

# Budget Book 2017/18





## Budget 2017/2018

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## Introduction

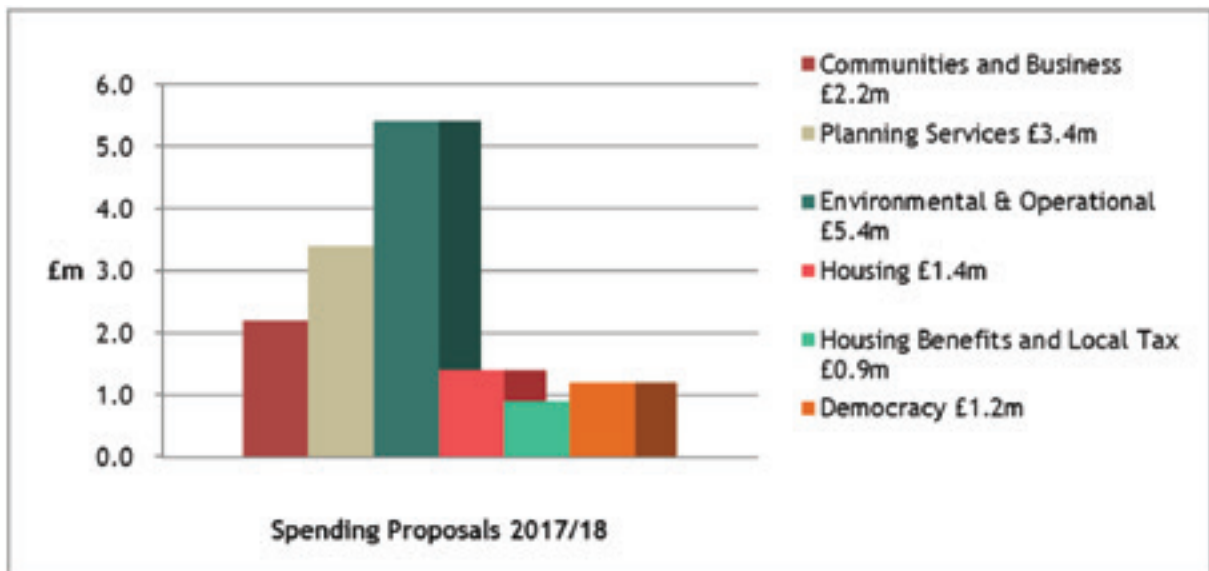
The 2017/18 budget process started in September 2016 with a report giving a full review of the Council's financial prospects. That report set out the major financial pressures the Council is likely to face, together with a proposed strategy for setting a balanced and sustainable budget for 2017/18 and beyond. Cabinet Advisory Committees reviewed the budget and service plans in October and November 2016.

## Net Revenue Budget

Sevenoaks District Council set its budget for 2017/18 at a meeting of the Council on 21 February 2017. Overall, the Council's net revenue budget has increased from £13.7 million in 2016/17 to £14.5 million in 2017/18.

## Expenditure

The following chart shows our expenditure by service for 2017/18.



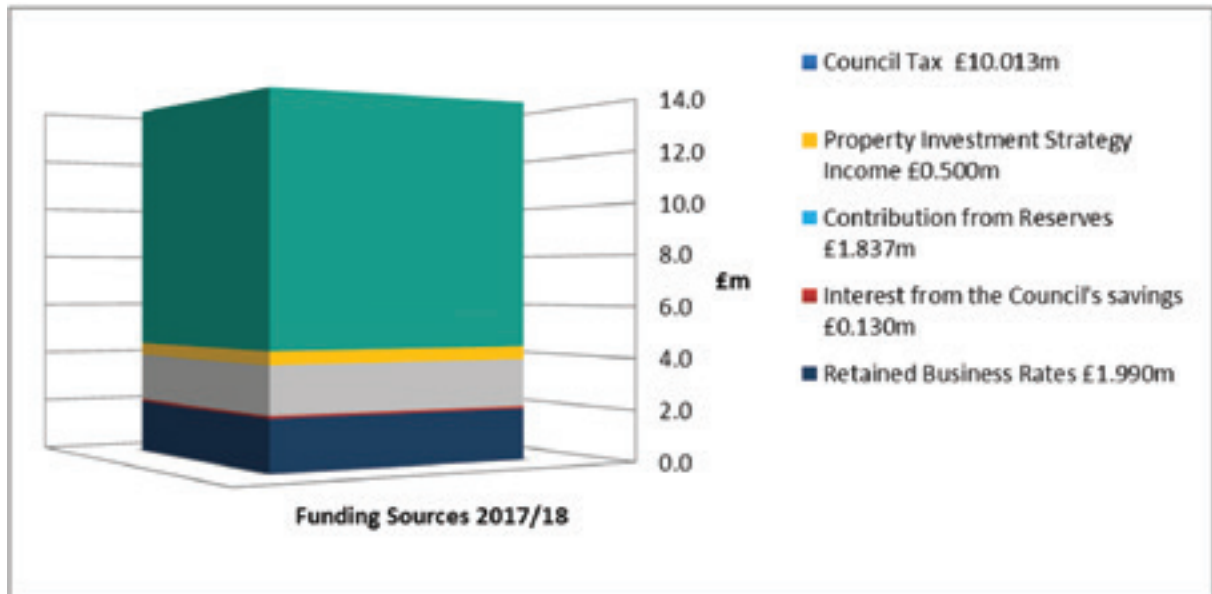
The adoption of the 10-year budget over the last six years has resulted in a much more stable budget position than had previously been achieved. The aim of the ten budget is to meet the primary financial objective of reducing reliance on reserves, whilst enabling the Council to invest in priority services.

