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Date: 6 February 2013

Dear Member

COUNTY COUNCIL - THURSDAY, 14 FEBRUARY 2013

I am now able to enclose, for consideration at next Thursday, 14 February 2013 meeting of the County Council, the following report(s) that are additional to the agenda.

Agenda No	Item
6	<u>Budget 2013/14 and Medium Term Financial Plan 2013/15 (including Council Tax setting for 2013/14) (Pages 1 - 392)</u>

Yours sincerely

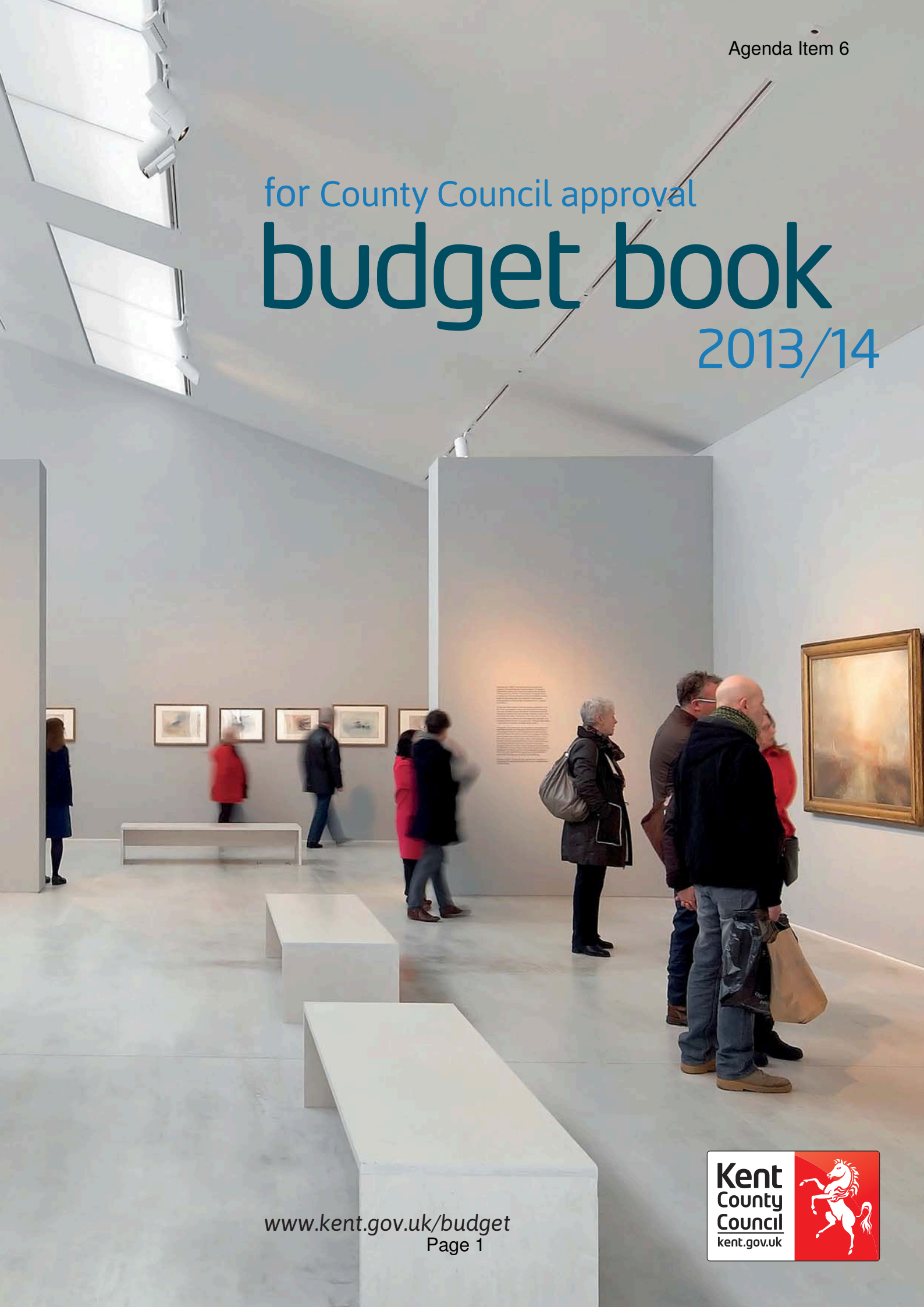
Peter Sass
Head of Democratic Services

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for County Council approval

budget book

2013/14



KCC Budget Book 2013/14

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KCC Budget Book

SECTION 1

Introduction

Section 1 - Introduction

- 1.1 Please see the “Medium Term Financial Plan 2013/15” for the Leader’s Foreword to this budget and the national and local context in which the budget has been set. The remainder of this introduction is a guide to help users navigate this budget book.
- 1.2 This Budget Book is presented in a user-friendly format. There are three places where you can find changes to the budget. One of those is in the Medium Term Financial Plan at Appendix A (iii), the other two are in this budget book, one within section 5 and the other within section 6 (to follow).
- 1.3 We have continued with an alphabetical list of individual service budgets (see section 5), indicating which Portfolio is responsible for each line in the Budget and showing key performance and affordable activity levels.
- 1.4 The services continue to be split into four main sections, and within those sections they have been further split into meaningful categories to guide the reader to the correct service area. The table below shows the main headings and categories, as shown in section 5, the A to Z Service Analysis presentation of the 2013/14 budget.

Main Heading	Categories
Direct Service to the Public	Adults & Older People
	Children’s Services
	Community Services
	Environment
	Highways
	Local Democracy
	Planning and Transport Strategy
	Public Health (new for 2013/14)
	Regeneration & Economic Development
	Regulatory Services
	Schools Budgets
	Schools Services
	Transport Services
Waste Management	
Financing Items	
Assessment Services	
Management, Support Services (inc. support to front line services) and Overheads	

- 1.5 The Directorate service management and support costs are shown separately at the end of the budget pages. Following the restructuring of the council in 2012/13, a number of budgets have been centralised and no longer sit with the individual front line services e.g. premises costs.
- 1.6 In order to provide a more meaningful comparison between years, the 2012/13 budgets have been revised from what was published in the 2012/13 Budget Book to reflect where A to Z budget lines have changed and the realignments which have been reported via the 2012/13 financial monitoring.

KCC Budget Book

SECTION 2

Council Tax 2013/14

Section 2 – Council Tax

- 2.1 There have been significant changes to the Council Tax arrangements for 2013/14 which require further explanation. In particular the previous Council Tax benefit system has been transferred to local schemes and the Local Government Finance Act has given billing authorities additional powers to alter discounts and exemptions to Council Tax. This section explores the changes and the impact on 2013/14 anticipated yield from Council Tax.
- 2.2 Determining the tax base is the responsibility of billing authorities. Billing authorities must notify the major precepting authorities of the final tax base by 31st January. They must also notify precepting authorities of the balance on the local collection fund for the previous year and their pro rata share of any surplus or deficit. The tax base figures in this version of the budget book are based on the final notification from billing authorities. Major precepting authorities must notify billing authorities of their precept needed to finance their budget requirement by 28th February to enable them to calculate Council Tax bills before the start of the financial year.
- 2.3 Table 1 sets out the final tax base and proposed precept for each district for 2013/14.

Table 1	2012/13 Tax Base	2012/13 Precept	Final Tax Base	2013/14 Proposed Precept
District		£s		£s
Ashford	46,075.60	48,277,092	41,180.00	43,147,580
Canterbury	52,353.00	54,854,426	46,183.08	48,389,708
Dartford	35,069.50	36,745,121	31,495.65	33,000,512
Dover	40,188.44	42,108,644	34,757.85	36,418,580
Gravesham	35,551.53	37,250,182	31,080.83	32,565,872
Maidstone	60,985.30	63,899,178	55,155.10	57,790,411
Sevenoaks	50,860.03	53,290,122	47,052.88	49,301,067
Shepway	40,019.05	41,931,160	33,562.88	35,166,514
Swale	48,401.04	50,713,642	41,225.21	43,194,951
Thanet	47,194.74	49,449,705	37,990.60	39,805,791
Tonbridge & Malling	49,256.68	51,610,164	44,924.13	47,070,605
Tunbridge Wells	45,605.93	47,784,981	41,787.81	43,784,432
Total	551,560.84	577,914,417	486,396.02	509,636,022

- 2.4 Each billing authority has to agree its local scheme for Council Tax Support. The existing benefits for pensioners are protected and authorities can only make changes in relation to working age recipients. The funds transferring to support local schemes represent a 10% reduction in the overall estimated costs of existing benefits (including pensioners). The funding to support local schemes has been incorporated into the new local government funding

arrangements and the impact of local schemes will reduce the tax base for all authorities (including precepting authorities and parish/town councils).

- 2.5 The Local Government Finance Act 2012 gave local billing authorities additional powers to reduce exemptions on empty homes and discounts on second homes. The Act also gave billing authorities the power to levy a premium on long term empty properties.
- 2.6 Table 2 sets out the main changes to the estimated tax base and impact on the county precept between 2012/13 and 2013/14. The information in table 2 is derived from an initial analysis of tax base estimates and will be refined as part of final tax base and thus should only be considered indicative at this stage.

Table 2	Tax Base	Precept £s
2012/13 Base	551,560.84	577,914,417
New Properties	1,960.52	2,054,194
Impact of Council Tax Support	-70,771.61	-74,153,078
Changes to Discounts and Exemptions to fund Council Tax Support schemes	5,139.21	5,384,761
Other changes to Discounts and Exemptions	1,224.36	1,282,860
Change to Collection Rates	-2,717.30	-2,847,133
2013/14 Estimate	486,396.02	509,636,022

- 2.7 The Council Tax Band rates for 2013/14 for the County precept remain unchanged from 2012/13 as set out below. Other authorities i.e. Police, Fire & Rescue, Districts, Parish and Town Councils are responsible for setting their own share of Council Tax as part of the overall bill. Under the Local Government Finance Act 2012 residents will be able to pay bills in 12 monthly instalments (rather than 10 instalments). Also under the act a separate explanation of Council Tax no longer needs to be included with individual bills and can be made available electronically or on request.

Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
£698.52	£814.94	£931.36	£1,047.78	£1,280.62	£1,513.46	£1,746.30	£2,095.56

KCC Budget Book

SECTION 3

Capital Investment Plans

Row ref	SUMMARY												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
	Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
1	Adults Social Care & Public Health	95,508	2,651	1,190	1,117	9,217	1,361		13,173	66,800	92,857		
2	Business Strategy, Performance & Health Reform	68,851	22,317	10,490	2,450	8,750		160	24,684		46,534		
3	Customer & Communities	16,170	4,907	6,224	400	2,449	550		1,640		11,263		
4	Education, Learning & Skills	646,632	385,608	34,666		155,806	6,004	600	27,881	20,667	245,624	15,400	
5	Environment, Highways & Waste	584,169	213,527	33,231	26	116,832	30,049	3,779	4,622	5,250	193,789	176,853	
6	Regeneration & Economic Development	126,984	21,077	22,032		70,700		5,157		5,518	103,407	2,500	
7	Specialist Children's Services	1,074	0			1,074					1,074		
8	Total Cash Limit	1,539,388	650,087	107,833	3,993	364,828	37,964	9,536	32,663	70,932	66,800	694,548	194,753
2013/16 Funded By:													
Page 6 of 6	Three year budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16		
	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
ROLLING PROGRAMMES													
9	Adults Social Care & Public Health	6,600				6,600					6,600		
10	Business Strategy, Performance & Health Reform	18,381		7,888		8,750		160	1,583		18,381		
11	Customer & Communities	6,609		4,160		2,449					6,609		
12	Education, Learning & Skills	60,398		457		33,941		26,000			60,398		
13	Environment, Highways & Waste	121,119		8,186		107,111	1,922	3,900			121,119		
14	Total Rolling Programmes	213,107		20,691		158,851	1,922	30,060	1,583		213,107		
	Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
INDIVIDUAL PROJECTS													
15	Adults Social Care & Public Health	88,908	2,651	1,190	1,117	2,617	1,361		13,173	66,800	86,257		
16	Business Strategy, Performance & Health Reform	50,470	22,317	2,602	2,450				23,101		28,153		
17	Customer & Communities	9,561	4,907	2,064	400		550		1,640		4,654		
18	Education, Learning & Skills	586,234	385,608	34,209		121,865	6,004	600	1,881	20,667	185,226	15,400	
19	Environment, Highways & Waste	463,050	213,527	25,045	26	9,721	28,127	3,779	722	5,250	72,670	176,853	
20	Regeneration & Economic Development	126,984	21,077	22,032		70,700		5,157		5,518	103,407	2,500	
21	Specialist Children's Services	1,074	0			1,074					1,074		
22	Total Individual Projects	1,326,281	650,087	87,142	3,993	205,977	36,042	9,536	2,603	69,349	66,800	481,441	194,753
23	Total Cash Limit	1,539,388	650,087	107,833	3,993	364,828	37,964	9,536	32,663	70,932	66,800	694,548	194,753

Row ref	ADULTS SOCIAL CARE & PUBLIC HEALTH												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
	Three year budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16		
	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000
ROLLING PROGRAMMES													
1	<i>Home Support Fund*</i>	6,600			6,600								6,600
2	Total Rolling Programmes	6,600			6,600								6,600
	Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
Kent Strategy for Services for Older People (OP):													
3	<i>Community Care Centre - Ebbsfleet</i>	544				544							544
4	<i>Community Care Centre - Thameside Eastern Quarry</i>	500				500							500
5	<i>OP Strategy - Transformation/Modernisation</i>	8,355	555	200		76			7,524				7,800
Kent Strategy for Services for People with Learning Difficulties/Physical Disabilities:													
6	<i>Learning Disability Good Day Programme-Community Hubs</i>	4,043	725		1,117				2,201				3,318
7	<i>Learning Disability Good Day Programme-Community Initiatives</i>	3,178	748	56					2,374				2,430
8	Mental Health Strategy - Dover Supported Accommodation	50		50									50
9	Mental Health Strategy - General	84		84									84
10	Mental Health Strategy - Sanctuary Housing, Supported Accommodation	130				130							130
Active Care/Active Lives Strategy:													
11	<i>PFI - Excellent Homes for All - Development of new Social Housing for vulnerable people in Kent</i>	66,800									66,800		66,800
Developing Innovative and Modernising Services:													
12	<i>Lowfield St (Formerly Trinity Centre, Dartford)</i>	1,073				241			832				1,073
13	<i>Information Technology Projects, eg Swift Development/Mobile working</i>	2,570	93	244	2,104				129				2,477
14	Public Access Development	1,582	530	556	383				113				1,052
15	Total Individual Projects	88,908	2,651	1,190	1,117	2,617	1,361		13,173		66,800		86,257
16	TOTAL CASH LIMIT	95,508	2,651	1,190	1,117	9,217	1,361		13,173		66,800		92,857

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved.

Row ref	BUSINESS STRATEGY, PERFORMANCE & HEALTH REFORM												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
		Three year budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	
		£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
ROLLING PROGRAMMES													
1	Corporate Property Strategic Capital	7,950				7,950							7,950
2	Disposal Costs	910							160	750			910
3	Modernisation of Assets	9,521		7,888		800				833			9,521
4	Total Rolling Programmes	18,381		7,888		8,750			160	1,583			18,381
Page 17		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
5	Connecting with Kent	2,413	1,881	532									532
6	<i>HR Recruitment Management System</i>	125								125			125
7	<i>HR System Development</i>	226								226			226
8	<i>Innovative Schemes Fund</i>	3,000								3,000			3,000
9	<i>New Work Spaces</i>	33,861	9,861	1,800	2,450					19,750			24,000
10	Sustaining Kent - Maintaining the Infrastructure	10,845	10,575	270									270
11	Total Individual Projects	50,470	22,317	2,602	2,450					23,101			28,153
12	TOTAL CASH LIMIT	68,851	22,317	10,490	2,450	8,750			160	24,684			46,534

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved

Row ref	CUSTOMER & COMMUNITIES												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
	Three Year Budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16		
	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
ROLLING PROGRAMMES													
1	Library Modernisation Programme - adaptations and improvements to existing facilities	1,380	1,380								1,380		
2	Management & Modernisation of Assets - Vehicles	380	380								380		
3	Public Rights of Way - Structural Improvements	2,449			2,449						2,449		
4	Public Sports Facilities Improvement - Capital Grant	300	300								300		
5	Small Community Projects - Capital Grants	1,500	1,500								1,500		
6	Village Halls & Community Centres - Capital Grants	600	600								600		
7	Total Rolling Programmes	6,609	4,160		2,449						6,609		
Page 18		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
8	Community Learning & Skills Service Reprovision	482	25		400					57		457	
9	Gateways - Continued Rollout of Programme	7,074	4,882	2,064						128		2,192	
10	<i>Cheesemans Green Library, Ashford - in response to housing developments</i>	350					350					350	
11	<i>Replacement and Enhancement of Core Website</i>	455								455		455	
12	<i>Winter Gardens Rendezvous Site - Preliminary Works</i>	100								100		100	
13	<i>Integrated Youth Service - Youth Hub Reprovision</i>	1,100					200			900		1,100	
14	Total Individual Projects	9,561	4,907	2,064	400		550			1,640		4,654	
15	TOTAL CASH LIMIT	16,170	4,907	6,224	400	2,449	550			1,640		11,263	

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved and the development goes ahead

