

Budget Book 2026/2027



Public version

Budget 2026/2027

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Users Guide

Three Year Budget (Ten Year Plan)

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 Director that shows the budget analysed by service area.

Net Service Expenditure analysed subjectively

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

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.

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.

Three Year Budget (Ten Year Plan) - Revenue

	Budget 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	Plan 2034/35	Plan 2035/36
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Net Service Expenditure											
Net Service Expenditure c/f	19,445	20,257	22,347	22,680	22,781	23,288	23,804	24,352	25,141	25,871	26,585
Inflation	497	997	818	841	664	675	687	699	712	714	727
Superannuation Fund deficit	0	(200)	0	0	0	0	0	0	0	0	0
Net growth/(savings) (approved in previous yrs)	315	(870)	(73)	(289)	(157)	(159)	(139)	90	18	0	2
New growth	0	2,732	(312)	(351)	100						
New savings/Income	0	(569)	(100)								
Net Service Expenditure b/f	20,257	22,347	22,680	22,781	23,288	23,804	24,352	25,141	25,871	26,585	27,314
Financing Sources											
Govt Support: Rolled in grants	(220)	0	0	0	0	0	0	0	0	0	0
Govt Support: Revenue Support Grant	0	(4,040)	(3,422)	(2,775)	(2,396)	(2,466)	0	0	0	0	0
: Funding Floor	(1,047)	0	0	0	0	0	0	0	0	0	0
: Employers NI increase	(171)	0	0	0	0	0	0	0	0	0	0
Council Tax	(13,304)	(13,725)	(14,161)	(14,611)	(15,106)	(15,617)	(16,141)	(16,679)	(17,157)	(17,648)	(18,151)
Business Rates Retention	(3,609)	(2,596)	(2,652)	(2,702)	(2,829)	(2,860)	(2,743)	(2,798)	(2,854)	(2,911)	(2,969)
Collection Fund Deficit/(Surplus)	(353)	125	0	0	0	0	0	0	0	0	0
Interest Receipts	(532)	(500)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)
Property Investment Strategy Income	(1,711)	(1,490)	(1,779)	(1,779)	(1,820)	(1,820)	(1,820)	(1,820)	(1,820)	(1,863)	(1,863)
Contributions to/(from) Reserves	524	398	398	398	398	398	398	370	331	148	148
Total Financing	(20,423)	(21,828)	(22,016)	(21,869)	(22,153)	(22,765)	(20,706)	(21,327)	(21,900)	(22,674)	(23,235)
Budget Gap (surplus)/deficit	(167)	519	664	912	1,135	1,039	3,646	3,814	3,971	3,911	4,079
Cont. to/(from) Stabilisation Reserve (in 25/26 budget)	167	(523)	(491)	(989)	(906)	(814)	(717)	(818)	(904)	(782)	0
Cont. to/(from) Stabilisation Reserve (26/27 budget changes)	0	4	(173)	77	(229)	(225)	(2,929)	(2,996)	(3,067)	(3,129)	(4,079)
Cumulative 26/27 3- year budget changes: (surplus)/deficit				92							

Assumptions

Business Rates Retention:	Estimated Baseline Funding Levels. There will be no Business Rates Retention Pool in 26/27 onwards.
Council Tax:	3% in 26/27 to 28/29, 2% in later years
Council Tax Base:	Increase of 97 in 26/27 to 28/29, 730 per annum in later years
Interest Receipts:	£500,000 in 26/27 and £400,000 in later years. Based on reducing interest rates and available balances.
Property Investment Strategy:	£1.490m in 26/27, £1.779m in 27/28 to 28/29
Pay award:	3% in 26/27 to 28/29, 2% in later years
Other costs:	2.25% in all years
Income:	2.5% in all years.