From 2017/18 the Council is self sufficient and no longer requires direct funding from Government through Revenue Support Grant or New Homes Bonus. This gives the Council greater control over its services, reducing the potential for decision making to be influenced by the level of funding provided by government to local authorities.

## Funding Sources

The 10 year budget (pages 6 to 7) assumes no Revenue Support Grant from 2017/18 or New Homes Bonus but does incorporate income from the Property Investment Strategy including the development of Sennocke and Bradbourne Car Parks.

The following chart shows the relative sources of funding for 2017/18.



## Retained Business Rates

This scheme introduced in April 2013 allows billing authorities, such as this council, to keep 40% of Business Rates received, however tariffs and top ups were applied to ensure that initially each local authority is not significantly affected by the change.

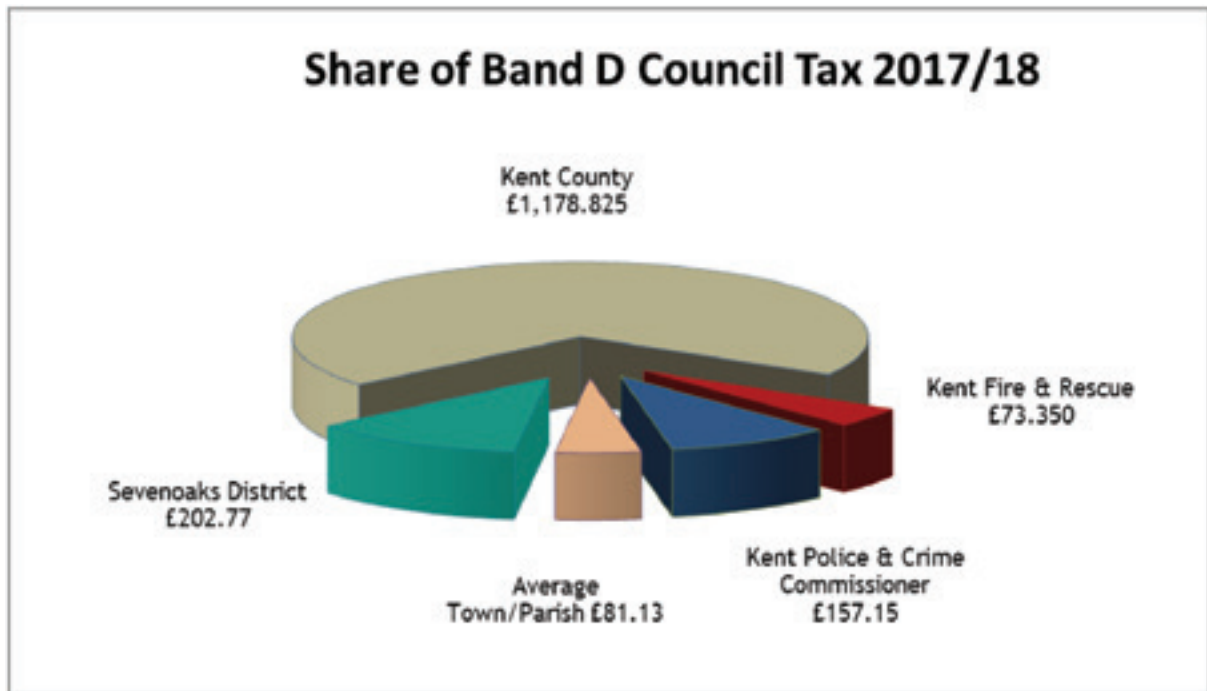
In the first year of the scheme, it was assumed that this council would receive funding at the safety net level as no significant increase in the amount of Business Rates collected was expected. Current projections continue to take this prudent approach. The amount included within the budget for 2017/18 is £1.990m.

## Collection Fund Surplus

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 2017 is zero meaning that there is no apportionment required between District, Fire and Police.

## Council Tax at Band D

Sevenoaks' Council Tax increased by 2.5% for 2017/18 to £202.77 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 2017/18, including an average Parish figure, is £1,693.22 at Band D.



## Government Funding

It is intended that any funding received from New Homes Bonus will be put into the Financial Plan Reserve which can be used to support the 10 year budget by funding 'invest to save' initiatives and to support the Property Investment Strategy.

This book shows the agreed Revenue Budget and the Council's Capital Budget. Additional information relating to the Council's financial position in 2017/18 and the Council Tax, with Parish Precept information, is also included.

The revenue budget for 2017/18 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 Helen Martin, 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. The expected balance of unused capital receipts is also included.

### Town/Parish Council Precepts

The precept, tax base and Band D charge for every town and parish.

## Ten Year Budget - Revenue

	Budget 2016/17 £000	Plan 2017/18 £000	Plan 2018/19 £000	Plan 2019/20 £000	Plan 2020/21 £000
<b>Expenditure</b>					
Net Service Expenditure c/f	14,253	13,689	14,470	14,556	14,705
Inflation	569	494	611	435	627
Superannuation Fund deficit and staff recruitment & retention	(721)	300	0	0	200
Net savings (approved in previous years)	(412)	(134)	(271)	(186)	(187)
<b>New growth</b>	<b>0</b>	<b>331</b>	<b>0</b>	<b>0</b>	<b>(45)</b>
<b>New savings/Income</b>	<b>0</b>	<b>(210)</b>	<b>(254)</b>	<b>(100)</b>	<b>(100)</b>
Net Service Expenditure b/f	13,689	14,470	14,556	14,705	15,200
<b>Financing Sources</b>					
Government Support : Revenue Support Grant	0	0	0	0	0
New Homes Bonus	0	0	0	0	0
Council Tax	(9,672)	(10,013)	(10,333)	(10,661)	(10,998)
Locally Retained Business Rates	(1,951)	(1,990)	(2,055)	(2,128)	(2,171)
Collection Fund Surplus	(333)	0	0	0	0
Interest Receipts	(250)	(130)	(130)	(250)	(250)
Property Investment Strategy Income	(500)	(500)	(735)	(1,185)	(1,185)
Contributions to/(from) Reserves	100	(353)	(353)	(353)	(353)
Total Financing	(12,606)	(12,986)	(13,606)	(14,577)	(14,957)
Budget Gap (surplus)/deficit	1,083	1,484	950	128	243
Contribution to/(from) Stabilisation Reserve	(1,083)	(1,484)	(950)	(128)	(243)
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0