Row ref	EDUCATION, LEARNING & SKILLS												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
			2013/16 Funded By:										
	Three year budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16		
	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
	ROLLING PROGRAMMES												
1	<i>Annual Planned Enhancement Programme*</i>	24,255		256		23,999						24,255	
2	Devolved Formula Capital Grants for Pupil Referral Units	537		201		336						537	
3	Devolved Formula Capital Grants for Schools	9,606				9,606						9,606	
4	Schools Revenue Contribution to Capital	26,000						26,000				26,000	
5	Total Rolling Programmes	60,398		457		33,941		26,000				60,398	
Page 19		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	INDIVIDUAL PROJECTS												
	Basic Need Schemes - to provide additional pupil places:												
6	<i>Future Basic Need Schemes - East Kent*</i>	14,064	597			9,590	2,500			1,377		13,467	
7	<i>Future Basic Need Schemes - Mid Kent*</i>	9,978	423			6,078	2,500			977		9,555	
8	<i>Future Basic Need Schemes - West Kent*</i>	21,390	906			18,395				2,089		20,484	
9	<i>Dunton Green</i>	800					800					800	
10	Goat Lees Primary School, Ashford	4,760	2,566	1,238		956						2,194	
11	Repton Park Primary School, Ashford	6,100	6,081	13			6					19	
12	Ryarsh Primary School, Ryarsh	169					169					169	
13	<i>Future Requirements as a Result of Proposed New Housing Development - East Kent**</i>	4,000											4,000
14	<i>Future Requirements as a Result of Proposed New Housing Development - Mid Kent**</i>	4,300											4,300
15	<i>Future Requirements as a Result of Proposed New Housing Development - West Kent**</i>	7,100											7,100

Row ref	EDUCATION, LEARNING & SKILLS												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	INDIVIDUAL PROJECTS												
	Modernisation Programme - Improving & upgrading school buildings including removal of temporary classrooms:												
1	Frittenden Primary School, Tunbridge Wells	755	749			6						6	
2	<i>Future Modernisation Schemes*</i>	10,320	4,363			5,957						5,957	
3	Lydd Primary School	142	113				29					29	
4	St Johns/Kingsmead Primary School, Canterbury	2,617	1,073	944				600				1,544	
5	Wrotham School, Sevenoaks	3,003	2,995	2		6						8	
	Special Schools Review - major projects supporting the special schools review:												
6	Special Schools Review phase 1	47,524	47,500	24								24	
7	<i>Special Schools Review phase 2</i>	40,525	195	29,805						10,525		40,330	
8	The Wyvern School, Ashford (Buxford Site)	3,032	3,031	1								1	
	Primary Improvement Programme Projects (PCP):												
9	Archbishops Courtney Primary School, Maidstone	3,313	3,235			78						78	
10	Richmond Primary School, Sheerness	1,208	1,204	2		2						4	
11	West Minster Primary School, Sheerness	1,150	1,147			3						3	
		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
	INDIVIDUAL PROJECTS	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	Academy Projects:												
1	Academies Unit Costs	4,680	3,902	778								778	
2	St Augustine Academy, Maidstone	11,545	2,309			9,236						9,236	
3	Dover Christ Church Academy	10,253	134			10,119						10,119	
4	Duke of York Academy, Dover	24,240	2,424			21,816						21,816	
5	The John Wallis Academy, Ashford	7,647	32			7,615						7,615	
6	Knole Academy, Sevenoaks	16,946	3,389			13,557						13,557	

Row ref	EDUCATION, LEARNING & SKILLS											
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16												
				2013/16 Funded By:								
7	Marsh Academy, New Romney	16,627	15,739			888						888
8	Isle of Sheppey Academy	50,578	44,470	294		5,814						6,108
9	Skinners Kent Academy, Tunbridge Wells	20,399	19,910			394			95			489
10	Wilmington Academy, Dartford	13,056	5,669			7,387						7,387
Building Schools for the Future Projects:												
11	BSF Wave 3 Build Costs	208,045	205,941						2,104			2,104
Other Projects:												
12	Nursery Provision for Two Year Olds	2,468				2,468						2,468
13	One-off Schools Revenue to Capital	5,000	3,119					1,881				1,881
14	Unit Review	3,500	2,392	1,108								1,108
15	Sevenoaks Grammar School annexe	5,000				1,500			3,500			5,000
16	Total Individual Projects	586,234	385,608	34,209		121,865	6,004	600	1,881	20,667		185,226
17	TOTAL CASH LIMIT	646,632	385,608	34,666		155,806	6,004	600	27,881	20,667		245,624
												15,400

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Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved.

* only the 2012-13 allocation has been announced. Estimates have been included for 2013-14 and 2014-15. Individual projects are to be identified and prioritised prior to approved programmes being announced.

** As a result of proposed new housing developments.

Row ref	ENVIRONMENT , HIGHWAYS & WASTE												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
	Three year budget		Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16		
	£'000		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000
ROLLING PROGRAMMES													
1	Commercial Services Vehicles Plant & Equipment	3,900						3,900					3,900
2	Highway Major Enhancement/Other Capital Enhancement/Bridge Assessment & Strengthening*	94,872		5,000		89,872							94,872
3	Integrated Transport Schemes under £1million	12,513				10,639	1874						12,513
4	Land compensation and Part 1 claims arising from completed Highways projects	2,834		2,786			48						2,834
5	Major Schemes - Preliminary Design Fees	400		400									400
6	Members Highway Fund	6,600				6,600							6,600
7	Total Rolling Programmes	121,119		8,186		107,111	1,922		3,900				121,119
Page 22		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
Environment and Waste:													
8	Coldharbour Gypsy Site	1,981	1,309	312		60		300					672
9	Energy and Water Efficiency Investment Fund - External	1,407	926						481				481
10	Energy Reduction & Water Efficiency Investment - KCC	1,542	1,301						241				241
11	North Farm Development	5,000						1,500		1,500			3,000 2,000
12	Sandwich Sea Defences	3,640	1,312	2,328									2,328
Household Waste Recycling Centres (HWRCs) and Transfer Stations(TSs)													
13	East Kent Joint Waste Project	4,597	3,021	1,501		75							1,576
14	HWRC - Tonbridge & Malling	1,300		1,300									1,300
15	HWRC - West Kent	2,600		600									600 2,000
16	Mid Kent Joint Waste Project	4,440		4,440									4,440
17	TS/HWRC - Ashford	5,000	4,500	500									500
18	TS/HWRC - Swale	3,630	100	3,530									3,530

Row ref	ENVIRONMENT , HIGHWAYS & WASTE												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
Kent Highway Services:													
1	Ashford Ring Road - Major road scheme	15,554	15,463				91					91	
2	East Kent Access Phase 2 - Major road scheme	86,725	82,467	3,958								3,958	300
3	Growth without Gridlock Initiatives	5,000		5,000								5,000	
4	<i>Kent Thameside Strategic Transport Programme</i>	116,199	882			9,127	2,637					11,764	103,553
5	Kent Highway Partnership - Co-Location Depots	22,073	22,033	14	26							40	
6	Rushenden Link (Sheppey) - Major road scheme	11,468	10,833	-1,344				1,979				635	
7	Sittingbourne Northern Relief Road - Major road scheme	31,525	28,726				2,799					2,799	
8	Street Lighting Column Replacement Scheme	3,750								3,750		3,750	
9	Street Lighting Timing	2,906		2,906								2,906	
10	<i>A228 Colts Hill Strategic Link - Major road scheme</i>	25,000											25,000
11	<i>South East Maidstone Strategic Link - Major road scheme</i>	35,000											35,000
Ashford's Future Schemes:													
12	<i>A28 Chart Road</i>	16,600					7,600					7,600	9,000
13	Drovers roundabout junction	22,528	22,308			220						220	
14	<i>Orchard Way Railway Bridge</i>	15,000					15,000					15,000	
15	Victoria Way	18,585	18,346			239						239	
16	Total Individual Projects	463,050	213,527	25,045	26	9,721	28,127	3,779	722	5,250		72,670	176,853
17	TOTAL CASH LIMIT	584,169	213,527	33,231	26	116,832	30,049	3,779	4,622	5,250		193,789	176,853

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved.

* Allocations only received for 2013-14 and 2014-15, an estimate is included for 2015-16.

Row ref	REGENERATION & ECONOMIC DEVELOPMENT												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
				2013/16 Funded By:									
		Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
INDIVIDUAL PROJECTS													
1	<i>Broadband</i>	23,500		10,000		13,500						23,500	
2	<i>Empty Property Initiative</i>	17,576	7,576	647						6,853		7,500	2,500
3	<i>Eurokent Road (East Kent)</i>	6,114	6,049					5,157		-5,092		65	
4	<i>Folkestone Heritage Quarter</i>	400	20	380								380	
5	<i>LIVE Margate</i>	10,000	3,200	6,800								6,800	
6	<i>Managed Work Space - The Old Rectory</i>	180	20	160								160	
7	<i>No Use Empty - Rented Affordable Homes</i>	1,000	250	500						250		750	
8	<i>Old Town Hall</i>	150	56	50						44		94	
9	<i>Regeneration Fund Projects</i>	6,106	1,045	2,582						2,479		5,061	
10	<i>Regional Growth Fund, including Expansion East Kent</i>	40,000	2,800			37,200						37,200	
11	<i>Rural Broadband Demonstration Project</i>	1,958	61	913						984		1,897	
12	<i>TIGER</i>	20,000				20,000						20,000	
13	Total Individual Projects	126,984	21,077	22,032		70,700		5,157		5,518		103,407	2,500
14	TOTAL CASH LIMIT	126,984	21,077	22,032		70,700		5,157		5,518		103,407	2,500

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved.

Row ref	SPECIALIST CHILDREN'S SERVICES												
SECTION 3 - CAPITAL INVESTMENT PLANS 2013/14 TO 2015/16													
2013/16 Funded By:													
	Total cost of scheme	Previous Spend	Borrowing	PEF2	Grants	Dev Contrs	Other External Funding	Revenue & Renewals	Capital Receipts	PFI	Total 2013/16	Later Years	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
INDIVIDUAL PROJECTS													
1	Transforming Short Breaks 3	1,074			1,074							1,074	
2	Total Individual Projects	1,074			1,074							1,074	
3	TOTAL CASH LIMIT	1,074			1,074							1,074	

Italic font: these are projects that are relying on significant elements of unsecured funding and will only go ahead if the funding is achieved.

KCC Budget Book

SECTION 4

Portfolio Revenue Budget Summary

Section 4 - Portfolio Revenue Budget Summary

WHO IS RESPONSIBLE FOR THE BUDGET?

REVENUE SPENDING

Ref row	2012/13 Adjusted Approved Budget (Net Cost) £000s	Portfolio	2013/14 Proposed Budget								
			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	Net Change £000s	Cabinet Members
1	335,576.7	Adult Social Care and Public Health	77,665.9	409,364.7	487,030.6	-106,021.1	381,009.5	-46,154.3	334,855.2	-721.5	GG
2	57,915.8	Business Strategy, Performance and Health Reform	44,986.9	51,822.8	96,809.7	-35,338.9	61,470.8	-4,972.1	56,498.7	-1,417.1	RG
3	79,980.7	Customer and Communities	56,349.3	78,342.4	134,691.7	-39,784.2	94,907.5	-17,700.4	77,207.1	-2,773.6	MH
4	7,371.8	Democracy and Partnerships	2,942.0	4,589.9	7,531.9	-260.0	7,271.9	0.0	7,271.9	-99.9	AK
5	61,713.9	Education, Learning and Skills	577,299.2	353,150.5	930,449.7	-82,128.4	848,321.3	-794,555.0	53,766.3	-7,947.6	MW
6	150,197.8	Environment, Highways and Waste	20,573.4	154,601.2	175,174.6	-23,245.2	151,929.4	-854.0	151,075.4	877.6	BS
7	147,557.2	Finance and Business Support	14,807.7	121,315.5	136,123.2	-14,504.1	121,619.1	-1,775.2	119,843.9	-27,713.3	JS
8	3,652.5	Regeneration and Economic Development	2,971.2	2,377.7	5,348.9	-1,413.1	3,935.8	-246.1	3,689.7	37.2	MD
9	147,851.6	Specialist Children's Services	71,496.4	99,608.5	171,104.9	-5,489.1	165,615.8	-15,817.0	149,798.8	1,947.2	JW
10	991,818.0	BUDGET REQUIREMENT	869,092.0	1,275,173.2	2,144,265.2	-308,184.1	1,836,081.1	-882,074.1	954,007.0	-37,811.0	
11	<i>991,818.0</i>	<i>BUDGET REQUIREMENT (excl Schools Budgets)</i>	<i>330,445.1</i>	<i>1,100,481.1</i>	<i>1,430,926.2</i>	<i>-256,034.2</i>	<i>1,174,892.0</i>	<i>-220,885.0</i>	<i>954,007.0</i>	<i>-37,811.0</i>	
		Funded by:									
12	-577,914.0	Council Tax Yield							-509,636.0		
13	-2,239.0	Council Tax Collection Fund							-2,239.0		
14	0.0	Retained Business Rates							-45,816.0		
15		<u>Un-ring-fenced Grants</u>									
16	-390,943.0	Formula Grant (see note below)							0.0		
17	0.0	Revenue Support Grant						-246,602.0	-246,602.0		
18	0.0	Business Rate Top-Up						-118,241.0	-118,241.0		
19	0.0	Education Services Grant						-20,642.0	-20,642.0		
20	-14,446.0	Council Tax Freeze Grant						-5,820.0	-5,820.0		
21	-2,839.0	New Homes Bonus Grant						-4,383.0	-4,383.0		
22	-3,437.0	Other Un-ring-fenced Grant						-628.0	-628.0		
23	0.0	TOTAL	869,092.0	1,275,173.2	2,144,265.2	-308,184.1	1,836,081.1	-1,278,390.1	0.0		

Note: includes the former Early Intervention Grant and Learning Disability and Health Reform Grant

KCC Budget Book

SECTION 5

A-Z Service Analysis

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget								
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	Affordable Activity	
			Adults and Older People									
			<i>Direct Payments</i>									
1	14,071.9	ASC&PH	Learning Disability	0.0	14,266.8	14,266.8	0.0	14,266.8	0.0	14,266.8	Approximately 1100 clients are expected to be receiving an on-going direct payment. These people have been assessed as being eligible for social care support, but have chosen to arrange and pay for their own care and support services instead of receiving them directly from the local authority. There will also be a number of one-off direct payments made during the year for such things as items of equipment and respite care.	
2	810.2	ASC&PH	Mental Health	0.0	822.4	822.4	0.0	822.4	0.0	822.4	Approximately 190 clients are expected to be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.	
3	6,820.1	ASC&PH	Older People	0.0	6,711.5	6,711.5	0.0	6,711.5	0.0	6,711.5	Around 900 clients will be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.	
4	9,580.0	ASC&PH	Physical Disability	0.0	9,717.9	9,717.9	0.0	9,717.9	0.0	9,717.9	Around 1000 clients are expected to be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.	
			<i>Domiciliary Care</i>									
5	3,632.1	ASC&PH	Learning Disability	2,673.4	1,648.9	4,322.3	-626.6	3,695.7	0.0	3,695.7	Domiciliary care provided by the independent sector supporting approximately 170 people to live at home. In addition this service provides support to 120 people through the independent living scheme and other domiciliary support	
6	42,053.6	ASC&PH	Older People	5,674.4	38,514.0	44,188.4	-10,045.3	34,143.1	0.0	34,143.1	Domiciliary care provided by the independent sector to support approximately 5,000 people to live at home. In addition this service provides: the Kent Enablement at Home Service which provides intensive short term support/enablement to people to allow them to regain or extend their independent living skills; and a number of small contracts for services primarily with Health, including the night sitting service, recuperative care and rapid response.	

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
7	6,994.8	ASC&PH	Physical Disability	571.4	6,526.9	7,098.3	0.0	7,098.3	0.0	7,098.3	Domiciliary care provided by the independent sector supporting approximately 900 people to live at home. This service also provides other domiciliary support (KCC and Independent Living Scheme).
			Non Residential Charging Income								
8	-2,963.8	ASC&PH	Learning Disability	0.0	0.0	0.0	-2,974.7	-2,974.7	0.0	-2,974.7	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
9	-11,379.0	ASC&PH	Older People	0.0	0.0	0.0	-10,109.4	-10,109.4	-31.2	-10,140.6	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
10	-1,190.9	ASC&PH	Physical Disability / Mental Health	0.0	0.0	0.0	-1,215.8	-1,215.8	0.0	-1,215.8	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
			Nursing and Residential Care								
11	69,199.6	ASC&PH	Learning Disability	2,088.7	75,103.8	77,192.5	-6,570.7	70,621.8	0.0	70,621.8	Around 750 clients are provided with services through the independent sector. In addition, this service provides: permanent residential care for preserved rights clients through the independent sector and 88 respite beds across various KCC sites.
12	6,552.4	ASC&PH	Mental Health	0.0	7,280.2	7,280.2	-762.4	6,517.8	0.0	6,517.8	Around 190 clients are provided with services through the independent sector. This service also provides permanent residential care for preserved rights clients through the independent sector.
13	23,078.0	ASC&PH	Older People - Nursing	0.0	47,678.5	47,678.5	-24,719.0	22,959.5	0.0	22,959.5	Around 1,400 clients are provided with this service through the independent sector. This service administers the payment of the health element of the nursing cost and reclaims this from PCT's
14	48,712.6	ASC&PH	Older People - Residential	11,741.0	63,801.7	75,542.7	-30,851.6	44,691.1	-1,922.2	42,768.9	Approximately 2,300 clients on average provided with services through the independent sector. In addition, this service provides permanent residential care for preserved rights clients provided through the independent sector. The In-house service provides 341 residential care/respite beds and 36 nursing care beds.