Three Year Budget - Balance Sheet

Balance Sheet		31/3/25	31/3/26	31/3/27	31/3/28
		Plan	Plan	Plan	Plan
		£000	£000	£000	£000
Long Term Assets					
Property, Plant and Equipment	1	83,321	87,371	88,809	99,388
Investment Property		32,172	32,172	32,172	32,172
Long Term Investments		9,041	9,041	9,041	9,041
Long Term Debtors		8,661	8,657	8,653	8,649
	(1)	<u>133,196</u>	<u>137,242</u>	<u>138,676</u>	<u>149,251</u>
Current Assets					
Short-term Investments		0	0	0	0
Cash and Cash Equivalents		6,667	(5,664)	15,695	6,067
Inventories		4,615	4,615	1,615	1,615
Short Term Debtors		5,192	5,192	5,192	5,192
Assets held for Sale		26	26	26	26
Payments in Advance		1,439	1,439	1,439	1,439
		<u>17,940</u>	<u>5,608</u>	<u>23,968</u>	<u>14,340</u>
Current Liabilities					
Receipts in Advance		(1,926)	(1,926)	(1,926)	(1,926)
Short Term Creditors		(15,276)	(15,276)	(15,276)	(15,276)
Short Term Provisions		(1,984)	(1,586)	(1,586)	(1,586)
		<u>(19,186)</u>	<u>(18,788)</u>	<u>(18,788)</u>	<u>(18,788)</u>
NET CURRENT ASSETS		<u>(1,246)</u>	<u>(13,180)</u>	<u>5,180</u>	<u>(4,448)</u>
Long Term Liabilities					
Long term lease liabilities		(954)	(954)	(954)	(954)
Long Term PWLB Loan		(13,433)	(15,099)	(34,965)	(36,129)
Long Term Provisions		(256)	(256)	(256)	(256)
Net Pensions Liability	2,3	(7,109)	(5,619)	(4,129)	(2,639)
Capital Grants Receipts in Advance		(3,635)	(3,635)	(3,635)	(3,635)
		<u>(25,387)</u>	<u>(25,563)</u>	<u>(43,939)</u>	<u>(43,613)</u>
TOTAL NET ASSETS		<u>106,562</u>	<u>98,499</u>	<u>99,917</u>	<u>101,190</u>
		0	0	0	0
USABLE RESERVES					
Usable Capital Receipts Reserve		(7,352)	(5,120)	(5,120)	(5,120)
Earmarked Reserves		(23,501)	(15,884)	(15,615)	(15,201)
General Fund		(2,000)	(2,100)	(2,100)	(2,100)
		<u>(32,854)</u>	<u>(23,104)</u>	<u>(22,835)</u>	<u>(22,421)</u>
UNUSABLE RESERVES					
Capital Adjustment Account		(30,965)	(31,166)	(31,367)	(31,568)
Revaluation Reserve		(48,927)	(48,927)	(48,927)	(48,927)
Accumulated Absences Account		199	199	199	199
Pensions Reserve	2,3	7,109	5,619	4,129	2,639
Collection Fund Adj Account		(307)	(307)	(307)	(307)
NNDR Collection Fund Revenue Account		(747)	(747)	(747)	(747)
Deferred Capital receipts		(70)	(66)	(62)	(58)
		<u>(73,709)</u>	<u>(75,396)</u>	<u>(77,083)</u>	<u>(78,770)</u>
TOTAL RESERVES		<u>(106,562)</u>	<u>(98,499)</u>	<u>(99,917)</u>	<u>(101,190)</u>
		0	0	(0)	(0)

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.

	2025/26 Budget Net Expenditure £000	2026/27 Budget Net Expenditure £000		
Summary of Council Expenditure & Council Tax				
Service expenditure before Support Services and Capital Charges including trading accounts	20,474	23,181		
Capital Charges and Support Services charged outside the General Fund	(217)	(834)		
Net Service Expenditure excluding capital charges	20,257	22,347		
Govt Support: Rolled in Grants	(220)			
Revenue Support Grant	0	(4,040)		
New Homes Bonus	0	0		
Funding Guarantee	0	0		
Funding Floor	(1,047)	0		
Employers NI Increase	(171)	0		
Council Tax Requirement - Sevenoaks DC	(13,304)	(13,725)		
Business Rates Retention	(3,609)	(2,596)		
Collection Fund Deficit / (Surplus)	(353)	125		
Grant & Council Tax income	(18,704)	(20,236)		
Net Expenditure after Grant & Council Tax, before interest	1,553	2,111		
Less: Interest and Investment income	(532)	(500)		
Less: Property Investment Strategy Income	(1,711)	(1,490)		
Amount to be met from/(to) Reserves	(691)	121		
Contributions (to) / from reserves:				
Earmarked Reserves				
Capital	(148)	(148)		
Budget Stabilisation	(515)	297		
Pension fund valuation	(28)	(28)		
Financial Plan	0	0		
Net Zero Transition	0	0		
Planned contribution from General Fund Reserve	(691)	121		
	25/26	26/27		
Taxbase	53,008	53,105		
	£	£		
Council Tax @ Band D	251.01	258.48		
Council Tax Summary (Band D Charge)			% Change	% Share
Kent County	1,691.19	1,758.60	3.99	69.7
Kent Fire	94.86	99.81	5.22	4.0
Kent Police	270.15	285.15	5.55	11.3
	2,056.20	2,143.56		
Sevenoaks District	251.01	258.48	2.98	10.2
Average Town/Parish	112.23	120.32	7.21	4.8
	2,419.44	2,522.36	4.25	100.0