Assumptions Revenue Support Grant:	nil all years
Locally Retained Business Rates:	2% all years
Council Tax:	2.5% in 17/18, 2% in later years
Interest Receipts:	£130,000 in 17/18 - 18/19, £250,000 in later years
Property Inv. Strategy:	£500,000 from 16/17, £735,000 from 18/19, £835,000 from 23/24, £1.035m from 26/27 onwards. Sennocke Hotel income included from 2019/20.
Pay award:	1% in 16/17 - 19/20, 2% in later years
Other costs:	2.25% in all years
Income:	2.5% in all years



## Ten Year Budget - Revenue (cont.)

	Plan	Plan	Plan	Plan	Plan	Plan
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	£000	£000	£000	£000	£000	£000
Expenditure Net Service Expenditure c/f	15,200	15,558	15,908	16,265	16,627	16,994
Inflation	443	450	457	462	467	471
Superannuation Fund deficit and staff recruitment & retention	0	0	0	0	0	0
Net savings (approved in previous years)	15	0	0	0	0	0
<b>New growth</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>New savings/Income</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
Net Service Expenditure b/f	15,558	15,908	16,265	16,627	16,994	17,365

### Financing Sources

Government Support : Revenue Support Grant	0	0	0	0	0	0
New Homes Bonus	0	0	0	0	0	0
Council Tax	(11,345)	(11,701)	(12,066)	(12,442)	(12,828)	(13,224)
Locally Retained Business Rates	(2,214)	(2,258)	(2,303)	(2,349)	(2,396)	(2,444)
Collection Fund Surplus	0	0	0	0	0	0
Interest Receipts	(250)	(250)	(250)	(250)	(250)	(250)
Property Investment Strategy Income	(1,185)	(1,185)	(1,285)	(1,329)	(1,329)	(1,529)
Contributions to/(from) Reserves	(353)	(179)	(179)	(635)	148	148
Total Financing	(15,347)	(15,573)	(16,083)	(17,005)	(16,655)	(17,299)
Budget Gap (surplus)/deficit	211	335	182	(378)	339	66
Contribution to/(from) Stabilisation Reserve	(211)	(335)	(182)	378	(339)	(66)
Unfunded Budget Gap (surplus)/deficit	0	0	0	0	0	0

## Summary of Council Expenditure & Council Tax

	2016/17 Budget Net Expenditure £000	2017/18 Budget Net Expenditure £000
Service expenditure before Support Services and Capital Charges including trading accounts	13,914	14,701
Capital Charges and Support Services charged outside the General Fund	(225)	(231)
Sub Total	13,689	14,470
Non allocated expenditure: Collection Fund adjustment	0	0
Net Service Expenditure excluding capital charges	13,689	14,470
Revenue Support Grant inc CTS	0	0
Retained Business Rates	(1,951)	(1,990)
New Homes Bonus	0	0
Council Tax Requirement - Sevenoaks DC	(9,672)	(10,013)
Collection Fund Surplus	(333)	0
Grant & Council Tax income	(11,956)	(12,003)
Net Expenditure after Grant & Council Tax, before interest	1,733	2,467
Less: Interest and Investment income	(250)	(130)
Less: Property Investment Strategy Income	(500)	(500)
Amount to be met from Reserves	983	1,837
Contributions (to) / from reserves		
Earmarked Reserves		
Capital	(148)	(148)
Budget Stabilisation	1,083	1,484
New Homes Bonus Reserve	(120)	0
Financial Plan	501	501
Corporate Project Support	(333)	0
Planned contribution from General Fund Reserve	0	0
	<b>983</b>	<b>1,837</b>

	2015/16	2016/17	2017/18		
Taxbase	48,209	48,549	49,681		
	£	£	£		
Council Tax @ Band D	192.87	197.82	202.77		
Council Tax Summary					
Band D charge			%		%
Kent County	1,089.99	1,133.55	<b>69.4</b>	1,178.82	<b>69.6</b>
Kent Fire	70.65	72.00	<b>4.4</b>	73.35	<b>4.3</b>
Kent Police	147.15	152.15	<b>9.3</b>	157.15	<b>9.3</b>
	1,307.79	1,357.70	<b>83.1</b>	1,409.32	<b>83.2</b>
Sevenoaks District	192.87	197.82	<b>12.1</b>	202.77	<b>12.0</b>
Average Town/Parish	73.95	78.08	<b>4.8</b>	81.13	<b>4.8</b>
	<b>1,574.61</b>	<b>1,633.60</b>	<b>100.0</b>	<b>1,693.22</b>	<b>100.0</b>