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
15	11,844.0	ASC&PH	Physical Disability	0.0	13,968.5	13,968.5	-2,020.4	11,948.1	0.0	11,948.1	Approximately 250 clients are provided with this service through the independent sector.
			Supported Accommodation								
16	31,151.1	ASC&PH	Learning Disability	393.2	31,432.1	31,825.3	-626.2	31,199.1	-912.5	30,286.6	Services provided through the independent sector for approximately 830 people in supported accommodation/supported living.
17	203.0	ASC&PH	Older People	0.0	4,555.7	4,555.7	0.0	4,555.7	-4,350.0	205.7	Services provided through the independent sector in respect of individuals in supported living and supported accommodation
18	3,402.0	ASC&PH	Physical Disability / Mental Health	0.0	3,686.3	3,686.3	-127.0	3,559.3	-107.4	3,451.9	Services provided through the independent sector in respect of individuals in supported living and supported accommodation
			Other Services for Adults and Older People								
19	15,207.8	ASC&PH	Contributions to Voluntary Organisations	0.0	19,486.3	19,486.3	-5,272.9	14,213.4	-238.4	13,975.0	Payments to voluntary organisations for a range of preventative services supporting approximately 6,000 people.
20	1,283.5	ASC&PH	Community Support Services for Mental Health	922.2	151.8	1,074.0	-34.4	1,039.6	0.0	1,039.6	Community outreach services provided by KCC supporting approximately 250 clients with mental health problems.
			Day Care								
21	12,800.9	ASC&PH	Learning Disability	6,096.3	6,511.7	12,608.0	-174.1	12,433.9	0.0	12,433.9	Day care/day services provided both in the independent sector and in-house
22	2,616.1	ASC&PH	Older People	847.7	1,866.8	2,714.5	-63.1	2,651.4	0.0	2,651.4	Day care/day services provided both in the independent sector and in-house
23	1,242.0	ASC&PH	Physical Disability	47.0	1,217.0	1,264.0	-4.7	1,259.3	0.0	1,259.3	Day care/day services provided both in the independent sector and in-house
24	-7,246.6	ASC&PH	Other Adult Services	30.3	12,723.0	12,753.3	-7,989.1	4,764.2	0.0	4,764.2	A range of other services including: - approximately 190,000 home delivered hot meals; - Occupational Therapy & Sensory Disability services working in partnership with Health, Hi Kent and Kent Association for the Blind to provide approximately 56,000 items of equipment. - collaborating with health on the delivery of Telehealth and Telecare services.
25	838.0	ASC&PH	Safeguarding	727.2	382.3	1,109.5	-157.6	951.9	-104.0	847.9	A multi agency partnership/framework to ensure a coherent policy for the protection of vulnerable adults

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
26	0.0	C&C	Social Fund	90.0	3,379.0	3,469.0	0.0	3,469.0	-3,469.0	0.0	From April 2013 the responsibility for delivering for the social fund has passed from the Department for Work and Pensions to Kent County Council. This service will be supporting residents, with immediate need and who are in crisis, to live independently by helping with the purchase of equipment and supplies to ensure the safety and comfort of the most vulnerable in our society.
27	25,602.2	C&C	Supporting People	299.0	24,558.0	24,857.0	0.0	24,857.0	0.0	24,857.0	Includes provision for 21,000 vulnerable people to receive support to enable independent living in their own home through the provision of long and short term accommodation, home improvement agency, community alarm.
			Children's Services								
			<i>Children in Care (Looked After)</i>								
28	33,796.6	SCS	Fostering	3,972.4	31,867.7	35,840.1	-237.0	35,603.1	0.0	35,603.1	Short and medium term family based care (including longer term care for older children) for Kent children. Includes payments to related and non related foster carers for 1,140 children and independent fostering agencies for 170 children.
29	6,315.0	SCS	Legal Charges	0.0	6,502.0	6,502.0	0.0	6,502.0	0.0	6,502.0	Costs for in-house legal support and external legal fees for care proceedings for Specialist Children's Services (previously reflected within the Fostering service)
30	11,842.1	SCS	Residential Children's Services	2,413.3	13,173.4	15,586.7	-2,144.0	13,442.7	0.0	13,442.7	In house and independent sector residential care for 75 children (both looked after and non looked after children, including those with a disability).
31	1,976.9	SCS	Virtual School Kent	1,870.9	831.0	2,701.9	-204.1	2,497.8	-500.0	1,997.8	Supporting approx 1,600 looked after children focussing on their education & health needs
			Children in Need								
32	18,220.8	SCS	Children's Centres	11,237.9	5,903.9	17,141.8	-139.0	17,002.8	0.0	17,002.8	97 children's centres delivering support and advice to families
33	15,233.5	SCS	Preventative Services	463.9	15,831.1	16,295.0	-830.0	15,465.0	-262.1	15,202.9	Community based preventative and family support services including day care, direct payments and payments to voluntary organisations

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Education and Personal								
34	2,033.0	ELS	14 to 19 year olds	1,835.5	1,354.4	3,189.9	-429.8	2,760.1	-906.0	1,854.1	A range of services for young people including preparation for employment, vocational training, apprenticeships, Skills Force and raising the age of statutory education to 18.
35	1,327.7	ELS	Attendance & Behaviour	2,528.7	1,328.0	3,856.7	-55.0	3,801.7	-2,629.6	1,172.1	Investigation of overall attendance issues, particularly unauthorised absence and persistent absenteeism from school, and support and challenge to ensure full time inclusion in education.
36	6,274.8	ELS	Connexions	0.0	5,774.8	5,774.8	0.0	5,774.8	0.0	5,774.8	Contract with Connexions service for the provision of careers information, advice and guidance to young people
37	1,708.5	ELS	Early Years and Childcare	2,630.8	4,164.4	6,795.2	-107.0	6,688.2	-5,352.5	1,335.7	Provision of advice, support, challenge and training to over 1,000 childcare providers, 1,600 childminders in the private and voluntary sector and local authority maintained schools with nursery and reception classes
38	3,000.0	ELS	Early Years Education	0.0	49,624.5	49,624.5	0.0	49,624.5	-49,624.5	0.0	Payments made to over 780 PVI providers for up to 15 hours a week of free entitlement places for 3 & 4 year olds (equates to over 9.5 million hours of provision) plus over 1.8 million hours of free places for disadvantaged 2 year olds
39	2,886.9	ELS	Education Psychology Service	2,854.5	198.9	3,053.4	-400.0	2,653.4	0.0	2,653.4	Statutory assessment of children with special educational needs and the delivery of core and traded psychological services
40	1,230.7	ELS	Individual Learner Support (incl. Minority Communities Achievement and Parent Partnership Service)	8,007.1	653.4	8,660.5	-1,047.0	7,613.5	-6,539.9	1,073.6	A range of specialist services to support children and young people who may be at risk of not aspiring and achieving to their full potential
41	0.0	ELS	Statemented Pupils	929.0	5,762.1	6,691.1	0.0	6,691.1	-6,691.1	0.0	Support for pupils with Statements of Special Educational Needs (SEN) which has not been delegated to individual schools or SEN units
42	6,712.7	C&C	Youth Service	5,020.9	3,215.1	8,236.0	-2,120.8	6,115.2	-50.0	6,065.2	Direct delivery and commissioning of open access youth work provision in youth centres, in schools, street-based and through opportunities for residential outdoor educational activities, including the Duke of Edinburgh's Award. Targeted work with more vulnerable young people, and ensuring the voice of young people is heard. 375,000 attendances by young people in all youth work settings.

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43	2,733.1	C&C	Youth Offending Service	3,575.3	2,123.7	5,699.0	-2,590.1	3,108.9	0.0	3,108.9	Targeted work to prevent children and young people from offending, to support the work of Youth Courts across Kent and to reduce the likelihood of re-offending by those within the youth justice system. The Service works with almost 3,000 young people, ranging from preventative work through to those in receipt of custodial sentences. Since 2012, the Service is working much more closely with the Youth Service to deliver a more integrated approach to services and interventions for young people across the county.
			Other Social Services								
44	8,515.4	SCS	Adoption	1,992.6	6,524.4	8,517.0	-49.0	8,468.0	0.0	8,468.0	Permanent care for Kent children who are unable to live with their birth families. Includes adoption payments & Special Guardianship Orders
45	280.0	SCS	Asylum Seekers	2,924.7	8,958.6	11,883.3	0.0	11,883.3	-11,603.3	280.0	Supporting unaccompanied asylum seekers
46	5,123.1	SCS	Leaving Care (formerly 16+ service)	0.0	5,039.1	5,039.1	0.0	5,039.1	0.0	5,039.1	Supporting children leaving care and ongoing children's services for those aged 16+ still in local authority care, and aftercare service for young people aged 18+. Now excludes residential care and fostering which are shown separately.
47	4,208.4	SCS	Safeguarding	4,157.1	434.4	4,591.5	-316.0	4,275.5	0.0	4,275.5	Performance management of services for vulnerable children in Kent
			Community Services								
48	2,042.0	C&C	Arts Development (incl. grant to Turner Contemporary)	379.1	1,745.6	2,124.7	0.0	2,124.7	0.0	2,124.7	Provide strategic leadership to the arts and culture sector in Kent through funding and managing/building the relationships with the cultural sector, including managing Kent Film Office, Turner Contemporary arrangements and Kent Music; provision of grants to Arts organisations and festivals, as well as organising programmes such as the Kent Youth Arts Festival.

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49	-354.8	C&C	Community Learning & Skills (CLS)	9,852.7	5,272.7	15,125.4	-13,652.6	1,472.8	-1,702.1	-229.3	26,000 adults attending Adult Education courses in the community for personal development, skills, pleasure and wellbeing. 2,500 families participating in family learning which helps children from disadvantaged communities. CLS supports 550 young people through apprenticeships with Kent employers and over 300 16-18 year olds not in education or employment. Skills Plus centres help 2,000 people to improve their employability skills and support Kent businesses. Over 1,500 adults, for whom English is not their first language, gain qualifications and 300 adults with learning difficulties join courses to promote independent living.
50	972.0	C&C	Community Safety	344.6	256.3	600.9	-21.0	579.9	-205.0	374.9	Co-ordinates and manages the delivery of safer and stronger communities - in conjunction with Community Wardens - on behalf of the people of Kent. Provides the policy & performance support to the newly established Police & Crime Panel.
51	2,883.9	C&C	Community Wardens	2,500.9	151.9	2,652.8	0.0	2,652.8	0.0	2,652.8	An establishment of 101 Community Wardens, serving over 70% of the Kent population and providing a key aspect of local community safety delivery. The Warden service provides a highly visible, reassuring community presence helping to build community resilience.
52	3,753.5	C&C	Contact Centre & Citizens Advice Help Line	4,549.4	472.5	5,021.9	-1,538.3	3,483.6	-89.0	3,394.6	Contact Point comprises of the Contact Centre and Citizens Advice Help Line (formerly Consumer Direct South East). Contact Point operates 24 hours a day, every day of the year and handles 1.1 million telephone contacts and 150,000 e-mail contacts from the public. More than 90 services are delivered on behalf of KCC, and other public sector partners, including third party organisations. In 2012, Contact Point secured a new 3 year commercial contract to deliver the Citizens Advice Help Line (consumer advice) to people resident in England and Wales.

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53	2,086.1	C&C	Gateways	375.8	1,764.7	2,140.5	-42.2	2,098.3	0.0	2,098.3	Coordination of the Gateway programme, service re-design and lead on the Customer Services Strategy. This service and budget also includes the financial contribution towards the management and running costs for 10 Gateways, in partnership with district councils and other partners.
54	313.1	EH&W	Gypsies and Travellers	261.9	486.1	748.0	-430.0	318.0	0.0	318.0	Responsible for securing suitable local authority and other accommodation provision for Gypsies and Travellers in Kent. The Unit currently manages 10 local authority sites, containing approximately 150 pitches
55	14,210.5	C&C	Libraries, Registration and Archives Services	13,748.5	5,654.7	19,403.2	-5,474.3	13,928.9	0.0	13,928.9	Libraries Service: Service comprising of 99 permanent libraries and 11 mobile vans issuing approx 4.9 million items (mostly books); supporting 5.6 million physical visits, 1.0 million virtual visits; 24,500 activities (e.g. Community Groups); 650,000 hours of free public PC use; 1,500 home library service customers; 1,110 blind and partially sighted Postal Loan service customers and 6,000 clients in Prison Library service. Archives Service: 13,000 documents produced for researchers at Kent History and Library Centre; 36,000 archive documents accessed digitally and the management of 1,440 cubic metres of manuscript collections. Registration Service: Over 35,000 births and deaths registered; over 5,500 ceremonies registered and conducted and 3,000 new citizens naturalised.
56	573.7	C&C	Local Healthwatch & NHS Complaints Advocacy	87.1	1,253.5	1,340.6	-60.0	1,280.6	-706.0	574.6	Local Healthwatch and NHS Complaints Advocacy are statutory services commissioned by KCC. Local Healthwatch will ensure that patients, users of social care services and their carers, and the public have a say in how these services are commissioned and delivered on their behalf. NHS Complaints Advocacy will support people who wish to complain about any NHS Health Service or Public Health Service.

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57	0.0	C&C	Other Community Services	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0	The Kent Troubled Families Programme works closely with Partner Agency and Districts Councils to provide a joined up approach to improve the life chances and independence of disadvantaged families in Kent and a cohort of in excess of 2,500 families will be engaged over the coming years.
58	976.0	C&C	Sports Development	873.4	1,014.1	1,887.5	-1,093.0	794.5	0.0	794.5	Lead the development of sport and physical activity in Kent through managing the Strategic Framework for sport; managing the Kent School Games; generating external funding; working with Public Health, and directing the County Sports Partnership to develop and support coaches, leaders, clubs and governing bodies of sport.
59	850.2	C&C	Supporting Employment	931.6	343.3	1,274.9	-509.0	765.9	0.0	765.9	Provides employment support and advice to vulnerable residents from disadvantaged groups and enabling paid or voluntary employment, further education and training. Includes provision for 272 Learning Difficulty referrals and 30 mental health referrals. Another 300 participants will be supported through the externally funded Department of Work and Pensions Work Programme.
			Environment								
60	566.8	C&C	Country Parks	932.9	561.6	1,494.5	-980.8	513.7	-7.0	506.7	Manage 16 Country Parks covering 1,750 acres which generate 1.6 million visits per year whilst delivering education, recreation and environmental programmes.
61	1,848.5	C&C	Countryside Access (incl. Public Rights of Way)	1,708.9	974.5	2,683.4	-905.0	1,778.4	-118.0	1,660.4	Statutory service to define, protect & maintain 6,847km of Public Rights of Way, maintain the register and approve the planning applications in relation to Common Land and Village Greens. Deliver the Explore Kent service which handles over 80,000 letters, phone calls and emails received from the public annually and reviews over 2 million page views on the Explore Kent website. Includes the maintenance of 2,836 bridges, surfacing and vegetation clearance to 42% of the maintainable highway network and 30,000+ pieces of Public Rights of Way furniture e.g. direction posts/signs.

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62	2,418.1	EH&W	Environmental Management (incl. Coastal Protection)	1,745.8	2,133.1	3,878.9	-875.0	3,003.9	-651.0	2,352.9	Delivery of Kent Environment Strategy including Climate Local targets and the Green Deal - saving money through fuel efficiency. Flood risk management, carbon reduction, biodiversity planning, heritage conservation & planning, coastal conservation, and sustainability & climate change.
			Highways								
			<i>Highways Maintenance</i>								
63	3,290.9	EH&W	Adverse Weather	0.0	3,299.9	3,299.9	0.0	3,299.9	0.0	3,299.9	Includes provision for 79 salting runs, salting approximately 4,000km of the highway per run plus restocking 2,350 salt bins
64	2,444.2	EH&W	Bridges and other structures	358.8	2,239.1	2,597.9	-191.8	2,406.1	0.0	2,406.1	Maintenance of 2,700 bridges and structures and two road tunnels
65	12,923.4	EH&W	General maintenance and emergency response	3,687.8	9,928.2	13,616.0	-487.0	13,129.0	0.0	13,129.0	Inspection, maintenance and repair of 8,500km of highway and 6,000km of pavements plus the management of all roadworks undertaken by utility companies and KCC contractors.
66	3,248.5	EH&W	Highways drainage	312.5	3,049.5	3,362.0	-96.2	3,265.8	0.0	3,265.8	Maintenance and repair of 340,000 road drainage gullies
67	3,802.6	EH&W	Streetlight maintenance	419.3	3,646.0	4,065.3	-154.0	3,911.3	0.0	3,911.3	Maintenance and repair for 120,000 streetlights
			Highways Safety and Management								
68	769.3	EH&W	Development Planning	1,790.6	320.3	2,110.9	-1,310.0	800.9	0.0	800.9	Includes developer agreements & developer plans, local development framework, adoption of highways and development control. Budget previously included under Highway Improvements and Sustainable Transport (now Transport Planning)
69	1,556.0	EH&W	Highway improvements	2,016.3	-283.0	1,733.3	-82.0	1,651.3	0.0	1,651.3	Support for highway resurfacing and other improvement programmes to reduce congestion, improve air quality and help prevent traffic accidents.
70	1,011.4	EH&W	Road safety	684.2	2,573.4	3,257.6	-2,234.0	1,023.6	0.0	1,023.6	Reduce road casualties through educational and publicity campaigns with engineering improvements and provide funding to support the Kent and Medway Safety Camera Partnership
71	5,845.0	EH&W	Streetlight energy	0.0	4,795.0	4,795.0	0.0	4,795.0	0.0	4,795.0	Payment for electricity to light 120,000 streetlights

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72	2,483.6	EH&W	Traffic management	2,749.4	3,091.2	5,840.6	-3,387.5	2,453.1	0.0	2,453.1	Running costs, inspection and maintenance for 15,000 traffic lights and providing congestion reduction measures
73	3,252.8	EH&W	Tree maintenance, grass cutting and weed control	0.0	3,337.6	3,337.6	-84.8	3,252.8	0.0	3,252.8	Maintenance of 11 million sq metres of grass areas and 500,000 trees
			Local Democracy								
74	708.7	C&C	Community Engagement	671.8	48.7	720.5	0.0	720.5	0.0	720.5	Community Engagement Officers (CEOs) provide clear channels into the community for KCC to engage with Kent residents via engagement forums, social media and other channels. Also CEOs support the development and ongoing operations of both Locality Boards and Local Children's Trust Boards
75	703.0	D&P	Grants to District Councils	0.0	703.0	703.0	0.0	703.0	0.0	703.0	Partnership payments to District Councils from reducing the discount on council tax for second homes.
76	1,240.0	C&C	Local Scheme & Member Grants	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0	Grants controlled by individual Members and Local Boards which are given to a wide range of community based groups, individuals and organisations.
77	570.0	D&P F&BS	Other Local Democracy Costs (including Elections)	0.0	1,195.0	1,195.0	0.0	1,195.0	0.0	1,195.0	Partnership agreements with individual Kent District Councils to improve Council Tax yield; cost of council elections.
78	0.0	F&BS	Support for Local Council Tax Support Schemes	0.0	1,253.0	1,253.0	0.0	1,253.0	0.0	1,253.0	KCC's pro rata share of payments to each district as part of a common approach to Council Tax Support (CTS) localisation. Under the common arrangements districts will apply a standard reduction in CTS for working age recipients and reduce Council Tax exemption on empty properties from 6 to 3 months. In return, major precepting authorities (KCC, Police & Fire) will make a payment per district towards costs of managing local schemes and underwrite district's share of CTS grant. Individual districts can agree local variations and, where agreed, continue to receive support payments and underwriting from precepting authorities.

