homelessness/Temporary Accommodation	200
25/26 SCIA 16 - Leisure Centre Contract	430
Other growth and savings	(76)
<b>Proposed Budget 2025/26</b>	<b>2,180</b>



# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Planning &amp; Regulatory Services</b>			
Building Control Non Fee	92	94	102
Building Control Fee	(134)	(216)	(210)
Design and Conservation	159	169	244
Dangerous Structures	0	2	2
Decarbonisation Fund	67	68	70
Environmental Health Services	778	797	930
Licensing Regime	71	99	106
Planning Policy	588	565	636
Local Development Plan	0	0	120
Planning - Appeals	355	239	240
Planning - CIL Administration	(55)	(36)	(90)
Planning - Counter	(1)	0	0
Planning - Development Management	119	(115)	152
Planning - Enforcement	470	388	381
Administrative Expenses - Building Control	3	10	11
Administrative Expenses - Health	12	4	4
Administrative Expenses - Licensing	2	6	6
Administrative Expenses - Planning Services	93	49	50
Taxis	21	13	14
<b>Total Service Expenditure</b>	<b>2,638</b>	<b>2,136</b>	<b>2,768</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Planning &amp; Regulatory Services</b>			
Pay Costs	3,928	4,306	4,464
Premises and Grounds	8	3	3
Transport	9	11	11
Supplies & Services	239	125	134
Supplies & Services IT	59	12	79
Agency & Contracted	1,101	431	642
Agency & Contracted - Partnerships	198	203	210
Support Services	11	11	11
Funds drawn to/from Reserves	(24)	59	62
Income - Other	(726)	(489)	(504)
Income - Gov Gnts	(15)	0	0
Income - Fees and Charges	(2,657)	(2,332)	(2,135)
Recharges - Partnerships	507	(203)	(210)
<b>Total Service Expenditure</b>	<b>2,638</b>	<b>2,136</b>	<b>2,768</b>

**Analysis of budget changes between 24/25 and 25/26**

	2,136
<b>Base Budget 2024/25</b>	
Pay Award and other salary adjustments	159
Other Inflation	8
Net Savings agreed previous years	0
25/26 SCIA 4 - Planning Fee Income	226
25/26 SCIA 5 - Local Development Plan	180
25/26 SCIA 6 - Development Management Software	60
25/26 SCIA 7 - Environmental Health Kennel Contract	15
Other growth and savings	(16)
<b>Proposed Budget 2025/26</b>	<b>2,768</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Strategic Head Commercial and Property</b>			
Asset Maintenance Argyle Road	82	84	86
Asset Maintenance Other Corporate Properties	33	37	38
Asset Maintenance Hever Road	45	42	43
Asset Maintenance Leisure	204	202	206
Asset Maintenance Support & Salaries	137	122	166
Asset Maintenance Sewage Treatment Plants	0	10	10
Bus Station	11	14	12
Economic Development	31	43	44
Swanley Meeting Point	117	33	117
Economic Development Property	418	503	525
UK Share Prosperity Fund	1	0	0
Estates Management - Buildings	13	(2)	18
Housing Other Income	(41)	(14)	(14)
Housing Premises	16	18	19
Asset Maintenance Operatives	26	19	14
Property Investment Strategy	(1,607)	(1,724)	(1,712)
Administrative Expenses - Property	2	0	0
Administrative Expenses - Strategic Property	13	5	5
Support - Central Offices	588	611	587
Support - Property Function	66	64	67
Tourism	38	38	24
<b>Total Service Expenditure</b>	<b>192</b>	<b>104</b>	<b>254</b>

# Net Service Expenditure analysed by Service

	Actuals 23/24 £'000	Budget 24/25 £'000	Budget 25/26 £'000
<b>Strategic Head Commercial and Property</b>			
Pay Costs	1,015	1,239	1,301
Premises and Grounds	1,105	1,179	1,249
Transport	7	0	0
Supplies & Services	96	46	48
Supplies & Services IT	10	1	1
Agency & Contracted	326	58	44
Agency & Contracted - Direct Services	3	0	0
Support Services	41	41	41
Funds drawn to/from Reserves	329	84	92
Capital Charges	150	150	150
Income - Other	(1,809)	(1,917)	(1,887)
Income - Gov Gnts	(0)	(125)	(32)
Income - Fees and Charges	(845)	(401)	(391)
Recharges	(233)	(251)	(362)
<b>Total Service Expenditure</b>	<b>196</b>	<b>104</b>	<b>254</b>