### Interest Receipts Summary

Investment interest	277	157
Mortgage and other interest	0	0
Allocations to Provisions	(27)	(27)
<b>Net Revenue contribution</b>	<b>250</b>	<b>130</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
Summary			
Communities & Business	1,377	1,359	1,500
Corporate Services	2,482	2,643	2,845
Environmental & Operational Services	4,311	4,459	4,620
Financial Services	4,987	4,228	4,520
Planning Services	1,306	1,317	1,330
	<hr/>	<hr/>	<hr/>
	14,464	14,006	14,815
Direct Services		(92)	(114)
Items outside General Fund		(225)	(231)
	<hr/>	<hr/>	<hr/>
		<b>13,689</b>	<b>14,470</b>
		<hr/> <hr/>	<hr/> <hr/>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	13,689
Inflation	494
Superannuation Fund deficit	300
<b>Other Items in Financial Plan</b>	
Net Savings agreed previous years	(134)
New Growth	331
New savings/income	(210)
Other adjustments	0
Approved Budget 2017/18	<hr/> <hr/>
	14,470

## Net Service Expenditure detailed by Services

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Communities &amp; Business</b>			
All Weather Pitch	(5)	(5)	(5)
Broadband	0	0	0
Business Area Improvement Fund	0	0	0
Community Safety	172	181	183
Community Development Service Provisions	(5)	(5)	(5)
The Community Plan	48	52	53
Dunton Green Projects - S106	0	0	0
Dunton Green Projects	0	0	0
Economic Development	49	53	55
Economic Development Property	223	214	269
Grants to Organisations	184	184	183
Health Improvements	34	30	42
Healthy Living Centre	0	0	0
Healthy Lifestyles (SDC)	0	0	0
Homeless	83	82	152
Housing	256	228	191
Housing Initiatives	5	6	52
Homelessness Prevention	0	0	0
Housing Energy Retraining Options (HERO)	0	0	35
Leisure Contract	207	224	183
Leisure Development	20	20	20
Partnership - Home Office	0	0	0
Administrative Expenses - Communities & Business	13	15	25
Administrative Expenses - Housing	17	18	0
Tourism	31	30	31
Choosing Health WK PCT	0	0	0
Community Sports Activation Fund	0	0	0
Falls Prevention	0	0	0
Repair & Renew Flood Support Scheme	(2)	0	0
PCT Health Checks	0	0	0
Homelessness Funding	0	0	0
Leader Programme	10	6	5
New Ash Green	0	0	0
PCT Initiatives	0	0	0
Sportivate Inclusive Archery Project	0	0	0
Troubled Families Project	0	0	0
West Kent Partnership	0	0	0
West Kent Partnership Business Support	0	0	0
Youth	36	28	31
<b>Total Service Expenditure</b>	<b>1,377</b>	<b>1,359</b>	<b>1,500</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Communities &amp; Business</b>			
Pay Costs	924	1,082	1,265
Premises and Grounds	14	0	0
Transport	7	8	8
Supplies & Services	149	145	146
Supplies & Services IT	4	0	0
Agency & Contracted	789	491	454
Transfer Payments - Other	33	38	39
Funds drawn to/from Reserves	(31)	20	(76)
Income - Other	(380)	(240)	(159)
Income - Fees and Charges	(132)	(185)	(177)
Recharges	0	0	0
<b>Total Service Expenditure</b>	<b>1,377</b>	<b>1,359</b>	<b>1,500</b>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	1,359
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	51

### Planned Savings agreed previous years

SCIA 01 (16/17) Economic Development & Property Staffing levels made permanent	28
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### SCIAs 2017/18

SCIA 06 HERO Service	35
SCIA 07 Sencio Management fee	(44)
SCIA 15 Business Prospectus	5
Other Adjustments	66
Approved Budget 2017/18	<u>1,500</u>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Corporate Services</b>			
Asset Maintenance IT	263	269	275
Civic Expenses	16	16	16
Corporate Projects	10	34	93
Democratic Services	126	129	138
Elections	81	80	121
Land Charges	(94)	(149)	(147)
Register of Electors	162	184	253
Administrative Expenses - Corporate Services	22	24	25
Administrative Expenses - Legal and Democratic	58	49	50
Administrative Expenses - Human Resources	22	10	10
Street Naming	(2)	15	5
Support - Contact Centre	399	453	436
Support - General Admin	23	36	37
Support - IT	871	940	1,002
Support - Legal Function	178	250	210
Support - Local Offices	59	57	57
Support - Nursery	3	0	0
Support - Human Resources	285	247	264
Website	0	0	0
<b>Total Service Expenditure</b>	<b>2,482</b>	<b>2,643</b>	<b>2,845</b>



## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Corporate Services</b>			
Pay Costs	1,560	1,801	2,047
Premises and Grounds	27	3	3
Transport	7	1	1
Supplies & Services	482	279	271
Supplies & Services IT	634	738	754
Agency & Contracted	502	169	182
Agency & Contracted - Direct Services	4	11	11
Transfer Payments - Other	3	0	0
Funds drawn to/from Reserves	(89)	20	(37)
Income - Other	(260)	0	0
Income - Fees and Charges	(264)	(294)	(301)
Recharges	(34)	(31)	(31)
Recharges - Partnerships	(91)	(54)	(54)
<b>Total Service Expenditure</b>	<b>2,482</b>	<b>2,643</b>	<b>2,845</b>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	2,643
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	85