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			Planning and Transport Strategy								
79	1,235.0	EH&W	Planning & Transport Policy	631.9	781.0	1,412.9	0.0	1,412.9	0.0	1,412.9	Delivery of Growth without Gridlock - developing key strategic transport improvements such as Third Thames Crossing, A21 dualling, solutions to Operation Stack and enhancements to the rail network including new Thanet Parkway Station and reduced journey times to East Kent in particular. Strategic influencing of Government Policy and new infrastructure funding streams, co-ordinating KCC's responses to Local Plans and Community Infrastructure Levy (CIL) charging schedules, producing the Minerals & Waste Local Plan and the Local Transport Plan.
80	573.0	EH&W	Planning Applications	885.1	194.8	1,079.9	-600.0	479.9	0.0	479.9	Receiving and processing over 530 planning applications and submissions each year

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			Public Health								
81	1,358.8	C&C	Drug & Alcohol services	888.5	17,727.3	18,615.8	-6,003.7	12,612.1	-11,354.3	1,257.8	Includes provision for approximately 6,200 adults across Kent to access structured alcohol and drug treatment services and in excess of 8,000 to receive brief interventions; in excess of 3,000 young people to be engaged by substance misuse early intervention and specialist services.
82	0.0	ASC&PH	Public Health	3,108.9	35,379.7	38,488.6	0.0	38,488.6	-38,488.6	0.0	The transfer of new responsibilities from the Department of Health with effect from 1 April 2013. This includes improving significantly the health and wellbeing of the Kent population, carrying out health protection functions delegated from the Secretary of State for Health, reduce health inequalities across the life course, including within hard to reach groups, and to ensure the provision of population healthcare advice. There are a number of mandated services that this budget is required to support including sexual health services, (both sexually transmitted infections and treatment services, and community based contraceptive services) NHS Health check programme, the National Childhood Measurement Programme, Public Health advice to Clinical Commissioning Groups and the role in health protection. Other health improvement services, such as healthy weight, drugs and alcohol misuse, tobacco control and stop smoking services and others support delivery of the national Public Health Outcomes framework and the reduction of health inequalities.

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			Regeneration & Economic Development									
83	3,484.8	R&E	Development staff and projects	2,799.0	2,377.7	5,176.7	-1,413.1	3,763.6	-246.1	3,517.5	Staff and project work on regeneration initiatives including Visit Kent, Locate in Kent, Produced in Kent, etc.	
			Regulatory Services									
84	2,354.9	C&C	Coroners	688.7	2,119.9	2,808.6	-475.0	2,333.6	0.0	2,333.6	Inquiries into approximately 7,000 violent or unnatural deaths, sudden deaths of unknown cause and deaths which have occurred in prison, resulting in 4,000 post mortems, 3,000 body removals and 800 inquests.	
Page 46	642.0	C&C	Emergency Planning	575.9	205.1	781.0	-169.0	612.0	0.0	612.0	Deliver strategic direction and professional advice on the planning for, and management of, emergencies to fulfil KCC's statutory obligations under the Civil Contingencies Act and related legislation. Provide consultancy services to District / Borough Councils under Service Level Agreements as well as advice, guidance and support to residents and businesses to build resilience. Maintain community leadership through the Kent Resilience Forum and other partnerships	
86	3,308.3	C&C	Trading Standards	2,973.5	903.5	3,877.0	-732.6	3,144.4	0.0	3,144.4	Provision of the Rogue Traders service; 1,250 businesses supported through advice to develop Kent economy; 80 campaigns initiated to ensure a fair and safe trading environment; operate Buy with Confidence Good Trader scheme; 20 under age sales operations; 180 Trading Standards alert messages sent. The service also incorporates the Kent Scientific Services laboratory dealing with in excess of 6,000 analytical and calibration samples.	
			Schools Budgets									
87	0.0	ELS	Independent Special School placements	0.0	14,924.0	14,924.0	-697.4	14,226.6	-14,226.6	0.0	Placements for over 400 children with severe special educational needs whose needs cannot be met within maintained schools	
88	0.0	ELS	PFI Schools Scheme	0.0	23,810.0	23,810.0	-9,012.0	14,798.0	-14,798.0	0.0	Service charges for 11 PFI schools	
89	0.0	ELS	Pupil Referral Units (PRUs)	8,465.3	7,658.1	16,123.4	-1,244.9	14,878.5	-14,878.5	0.0	Budgets managed directly by pupil referral units which offer alternative education for those who have been excluded from school, or missing school for health reasons	
90	0.0	ELS	Schools Delegated budgets	538,646.9	174,692.1	713,339.0	-52,149.9	661,189.1	-661,189.1	0.0	Budgets managed directly by almost 460 local authority maintained schools	

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			Schools Services									
91	103.0	ELS	Non delegated staff costs	0.0	2,644.0	2,644.0	-2,541.0	103.0	0.0	103.0	Reimbursement of schools' costs for maternity leave, public duties, trade union representatives, suspended staff and tribunals. Some of these services now operate on a fully traded basis	
92	426.5	ELS	Other Schools Services	631.2	6,971.9	7,603.1	-3,684.8	3,918.3	-3,505.0	413.3	Crossing Patrols, collective licences, provision of temporary mobile classrooms, coordination of cleaning and refuse contracts, planned maintenance agreements, legionella work, asbestos and condition surveys and various other minor non delegated budgets	
93	0.0	ELS	Redundancy costs	0.0	1,232.0	1,232.0	0.0	1,232.0	-1,232.0	0.0	Redundancy costs for school staff	
94	3,094.8	ELS	School Improvement	4,584.4	4,682.8	9,267.2	-5,429.2	3,838.0	-1,411.2	2,426.8	Providing advice, guidance, training and challenge to primary, secondary and special schools and Pupil Referral Units to raise standards of pupil achievement, and to implement national and local strategies. Support and training for 6,000 school governors	
95	5,145.0	ELS	Teachers & Education Staff Pension costs	0.0	7,954.0	7,954.0	-684.0	7,270.0	-2,000.0	5,270.0	Cost of teacher and education staff early retirements	
			Transport Services									
96	16,280.0	EH&W	Concessionary Fares	0.0	16,672.0	16,672.0	-27.0	16,645.0	0.0	16,645.0	17 million free bus journeys for elderly people	
97	11,489.0	EH&W	Freedom Pass	0.0	15,000.0	15,000.0	-2,459.0	12,541.0	0.0	12,541.0	Over 26,400 passes issued to young people aged 11 to 16 for unlimited bus travel in Kent.	
98	1,437.2	ELS	Home to College Transport and Kent 16+ Travel Card	0.0	3,174.2	3,174.2	-1,720.0	1,454.2	0.0	1,454.2	Over 3,200 passes issued to young people aged over 16 for unlimited bus travel in Kent. Residual home to college transport costs	
99	12,661.3	ELS	Home to School Transport (Mainstream)	0.0	11,517.3	11,517.3	-20.0	11,497.3	0.0	11,497.3	Transport to and from school for 14,000 eligible children	
100	17,151.5	ELS	Home to School Transport (Special Educational Need)	7.6	17,200.0	17,207.6	0.0	17,207.6	0.0	17,207.6	Specialist transport arrangements for 4,000 children with special educational needs	
101	7,378.1	EH&W	Subsidised Bus Routes	260.0	8,775.1	9,035.1	-1,454.0	7,581.1	0.0	7,581.1	Support for over 200 otherwise uneconomic bus routes	
102	737.5	EH&W	Transport Operations	833.4	92.5	925.9	-170.0	755.9	0.0	755.9	Arrangement, provision and monitoring of socially necessary local buses, home to school transport and public transport information	

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103	252.7	EH&W	Transport Planning	304.9	179.7	484.6	-25.0	459.6	-203.0	256.6	Improve public transport and access to key services.
			Waste Management								
104	1,862.9	EH&W	Waste Operations	1,568.1	325.9	1,894.0	0.0	1,894.0	0.0	1,894.0	Management and operational delivery of core waste management services, including the statutory duty to undertake the treatment and disposal of household waste in Kent
			Recycling and diversion from landfill								
105	7,138.0	EH&W	Household Waste recycling centres	0.0	8,241.0	8,241.0	-1,982.0	6,259.0	0.0	6,259.0	Operation of 19 sites providing recycling facilities for 3.5 million visitors per year
106	554.0	EH&W	Partnership & waste co-ordination	0.0	504.0	504.0	-168.0	336.0	0.0	336.0	Collaborative working with District Councils and public campaigns to reduce overall waste and increase recycling
107	5,371.0	EH&W	Payments to Waste Collection Authorities (District Councils)	0.0	6,167.0	6,167.0	-102.0	6,065.0	0.0	6,065.0	Payments to support recycling initiatives that reduce the amount of waste that would otherwise have to be disposed of (through more costly routes, e.g. landfill)
108	9,915.0	EH&W	Recycling Contracts and Composting	0.0	9,030.0	9,030.0	-1,571.0	7,459.0	0.0	7,459.0	Recycling and composting 338,500 tonnes (47%) of household waste
			Waste Disposal						0.0		
109	584.0	EH&W	Closed Landfill Sites & Abandoned Vehicles	0.0	864.0	864.0	-180.0	684.0	0.0	684.0	Pollution monitoring and control of 19 Closed Landfills to ensure public safety and environmental protection is maintained. Removal and disposal of 300 abandoned vehicles
110	29,141.0	EH&W	Disposal Contracts	0.0	28,836.0	28,836.0	-156.0	28,680.0	0.0	28,680.0	Treatment and/or disposal of 376,500 tonnes (53%) of domestic waste produced in Kent through waste to energy recovery (300,000 tonnes) or landfill (76,500 tonnes)
111	8,500.0	EH&W	Haulage & Transfer Stations	65.0	9,514.0	9,579.0	-75.0	9,504.0	0.0	9,504.0	Operation of 6 facilities to provide local disposal points for the efficient delivery of District Council collection services and outlets for some commercial waste.
112	7,165.0	EH&W	Landfill Tax	0.0	7,571.0	7,571.0	0.0	7,571.0	0.0	7,571.0	Unavoidable tax on waste disposed of via landfill
113	684,668.1		Total Direct Services to the Public	707,518.0	1,078,087.9	1,785,605.9	-245,956.7	1,539,649.2	-862,304.2	677,345.0	

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity	
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s		
			<u>Financing Items</u>									
114	464.0	D&P	Audit Fees	0.0	314.0	314.0	0.0	314.0	0.0	314.0		
115	400.0	F&BS	Carbon Reduction Commitment	0.0	400.0	400.0	0.0	400.0	0.0	400.0		
116	-6,568.0	EH&W	Commercial Services (net contribution)	0.0	0.0	0.0	-4,899.0	-4,899.0	0.0	-4,899.0	Contribution from Commercial Services towards KCC overheads	
117	3,302.0	BSP&HR	Contribution to IT Asset Maintenance Reserve	0.0	2,352.0	2,352.0	0.0	2,352.0	0.0	2,352.0	Annual contribution towards ICT infrastructure replacement	
118	4,790.0	F&BS	Contribution to/from reserves	0.0	-11,354.0	-11,354.0	0.0	-11,354.0	0.0	-11,354.0		
119	4,679.0	F&BS	Insurance Fund	0.0	4,679.0	4,679.0	0.0	4,679.0	0.0	4,679.0	Contribution to self insurance fund	
120	3,500.0	F&BS	Modernisation of the Council	0.0	3,500.0	3,500.0	0.0	3,500.0	0.0	3,500.0	One-off costs associated with restructure of the council including redundancy provision	
121	123,492.6	F&BS	Net Debt costs (incl. Investment Income)	0.0	131,131.6	131,131.6	-8,648.0	122,483.6	0.0	122,483.6		
122	2,328.0	F&BS	Other	0.0	1,364.0	1,364.0	0.0	1,364.0	-36.0	1,328.0		
123	0.0	F&BS	Unallocated	-1,902.3	-2,500.0	-4,402.3	0.0	-4,402.3	0.0	-4,402.3		
124	-3,079.0	F&BS	Underspend rolled forward from previous years	0.0	-10,000.0	-10,000.0	0.0	-10,000.0	0.0	-10,000.0		
125	133,308.6		Total Financing Items	-1,902.3	119,886.6	117,984.3	-13,547.0	104,437.3	-36.0	104,401.3		
			<u>Assessment Services</u>									
126	37,249.7	ASC&PH	Adult's Social Care Staffing	36,872.2	2,448.1	39,320.3	-1,438.4	37,881.9	0.0	37,881.9	Social care staffing providing assessment of community care needs undertaken by Case Managers and Mental Health Social Workers	
127	1,406.0	ELS	Assessment and Support of Children with Special Education Needs	2,555.7	2,937.9	5,493.6	0.0	5,493.6	-3,582.4	1,911.2	Statutory assessment and review of children with Special Educational Needs. Top up payments to other local authorities for Kent pupils educated in other local authority special schools.	
128	38,143.9	SCS	Children's Social Care Staffing	39,867.9	3,058.0	42,925.9	-1,570.0	41,355.9	-3,276.6	38,079.3	Social Care staffing providing assessment of children & families needs and ongoing support to looked after children	
129	76,799.6		Total Assessment Services	79,295.8	8,444.0	87,739.8	-3,008.4	84,731.4	-6,859.0	77,872.4		

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Management, Support Services and Overheads								
			Directorate Management and Support for:							These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of service.	
130	-1,413.3	R&E, BSP&HR	Business Strategy & Support (BSS)	657.5	2,583.0	3,240.5	-132.0	3,108.5	-4,388.0	-1,279.5	
131	2,004.5	C&C	Customer & Communities (C&C)	2,824.4	353.4	3,177.8	-1,017.0	2,160.8	0.0	2,160.8	
132	1,827.0	ELS	Education, Learning and Skills (ELS)	3,622.5	4,891.7	8,514.2	-2,906.4	5,607.8	-5,988.6	-380.8	
133	5,230.7	EH&W	Enterprise and Environment (E&E)	1,998.4	3,236.8	5,235.2	-44.9	5,190.3	0.0	5,190.3	
134	9,455.4	SCS & ASC&PH	Families and Social Care (FSC)	4,874.1	4,692.5	9,566.6	-180.7	9,385.9	-175.0	9,210.9	
135	378.5	ASC&PH	Public Health	280.6	160.7	441.3	-57.0	384.3	0.0	384.3	
			Support to Frontline Services:								
136	3,375.6	ASC&PH	Adult's Social Care Commissioning & Performance Monitoring	3,313.0	114.5	3,427.5	0.0	3,427.5	0.0	3,427.5	Responsible for developing and delivering a commissioning strategy and procurement priorities for both Accommodation Solutions and Community Support for all vulnerable adults; responsible for performance monitoring and information services for adults social care.
137	3,802.8	D&P & BSP&HR	Business Strategy	3,389.2	753.9	4,143.1	-279.7	3,863.4	0.0	3,863.4	The division supports the political and managerial leadership of KCC in a number of ways including strategic policy development across the whole council, economic development, effective performance management, research and business intelligence, international affairs and partnerships.
138	2,907.1	C&C	Communications & Consultation	2,456.4	614.5	3,070.9	-11.0	3,059.9	0.0	3,059.9	Responsible for the Council's public reputation, ensuring residents are informed about services and how to access them, and promoting and defending KCC's reputation in the public domain. Advises on and delivers consultations, which support robust decision making processes for the authority. Also responsible for ensuring all council decisions take into account the impact they will have on residents or service user groups.