**Analysis of budget changes between 24/25 and 25/26**

<b>Base Budget 2024/25</b>	104
Pay Award and other salary adjustments	62
Other Inflation	29
Net Savings agreed previous years	(63)
25/26 SCIA 1 - Meeting Point	90
25/26 SCIA 21 - Tourism	(15)
Other growth and savings	47
<b>Proposed Budget 2025/26</b>	<b>254</b>

# PAY COST ESTIMATES SUMMARY 2025/26

## Appendix H

Serivces	Line No.	2024/25 BUDGET £	2025/26 BUDGET £	2024/25 FTE	2025/26 FTE
People & Places	1a	373,448	385,966	4.50	4.50
People & Places - Housing	1b	966,976	1,000,853	17.31	17.31
Strategic Properties	1c	1,054,527	1,199,195	16.43	20.00
Corporate Services	2a	3,045,838	3,184,788	57.05	55.70
Revenues & Benefits	2b	1,916,598	2,033,670	42.70	41.11
Assistant Chief Executive	3a	998,850	1,033,121	18.67	17.48
Finance & Audit	3b	1,409,229	1,474,339	19.00	20.00
Direct Services	3c	6,261,367	6,591,259	146.43	145.20
Planning	4a	2,527,883	2,537,968	47.92	44.57
Building Control	4b	426,563	439,598	7.29	7.00
Environmental Health	4c	733,393	845,581	11.99	13.45
Licensing	4d	637,589	660,951	12.20	12.20
		<b>20,352,261</b>	<b>21,387,288</b>	<b>399.08</b>	<b>398.52</b>
<b>Other Salary Costs</b>					
Vacancy Savings	5	(164,315)	(290,001)		
<b>SUB-TOTAL</b>		<b>20,187,946</b>	<b>21,097,287</b>	<b>399.08</b>	<b>398.52</b>
People & Places (Ext)	6	259,741	321,211	2.95	7.60
People & Places - Housing (Ext)	7	557,445	487,626	8.00	11.00
Strategic Property (Ext)	8	182,854	100,350	4.95	2.52
<b>GRAND TOTAL</b>		<b>21,187,987</b>	<b>22,006,475</b>	<b>414.98</b>	<b>419.64</b>
NOTES 1) Externally funded posts (lines 6 to 9 have been excluded from earlier lines. The income will show elsewhere in the 2025/26 budget.					

## Capital Programme 2025-28

Chief Officer/Scheme	Funding Source	Bid Form			2024/25	2025/26	2026/27	2027/28	Total expected spend
			Total approved scheme	Previous years spend	Forecast	Budget	Budget	Budget	
			£000	£000	£000	£000	£000	£000	
People & Places									
White Oak Leisure centre - Orchards Academy	Capital Receipts	Previously approved	162	-	-	162			162
White Oak Residential	Capital Receipts and Grant	Previously approved	21,484	468	18	9,500	9,500	1,998	21,484
Farmstead Drive	Capital Receipts and Grant	Previously approved	10,351	1,043	1,310	5,825	2,173		10,351
Affordable Housing (Quercus Housing)	External Borrowing	Previously approved	15,000		-	1,500	1,500	12,000	15,000
Sevenoaks Town Centre (LEOHS) - Procurement of Consultants to assist in the procurement of a Strategic Development Partner	Mixed	Previously approved	435		435				435
Minimum Energy Efficiency Standards (MESS) improvement to buildings	Mixed	Capital Bid 1	399			98	301		399
New Ash Green dilapidations	Grant and Capital Receipts	Capital Bid 2	40			40			40
White Oak Leisure Centre - PV panels	External Grant	Capital Bid 5	613			613			613
Combined Feasibility Pot*	Mixed	Previously approved	1,500	-	-	500	500	500	1,500
Leisure Contract - Funding of Enhancements	Internal borrowing	Leisure Contract Report	587			587			587
									0
Finance and Trading									
Bradbourne Lakes	Grant	Previously approved	237			79	79	79	237
Vehicle Replacement Programme	Vehicle Replace Reserve	Capital Bid 03	1,746			582	582	582	1,746
Housing and Health									
Disabled Facility Grant	External funding	Capital Bid 04	3,738			1,246	1,246	1,246	3,738
TOTAL									
				1,511	1,763	20,732	15,881	16,405	56,292