### Planned Savings agreed previous years

#### SCIAs 2017/18

SCIA 09 Increased IT costs	50
SCIA 13 Review of Training Budget	(15)
SCIA 16 Increased contribution to district council elections	22
SCIA 17 Electoral Services	60
SCIA 28 Business Rates (part)	(1)
Other Adjustments	1
Approved Budget 2017/18	<u>2,845</u>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Environmental &amp; Operational Services</b>			
Asset Maintenance Argyle Road	60	70	72
Asset Maintenance Car Parks	36	19	0
Asset Maintenance CCTV	17	17	17
Asset Maintenance Countryside	5	8	8
Asset Maintenance Other Corporate Properties	17	31	32
Asset Maintenance Direct Services	24	37	38
Asset Maintenance Hever Road	27	36	37
Asset Maintenance Leisure	135	171	174
Asset Maintenance Playgrounds	1	8	8
Asset Maintenance Support & Salaries	81	93	99
Asset Maintenance Sewage Treatment Plants	3	8	8
Asset Maintenance Public Toilets	1	7	7
Bus Station	17	15	17
Car Parks	(1,735)	(1,840)	(1,870)
CCTV	260	243	250
Civil Protection	30	38	50
Dartford Environmental Hub (SDC Costs)	0	0	0
Car Parking - On Street	(467)	(446)	(470)
EH Commercial	258	279	283
EH Animal Control	21	1	1
EH Environmental Protection	338	366	371
Emergency	61	66	65
Energy Efficiency	25	33	29
Estates Management - Buildings	(56)	(21)	(21)
Estates Management - Grounds	125	102	110
Gypsy Sites	(33)	(31)	(20)
Disabled Facilities Grant Administration	0	(20)	(20)
Housing	0	0	0
Housing Premises	3	(0)	0
Kent Resource Partnership	0	0	0
Licensing Partnership Hub (Trading)	(4)	0	0
Licensing Regime	(1)	7	(4)
Markets	(182)	(187)	(185)
Parks and Recreation Grounds	106	101	114
Parks - Rural	162	109	114
Private Sector Housing	205	175	196
Public Transport Support	0	0	0
Refuse Collection	2,483	2,504	2,562
Administrative Expenses - Direct Services	(0)	0	0
Administrative Expenses - Health	7	21	21
Administrative Expenses - Property	2	4	4
Administrative Expenses - Transport	5	8	8
Street Cleansing	1,259	1,335	1,374

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	£'000
<b>Environmental &amp; Operational Services cont.</b>			
Support - Central Offices	395	426	433
Support - Central Offices - Facilities	257	240	266
Support - General Admin	262	284	278
Support - Health and Safety	16	19	21
Support - Direct Services	41	56	57
Support - Procurement	0	0	6
Support - Property Function	19	37	42
Sevenoaks Switch and Save	0	0	0
Taxis	(29)	(13)	(7)
Public Conveniences	57	45	45
<b>Total Service Expenditure</b>	<b>4,312</b>	<b>4,459</b>	<b>4,620</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	£'000
<b>Environmental &amp; Operational Services</b>			
Pay Costs	2,626	2,805	2,946
Premises and Grounds	1,683	1,552	1,592
Transport	38	39	40
Supplies & Services	894	690	706
Supplies & Services IT	28	0	6
Agency & Contracted	493	593	599
Agency & Contracted - Partnerships	708	745	749
Agency & Contracted - Direct Services	3,749	3,904	4,019
Transfer Payments - Other	40	0	0
Support Services	50	51	51
Funds drawn to/from Reserves	(62)	0	0
Income - Other	(1,013)	(1,163)	(1,237)
Income - Fees and Charges	(4,491)	(3,916)	(4,006)
Recharges	(45)	(38)	(38)
Recharges - Partnerships	(386)	(804)	(808)
<b>Total Service Expenditure</b>	<b>4,311</b>	<b>4,459</b>	<b>4,620</b>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	4,459
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	170

### Planned Savings agreed previous years

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### SCIAs 2017/18

SCIA 18 Licensing 4th Partner	(15)
SCIA 19 Asset Maintenance Car Parks	(19)
SCIA 21 Environmental Health Income Generation	(4)
SCIA 22 Procurement - Electronic Software	6
SCIA 28 Business Rates - mainly car parks	31
Other Adjustments	(8)
Approved Budget 2017/18	<u>4,620</u>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved
	15/16	16/17	Budget
	£'000	£'000	17/18
			£'000
<b>Financial Services</b>			
Action and Development	3	7	7
Benefits Admin	876	787	181
Benefits Grants	(659)	(659)	(25)
Consultation and Surveys	4	4	4
Corporate Management	985	950	970
Corporate - Other	0	(157)	136
Dartford Partnership Hub (SDC costs)	0	0	0
Equalities Legislation	14	18	19
External Communications	143	153	196
Housing Advances	1	1	1
Local Tax	98	48	93
Members	400	427	428
Misc. Finance	2,452	1,802	1,689
Performance Improvement	1	(1)	(1)
Administrative Expenses - Chief Executive	10	29	30
Administrative Expenses - Finance	37	34	35
Administrative Expenses - Transformation and Strategy	6	5	5
Support - Counter Fraud	0	92	54
Support - Audit Function	162	177	177
Support - Exchequer and Procurement	132	137	105
Support - Finance Function	139	150	193
Support - General Admin	69	109	110
Treasury Management	118	114	113
<b>Total Service Expenditure</b>	<b>4,988</b>	<b>4,229</b>	<b>4,520</b>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	15/16	16/17	17/18
	£'000	£'000	£'000
<b>Financial Services</b>			
Pay Costs	2,911	3,103	3,174
Premises and Grounds	17	16	16
Transport	6	5	7
Supplies & Services	950	954	1,045
Supplies & Services IT	129	110	152
Agency & Contracted	2,722	2,085	2,199
Agency & Contracted - Partnerships	2,835	1,971	1,993
Transfer Payments - Benefits	28,098	29,590	28,090
Support Services	54	0	0
Funds drawn to/from Reserves	520	(180)	(217)
Income - Other	(29,496)	(30,625)	(29,102)
Income - Fees and Charges	(656)	(561)	(575)
Recharges	(191)	(192)	(192)
Recharges - Partnerships	(2,911)	(2,047)	(2,069)
<b>Total Service Expenditure</b>	<b>4,987</b>	<b>4,229</b>	<b>4,520</b>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	4,229
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	264
<b>Planned Savings agreed previous years</b>	<b>0</b>