Section 5 - A to Z Service Analysis

WHAT IS THE MONEY SPENT ON?

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
139	3,860.2	D&P	Democratic and Members	1,354.2	2,536.2	3,890.4	-3.0	3,887.4	0.0	3,887.4	The cost of supporting the 84 elected members of the County Council and the responsibility for the Council's Overview and Scrutiny function in accordance with the provisions of the Local Government Act 2000, the Health and Social Care Act 2001, as amended in 2012 for the transfer of Public Health responsibilities, and the Local Government and Public Involvement in Health Act 2007.
140	12,455.9	D&P & F&BS	Finance and Procurement	17,552.4	2,430.3	19,982.7	-5,890.1	14,092.6	-1,739.2	12,353.4	Responsible for planning, managing and reporting upon the Council's financial resources, in liaison with both Members and senior management, in accordance with the Council's Financial Regulations.
141	-2,170.9	BSP&HR	Governance and Law	7,342.3	2,973.1	10,315.4	-12,470.0	-2,154.6	0.0	-2,154.6	Provides legal advice and services to KCC, public bodies and other local authorities.
142	10,753.2	BSP&HR	Human Resources	11,228.2	4,964.0	16,192.2	-5,572.3	10,619.9	0.0	10,619.9	Responsible for delivering the strategic and operational HR requirement for KCC. The function has an advisory role to help ensure that KCC meets its statutory responsibility in terms of Health and Safety, Employment Law and Equality legislation in relation to employment.
143	20,049.5	BSP&HR	Information, Communications and Technology (ICT)	17,514.2	14,687.7	32,201.9	-13,217.7	18,984.2	-57.1	18,927.1	The division works collaboratively with the business to deliver value for money ICT products and services which enable KCC to better serve the people of Kent. The Kent Public Services Network and the majority of telecommunication costs for KCC, are included here.
144	24,525.5	BSP&HR	Property and Infrastructure	5,773.1	23,762.4	29,535.5	-3,890.2	25,645.3	-527.0	25,118.3	Responsibility for the management of KCC's land and property portfolio. This involves strategic asset management across the estate (Corporate Landlord) and is supported by the provision of professional property services delivered in-house and via external consultants.
145	97,041.7		Total Management, Support Services and Overheads	84,180.5	68,754.7	152,935.2	-45,672.0	107,263.2	-12,874.9	94,388.3	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.

146	991,818.0		TOTAL	869,092.0	1,275,173.2	2,144,265.2	-308,184.1	1,836,081.1	-882,074.1	954,007.0	
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KCC Budget Book

SECTION 6

A to Z Variation Statements

A to Z Variation Statement
Adults and Older People - Direct Payments - Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	11,573.0	11,573.0	-547.0	11,026.0	0.0	11,026.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	1,196.2	1,196.2	0.0	1,196.2	0.0	1,196.2
Budget Realignments wef 1-April-13	0.0	1,302.7	1,302.7	547.0	1,849.7	0.0	1,849.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	2,498.9	2,498.9	547.0	3,045.9	0.0	3,045.9
2012/13 Revised Base	0.0	14,071.9	14,071.9	0.0	14,071.9	0.0	14,071.9
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	194.9	194.9	0.0	194.9	0.0	194.9
<i>Sub-Total Pressures</i>	0.0	194.9	194.9	0.0	194.9	0.0	194.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	14,266.8	14,266.8	0.0	14,266.8	0.0	14,266.8

A to Z Variation Statement
Adults and Older People - Direct Payments - Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	995.0	995.0	0.0	995.0	0.0	995.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-284.8	-284.8	0.0	-284.8	0.0	-284.8
Budget Realignments wef 1-April-13	0.0	100.0	100.0	0.0	100.0	0.0	100.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-184.8	-184.8	0.0	-184.8	0.0	-184.8
2012/13 Revised Base	0.0	810.2	810.2	0.0	810.2	0.0	810.2
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	12.2	12.2	0.0	12.2	0.0	12.2
<i>Sub-Total Pressures</i>	0.0	12.2	12.2	0.0	12.2	0.0	12.2
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	822.4	822.4	0.0	822.4	0.0	822.4

A to Z Variation Statement
Adults and Older People - Direct Payments - Older People

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	7,008.0	7,008.0	-787.0	6,221.0	0.0	6,221.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-100.4	-100.4	16.3	-84.1	0.0	-84.1
Budget Realignments wef 1-April-13	0.0	-87.5	-87.5	770.7	683.2	0.0	683.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-187.9	-187.9	787.0	599.1	0.0	599.1
2012/13 Revised Base	0.0	6,820.1	6,820.1	0.0	6,820.1	0.0	6,820.1
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	94.4	94.4	0.0	94.4	0.0	94.4
<i>Sub-Total Pressures</i>	0.0	94.4	94.4	0.0	94.4	0.0	94.4
Savings and Income							
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-203.0	-203.0	0.0	-203.0	0.0	-203.0
<i>Sub-total Savings and Income</i>	0.0	-203.0	-203.0	0.0	-203.0	0.0	-203.0
2013/14 Proposed Budget	0.0	6,711.5	6,711.5	0.0	6,711.5	0.0	6,711.5

A to Z Variation Statement
Adults and Older People - Direct Payments - Physical Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	9,561.0	9,561.0	-374.0	9,187.0	0.0	9,187.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	19.0	19.0	0.0	19.0	0.0	19.0
Budget Realignments wef 1-April-13	0.0	0.0	0.0	374.0	374.0	0.0	374.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	19.0	19.0	374.0	393.0	0.0	393.0
2012/13 Revised Base	0.0	9,580.0	9,580.0	0.0	9,580.0	0.0	9,580.0
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	137.9	137.9	0.0	137.9	0.0	137.9
<i>Sub-Total Pressures</i>	0.0	137.9	137.9	0.0	137.9	0.0	137.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	9,717.9	9,717.9	0.0	9,717.9	0.0	9,717.9

A to Z Variation Statement

Adults and Older People - Domiciliary Care - Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	2,639.0	3,630.0	6,269.0	-1,187.0	5,082.0	0.0	5,082.0
Base Budget Adjustments - Internal							
Transfer to new Non-Residential Charging Income - Learning Disability A-Z Service Line	0.0	0.0	0.0	260.4	260.4	0.0	260.4
2012/13 Budget Realignments as reported through the monitoring process	0.0	-1,001.5	-1,001.5	0.0	-1,001.5	0.0	-1,001.5
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-6.8	-6.8	0.0	-6.8	0.0	-6.8
Budget Realignments wef 1-April-13	0.0	-1,002.0	-1,002.0	300.0	-702.0	0.0	-702.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>0.0</u>	<u>-2,010.3</u>	<u>-2,010.3</u>	<u>560.4</u>	<u>-1,449.9</u>	<u>0.0</u>	<u>-1,449.9</u>
2012/13 Revised Base	2,639.0	1,619.7	4,258.7	-626.6	3,632.1	0.0	3,632.1
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	34.4	0.0	34.4	0.0	34.4	0.0	34.4
Demand/Demographic Led							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	29.2	29.2	0.0	29.2	0.0	29.2
<i>Sub-Total Pressures</i>	<u>34.4</u>	<u>29.2</u>	<u>63.6</u>	<u>0.0</u>	<u>63.6</u>	<u>0.0</u>	<u>63.6</u>
Savings and Income							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	2,673.4	1,648.9	4,322.3	-626.6	3,695.7	0.0	3,695.7

A to Z Variation Statement
Adults and Older People - Domiciliary - Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	532.0	532.0	-80.0	452.0	0.0	452.0
Base Budget Adjustments - Internal							
Transfer to new Community Support Services - Mental Health A-Z Service Line	0.0	-532.0	-532.0	80.0	-452.0	0.0	-452.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-532.0	-532.0	80.0	-452.0	0.0	-452.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Adults and Older People - Domiciliary - Older People

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	6,197.0	37,639.0	43,836.0	-12,033.0	31,803.0	0.0	31,803.0
Base Budget Adjustments - Internal							
Transfer to new Non Residential Charging Income - Older People A-Z Service Line	0.0	0.0	0.0	11,678.1	11,678.1	0.0	11,678.1
2012/13 Budget Realignments as reported through the monitoring process	0.0	-54.9	-54.9	-0.4	-55.3	0.0	-55.3
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-36.9	-36.9	0.0	-36.9	0.0	-36.9
2012/13 Transfer of Services between Portfolios/directorates	-72.0	0.0	-72.0	0.0	-72.0	0.0	-72.0
Budget Realignments wef 1-April-13	-549.0	-773.3	-1,322.3	59.0	-1,263.3	0.0	-1,263.3
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-621.0</i>	<i>-865.1</i>	<i>-1,486.1</i>	<i>11,736.7</i>	<i>10,250.6</i>	<i>0.0</i>	<i>10,250.6</i>
2012/13 Revised Base	5,576.0	36,773.9	42,349.9	-296.3	42,053.6	0.0	42,053.6
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	98.4	0.0	98.4	0.0	98.4	0.0	98.4
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Investment of Health Monies in reablement and other preventative services	0.0	9,749.0	9,749.0	0.0	9,749.0	0.0	9,749.0
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	535.1	535.1	0.0	535.1	0.0	535.1
<i>Sub-Total Pressures</i>	<i>98.4</i>	<i>10,284.1</i>	<i>10,382.5</i>	<i>0.0</i>	<i>10,382.5</i>	<i>0.0</i>	<i>10,382.5</i>
Savings and Income							
<u>Increase in Grant and Contributions</u>							
NHS Funding	0.0	0.0	0.0	-9,749.0	-9,749.0	0.0	-9,749.0
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-8,544.0	-8,544.0	0.0	-8,544.0	0.0	-8,544.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-8,544.0</i>	<i>-8,544.0</i>	<i>-9,749.0</i>	<i>-18,293.0</i>	<i>0.0</i>	<i>-18,293.0</i>
2013/14 Proposed Budget	5,674.4	38,514.0	44,188.4	-10,045.3	34,143.1	0.0	34,143.1

A to Z Variation Statement
Adults and Older People - Domiciliary - Physical Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	269.0	7,291.0	7,560.0	-576.0	6,984.0	0.0	6,984.0
Base Budget Adjustments - Internal							
Transfer to new Non Residential Charging Income - Physical Disability A-Z Service Line	0.0	0.0	0.0	564.9	564.9	0.0	564.9
2012/13 Budget Realignments as reported through the monitoring process	295.8	-452.5	-156.7	-0.4	-157.1	0.0	-157.1
Budget Realignments wef 1-April-13	1.0	-409.5	-408.5	11.5	-397.0	0.0	-397.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>296.8</u>	<u>-862.0</u>	<u>-565.2</u>	<u>576.0</u>	<u>10.8</u>	<u>0.0</u>	<u>10.8</u>
2012/13 Revised Base	565.8	6,429.0	6,994.8	0.0	6,994.8	0.0	6,994.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	5.6	0.0	5.6	0.0	5.6	0.0	5.6
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	97.9	97.9	0.0	97.9	0.0	97.9
<i>Sub-Total Pressures</i>	<u>5.6</u>	<u>97.9</u>	<u>103.5</u>	<u>0.0</u>	<u>103.5</u>	<u>0.0</u>	<u>103.5</u>
Savings and Income							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	571.4	6,526.9	7,098.3	0.0	7,098.3	0.0	7,098.3

A to Z Variation Statement

Adults and Older People - Non Residential Charging Income - Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Domiciliary Care - Learning Disability A-Z Service Line	0.0	0.0	0.0	-260.4	-260.4	0.0	-260.4
2012/13 Budget Realignments as reported through the monitoring process	0.0	0.0	0.0	-482.7	-482.7	0.0	-482.7
Budget Realignments wef 1-April-13	0.0	0.0	0.0	-2,220.7	-2,220.7	0.0	-2,220.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	-2,963.8	-2,963.8	0.0	-2,963.8
2012/13 Revised Base	0.0	0.0	0.0	-2,963.8	-2,963.8	0.0	-2,963.8
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-52.9	-52.9	0.0	-52.9
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	0.0	0.0	42.0	42.0	0.0	42.0
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	-10.9	-10.9	0.0	-10.9
2013/14 Proposed Budget	0.0	0.0	0.0	-2,974.7	-2,974.7	0.0	-2,974.7

A to Z Variation Statement
Adults and Older People - Non Residential Charging Income - Older People

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Domiciliary Care - Older People A-Z Service Line	0.0	0.0	0.0	-11,678.1	-11,678.1	0.0	-11,678.1
2012/13 Budget Realignments as reported through the monitoring process	0.0	0.0	0.0	229.2	229.2	0.0	229.2
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	-135.2	-135.2	0.0	-135.2
Budget Realignments wef 1-April-13	0.0	0.0	0.0	205.1	205.1	0.0	205.1
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	0.0	0.0	31.2	31.2	-31.2	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	-11,347.8	-11,347.8	-31.2	-11,379.0
2012/13 Revised Base	0.0	0.0	0.0	-11,347.8	-11,347.8	-31.2	-11,379.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
Income Generation							
Income increase in-line with Benefits uplift	0.0	0.0	0.0	-253.6	-253.6	0.0	-253.6
Transformation Savings							
Adults Transformation Programme	0.0	0.0	0.0	1,492.0	1,492.0	0.0	1,492.0
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	1,238.4	1,238.4	0.0	1,238.4
2013/14 Proposed Budget	0.0	0.0	0.0	-10,109.4	-10,109.4	-31.2	-10,140.6

A to Z Variation Statement

Adults and Older People - Non Residential Charging Income - Physical Disability / Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Domiciliary Care - Physical Disability A-Z Service Line	0.0	0.0	0.0	-564.9	-564.9	0.0	-564.9
2012/13 Budget Realignments as reported through the monitoring process	0.0	0.0	0.0	-195.3	-195.3	0.0	-195.3
Budget Realignments wef 1-April-13	0.0	0.0	0.0	-430.7	-430.7	0.0	-430.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	-1,190.9	-1,190.9	0.0	-1,190.9
2012/13 Revised Base	0.0	0.0	0.0	-1,190.9	-1,190.9	0.0	-1,190.9
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-24.9	-24.9	0.0	-24.9
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	-24.9	-24.9	0.0	-24.9
2013/14 Proposed Budget	0.0	0.0	0.0	-1,215.8	-1,215.8	0.0	-1,215.8

A to Z Variation Statement

Adults and Older People - Nursing & Residential - Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	2,036.0	74,128.0	76,164.0	-6,459.0	69,705.0	0.0	69,705.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-518.4	-518.4	2.6	-515.8	0.0	-515.8
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	22.2	-0.6	21.6	0.0	21.6	0.0	21.6
Budget Realignments wef 1-April-13	0.0	-419.1	-419.1	407.9	-11.2	0.0	-11.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>22.2</u>	<u>-938.1</u>	<u>-915.9</u>	<u>410.5</u>	<u>-505.4</u>	<u>0.0</u>	<u>-505.4</u>
2012/13 Revised Base	2,058.2	73,189.9	75,248.1	-6,048.5	69,199.6	0.0	69,199.6
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	30.5	0.0	30.5	0.0	30.5	0.0	30.5
Demand/Demographic Led							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	2,500.9	2,500.9	-400.0	2,100.9	0.0	2,100.9
<i>Sub-Total Pressures</i>	<u>30.5</u>	<u>2,500.9</u>	<u>2,531.4</u>	<u>-400.0</u>	<u>2,131.4</u>	<u>0.0</u>	<u>2,131.4</u>
Savings and Income							
Income Generation							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-139.2	-139.2	0.0	-139.2
Transformation Savings							
Adults Transformation Programme	0.0	-587.0	-587.0	17.0	-570.0	0.0	-570.0
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-587.0</u>	<u>-587.0</u>	<u>-122.2</u>	<u>-709.2</u>	<u>0.0</u>	<u>-709.2</u>
2013/14 Proposed Budget	2,088.7	75,103.8	77,192.5	-6,570.7	70,621.8	0.0	70,621.8

A to Z Variation Statement

Adults and Older People - Nursing & Residential - Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	6,929.0	6,929.0	-875.0	6,054.0	0.0	6,054.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	314.4	314.4	183.0	497.4	0.0	497.4
Budget Realignments wef 1-April-13	0.0	63.1	63.1	-62.1	1.0	0.0	1.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>0.0</u>	<u>377.5</u>	<u>377.5</u>	<u>120.9</u>	<u>498.4</u>	<u>0.0</u>	<u>498.4</u>
2012/13 Revised Base	0.0	7,306.5	7,306.5	-754.1	6,552.4	0.0	6,552.4
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	111.7	111.7	0.0	111.7	0.0	111.7
<i>Sub-Total Pressures</i>	<u>0.0</u>	<u>111.7</u>	<u>111.7</u>	<u>0.0</u>	<u>111.7</u>	<u>0.0</u>	<u>111.7</u>
Savings and Income							
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-14.3	-14.3	0.0	-14.3
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-138.0	-138.0	6.0	-132.0	0.0	-132.0
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-138.0</u>	<u>-138.0</u>	<u>-8.3</u>	<u>-146.3</u>	<u>0.0</u>	<u>-146.3</u>
2013/14 Proposed Budget	0.0	7,280.2	7,280.2	-762.4	6,517.8	0.0	6,517.8