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

Funding Sources					2024/25	2025/26	2026/27	2027/28	
				Previous years spend	Forecast	Budget	Budget	Budget	Total
				£000	£000	£000	£000	£000	£000
Capital Receipts						(10,118)	(23,660)		(33,778)
Financial Plan Reserve & Cap Receipts									0
Vehicle Renewal Reserve						(582)	(582)	(582)	(1,746)
Better Care Fund (KCC)						(1,246)	(1,246)	(1,246)	(3,738)
Reserves									0
Internal Borrowing	Used			(1,043)	(935)	(749)	0	0	(2,727)
	Repaid					10,005			10,005
** Mixed funding depending on scheme					(435)	(500)	(500)	(500)	(1,935)
External Borrowing	-Long term				0	(1,500)	(1,500)	(12,000)	(15,000)
	-Short term			0	0	(14,971)	(11,673)	(1,998)	(28,642)
	- Short term repaid						23,359		23,359
Grant Funding				(468)	(393)	(1,071)	(79)	(79)	(2,090)
Total Funding				(1,511)	(1,763)	(20,732)	(15,881)	(16,405)	(56,292)

\*\* May be funded from Capital Receipts, Reserves, Internal Borrowing or External Borrowing.

TOWN & PARISH COUNCIL PRECEPTS							
	2024/25			2025/26			
Town / Parish Council	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	Band D Change (%)
Ash-cum-Ridley	2,481.12	201,117	81.06	2,477.05	240,800	97.21	19.92
Badgers Mount	337.07	18,920	56.13	349.49	18,920	54.14	-3.55
Brasted	797.78	38,817	48.66	817.27	40,059	49.02	0.74
Chevening	1,464.56	70,000	47.80	1,471.62	75,000	50.96	6.61
Chiddingstone	620.36	48,950	78.91	632.98	51,000	80.57	2.10
Cowden	459.13	24,180	52.66	471.45	25,000	53.03	0.70
Crockenhill	669.36	83,275	124.41	672.54	86,000	127.87	2.78
Dunton Green	1,356.41	139,500	102.85	1,360.29	139,500	102.55	-0.29
Edenbridge	3,957.01	745,185	188.32	3,998.66	804,054	201.08	6.78
Eynsford	960.90	94,680	98.53	971.14	108,882	112.12	13.79
Farningham	672.14	48,760	72.54	694.41	52,360	75.40	3.94
Fawkham	339.25	24,000	70.74	351.08	25,790	73.46	3.85
Halstead	845.60	65,896	77.93	844.70	68,570	81.18	4.17
Hartley	2,586.69	188,797	72.99	2,600.70	222,096	85.40	17.00
Hever	661.01	52,000	78.67	666.28	53,000	79.55	1.12
Hextable	1,685.72	187,400	111.17	1,714.55	194,415	113.39	2.00
Horton Kirby & S Darenth	1,297.57	128,087	98.71	1,312.78	154,133	117.41	18.94
Kemsing	1,883.83	181,600	96.40	1,889.49	190,600	100.87	4.64
Knockholt	646.80	47,100	72.82	650.77	47,100	72.38	-0.60
Leigh	952.15	52,500	55.14	971.93	55,250	56.85	3.10
Otford	1,732.64	221,935	128.09	1,734.33	221,935	127.97	-0.09
Penshurst	838.94	18,955	22.59	875.12	21,850	24.97	10.54
Riverhead	1,274.61	59,229	46.47	1,285.84	60,576	47.11	1.38
Seal	1,356.51	82,520	60.83	1,375.20	85,330	62.05	2.01
Sevenoaks Town	9,892.29	1,437,614	145.33	10,054.81	1,545,147	153.67	5.74
Sevenoaks Weald	629.90	46,200	73.34	640.33	47,400	74.02	0.93
Shoreham	726.81	48,000	66.04	740.53	52,000	70.22	6.33
Sundridge	939.23	75,000	79.85	945.99	85,000	89.85	12.52
Swanley	5,814.01	689,354	118.57	5,841.44	713,315	122.11	2.99
Westerham	2,096.25	317,725	151.57	2,146.15	341,235	159.00	4.90
West Kingsdown	2,419.10	121,440	50.20	2,449.41	122,960	50.20	0.00
Totals	52,394.75	5,558,736		53,008.33	5,949,277		
Average			106.09			112.23	5.79



## **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.