Net Service Expenditure analysed by Service

	Actuals 24/25	Budget 25/26	Budget 26/27
Summary	£'000	£'000	£'000
Assistant Chief Executive	1,919	2,106	2,624
Customer & Resources	4,685	4,432	5,647
Finance & Trading	7,128	7,183	7,977
People & Places	2,155	2,217	2,275
Planning & Regulatory Services	2,364	2,821	2,774
Strategic Head Commercial and Property	1,851	1,958	1,884
	<u>20,101</u>	<u>20,716</u>	<u>23,181</u>

Items outside General Fund (217) (834)

20,499 22,347

	Actuals 24/25	Budget 25/26	Budget 26/27
Summary	£'000	£'000	£'000
Pay Costs	19,893	22,368	23,783
Premises and Grounds	3,171	2,523	2,954
Transport	3,606	3,610	3,521
Supplies & Services	3,469	2,665	2,587
Supplies & Services IT	1,430	1,398	1,350
Agency & Contracted	6,534	4,469	4,687
Agency & Contracted - Partnerships	2,447	2,202	2,813
Agency & Contracted - Direct Services	4,621	353	337
Transfer Payments - Benefits	16,630	22,138	13,152
Transfer Payments - Other	1,369	439	803
Staff Costs - Other Chief Officers	11	0	18
Support Services	313	313	934
Funds drawn to/from Reserves	453	1,661	281
Capital Charges	722	975	1,030
Income - Other	(5,505)	(3,342)	(3,544)
Income - Gov Gnts	(17,056)	(23,704)	(13,223)
Income - Fees and Charges	(12,536)	(11,196)	(11,347)
Recharges	(7,334)	(3,188)	(3,176)
Recharges - Partnerships	(2,132)	(2,969)	(3,780)
Service expenditure before re-allocation of Support	<u>20,106</u>	<u>20,716</u>	<u>23,181</u>

Items outside General Fund (217) (834)

20,499 22,347

Analysis of budget changes between 25/26 and 26/27

Base Budget 2025/26	20,499
Pay Award and other salary adjustments	978
Inflation other	(125)
Net Savings agreed previous years	(856)
SCIAS	2,024
Other adjustments	(173)
Proposed Budget 2026/27	<u>22,347</u>

Budget 25/26 has been increased due to the adjustment for the late 25/26 Pay Award

Net Service Expenditure analysed by Service	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Assistant Chief Executive			
Action and Development	2	9	9
Consultation and Surveys	1	4	5
Corporate - Local Government Reorganisation	0	209	714
Corporate Management	1,257	1,358	1,379
Corporate - Other	0	(164)	(170)
Elections	146	154	155
External Communications	245	245	249
Performance Improvement	(1)	1	1
Register of Electors	228	235	241
Administrative Expenses - Legal and Democratic (Electora	1	0	0
Administrative Expenses - Transformation and Strategy	8	5	5
Support - General Admin (Print Shop)	32	49	38
Total Service Expenditure	1,919	2,106	2,624

Net Service Expenditure analysed by Service	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Assistant Chief Executive			
Pay Costs	1,471	1,577	1,644
Premises and Grounds	55	0	0
Transport	1	0	0
Supplies & Services	525	261	280
Supplies & Services IT	56	71	63
Agency & Contracted	527	335	837
Agency & Contracted - Direct Services	21	0	0
Funds drawn to/from Reserves	82	52	(5)
Income - Other	(361)	0	0
Income - Gov Gnts	(280)	(7)	(7)
Income - Fees and Charges	(162)	(171)	(175)
Recharges	(14)	(13)	(13)
Total Service Expenditure	1,919	2,106	2,624