A to Z Variation Statement

Adults and Older People - Nursing & Residential - Older People - Nursing

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	44,812.0	44,812.0	-22,674.0	22,138.0	0.0	22,138.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-36.0	-36.0	36.0	0.0	0.0	0.0
Budget Realignments wef 1-April-13	0.0	849.0	849.0	91.0	940.0	0.0	940.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>0.0</u>	<u>813.0</u>	<u>813.0</u>	<u>127.0</u>	<u>940.0</u>	<u>0.0</u>	<u>940.0</u>
2012/13 Revised Base	0.0	45,625.0	45,625.0	-22,547.0	23,078.0	0.0	23,078.0
Additional Spending Pressures							
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Investment of Health Monies in reablement and other preventative services	0.0	1,800.0	1,800.0	0.0	1,800.0	0.0	1,800.0
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	575.5	575.5	0.0	575.5	0.0	575.5
<i>Sub-Total Pressures</i>	<u>0.0</u>	<u>2,375.5</u>	<u>2,375.5</u>	<u>0.0</u>	<u>2,375.5</u>	<u>0.0</u>	<u>2,375.5</u>
Savings and Income							
<u>Increase in Grant and Contributions</u>							
NHS Funding	0.0	0.0	0.0	-1,800.0	-1,800.0	0.0	-1,800.0
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-372.0	-372.0	0.0	-372.0
<u>Transformation Savings</u>							
Encouraging Self Funders of Residential Care to seek independent financial advice	0.0	-85.0	-85.0	0.0	-85.0	0.0	-85.0
Adults Transformation Programme	0.0	-237.0	-237.0	0.0	-237.0	0.0	-237.0
<i>Sub-total Transformation Savings</i>	<u>0.0</u>	<u>-322.0</u>	<u>-322.0</u>	<u>0.0</u>	<u>-322.0</u>	<u>0.0</u>	<u>-322.0</u>
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-322.0</u>	<u>-322.0</u>	<u>-2,172.0</u>	<u>-2,494.0</u>	<u>0.0</u>	<u>-2,494.0</u>
2013/14 Proposed Budget	0.0	47,678.5	47,678.5	-24,719.0	22,959.5	0.0	22,959.5

A to Z Variation Statement
Adults and Older People - Nursing & Residential - Older People - Residential

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	10,991.0	74,358.0	85,349.0	-36,494.0	48,855.0	0.0	48,855.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	109.9	-1,172.0	-1,062.1	1,104.8	42.7	0.0	42.7
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	64.1	64.1	0.0	64.1	0.0	64.1
Budget Realignments wef 1-April-13	475.2	-1,610.8	-1,135.6	2,808.6	1,673.0	-1,922.2	-249.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>585.1</u>	<u>-2,718.7</u>	<u>-2,133.6</u>	<u>3,913.4</u>	<u>1,779.8</u>	<u>-1,922.2</u>	<u>-142.4</u>
2012/13 Revised Base	11,576.1	71,639.3	83,215.4	-32,580.6	50,634.8	-1,922.2	48,712.6
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	164.9	0.0	164.9	0.0	164.9	0.0	164.9
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	946.4	946.4	0.0	946.4	0.0	946.4
<i>Sub-Total Pressures</i>	<u>164.9</u>	<u>946.4</u>	<u>1,111.3</u>	<u>0.0</u>	<u>1,111.3</u>	<u>0.0</u>	<u>1,111.3</u>
Savings and Income							
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-739.0	-739.0		-739.0
<u>Transformation Savings</u>							
Encouraging Self Funders of Residential Care to seek independent financial advice	0.0	-165.0	-165.0	0.0	-165.0	0.0	-165.0
Adults Transformation Programme	0.0	-8,619.0	-8,619.0	2,468.0	-6,151.0	0.0	-6,151.0
<i>Sub-total Transformation Savings</i>	<u>0.0</u>	<u>-8,784.0</u>	<u>-8,784.0</u>	<u>2,468.0</u>	<u>-6,316.0</u>	<u>0.0</u>	<u>-6,316.0</u>
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-8,784.0</u>	<u>-8,784.0</u>	<u>1,729.0</u>	<u>-7,055.0</u>	<u>0.0</u>	<u>-7,055.0</u>
2013/14 Proposed Budget	11,741.0	63,801.7	75,542.7	-30,851.6	44,691.1	-1,922.2	42,768.9

A to Z Variation Statement

Adults and Older People - Nursing & Residential - Physical Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	13,813.0	13,813.0	-1,969.0	11,844.0	0.0	11,844.0
<u>Base Budget Adjustments - Internal</u>							
Budget Realignments wef 1-April-13	0.0	16.8	16.8	-16.8	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	16.8	16.8	-16.8	0.0	0.0	0.0
2012/13 Revised Base	0.0	13,829.8	13,829.8	-1,985.8	11,844.0	0.0	11,844.0
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	194.7	194.7	0.0	194.7	0.0	194.7
<i>Sub-Total Pressures</i>	0.0	194.7	194.7	0.0	194.7	0.0	194.7
Savings and Income							
<u>Income Generation</u>							
Income increase in-line with Benefits Uplift	0.0	0.0	0.0	-34.6	-34.6	0.0	-34.6
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-56.0	-56.0	0.0	-56.0	0.0	-56.0
<i>Sub-total Savings and Income</i>	0.0	-56.0	-56.0	-34.6	-90.6	0.0	-90.6
2013/14 Proposed Budget	0.0	13,968.5	13,968.5	-2,020.4	11,948.1	0.0	11,948.1

A to Z Variation Statement

Adults and Older People - Supported Accommodation - Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	462.0	32,636.0	33,098.0	-3,694.0	29,404.0	0.0	29,404.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	271.6	271.6	49.5	321.1	0.0	321.1
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-4.0	-4.0	0.0	-4.0	0.0	-4.0
Budget Realignments wef 1-April-13	-74.1	-701.7	-775.8	3,118.3	2,342.5	-912.5	1,430.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-74.1	-434.1	-508.2	3,167.8	2,659.6	-912.5	1,747.1
2012/13 Revised Base	387.9	32,201.9	32,589.8	-526.2	32,063.6	-912.5	31,151.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	5.3	0.0	5.3	0.0	5.3	0.0	5.3
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Investment of Health Monies in reablement and other preventative services	0.0	100.0	100.0	0.0	100.0	0.0	100.0
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	2,464.2	2,464.2	0.0	2,464.2	0.0	2,464.2
<i>Sub-Total Pressures</i>	5.3	2,564.2	2,569.5	0.0	2,569.5	0.0	2,569.5
Savings and Income							
<u>Increase in Grant and Contributions</u>							
NHS Funding	0.0	0.0	0.0	-100.0	-100.0	0.0	-100.0
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-3,334.0	-3,334.0	0.0	-3,334.0	0.0	-3,334.0
<i>Sub-total Savings and Income</i>	0.0	-3,334.0	-3,334.0	-100.0	-3,434.0	0.0	-3,434.0
2013/14 Proposed Budget	393.2	31,432.1	31,825.3	-626.2	31,199.1	-912.5	30,286.6

A to Z Variation Statement
Adults and Older People - Supported Accommodation - Older People

Portfolio : Directorate :	ASC&PH FSC						
	Gross Staffing £000's	Gross Non- Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Other Adult Services A-Z Service Line	0.0	4,350.0	4,350.0	-4,350.0	0.0	0.0	0.0
2012/13 Budget Realignments as reported through the monitoring process	0.0	78.5	78.5	0.0	78.5	0.0	78.5
Budget Realignments wef 1-April-13	0.0	124.5	124.5	4,350.0	4,474.5	-4,350.0	124.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	4,553.0	4,553.0	0.0	4,553.0	-4,350.0	203.0
2012/13 Revised Base	0.0	4,553.0	4,553.0	0.0	4,553.0	-4,350.0	203.0
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	2.7	2.7	0.0	2.7	0.0	2.7
<i>Sub-Total Pressures</i>	0.0	2.7	2.7	0.0	2.7	0.0	2.7
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	4,555.7	4,555.7	0.0	4,555.7	-4,350.0	205.7

A to Z Variation Statement

Adults and Older People - Supported Accommodation - Physical Disability/Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	2,552.0	2,552.0	-274.0	2,278.0	0.0	2,278.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	250.2	250.2	-5.0	245.2	0.0	245.2
Budget Realignments wef 1-April-13	0.0	834.2	834.2	152.0	986.2	-107.4	878.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	1,084.4	1,084.4	147.0	1,231.4	-107.4	1,124.0
2012/13 Revised Base	0.0	3,636.4	3,636.4	-127.0	3,509.4	-107.4	3,402.0
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	49.9	49.9	0.0	49.9	0.0	49.9
<i>Sub-Total Pressures</i>	0.0	49.9	49.9	0.0	49.9	0.0	49.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	3,686.3	3,686.3	-127.0	3,559.3	-107.4	3,451.9

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Contributions to Voluntary Organisations

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	16,044.0	16,044.0	-902.0	15,142.0	0.0	15,142.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	172.7	172.7	0.1	172.8	0.0	172.8
Budget Realignments wef 1-April-13	0.0	-107.0	-107.0	0.0	-107.0	0.0	-107.0
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	238.4	238.4	0.0	238.4	-238.4	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	304.1	304.1	0.1	304.2	-238.4	65.8
2012/13 Revised Base	0.0	16,348.1	16,348.1	-901.9	15,446.2	-238.4	15,207.8
Additional Spending Pressures							
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Investment of Health Monies in reablement and other preventative services	0.0	4,371.0	4,371.0	0.0	4,371.0	0.0	4,371.0
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	227.2	227.2	0.0	227.2	0.0	227.2
<i>Sub-Total Pressures</i>	0.0	4,598.2	4,598.2	0.0	4,598.2	0.0	4,598.2
Savings and Income							
<u>Increase in Grant and Contributions</u>							
NHS Funding	0.0	0.0	0.0	-4,371.0	-4,371.0	0.0	-4,371.0
<u>Removal of one-off spending in previous years</u>	0.0	-1,400.0	-1,400.0	0.0	-1,400.0	0.0	-1,400.0
<u>Transformation Savings</u>							
Adults Transformation Programme	0.0	-60.0	-60.0	0.0	-60.0	0.0	-60.0
<i>Sub-total Savings and Income</i>	0.0	-1,460.0	-1,460.0	-4,371.0	-5,831.0	0.0	-5,831.0
2013/14 Proposed Budget	0.0	19,486.3	19,486.3	-5,272.9	14,213.4	-238.4	13,975.0

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Community Support Services - Mental Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfers from Domiciliary Care - Mental Health and Other Adult Services A-Z Service Lines	682.0	1,223.9	1,905.9	-335.0	1,570.9	0.0	1,570.9
2012/13 Budget Realignments as reported through the monitoring process	498.2	-561.2	-63.0	335.0	272.0	0.0	272.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-5.6	-5.6	0.0	-5.6	0.0	-5.6
Budget Realignments wef 1-April-13	-13.5	-505.9	-519.4	-34.4	-553.8	0.0	-553.8
Sub Total - Base Budget Adjustments - Internal	1,166.7	151.2	1,317.9	-34.4	1,283.5	0.0	1,283.5
2012/13 Revised Base	1,166.7	151.2	1,317.9	-34.4	1,283.5	0.0	1,283.5
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	17.5	0.0	17.5	0.0	17.5	0.0	17.5
Demand/Demographic Led							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	0.6	0.6	0.0	0.6	0.0	0.6
Sub-Total Pressures	17.5	0.6	18.1	0.0	18.1	0.0	18.1
Savings and Income							
Transformation Savings							
Adults Transformation Programme	-262.0	0.0	-262.0	0.0	-262.0	0.0	-262.0
Sub-total Savings and Income	-262.0	0.0	-262.0	0.0	-262.0	0.0	-262.0
2013/14 Proposed Budget	922.2	151.8	1,074.0	-34.4	1,039.6	0.0	1,039.6

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Day Care Learning Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	6,767.0	6,344.0	13,111.0	-503.0	12,608.0	0.0	12,608.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-67.3	66.0	-1.3	265.8	264.5	0.0	264.5
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	77.2	-19.3	57.9	0.0	57.9	0.0	57.9
Budget Realignments wef 1-April-13	-284.0	91.4	-192.6	63.1	-129.5	0.0	-129.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	-274.1	138.1	-136.0	328.9	192.9	0.0	192.9
2012/13 Revised Base	6,492.9	6,482.1	12,975.0	-174.1	12,800.9	0.0	12,800.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	103.4	0.0	103.4	0.0	103.4	0.0	103.4
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	79.6	79.6	0.0	79.6	0.0	79.6
<i>Sub-Total Pressures</i>	103.4	79.6	183.0	0.0	183.0	0.0	183.0
Savings and Income							
<u>Transformation Savings</u>							
Review of In-house services - LD	-450.0	0.0	-450.0	0.0	-450.0	0.0	-450.0
Adults Transformation Programme	-50.0	-50.0	-100.0	0.0	-100.0	0.0	-100.0
<i>Sub-total Transformation Savings</i>	-500.0	-50.0	-550.0	0.0	-550.0	0.0	-550.0
<i>Sub-total Savings and Income</i>	-500.0	-50.0	-550.0	0.0	-550.0	0.0	-550.0
2013/14 Proposed Budget	6,096.3	6,511.7	12,608.0	-174.1	12,433.9	0.0	12,433.9

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Day Care Older People

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	1,124.0	2,329.0	3,453.0	-195.0	3,258.0	0.0	3,258.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-83.7	-14.9	-98.6	94.8	-3.8	0.0	-3.8
Budget Realignments wef 1-April-13	-205.4	-469.8	-675.2	37.1	-638.1	0.0	-638.1
<i>Sub Total - Base Budget Adjustments - Internal</i>	-289.1	-484.7	-773.8	131.9	-641.9	0.0	-641.9
2012/13 Revised Base	834.9	1,844.3	2,679.2	-63.1	2,616.1	0.0	2,616.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	12.8	0.0	12.8	0.0	12.8	0.0	12.8
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	22.5	22.5	0.0	22.5	0.0	22.5
<i>Sub-Total Pressures</i>	12.8	22.5	35.3	0.0	35.3	0.0	35.3
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	847.7	1,866.8	2,714.5	-63.1	2,651.4	0.0	2,651.4

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Day Care Physical Disability

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	1,565.0	1,565.0	-38.0	1,527.0	0.0	1,527.0
Base Budget Adjustments - Internal							
Transfer to Other Adult Services A-Z Service Line	-172.3	-146.0	-318.3	7.0	-311.3	0.0	-311.3
2012/13 Budget Realignments as reported through the monitoring process	218.5	-218.5	0.0	26.1	26.1	0.0	26.1
Budget Realignments wef 1-April-13	0.0	0.0	0.0	0.2	0.2	0.0	0.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	46.2	-364.5	-318.3	33.3	-285.0	0.0	-285.0
2012/13 Revised Base	46.2	1,200.5	1,246.7	-4.7	1,242.0	0.0	1,242.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	0.8	0.0	0.8	0.0	0.8	0.0	0.8
<u>Demand/Demographic Led</u>							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	16.5	16.5	0.0	16.5	0.0	16.5
<i>Sub-Total Pressures</i>	0.8	16.5	17.3	0.0	17.3	0.0	17.3
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	47.0	1,217.0	1,264.0	-4.7	1,259.3	0.0	1,259.3

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Other Adult Services

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	1,049.0	16,886.0	17,935.0	-23,780.0	-5,845.0	0.0	-5,845.0
Base Budget Adjustments - Internal							
Transfers from Day Care - Physical Disability and transfers to Community Support Services - Mental Health, Supported Accommodation - Older People and Adult Social Care Commissioning & Performance Monitoring A-Z Service Lines	-733.7	-4,895.9	-5,629.6	4,598.0	-1,031.6	0.0	-1,031.6
2012/13 Budget Realignments as reported through the monitoring process	0.7	-615.9	-615.2	625.0	9.8	0.0	9.8
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-76.8	-76.8	0.0	-76.8	0.0	-76.8
2012/13 Transfer of Services between Portfolios/directorates	0.0	-80.0	-80.0	0.0	-80.0	0.0	-80.0
Budget Realignments wef 1-April-13	-286.0	-911.4	-1,197.4	974.4	-223.0	0.0	-223.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-1,019.0</i>	<i>-6,580.0</i>	<i>-7,599.0</i>	<i>6,197.4</i>	<i>-1,401.6</i>	<i>0.0</i>	<i>-1,401.6</i>
2012/13 Revised Base	30.0	10,306.0	10,336.0	-17,582.6	-7,246.6	0.0	-7,246.6
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	0.3	0.0	0.3	0.0	0.3	0.0	0.3
Unavoidable Government/Legislative Pressures and New Responsibilities							
Investment of Health Monies in reablement and other preventative services	0.0	6,044.0	6,044.0	0.0	6,044.0	0.0	6,044.0
Demand/Demographic Led							
Increased demand, higher dependency, provision for contract renegotiation and re-let	0.0	379.0	379.0	0.0	379.0	0.0	379.0
Reversal of one-off savings from previous years	0.0	0.0	0.0	15,656.0	15,656.0		15,656.0
<i>Sub-Total Pressures</i>	<i>0.3</i>	<i>6,423.0</i>	<i>6,423.3</i>	<i>15,656.0</i>	<i>22,079.3</i>	<i>0.0</i>	<i>22,079.3</i>
Savings and Income							
Increase in Grant and Contributions							
NHS Funding	0.0	0.0	0.0	-6,044.0	-6,044.0	0.0	-6,044.0
Income Generation							
Income increase in-line with Benefits uplift	0.0	0.0	0.0	-18.5	-18.5	0.0	-18.5
Removal of one-off spending in previous years	0.0	-4,006.0	-4,006.0	0.0	-4,006.0	0.0	-4,006.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-4,006.0</i>	<i>-4,006.0</i>	<i>-6,062.5</i>	<i>-10,068.5</i>	<i>0.0</i>	<i>-10,068.5</i>
2013/14 Proposed Budget	30.3	12,723.0	12,753.3	-7,989.1	4,764.2	0.0	4,764.2