### SCIAs 2017/18

SCIA 09 Website costs	39
SCIA 10 Apprenticeship Levy	45
SCIA 14 Consultancy	(18)
SCIA 22 Partnership work covered within existing resources	(5)
SCIA 24 Audit fees	(17)
SCIA 26 Council Tax - stop paper based single person discount reviews	(9)
Other Adjustments	(8)
Approved Budget 2017/18	<u>4,520</u>

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	15/16	16/17	17/18
	£'000	£'000	£'000
<b>Planning Services</b>			
Building Control Discretionary Work	(8)	(9)	(9)
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	(84)	(128)	(98)
Conservation	53	48	49
Dangerous Structures	8	10	3
Housing (i)	176	146	0
Needs and Stock Surveys (i)	0	0	0
Planning Policy (i)	407	458	571
LDF Expenditure	0	0	0
Planning - Appeals	197	193	197
Planning - CIL Administration	0	(50)	(50)
Planning - Counter	0	0	0
Planning - Development Management	251	322	329
Planning - Enforcement	257	282	286
Fort Halstead	1	0	0
Administrative Expenses - Building Control	6	9	10
Administrative Expenses - Planning Services	42	35	43
<b>Total Service Expenditure</b>	<b>1,306</b>	<b>1,317</b>	<b>1,330</b>

(i) Budgets consolidated

## Net Service Expenditure analysed by Chief Officer

	Actuals	Budget	Approved Budget
	15/16	16/17	17/18
	£'000	£'000	£'000
<b>Planning Services</b>			
Pay Costs	2,200	2,350	2,416
Premises and Grounds	0	1	1
Transport	1	1	1
Supplies & Services	86	81	91
Supplies & Services IT	6	2	2
Agency & Contracted	157	104	106
Agency & Contracted - Partnerships	286	305	331
Transfer Payments - Other	1	0	0
Funds drawn to/from Reserves	84	76	20
Income - Other	(5)	0	0
Income - Fees and Charges	(1,452)	(1,270)	(1,279)
Recharges	0	(20)	(21)
Recharges - Partnerships	(58)	(312)	(339)
<b>Total Service Expenditure</b>	<b>1,306</b>	<b>1,317</b>	<b>1,330</b>

### Analysis of budget changes between 16/17 and 17/18

Base Budget 2016/17	1,317
Inflation (inc pay increments and terms and conditions SCIA 62; 63 14/15)	54

### Planned Savings agreed previous years **0**

#### SCIAs 2017/18

SCIA 01 Building Control Reduction in budgeted income	39
SCIA 04 Revision to Pre-application charges	(25)
SCIA 05 Training	(4)
SCIA 27 Planning Application Income	(5)
Other Adjustments	(46)
Approved Budget 2017/18	<u>1,330</u>

## Direct Services Trading Account

	Actuals 2015/16 £'000	Budget 2016/17 £'000	Budget 2017/18 £'000
<b>Direct Services - Trading Accounts</b>			
Premises	166	226	169
Transport	1,634	1,719	1,804
Supplies & Services	1,963	1,827	2,055
Pay Costs	2,675	2,858	2,966
Support Services	118	121	121
Capital	58	60	60
Income	(6,690)	(6,902)	(7,287)
<b>Total Net Service Income</b>	<b>(76)</b>	<b>(92)</b>	<b>(114)</b>



## Direct Services Trading Account

	Actuals 2015/16 £'000	Budget 2016/17 £'000	Budget 2017/18 £'000
<b>INCOME</b>			
Refuse Collection	2,406	2,411	2,476
Cleaner District Support Unit (CDSU)	0	58	97
Street Cleaning (inc Toilet Cleaning)	1,213	1,275	1,310
Transport Workshop	593	615	655
Pest Control	84	85	89
Cesspool Emptying	248	255	255
Green Waste	442	449	507
Trade Waste	411	386	397
Grounds Maintenance	132	135	176
Fleet Management	877	881	955
Depot	301	300	317
Emergency	50	52	53
Total Income	6,757	6,902	7,287
SDC	4,299	4,228	5,349
External	1,429	1,514	1,532
Overheads	1,028	1,032	1,122
<b>EXPENDITURE</b>			
Refuse Collection	2,279	2,338	2,438
Cleaner District Support Unit (CDSU)	0	80	110
Street Cleaning (inc Toilet Cleaning)	1,224	1,351	1,351
Transport Workshop	628	599	655
Pest Control	82	85	89
Cesspool Emptying	226	232	226
Green Waste	426	417	480
Trade Waste	377	366	368
Grounds Maintenance	110	118	159
Fleet Management	875	881	955
Depot	284	300	304
Emergency	45	43	39
Total Service Expenditure	6,557	6,810	7,173
<b>Net Service Expenditure/(Income)</b>	<b>(200)</b>	<b>(92)</b>	<b>(114)</b>

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## Supporting information

## Support Service Allocations

	<b>Actuals 15/16 £'000</b>	<b>Budget 16/17 £'000</b>	<b>Budget 17/18 £'000</b>
Communities & Business	465	534	559
Corporate Services	125	145	198
Environmental & Operational Services	1,083	1,197	1,223
Financial Services	1,312	1,380	1,398
Planning Services	996	1,156	1,147
	<b>3,982</b>	<b>4,411</b>	<b>4,524</b>