Analysis of budget changes between 25/26 and 26/27

Assistant Chief Executive

Base Budget 2025/26	2,106
Pay Award and other salary adjustments	118
Other Inflation	11
Net Savings agreed previous years	0
26/27 SCIA 5 - Salary saving	(36)
Fin Plan - Local Government Reorganisation	500
Other adjustments	(75)
Proposed Budget 2026/27	<u><u>2,624</u></u>

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Customer & Resources			
Asset Maintenance IT	244	202	161
Benefits Admin	449	300	763
Benefits Grants	109	(25)	153
Civic Expenses	19	11	11
Democratic Services	192	221	229
Land Charges	9	18	6
Local Tax	30	13	280
Administrative Expenses - Corporate Services	22	18	19
Administrative Expenses - Legal and Democratic	50	61	62
Administrative Expenses - Human Resources	14	5	7
Administrative Expenses - Revenues and Benefits	2	0	0
Street Naming	(13)	(2)	4
Support - Rev & Ben Control	254	139	325
Support - Counter Fraud	139	164	161
Support - Contact Centre	595	658	662
Support - Customer Insights	288	331	510
Support - Central Offices - Facilities	236	238	231
Support - General Admin	0	1	0
Support - General Admin (Post/Scanning)	182	217	226
Support - Health and Safety	25	5	5
Support - IT	1,100	1,167	981
Support - Legal Function	310	307	313
Support - Nursery	0	0	0
Support - Human Resources	428	383	538
Total Service Expenditure	4,685	4,432	5,647

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Customer & Resources			
Pay Costs	4,647	5,069	5,135
Premises and Grounds	83	17	16
Transport	10	10	9
Supplies & Services	701	743	750
Supplies & Services IT	1,116	915	890
Agency & Contracted	279	90	192
Agency & Contracted - Partnerships	2,037	1,728	2,332
Agency & Contracted - Direct Services	17	25	9
Transfer Payments - Benefits	16,630	22,138	13,152
Transfer Payments - Other	0	0	0
Support Services	0	0	603
Funds drawn to/from Reserves	(561)	(232)	(0)
Income - Other	(404)	(273)	(51)
Income - Gov Gnts	(16,563)	(22,402)	(13,216)
Income - Fees and Charges	(555)	(642)	(639)
Recharges	(375)	(352)	(352)
Recharges - Partnerships	(2,379)	(2,401)	(3,180)
Total Service Expenditure	4,685	4,432	5,647

Analysis of budget changes between 25/26 and 26/27

Customer & Resources

Base Budget 2025/26	4,432
Pay award and other salary adjustments	106
Other Inflation	44
Net Savings agreed previous years	(3)
26/27 SCIA 3 - Council Tax Grants	222
26/27 SCIA 4 - Housing Benefit Subsidy	372
Other adjustments	474
Proposed Budget 2026/27	<u><u>5,647</u></u>

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Finance & Trading			
Asset Maintenance CCTV	10	20	21
Asset Maintenance Countryside	6	10	10
Asset Maintenance Direct Services	29	45	46
Asset Maintenance Playgrounds	6	17	17
Asset Maintenance Public Toilets	13	17	17
Car Parks	(2,124)	(2,181)	(2,344)
CCTV	383	401	396
Civil Protection	50	56	53
Car Parking - On Street	(428)	(439)	(484)
Refuse Collection - Operational	1,085	3,602	4,628
Bulky Collection	0	(0)	(6)
Trade Waste	193	(80)	0
Green Waste	(57)	(69)	(60)
Street Cleansing - Operational	(24)	1,626	1,613
Transport Workshop	9	83	105
Cesspool Emptying	(1)	0	0
Pest Control	1	0	0
Fly Tipping	8	13	12
Fleet	(7)	10	26
Depots	75	47	73
Emergency - Operational	(34)	58	58
Grounds Maintenance	(30)	(31)	(29)
Environmental Enforcement	150	169	177
Bradbourne Lakes Heritage Project	0	1	0
Emergency	80	0	0
Parking Enforcement - Tandridge DC	(17)	0	0
Estates Management - Grounds	141	132	132
Markets	(305)	(401)	(359)
Members	524	523	527
Misc. Finance	1,479	1,616	1,405
Off-Street Enforcement	(133)	(17)	(88)
Parks - Greensand Commons Project	7	0	0
Parks and Recreation Grounds	139	139	139
Parks - Rural	258	284	294
Refuse Collection	2,794	0	0
Administrative Expenses - Chief Executive	11	16	16
Administrative Expenses - Direct Services	3	0	0
Administrative Expenses - Finance	39	200	176
Administrative Expenses - Transport	4	6	6
Street Cleansing	1,587	0	0
Support - Audit Function	210	268	277
Support - Exchequer and Procurement	231	259	261
Support - Finance Function	290	344	403
Support - General Admin	214	222	227
Support - Direct Services	66	58	59
Support - Procurement	6	7	7
Public Conveniences	35	41	41
Treasury Management	153	112	123
Total Service Expenditure	7,128	7,183	7,977