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Safeguarding

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	469.0	340.0	809.0	-236.0	573.0	0.0	573.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	163.0	46.4	209.4	0.0	209.4	0.0	209.4
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	20.1	-4.1	16.0	0.0	16.0	0.0	16.0
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	39.6	39.6	0.0	39.6
Budget Realignments wef 1-April-13	-38.8	0.0	-38.8	38.8	0.0	0.0	0.0
Changes to Grant/External Funding Allocations wef 1-April-13	104.0	0.0	104.0	0.0	104.0	-104.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	248.3	42.3	290.6	78.4	369.0	-104.0	265.0
2012/13 Revised Base	717.3	382.3	1,099.6	-157.6	942.0	-104.0	838.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	9.9	0.0	9.9	0.0	9.9	0.0	9.9
<i>Sub-Total Pressures</i>	9.9	0.0	9.9	0.0	9.9	0.0	9.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	727.2	382.3	1,109.5	-157.6	951.9	-104.0	847.9

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Social Fund

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing £000's	Gross Non- Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Transfer of Social Fund responsibilities from Department for Work and Pensions from 1 April 2013	90.0	3,379.0	3,469.0	0.0	3,469.0	0.0	3,469.0
<i>Sub-Total Pressures</i>	90.0	3,379.0	3,469.0	0.0	3,469.0	0.0	3,469.0
Savings and Income							
<u>Increase in Grant and Contributions</u>							
Social Fund Grant	0.0	0.0	0.0	0.0	0.0	-3,469.0	-3,469.0
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	-3,469.0	-3,469.0
2013/14 Proposed Budget	90.0	3,379.0	3,469.0	0.0	3,469.0	-3,469.0	0.0

A to Z Variation Statement

Adults and Older People - Other Services for Adults and Older People - Supporting People

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	395.0	25,353.0	25,748.0	0.0	25,748.0	0.0	25,748.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-100.8	-38.2	-139.0	0.0	-139.0	0.0	-139.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-4.1	-4.1	0.0	-4.1	0.0	-4.1
Budget Realignments wef 1-April-13	0.0	-2.7	-2.7	0.0	-2.7	0.0	-2.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	-100.8	-45.0	-145.8	0.0	-145.8	0.0	-145.8
2012/13 Revised Base	294.2	25,308.0	25,602.2	0.0	25,602.2	0.0	25,602.2
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	4.8	0.0	4.8	0.0	4.8	0.0	4.8
<i>Sub-Total Pressures</i>	4.8	0.0	4.8	0.0	4.8	0.0	4.8
Savings and Income							
<u>Efficiency & Other Savings</u>							
Full year effect of Supporting People contract negotiation in 2012/13	0.0	-750.0	-750.0	0.0	-750.0	0.0	-750.0
<i>Sub-total Savings and Income</i>	0.0	-750.0	-750.0	0.0	-750.0	0.0	-750.0
2013/14 Proposed Budget	299.0	24,558.0	24,857.0	0.0	24,857.0	0.0	24,857.0

A to Z Variation Statement

Children's Services - Children in Care (Looked After) - Fostering

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	3,924.0	29,096.0	33,020.0	-237.0	32,783.0	0.0	32,783.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-17.7	-17.7	0.0	-17.7	0.0	-17.7
2012/13 Transfer of Services between Portfolios/directorates	0.0	1,300.0	1,300.0	0.0	1,300.0	0.0	1,300.0
Budget Realignments wef 1-April-13	0.0	-268.7	-268.7	0.0	-268.7	0.0	-268.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>0.0</u>	<u>1,013.6</u>	<u>1,013.6</u>	<u>0.0</u>	<u>1,013.6</u>	<u>0.0</u>	<u>1,013.6</u>
2012/13 Revised Base	3,924.0	30,109.6	34,033.6	-237.0	33,796.6	0.0	33,796.6
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	48.4	0.0	48.4	0.0	48.4	0.0	48.4
Prices							
Social Care Provision	0.0	217.0	217.0	0.0	217.0	0.0	217.0
Demand/Demographic Led							
Full year effect of funding for the current number of looked after children	0.0	3,220.1	3,220.1	0.0	3,220.1	0.0	3,220.1
<i>Sub-Total Pressures</i>	<u>48.4</u>	<u>3,437.1</u>	<u>3,485.5</u>	<u>0.0</u>	<u>3,485.5</u>	<u>0.0</u>	<u>3,485.5</u>
Savings and Income							
Efficiency & Other Savings							
Contract and Procurement efficiencies	0.0	-276.0	-276.0	0.0	-276.0	0.0	-276.0
General efficiencies	0.0	-360.0	-360.0	0.0	-360.0	0.0	-360.0
<i>Sub-total Efficiency & Other Savings</i>	<u>0.0</u>	<u>-636.0</u>	<u>-636.0</u>	<u>0.0</u>	<u>-636.0</u>	<u>0.0</u>	<u>-636.0</u>
Transformation Savings							
Net Savings arising from investment in Prevention Services to reduce the number of looked after children	0.0	-1,043.0	-1,043.0	0.0	-1,043.0	0.0	-1,043.0
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-1,679.0</u>	<u>-1,679.0</u>	<u>0.0</u>	<u>-1,679.0</u>	<u>0.0</u>	<u>-1,679.0</u>
2013/14 Proposed Budget	3,972.4	31,867.7	35,840.1	-237.0	35,603.1	0.0	35,603.1

A to Z Variation Statement
Children's Services - Children in Care (Looked After) - Legal Charges

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	6,315.0	6,315.0	0.0	6,315.0	0.0	6,315.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	6,315.0	6,315.0	0.0	6,315.0	0.0	6,315.0
Additional Spending Pressures							
<u>Prices</u>							
Other	0.0	8.0	8.0	0.0	8.0	0.0	8.0
<u>Demand/Demographic Led</u>							
Full year effect of funding for the current number of looked after children	0.0	935.0	935.0	0.0	935.0	0.0	935.0
<i>Sub-Total Pressures</i>	0.0	943.0	943.0	0.0	943.0	0.0	943.0
Savings and Income							
<u>Transformation Savings</u>							
Reduction in legal costs through process change	0.0	-756.0	-756.0	0.0	-756.0	0.0	-756.0
<i>Sub-total Savings and Income</i>	0.0	-756.0	-756.0	0.0	-756.0	0.0	-756.0
2013/14 Proposed Budget	0.0	6,502.0	6,502.0	0.0	6,502.0	0.0	6,502.0

A to Z Variation Statement

Children's Services - Children in Care (Looked After) - Residential Childrens Services

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	2,386.0	11,511.0	13,897.0	-2,149.0	11,748.0	0.0	11,748.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-15.4	-133.1	-148.5	5.0	-143.5	0.0	-143.5
Budget Realignments wef 1-April-13	0.0	237.6	237.6	0.0	237.6	0.0	237.6
<i>Sub Total - Base Budget Adjustments - Internal</i>	-15.4	104.5	89.1	5.0	94.1	0.0	94.1
2012/13 Revised Base	2,370.6	11,615.5	13,986.1	-2,144.0	11,842.1	0.0	11,842.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	42.7	0.0	42.7	0.0	42.7	0.0	42.7
<u>Prices</u>							
Social Care Provision	0.0	78.0	78.0	0.0	78.0	0.0	78.0
<u>Demand/Demographic Led</u>							
Full year effect of funding for the current number of looked after children	0.0	1,674.9	1,674.9	0.0	1,674.9	0.0	1,674.9
<i>Sub-Total Pressures</i>	42.7	1,752.9	1,795.6	0.0	1,795.6	0.0	1,795.6
Savings and Income							
<u>Efficiency & Other Savings</u>							
Contract and Procurement efficiencies	0.0	-195.0	-195.0	0.0	-195.0	0.0	-195.0
<i>Sub-total Savings and Income</i>	0.0	-195.0	-195.0	0.0	-195.0	0.0	-195.0
2013/14 Proposed Budget	2,413.3	13,173.4	15,586.7	-2,144.0	13,442.7	0.0	13,442.7

A to Z Variation Statement
Children's Services - Children in Care (Looked After) - Virtual School Kent

Portfolio :
 Directorate :

SCS
FSC

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	1,808.0	833.0	2,641.0	0.0	2,641.0	-704.0	1,937.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	42.0	8.0	50.0	0.0	50.0	-0.1	49.9
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-8.2	-8.2	0.0	-8.2	0.0	-8.2
Delegation wef 1-April-13	0.0	0.0	0.0	-204.1	-204.1	204.1	0.0
Budget Realignments wef 1-April-13	0.0	-1.8	-1.8	0.0	-1.8	0.0	-1.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	42.0	-2.0	40.0	-204.1	-164.1	204.0	39.9
2012/13 Revised Base	1,850.0	831.0	2,681.0	-204.1	2,476.9	-500.0	1,976.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	20.9	0.0	20.9	0.0	20.9	0.0	20.9
<i>Sub-Total Pressures</i>	20.9	0.0	20.9	0.0	20.9	0.0	20.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	1,870.9	831.0	2,701.9	-204.1	2,497.8	-500.0	1,997.8

A to Z Variation Statement
Children's Services - Children in Need - Children's Centres

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	14,524.0	3,255.0	17,779.0	0.0	17,779.0	0.0	17,779.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-2,758.0	3,226.2	468.2	-139.0	329.2	0.0	329.2
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-23.7	-580.6	-604.3	0.0	-604.3	0.0	-604.3
Budget Realignments wef 1-April-13	713.6	3.3	716.9	0.0	716.9	0.0	716.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-2,068.1</i>	<i>2,648.9</i>	<i>580.8</i>	<i>-139.0</i>	<i>441.8</i>	<i>0.0</i>	<i>441.8</i>
2012/13 Revised Base	12,455.9	5,903.9	18,359.8	-139.0	18,220.8	0.0	18,220.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	161.0	0.0	161.0	0.0	161.0	0.0	161.0
<i>Sub-Total Pressures</i>	<i>161.0</i>	<i>0.0</i>	<i>161.0</i>	<i>0.0</i>	<i>161.0</i>	<i>0.0</i>	<i>161.0</i>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Review to support services and central functions relating to the running of Children's Centres	-1,379.0	0.0	-1,379.0	0.0	-1,379.0	0.0	-1,379.0
<i>Sub-total Savings and Income</i>	<i>-1,379.0</i>	<i>0.0</i>	<i>-1,379.0</i>	<i>0.0</i>	<i>-1,379.0</i>	<i>0.0</i>	<i>-1,379.0</i>
2013/14 Proposed Budget	11,237.9	5,903.9	17,141.8	-139.0	17,002.8	0.0	17,002.8

A to Z Variation Statement
Children's Services - Children in Need - Preventative Services

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	3,534.0	16,005.0	19,539.0	-829.0	18,710.0	-3,500.0	15,210.0
Base Budget Adjustments - Internal							
Transfer to Childrens Social Care Staffing A-Z Service Line	-3,055.2	-405.2	-3,460.4	0.0	-3,460.4	1,604.0	-1,856.4
2012/13 Budget Realignments as reported through the monitoring process	-17.0	766.5	749.5	-1.0	748.5	1,633.9	2,382.4
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-0.3	-2.2	-2.5	0.0	-2.5	0.0	-2.5
Budget Realignments wef 1-April-13	0.0	-500.0	-500.0	0.0	-500.0	0.0	-500.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-3,072.5</i>	<i>-140.9</i>	<i>-3,213.4</i>	<i>-1.0</i>	<i>-3,214.4</i>	<i>3,237.9</i>	<i>23.5</i>
2012/13 Revised Base	461.5	15,864.1	16,325.6	-830.0	15,495.6	-262.1	15,233.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	2.4	0.0	2.4	0.0	2.4	0.0	2.4
<u>Prices</u>							
Social Care Provision	0.0	67.0	67.0	0.0	67.0	0.0	67.0
<i>Sub-Total Pressures</i>	<i>2.4</i>	<i>67.0</i>	<i>69.4</i>	<i>0.0</i>	<i>69.4</i>	<i>0.0</i>	<i>69.4</i>
Savings and Income							
<u>Transformation Savings</u>							
Full year effect of management action to reduce section 17 payments	0.0	-100.0	-100.0	0.0	-100.0	0.0	-100.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-100.0</i>	<i>-100.0</i>	<i>0.0</i>	<i>-100.0</i>	<i>0.0</i>	<i>-100.0</i>
2013/14 Proposed Budget	463.9	15,831.1	16,295.0	-830.0	15,465.0	-262.1	15,202.9

A to Z Variation Statement
Children's Services - Education and Personal - 14 to 19 Year olds

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	1,234.0	1,846.0	3,080.0	-534.0	2,546.0	-1,006.0	1,540.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-13.1	-13.1	0.0	-13.1	0.0	-13.1
Delegation wef 1-April-13	0.0	-100.0	-100.0	0.0	-100.0	100.0	0.0
Budget Realignments wef 1-April-13	757.7	-251.6	506.1	0.0	506.1	0.0	506.1
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	-104.2	-104.2	104.2	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>757.7</i>	<i>-468.9</i>	<i>288.8</i>	<i>104.2</i>	<i>393.0</i>	<i>100.0</i>	<i>493.0</i>
2012/13 Revised Base	1,991.7	1,377.1	3,368.8	-429.8	2,939.0	-906.0	2,033.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	17.1	0.0	17.1	0.0	17.1	0.0	17.1
<i>Sub-Total Pressures</i>	<i>17.1</i>	<i>0.0</i>	<i>17.1</i>	<i>0.0</i>	<i>17.1</i>	<i>0.0</i>	<i>17.1</i>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in Staffing	-71.0	0.0	-71.0	0.0	-71.0	0.0	-71.0
<u>Transformation Savings</u>							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-102.3	-22.7	-125.0	0.0	-125.0	0.0	-125.0
<i>Sub-total Savings and Income</i>	<i>-173.3</i>	<i>-22.7</i>	<i>-196.0</i>	<i>0.0</i>	<i>-196.0</i>	<i>0.0</i>	<i>-196.0</i>
2013/14 Proposed Budget	1,835.5	1,354.4	3,189.9	-429.8	2,760.1	-906.0	1,854.1

A to Z Variation Statement

Children's Services - Education and Personal - Attendance & Behaviour Service

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	10,284.0	8,568.0	18,852.0	-349.0	18,503.0	-17,689.0	814.0
Base Budget Adjustments - Internal							
Transfer to Schools Budgets - Pupil Referral Units A-Z Service Line	-8,188.9	-7,763.9	-15,952.8	294.0	-15,658.8	15,657.8	-1.0
2012/13 Budget Realignments as reported through the monitoring process	-81.0	0.0	-81.0	0.0	-81.0	81.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-12.5	-12.5	0.0	-12.5	0.0	-12.5
Budget Realignments wef 1-April-13	668.7	638.5	1,307.2	0.0	1,307.2	-780.0	527.2
Sub Total - Base Budget Adjustments - Internal	-7,601.2	-7,137.9	-14,739.1	294.0	-14,445.1	14,958.8	513.7
2012/13 Revised Base	2,682.8	1,430.1	4,112.9	-55.0	4,057.9	-2,730.2	1,327.7
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	9.9	0.0	9.9	0.0	9.9	0.0	9.9
Sub-Total Pressures	9.9	0.0	9.9	0.0	9.9	0.0	9.9
Savings and Income							
Efficiency & Other Savings							
Reduction in Staff Travel	0.0	-1.0	-1.0	0.0	-1.0	0.0	-1.0
Transformation Savings							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-164.0	-101.1	-265.1	0.0	-265.1	100.6	-164.5
Sub-total Savings and Income	-164.0	-102.1	-266.1	0.0	-266.1	100.6	-165.5
2013/14 Proposed Budget	2,528.7	1,328.0	3,856.7	-55.0	3,801.7	-2,629.6	1,172.1

A to Z Variation Statement

Children's Services - Education and Personal - Connexions

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	6,787.0	6,787.0	0.0	6,787.0	0.0	6,787.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-3.4	-3.4	0.0	-3.4	0.0	-3.4
Budget Realignments wef 1-April-13	0.0	-508.8	-508.8	0.0	-508.8	0.0	-508.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-512.2	-512.2	0.0	-512.2	0.0	-512.2
2012/13 Revised Base	0.0	6,274.8	6,274.8	0.0	6,274.8	0.0	6,274.8
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Full year effect of Connexions contract renegotiation in 2012/13	0.0	-500.0	-500.0	0.0	-500.0	0.0	-500.0
<i>Sub-total Savings and Income</i>	0.0	-500.0	-500.0	0.0	-500.0	0.0	-500.0
2013/14 Proposed Budget	0.0	5,774.8	5,774.8	0.0	5,774.8	0.0	5,774.8

A to Z Variation Statement

Children's Services - Education and Personal - Early Years & Childcare

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	3,734.0	5,613.0	9,347.0	-107.0	9,240.0	-5,043.0	4,197.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-262.4	-435.3	-697.7	0.0	-697.7	160.0	-537.7
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-6.7	-113.3	-120.0	0.0	-120.0	0.0	-120.0
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Budget Realignments wef 1-April-13	-7.7	-900.0	-907.7	0.0	-907.7	-946.9	-1,854.6
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	0.0	0.0	0.0	0.0	23.8	23.8
Sub Total - Base Budget Adjustments - Internal	-276.8	-1,448.6	-1,725.4	0.0	-1,725.4	-763.1	-2,488.5
2012/13 Revised Base	3,457.2	4,164.4	7,621.6	-107.0	7,514.6	-5,806.1	1,708.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	20.2	0.0	20.2	0.0	20.2	0.0	20.2
Sub-Total Pressures	20.2	0.0	20.2	0.0	20.2	0.0	20.2
Savings and Income							
<u>Transformation Savings</u>							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-846.6	0.0	-846.6	0.0	-846.6	453.6	-393.0
Sub-total Savings and Income	-846.6	0.0	-846.6	0.0	-846.6	453.6	-393.0
2013/14 Proposed Budget	2,630.8	4,164.4	6,795.2	-107.0	6,688.2	-5,352.5	1,335.7