### Communities & Business

Community Safety	108	126	128
The Community Plan	25	28	29
Economic Development	7	9	9
Economic Development Property	86	98	99
Grants to Organisations	15	18	18
Health Improvements	14	16	16
Homeless	23	26	26
Housing	126	145	148
Housing Initiatives	0	0	17
Housing Energy Retraining Options (HERO)	19	22	23
Leisure Contract	22	24	24
Tourism	4	4	4
Community Sports Activation Fund	0	0	0
Homelessness Funding	8	9	9
Leader Programme	3	3	3
Youth	5	6	6
	<b>465</b>	<b>534</b>	<b>559</b>

### Corporate Services

Corporate Projects	0	0	51
Democratic Services	36	42	43
Elections	13	15	15
Land Charges	46	54	55
Register of Electors	27	31	31
Street Naming	3	3	3
	<b>125</b>	<b>145</b>	<b>198</b>

	Actuals 15/16 £'000	Budget 16/17 £'000	Budget 17/18 £'000
<b>Environmental &amp; Operational Services</b>			
Asset Maintenance Support & Salaries	39	40	41
Car Parks	29	33	33
CCTV	57	66	67
Civil Protection	6	7	7
Dartford Environmental Hub (SDC Costs)	-0	341	344
Car Parking - On Street	162	187	190
EH Commercial	164	1	1
EH Environmental Protection	177	3	3
Emergency	4	4	4
Energy Efficiency	8	9	9
Estates Management - Buildings	18	21	21
Estates Management - Grounds	1	2	2
Gypsy Sites	6	7	7
Housing	0	0	0
Licensing Partnership Hub (Trading)	11	11	11
Licensing Regime	25	28	29
Markets	2	3	3
Parks and Recreation Grounds	1	2	2
Parks - Rural	14	16	17
Private Sector Housing	63	72	83
Public Transport Support	0	0	0
Refuse Collection	190	220	224
Street Cleansing	86	100	101
Taxis	16	18	18
Public Conveniences	5	6	6
	<b>1,083</b>	<b>1,197</b>	<b>1,223</b>

**Financial Services**

Benefits Admin	112	110	111
Corporate Management	315	365	371
Dartford Partnership Hub (SDC costs)	578	563	568
External Communications	26	29	29
Local Tax	75	76	77
Members	184	214	217
Treasury Management	21	24	24
	<b>1,311</b>	<b>1,380</b>	<b>1,398</b>

## Budget Book 2017/18

	<b>Actuals</b>	<b>Budget</b>	<b>Budget</b>
	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Planning Services</b>			
Building Control Discretionary Work	2	2	2
Building Control Partnership Hub (SDC Costs)	0	0	0
Building Control	151	175	178
Conservation	12	14	14
Dangerous Structures	2	2	2
Housing	52	60	7
Planning Policy	88	102	131
Planning - Appeals	46	54	54
Planning - Development Management	566	657	667
Planning - Enforcement	78	90	92
	<b>996</b>	<b>1,156</b>	<b>1,147</b>
<b>Total allocations to General Fund</b>	<b>3,980</b>	<b>4,411</b>	<b>4,524</b>
Direct Services Trading account	118	121	121
<b>Support Services within Net Expenditure</b>	<b>4,098</b>	<b>4,532</b>	<b>4,645</b>

## Pay Costs Estimates Summary 2017/2018

Line No		2016/17 Budget	2017/18 Budget	2016/17 FTE	2017/18 FTE
1	Communities and Business	833,190	971,033	17.07	20.35
2	Corporate Services	2,046,119	2,293,926	56.30	61.92
3a	Environmental Health	629,203	640,567	12.18	12.18
3b	Licensing	299,869	357,021	8.62	10.81
3c	Operational Services	607,753	621,835	13.99	13.99
3d	Operational Services (TASK)	2,858,125	2,965,610	90.56	94.17
3e	Parking & Amenity Services	428,244	439,983	12.00	12.00
3f	Property Services	717,635	737,921	19.48	19.48
4	Finance	2,747,497	2,834,956	67.40	68.61
5a	Planning	1,997,592	2,114,602	47.18	48.59
5b	Building Control	299,326	315,796	7.00	7.00
		13,464,553	14,293,250	351.78	369.10
	<b>Other Salary Costs</b>				
6	Vacancy Savings	(138,009)	(141,588)	0.00	0.00
	<b>SUB-TOTAL</b>	<b>13,326,544</b>	<b>14,151,662</b>	<b>351.78</b>	<b>369.10</b>
7	Communities & Business (Ext Funded)	411,804	381,991	11.24	10.50
8	Operational Services (Ext Funded)	100,674	107,096	2.00	2.00
9	Property Services (Ext Funded)	53,269	56,535	1.50	1.50
	<b>GRAND TOTAL</b>	13,892,291	14,697,284	366.52	383.10

### NOTES

- 1) Externally funded posts (lines 7 to 9) have been excluded from earlier lines. The income will show elsewhere in the 2017/18 budget

## Asset Maintenance 2017-2020

	Budget 2016/17 £'000	Budget 2017/18 £'000	Budget 2018/19 £'000	Budget 2019/20 £'000
<b>Chief Officer/Scheme</b>				
Communities and Business				
Leisure	171	174	179	182
Direct Services				
CCTV	17	17	18	18
Playgrounds	8	8	8	8
Public Conveniences	7	7	7	7
Depot	37	38	39	40
Environmental and Operational Services				
Car Parks (i)	19	0	20	20
Countryside and Trees	8	8	8	9
Sewage Treatment Plants	8	8	9	9
Hever Rd Travellers site	36	37	38	38
Financial Services				
Argyle Road	71	72	73	75
Other Property	31	32	32	33
Support and Salaries	94	99	101	103
	507	500	531	542
Corporate Services				
Information Technology maintenance	269	275	281	288
<b>Total</b>	<b>776</b>	<b>775</b>	<b>813</b>	<b>829</b>