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Finance & Trading			
Pay Costs	6,697	7,707	8,692
Premises and Grounds	1,271	1,229	1,331
Transport	3,582	3,589	3,500
Supplies & Services	1,598	1,421	1,316
Supplies & Services IT	162	332	316
Agency & Contracted	3,136	2,407	2,234
Agency & Contracted - Partnerships	215	258	268
Agency & Contracted - Direct Services	4,575	328	328
Support Services	261	261	279
Funds drawn to/from Reserves	232	1,203	111
Capital Charges	369	470	467
Income - Other	(607)	(629)	(1,242)
Income - Gov Gnts	0	(1,174)	0
Income - Fees and Charges	(7,270)	(7,401)	(6,789)
Recharges	(6,766)	(2,461)	(2,448)
Recharges - Partnerships	(327)	(358)	(386)
Total Service Expenditure	7,128	7,183	7,977

Analysis of budget changes between 25/26 and 26/27

Finance & Trading		
Base Budget 2025/26		7,183
Pay Award and other salary adjustments		523
Other Inflation		51
Net Savings agreed previous years		(151)
26/27 SCIA 1 - Markets		40
26/27 SCIA 2 - Recycling Credits		336
26/27 SCIA 8 - Additional Accountant Post		86
26/27 SCIA 9 - Waste & Recycling - Driver Regrade		141
26/27 SCIA 10 - Waste & Recycling - Implementation Costs		100
26/27 SCIA 11 - Waste & Recycling - Food Waste Staffing		323
Other adjustments		(655)
Proposed Budget 2026/27		7,977

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
People & Places			
All Weather Pitch	0	(5)	(5)
Community Development Service Provisions	(7)	(7)	(7)
Community Safety	132	141	140
The Community Plan	38	45	32
Domestic Abuse Duty	0	37	0
Grants to Organisations	146	156	163
Gypsy Sites	(17)	(24)	(13)
Community Health and Wellbeing	36	45	37
Homeless	510	556	721
Housing Register	141	150	190
Disabled Facilities Grant Administration	(60)	(60)	(60)
Housing	186	195	196
Accommodation Service	117	146	139
Homelessness Prevention	2	0	0
Housing Energy Retraining Options (HERO)	61	73	77
Leisure Contract	(138)	(16)	(56)
Leisure Contract - Interim	683	0	0
Leisure Development	11	16	16
Leisure Contract Permanent 2025-30	0	430	377
Private Sector Housing	232	258	263
Admin Expenses - People & Places Communities	12	14	14
Admin Expenses - People & Places Housing	14	6	6
Homelessness Funding	3	0	0
Youth	52	61	46
Total Service Expenditure	2,155	2,217	2,275

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
People & Places			
Pay Costs	2,033	2,210	2,336
Premises and Grounds	555	37	372
Transport	0	0	0
Supplies & Services	367	70	67
Supplies & Services IT	3	0	0
Agency & Contracted	1,552	896	622
Agency & Contracted - Direct Services	6	0	0
Transfer Payments - Other	1,369	439	803
Funds drawn to/from Reserves	110	573	104
Capital Charges	353	505	564
Income - Other	(2,808)	(1,705)	(1,415)
Income - Gov Gnts	(49)	(89)	0
Income - Fees and Charges	(1,337)	(721)	(1,177)
Total Service Expenditure	<u>2,154</u>	<u>2,217</u>	<u>2,275</u>

Analysis of budget changes between 25/26 and 26/27

People & Places	
Base Budget 2025/26	2,217
Other Inflation	22
Pay Award and other salary adjustments	142
Net Savings agreed previous years	(319)
26/27 SCIA 12 - Temporary Accomodation	414
Other adjustments	(201)
Proposed Budget 2026/27	<u>2,275</u>

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Planning & Regulatory Services			
Building Control Non Fee	74	103	115
Building Control Fee	(35)	(206)	(214)
Design and Conservation	171	247	351
Dangerous Structures	4	2	2
Decarbonisation Fund	68	70	71
Environmental Health Services	816	941	1,133
Licensing Regime	98	112	111
Planning Policy	617	642	586
Local Development Plan	0	120	103
Planning - Appeals	237	242	241
Planning - CIL Administration	(84)	(90)	(100)
Planning - Development Management	(62)	166	(93)
Planning - Enforcement	354	385	381
Administrative Expenses - Building Control	10	11	11
Administrative Expenses - Health	21	4	4
Administrative Expenses - Licensing	3	6	6
Administrative Expenses - Planning Services	61	50	51
Taxis	13	17	15
Total Service Expenditure	2,364	2,821	2,774

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Planning & Regulatory Services			
Pay Costs	4,046	4,511	4,694
Premises and Grounds	(0)	3	3
Transport	7	11	11
Supplies & Services	223	134	138
Supplies & Services IT	80	79	81
Agency & Contracted	812	642	700
Agency & Contracted - Partnerships	195	216	213
Staff Costs - Other Chief Officers	0	0	18
Support Services	11	11	11
Funds drawn to/from Reserves	547	62	72
Income - Other	(1,103)	(504)	(537)
Income - Fees and Charges	(3,028)	(2,135)	(2,417)
Recharges - Partnerships	574	(210)	(213)
Total Service Expenditure	2,364	2,821	2,774

Analysis of budget changes between 25/26 and 26/27

Planning & Regulatory Services	2,821
Base Budget 2025/26	
Pay Award and other salary adjustments	84
Other Inflation	8
Net Savings agreed previous years	(250)
26/27 SCIA 6 - Stray Dogs	40
26/27 SCIA 7 - Environmental Health Officer	75
Other adjustments	(4)
Proposed Budget 2026/27	<u><u>2,774</u></u>

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Strategic Head Commercial and Property			
Asset Maintenance Argyle Road	47	86	87
Asset Maintenance Other Corporate Properties	40	38	39
Asset Maintenance Hever Road	90	43	44
Asset Maintenance Leisure	156	206	210
Asset Maintenance Support & Salaries	163	166	171
Asset Maintenance Sewage Treatment Plants	0	10	10
Bus Station	5	12	12
Economic Development	39	44	54
Swanley Meeting Point	109	118	1
Economic Development Property	467	512	535
UK Share Prosperity Fund	1	0	0
Estates Management - Buildings	13	18	22
Housing Other Income	(24)	(14)	(14)
Housing Premises	20	19	17
Asset Maintenance Operatives	27	16	18
Property Investment Strategy	(1,780)	(1,712)	(1,490)
Administrative Expenses - Property	2	0	0
Administrative Expenses - Strategic Property	13	5	12
Support - Central Offices	584	587	572
Support - Property Function	62	68	70
Tourism	38	24	24
Total Service Expenditure	71	246	394

Net Service Expenditure analysed by Service

	Actuals 24/25 £'000	Budget 25/26 £'000	Budget 26/27 £'000
Strategic Head Commercial and Property			
Pay Costs	1,000	1,293	1,282
Premises and Grounds	1,215	1,249	1,237
Transport	6	0	0
Supplies & Services	69	48	49
Supplies & Services IT	13	1	1
Agency & Contracted	306	44	212
Agency & Contracted - Direct Services	2	0	0
Staff Costs - Other Chief Officers	11	0	0
Support Services	41	41	41
Funds drawn to/from Reserves	133	92	90
Capital Charges	150	150	150
Income - Other	(1,872)	(1,887)	(1,820)
Income - Gov Gnts	(164)	(32)	0
Income - Fees and Charges	(660)	(391)	(486)
Recharges	(179)	(362)	(362)
Total Service Expenditure	71	246	394