(i) SCIA 19 reduced the 2017/18 budget by £19k



## Capital Programme 2017-20

Chief Officer/Scheme	Funding Source	2016/17		2017/18 £000	2018/19 £000	2019/20 £000	TOTAL SCHEME COST £000
		Budget (i) £000	Forecast £000				
		<b>Communities &amp; Business</b>					
<b>Parish projects</b>	Capital Receipts	61	-	61	-	-	61
<b>Environmental and Operational Services</b>							
Dunbrik Vehicle Workshop	Capital Receipts	117	117	-	-	-	117
Dunbrik Vehicle Workshop Roof	Capital Receipts	20	20	-	-	-	20
Dunbrik Vehicle Wash	Capital Receipts	-	-	30	-	-	30
Commercial vehicle replacements	Vehicle Renewal Res.	514	514	548	548	549	1,645
Disabled Facilities Grants (gross)	BCF (ii)	534	534	889	889	889	2,667
Sennocke Hotel	Fin Plan Reserve & Capital Receipts	1,500	-	1,500	6,000	1,000	8,500
Bradbourne Car Park	Internal Borrowing	5,300	4,000	800	-	-	5,300
Buckhurst 2 MSCP	External Borrowing	4,000	-	3,000	6,000	600	9,850
<b>Finance</b>							
Property Investment Strategy	Prop. Inv. Reserve	10,000	9,955	45	-	-	10,000
<b>TOTAL</b>		<b>22,046</b>	<b>15,640</b>	<b>6,873</b>	<b>13,437</b>	<b>3,038</b>	<b>38,190</b>

NOTE

(i) Includes c/fwds from 15/16

(ii) (KCC responsible for Better Care Fund (BCF))

### Funding Sources

Capital Receipts	91	-	-
Financial Plan Reserve & Cap Receipts	1,500	6,000	1,000
Vehicle Renewal Reserve	548	548	549
Property Investment Strategy Reserve ***	45	0	0
Better Care Fund (KCC)	889	889	889
Internal Borrowing	800	-	-
External Borrowing	3,000	6,000	600

<b>6,873</b>	<b>13,437</b>	<b>3,038</b>
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\*\*\* Part will be funded from Capital Receipts

Town/Parish Council	TOWN & PARISH COUNCIL PRECEPTS					
	2016/17			2017/18		
	Tax Base	Precept £	Council Tax Band D (£)	Tax Base	Precept £	Council Tax Band D (£)
Ash-cum-Ridley	2,407.77	90,562	37.61	2,417.81	95,090	39.33
Badgers Mount	330.21	13,710	41.52	329.71	13,710	41.58
Brasted	783.17	36,250	46.29	772.34	37,156	48.11
Chevening	1,443.79	68,000	47.10	1,448.06	69,350	47.89
Chiddingstone	599.08	30,500	50.91	595.80	37,200	62.44
Cowden	416.68	20,910	50.18	406.15	21,328	52.51
Crockenhill	646.70	66,928	103.49	647.99	73,735	113.79
Dunton Green	993.01	90,000	90.63	1,116.66	109,300	97.88
Edenbridge	3,462.90	462,278	133.49	3,505.34	476,826	136.03
Eynsford	924.22	71,552	77.42	929.09	73,753	79.38
Farningham	638.94	38,620	60.44	650.57	40,192	61.78
Fawkham	283.79	12,393	43.67	284.48	12,424	43.67
Halstead	759.02	41,974	55.30	760.41	42,604	56.03
Hartley	2,510.65	131,361	52.32	2,527.05	132,215	52.32
Hever	599.68	30,000	50.03	599.88	33,000	55.01
Hextable	1,645.57	145,647	88.51	1,650.64	146,098	88.51
Horton Kirby & S Darenth	1,277.09	98,736	77.31	1,292.20	98,736	76.41
Kemsing	1,816.83	97,000	53.39	1,824.29	106,000	58.10
Knockholt	619.96	35,990	58.05	619.36	41,000	66.20
Leigh	803.25	27,000	33.61	818.76	31,500	38.47
Otford	1,664.06	145,929	87.69	1,668.43	145,929	87.46
Penshurst	835.26	29,043	34.77	829.69	42,934	51.75
Riverhead	1,232.06	51,567	41.85	1,237.13	51,774	41.85
Seal	1,193.50	68,800	57.65	1,198.96	70,900	59.13
Sevenoaks Town	9,225.61	973,618	105.53	9,315.37	1,029,625	110.53
Sevenoaks Weald	613.40	38,500	62.76	619.66	39,655	63.99
Shoreham	677.81	38,000	56.06	682.88	38,000	55.65
Sundridge	921.84	61,950	67.20	924.22	61,950	67.03
Swanley	5,308.16	519,509	97.87	5,407.86	539,867	99.83
Westerham	1,957.48	187,175	95.62	1,979.25	195,925	98.99
West Kingsdown	2,304.19	94,100	40.84	2,322.38	98,600	42.46
Totals	48,895.68	3,817,602		49,382.42	4,006,376	
Average			78.08			81.13

## 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.

### **Corporate and Democratic Core**

Costs involved in corporate policy making, representing local interests (including civic ceremonials), support to elected bodies and duties arising from public accountability.

### **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.

### 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.

<b>Band</b>	<b>Value</b>	<b>Proportion</b>
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.





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or for more information

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