Analysis of budget changes between 25/26 and 26/27

Strategic Head Commercial and Property Base Budget 2025/26	246
Pay Award and other salary adjustments	2
Other Inflation	30
Net Savings agreed previous years	(133)
Other adjustments	249
Proposed Budget 2026/27	<u>394</u>

PAY COST ESTIMATES SUMMARY 2026/27

Services	Line No.	2025/26 BUDGET £	2026/27 BUDGET £	2025/26 FTE	2026/27 FTE
People & Places	1a	385,966	414,595	4.50	4.50
People & Places - Housing	1b	1,000,853	1,022,713	17.31	17.31
Strategic Properties	1c	1,199,195	1,179,076	20.00	20.00
Corporate Services	2a	3,184,788	3,112,713	55.70	55.04
Revenues & Benefits	2b	2,033,670	2,075,623	41.11	41.01
Assistant Chief Executive	3a	1,033,121	1,072,044	17.48	17.67
Finance & Audit	3b	1,474,339	1,588,478	20.00	20.00
Direct Services	3c	6,591,259	7,531,271	145.20	163.56
Planning	4a	2,537,968	2,578,745	44.57	47.57
Building Control	4b	439,598	452,447	7.00	7.00
Environmental Health	4c	845,581	1,006,574	13.45	16.23
Licensing	4d	660,951	676,099	12.20	12.38
		21,387,288	22,710,377	398.52	422.27
Other Salary Costs					
Vacancy Savings	5	(296,398)	(305,290)		
SUB-TOTAL		21,090,890	22,405,087	398.52	422.27
People & Places (Ext)	6	321,211	261,039	7.60	5.84
People & Places - Housing (Ext)	7	487,626	694,081	11.00	15.00
Strategic Property (Ext)	8	100,350	67,780	2.52	1.33
GRAND TOTAL		22,000,078	23,427,987	419.64	444.44

NOTES 1) Externally funded posts (lines 6 to 8 have been excluded from earlier lines. The income for these will show elsewhere in the 2026/27 budget.

Capital Programme 2026-29

Chief Officer/Scheme	Funding Source	Bid Form	Total approved scheme	Previous years spend	2025/26	2026/27	2027/28	2028/29	Total expected spend
					Forecast	Budget	Budget	Budget	
					£000	£000	£000	£000	£000
People & Places									
White Oak Residential	Capital Receipts and Grant	Previously approved	21,484	540	100	9,500	11,344	-	21,484
Bevan Place	Mixed	Previously approved	18,454	-	50	1,000	8,700	8,704	18,454
Farmstead Drive	Capital Receipts and Grant	Previously approved	10,351	3,637	4,225	2,489	-	-	10,351
Affordable Housing (Quercus Housing)	External Borrowing	Previously approved	15,000	-	-	1,500	13,500	-	15,000
Sevenoaks Town Centre (LEOHS) - Procurement of Consultants to assist in the procurement of a Strategic Development Partner	Mixed	Previously approved	435	261	174	-	-	-	435
Minimum Energy Efficiency Standards (MEES) improvement to buildings	Mixed	Previously approved	399	-	98	301	-	-	399
New Ash Green dilapidations	Grant and Capital Receipts	Previously approved	40	-	40	-	-	-	40
White Oak Leisure Centre - PV panels	External Grant	Previously approved	613	473	140	-	-	-	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
Fire Door Upgrade Works	Capital Receipts	Capital Bid 03	108	-	-	108	-	-	108
Finance and Trading									
Bradbourne Lakes	Grant	Previously approved	237	-	79	79	79	-	237
CCTV Upgrade	Reserves	Cabinet Oct 2025	283	-	-	283	-	-	283
Domestic Waste Recycling	Grant and Capital Receipts	Council July 2025	9,047	-	1,000	8,047	-	-	9,047
Vehicle Replacement Programme	Vehicle Replace Reserve	Capital Bid 01	1,319	-	623	232	232	232	1,319
Housing and Health									
Disabled Facility Grant	External funding	Capital Bid 02	5,996	-	1,670	1,442	1,442	1,442	5,996
TOTAL				4,911	9,286	25,481	35,797	10,378	75,475

* 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					2025/26	2026/27	2027/28	2028/29	
				Previous years spend	Forecast	Budget	Budget	Budget	Total
				£000	£000	£000	£000	£000	£000
Capital Receipts				(734)	(585)	(8,005)	(20,042)		(29,366)
Financial Plan Reserve & Cap Receipts									0
Vehicle Renewal Reserve					(623)	(232)	(232)	(232)	(1,087)
Better Care Fund (KCC)					(1,670)	(1,442)	(1,442)	(1,442)	(4,554)
Reserves					(2,450)	(391)			(2,841)
Internal Borrowing	Used			(3,637)	(587)	0	0		(4,224)
	Repaid				1,922				1,922
** Mixed funding depending on scheme					(674)	(500)	(500)		(1,674)
External Borrowing	-Long term				0	(2,500)	(22,200)	(8,704)	(24,700)
	-Short term			0	(4,021)	(15,607)	(11,344)		(30,972)
	- Short term repaid					8,005	20,042		28,047
Grant Funding				(540)	(598)	(4,809)	(79)		(6,026)
Total Funding				(4,911)	(9,286)	(25,481)	(35,797)	(10,378)	(75,475)

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

TOWN & PARISH COUNCIL PRECEPTS

Town / Parish Council	2025/26			2026/27			Band D Change (%)
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)	
Ash-cum-Ridley	2,477.05	240,800	97.21	2,480.71	321,661	129.66	33.38
Badgers Mount	349.49	18,920	54.14	340.28	18,920	55.60	2.70
Brasted	817.27	40,059	49.02	809.51	40,820	50.43	2.88
Chevening	1,471.62	75,000	50.96	1,468.20	80,000	54.49	6.93
Chiddingstone	632.98	51,000	80.57	635.55	56,000	88.11	9.36
Cowden	471.45	25,000	53.03	461.63	26,000	56.32	6.20
Crockenhill	672.54	86,000	127.87	673.88	89,440	132.72	3.79
Dunton Green	1,360.29	139,500	102.55	1,381.60	155,500	112.55	9.75
Edenbridge	3,998.66	804,054	201.08	3,996.77	849,855	212.64	5.75
Eynsford	971.14	108,882	112.12	976.10	114,292	117.09	4.43
Farningham	694.41	52,360	75.40	691.79	71,108	102.79	36.33
Fawkham	351.08	25,790	73.46	371.75	23,898	64.29	-12.48
Halstead	844.70	68,570	81.18	863.95	88,712	102.68	26.48
Hartley	2,600.70	222,096	85.40	2,580.73	226,607	87.81	2.82
Hever	666.28	53,000	79.55	676.40	54,000	79.83	0.35
Hextable	1,714.55	194,415	113.39	1,721.13	205,000	119.11	5.04
Horton Kirby & S Darent	1,312.78	154,133	117.41	1,302.26	159,500	122.48	4.32
Kemsing	1,889.49	190,600	100.87	1,896.89	199,596	105.22	4.31
Knockholt	650.77	47,100	72.38	646.61	50,000	77.33	6.84
Leigh	971.93	55,250	56.85	965.32	58,000	60.08	5.68
Otford	1,734.33	221,935	127.97	1,741.06	221,935	127.47	-0.39
Penshurst	875.12	21,850	24.97	865.00	50,000	57.80	131.48
Riverhead	1,285.84	60,576	47.11	1,286.24	69,876	54.33	15.33
Seal	1,375.20	85,330	62.05	1,447.18	91,590	63.29	2.00
Sevenoaks Town	10,054.81	1,545,147	153.67	10,075.59	1,624,084	161.19	4.89
Sevenoaks Weald	640.33	47,400	74.02	646.90	48,882	75.56	2.08
Shoreham	740.53	52,000	70.22	733.83	59,000	80.40	14.50
Sundridge	945.99	85,000	89.85	943.61	95,000	100.68	12.05
Swanley	5,841.44	713,315	122.11	5,856.82	743,729	126.99	4.00
Westerham	2,146.15	341,235	159.00	2,128.93	370,817	174.18	9.55
West Kingsdown	2,449.41	122,960	50.20	2,438.62	125,970	51.66	2.91
Totals	53,008.33	5,949,277		53,104.84	6,389,792		
Average			112.23			120.32	7.21

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.