A to Z Variation Statement

Children's Services - Education and Personal - Early Years Education

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	41,276.0	41,276.0	0.0	41,276.0	-39,500.0	1,776.0
Base Budget Adjustments - Internal							
2012/13 Changes to Grant/External Funding Allocations	0.0	1,000.0	1,000.0	0.0	1,000.0	-1,000.0	0.0
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Budget Realignments wef 1-April-13	0.0	0.0	0.0	0.0	0.0	3,000.0	3,000.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>0.0</u>	<u>1,000.0</u>	<u>1,000.0</u>	<u>0.0</u>	<u>1,000.0</u>	<u>2,000.0</u>	<u>3,000.0</u>
Base Budget Adjustments - External							
2 year old pilot now funded from ring-fenced grant	0.0	-1,776.0	-1,776.0	0.0	-1,776.0	0.0	-1,776.0
<i>Sub Total - Base Budget Adjustments - External</i>	<u>0.0</u>	<u>-1,776.0</u>	<u>-1,776.0</u>	<u>0.0</u>	<u>-1,776.0</u>	<u>0.0</u>	<u>-1,776.0</u>
2012/13 Revised Base	<u>0.0</u>	<u>40,500.0</u>	<u>40,500.0</u>	<u>0.0</u>	<u>40,500.0</u>	<u>-37,500.0</u>	<u>3,000.0</u>
Additional Spending Pressures							
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Phase 1 expansion of 2 year old early years education	0.0	9,124.5	9,124.5	0.0	9,124.5	0.0	9,124.5
<i>Sub-Total Pressures</i>	<u>0.0</u>	<u>9,124.5</u>	<u>9,124.5</u>	<u>0.0</u>	<u>9,124.5</u>	<u>0.0</u>	<u>9,124.5</u>
Savings and Income							
<u>Increase in Grant and Contributions</u>							
Additional DSG for 2 year old early years education	0.0	0.0	0.0	0.0	0.0	-12,124.5	-12,124.5
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>-12,124.5</u>	<u>-12,124.5</u>
2013/14 Proposed Budget	<u>0.0</u>	<u>49,624.5</u>	<u>49,624.5</u>	<u>0.0</u>	<u>49,624.5</u>	<u>-49,624.5</u>	<u>0.0</u>

A to Z Variation Statement

Children's Services - Education and Personal - Education Psychology Service

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	2,599.0	316.0	2,915.0	-13.0	2,902.0	0.0	2,902.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-12.7	-12.7	0.0	-12.7	0.0	-12.7
Budget Realignments wef 1-April-13	387.0	-2.4	384.6	-387.0	-2.4	0.0	-2.4
<i>Sub Total - Base Budget Adjustments - Internal</i>	387.0	-15.1	371.9	-387.0	-15.1	0.0	-15.1
2012/13 Revised Base	2,986.0	300.9	3,286.9	-400.0	2,886.9	0.0	2,886.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	30.3	0.0	30.3	0.0	30.3	0.0	30.3
<i>Sub-Total Pressures</i>	30.3	0.0	30.3	0.0	30.3	0.0	30.3
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in staff travel	0.0	-2.0	-2.0	0.0	-2.0	0.0	-2.0
<u>Transformation Savings</u>							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-161.8	-100.0	-261.8	0.0	-261.8	0.0	-261.8
<i>Sub-total Savings and Income</i>	-161.8	-102.0	-263.8	0.0	-263.8	0.0	-263.8
2013/14 Proposed Budget	2,854.5	198.9	3,053.4	-400.0	2,653.4	0.0	2,653.4

A to Z Variation Statement
Children's Services - Education & Personal - Free School Meals

Portfolio :
 Directorate :

ELS
ELS

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	1,288.0	1,288.0	0.0	1,288.0	-1,288.0	0.0
Base Budget Adjustments - Internal							
Delegation wef 1-April-13	0.0	-1,288.0	-1,288.0	0.0	-1,288.0	1,288.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-1,288.0	-1,288.0	0.0	-1,288.0	1,288.0	0.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Children's Services - Education and Personal - Individual Learner Support (including Minority Communities Achievement Service and Parent Partnership Service)

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	8,720.0	1,461.0	10,181.0	-2,330.0	7,851.0	-6,653.0	1,198.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	309.1	-112.1	197.0	0.0	197.0	-199.0	-2.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-63.8	-63.8	0.0	-63.8	44.5	-19.3
2012/13 Changes to Grant/External Funding Allocations	-22.0	0.0	-22.0	0.0	-22.0	22.0	0.0
Delegation wef 1-April-13	0.0	0.0	0.0	-294.8	-294.8	294.8	0.0
Budget Realignments wef 1-April-13	-950.8	-631.7	-1,582.5	1,682.8	100.3	-46.3	54.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-663.7</i>	<i>-807.6</i>	<i>-1,471.3</i>	<i>1,388.0</i>	<i>-83.3</i>	<i>116.0</i>	<i>32.7</i>
2012/13 Revised Base	8,056.3	653.4	8,709.7	-942.0	7,767.7	-6,537.0	1,230.7
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	14.6	0.0	14.6	0.0	14.6	0.0	14.6
<i>Sub-Total Pressures</i>	<i>14.6</i>	<i>0.0</i>	<i>14.6</i>	<i>0.0</i>	<i>14.6</i>	<i>0.0</i>	<i>14.6</i>
Savings and Income							
Income Generation							
Additional income from trading with schools and academies	0.0	0.0	0.0	-105.0	-105.0	0.0	-105.0
Transformation Savings							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-63.8	0.0	-63.8	0.0	-63.8	-2.9	-66.7
<i>Sub-total Savings and Income</i>	<i>-63.8</i>	<i>0.0</i>	<i>-63.8</i>	<i>-105.0</i>	<i>-168.8</i>	<i>-2.9</i>	<i>-171.7</i>
2013/14 Proposed Budget	8,007.1	653.4	8,660.5	-1,047.0	7,613.5	-6,539.9	1,073.6

A to Z Variation Statement
Children's Services - Education and Personal - Statemented Pupils

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	929.0	6,515.0	7,444.0	-3,680.0	3,764.0	-3,764.0	0.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	174.0	174.0	0.0	174.0	-174.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-0.3	-0.3	0.0	-0.3	0.3	0.0
Budget Realignments wef 1-April-13	0.0	-1,700.0	-1,700.0	0.0	-1,700.0	1,700.0	0.0
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	773.4	773.4	3,680.0	4,453.4	-4,453.4	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-752.9	-752.9	3,680.0	2,927.1	-2,927.1	0.0
2012/13 Revised Base	929.0	5,762.1	6,691.1	0.0	6,691.1	-6,691.1	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	929.0	5,762.1	6,691.1	0.0	6,691.1	-6,691.1	0.0

A to Z Variation Statement

Children's Services - Education and Personal - Youth Service

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	5,384.0	3,400.0	8,784.0	-2,636.0	6,148.0	-50.0	6,098.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	88.6	-460.1	-371.5	371.5	0.0	0.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-289.0	-289.0	160.3	-128.7	0.0	-128.7
2012/13 Transfer of Services between Portfolios/directorates	0.0	325.0	325.0	0.0	325.0	0.0	325.0
Budget Realignments wef 1-April-13	856.2	-421.2	435.0	-56.6	378.4	0.0	378.4
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	0.0	0.0	40.0	40.0	0.0	40.0
Sub Total - Base Budget Adjustments - Internal	944.8	-845.3	99.5	515.2	614.7	0.0	614.7
2012/13 Revised Base	6,328.8	2,554.7	8,883.5	-2,120.8	6,762.7	-50.0	6,712.7
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	25.1	0.0	25.1	0.0	25.1	0.0	25.1
Prices							
Transport	0.0	4.4	4.4	0.0	4.4	0.0	4.4
Other	0.0	13.0	13.0	0.0	13.0	0.0	13.0
Sub-total Prices	0.0	17.4	17.4	0.0	17.4	0.0	17.4
Sub-Total Pressures	25.1	17.4	42.5	0.0	42.5	0.0	42.5
Savings and Income							
Efficiency & Other Savings							
A review of management and staffing following the integration of back and middle office functions	-150.0	15.0	-135.0	0.0	-135.0	0.0	-135.0
Transformation Savings							
Integrated Youth - Service transformation model - staff impact	-1,183.0	628.0	-555.0	0.0	-555.0	0.0	-555.0
Sub-total Savings and Income	-1,333.0	643.0	-690.0	0.0	-690.0	0.0	-690.0
2013/14 Proposed Budget	5,020.9	3,215.1	8,236.0	-2,120.8	6,115.2	-50.0	6,065.2

A to Z Variation Statement

Children's Services - Education and Personal - Youth Offending Service

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	3,832.0	1,929.0	5,761.0	-2,319.0	3,442.0	0.0	3,442.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-5.0	-285.0	-290.0	20.0	-270.0		-270.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-42.4	-42.4	0.0	-42.4	0.0	-42.4
2012/13 Changes to Grant/External Funding Allocations	149.0	-130.5	18.5	-18.5	0.0	0.0	0.0
Budget Realignments wef 1-April-13	-456.5	20.0	-436.5	40.0	-396.5	0.0	-396.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	-312.5	-437.9	-750.4	41.5	-708.9	0.0	-708.9
2012/13 Revised Base	3,519.5	1,491.1	5,010.6	-2,277.5	2,733.1	0.0	2,733.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	55.8	0.0	55.8	0.0	55.8	0.0	55.8
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Transfer of responsibility to Local Authorities for the remand costs of young people within the secure estate	0.0	632.6	632.6	-312.6	320.0	0.0	320.0
<i>Sub-Total Pressures</i>	55.8	632.6	688.4	-312.6	375.8	0.0	375.8
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	3,575.3	2,123.7	5,699.0	-2,590.1	3,108.9	0.0	3,108.9

A to Z Variation Statement
Children's Services - Other Social Services - Adoption

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	1,960.0	6,361.0	8,321.0	-49.0	8,272.0	0.0	8,272.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-10.9	-10.9	0.0	-10.9	0.0	-10.9
Budget Realignments wef 1-April-13	0.0	254.3	254.3	0.0	254.3	0.0	254.3
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>0.0</i>	<i>243.4</i>	<i>243.4</i>	<i>0.0</i>	<i>243.4</i>	<i>0.0</i>	<i>243.4</i>
2012/13 Revised Base	1,960.0	6,604.4	8,564.4	-49.0	8,515.4	0.0	8,515.4
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	32.6	0.0	32.6	0.0	32.6	0.0	32.6
<u>Demand/Demographic Led</u>							
Full year effect of funding for the current number of looked after children	0.0	170.0	170.0	0.0	170.0	0.0	170.0
<i>Sub-Total Pressures</i>	<i>32.6</i>	<i>170.0</i>	<i>202.6</i>	<i>0.0</i>	<i>202.6</i>	<i>0.0</i>	<i>202.6</i>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Contract and Procurement efficiencies	0.0	-250.0	-250.0	0.0	-250.0	0.0	-250.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-250.0</i>	<i>-250.0</i>	<i>0.0</i>	<i>-250.0</i>	<i>0.0</i>	<i>-250.0</i>
2013/14 Proposed Budget	1,992.6	6,524.4	8,517.0	-49.0	8,468.0	0.0	8,468.0

A to Z Variation Statement
Children's Services - Other Social Services - Asylum Seekers

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	4,508.0	10,817.0	15,325.0	0.0	15,325.0	-14,245.0	1,080.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	126.2	250.1	376.3	0.0	376.3	-376.3	0.0
2012/13 Transfer of Services between Portfolios/directorates	0.0	-800.0	-800.0	0.0	-800.0	0.0	-800.0
Budget Realignments wef 1-April-13	-1,709.5	-1,308.5	-3,018.0	0.0	-3,018.0	3,018.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-1,583.3	-1,858.4	-3,441.7	0.0	-3,441.7	2,641.7	-800.0
2012/13 Revised Base	2,924.7	8,958.6	11,883.3	0.0	11,883.3	-11,603.3	280.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	2,924.7	8,958.6	11,883.3	0.0	11,883.3	-11,603.3	280.0

A to Z Variation Statement
Children's Services - Other Social Services - Childrens Support Services

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	2,302.0	178.0	2,480.0	-1,043.0	1,437.0	0.0	1,437.0
Base Budget Adjustments - Internal							
Transfer to Childrens Social Care Staffing A-Z Service Line	-2,302.0	-178.0	-2,480.0	1,043.0	-1,437.0	0.0	-1,437.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-2,302.0	-178.0	-2,480.0	1,043.0	-1,437.0	0.0	-1,437.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Children's Services - Other Social Services - Leaving Care (formerly 16+ service)

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	5,127.0	5,127.0	0.0	5,127.0	0.0	5,127.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-3.8	-3.8	0.0	-3.8	0.0	-3.8
Budget Realignments wef 1-April-13	0.0	-0.1	-0.1	0.0	-0.1	0.0	-0.1
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-3.9	-3.9	0.0	-3.9	0.0	-3.9
2012/13 Revised Base	0.0	5,123.1	5,123.1	0.0	5,123.1	0.0	5,123.1
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Contract and Procurement efficiencies	0.0	-84.0	-84.0	0.0	-84.0	0.0	-84.0
<i>Sub-total Savings and Income</i>	0.0	-84.0	-84.0	0.0	-84.0	0.0	-84.0
2013/14 Proposed Budget	0.0	5,039.1	5,039.1	0.0	5,039.1	0.0	5,039.1

A to Z Variation Statement
Children's Services - Other Social Services - Safeguarding

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	3,886.0	449.0	4,335.0	-316.0	4,019.0	0.0	4,019.0
Base Budget Adjustments - Internal							
Transfer from Directorate Management & Support for Families and Social Care A-Z Service Line	198.0	8.0	206.0	0.0	206.0	0.0	206.0
2012/13 Budget Realignments as reported through the monitoring process	-15.0	2.0	-13.0	0.0	-13.0	0.0	-13.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-24.6	-24.6	0.0	-24.6	0.0	-24.6
2012/13 Transfer of Services between Portfolios/directorates	27.0	0.0	27.0	0.0	27.0	0.0	27.0
Budget Realignments wef 1-April-13	-6.0	0.0	-6.0	0.0	-6.0	0.0	-6.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>204.0</u>	<u>-14.6</u>	<u>189.4</u>	<u>0.0</u>	<u>189.4</u>	<u>0.0</u>	<u>189.4</u>
2012/13 Revised Base	4,090.0	434.4	4,524.4	-316.0	4,208.4	0.0	4,208.4
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	67.1	0.0	67.1	0.0	67.1	0.0	67.1
<i>Sub-Total Pressures</i>	<u>67.1</u>	<u>0.0</u>	<u>67.1</u>	<u>0.0</u>	<u>67.1</u>	<u>0.0</u>	<u>67.1</u>
Savings and Income							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	4,157.1	434.4	4,591.5	-316.0	4,275.5	0.0	4,275.5

A to Z Variation Statement

Community Services - Archive Service (Inc. Museum Development)

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	1,090.0	239.0	1,329.0	-329.0	1,000.0	0.0	1,000.0
Base Budget Adjustments - Internal							
Transfer to new integrated Libraries, Registration and Archives Services A-Z Service Line	-1,090.0	-239.0	-1,329.0	329.0	-1,000.0	0.0	-1,000.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-1,090.0	-239.0	-1,329.0	329.0	-1,000.0	0.0	-1,000.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Community Services - Arts Development (incl. grant to Turner Contemporary)

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	405.0	1,238.0	1,643.0	0.0	1,643.0	0.0	1,643.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-33.6	33.6	0.0	0.0	0.0	0.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-6.0	-6.0	0.0	-6.0	0.0	-6.0
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	405.0	405.0	0.0	405.0	0.0	405.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-33.6</i>	<i>432.6</i>	<i>399.0</i>	<i>0.0</i>	<i>399.0</i>	<i>0.0</i>	<i>399.0</i>
2012/13 Revised Base	371.4	1,670.6	2,042.0	0.0	2,042.0	0.0	2,042.0
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	7.7	0.0	7.7	0.0	7.7	0.0	7.7
Service Strategies & Improvements							
Compensation for loss of expected income from Rendevous site, Margate until a viable commercial option is developed	0.0	295.0	295.0	0.0	295.0	0.0	295.0
<i>Sub-Total Pressures</i>	<i>7.7</i>	<i>295.0</i>	<i>302.7</i>	<i>0.0</i>	<i>302.7</i>	<i>0.0</i>	<i>302.7</i>
Savings and Income							
Efficiency & Other Savings							
A reduction in the level of financial support provided to the Turner Contemporary Trust, representing a diminution of 10% of the annual grant provided	0.0	-100.0	-100.0	0.0	-100.0	0.0	-100.0
Transformation Savings							
More robust funding criteria of Music	0.0	-120.0	-120.0	0.0	-120.0	0.0	-120.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-220.0</i>	<i>-220.0</i>	<i>0.0</i>	<i>-220.0</i>	<i>0.0</i>	<i>-220.0</i>
2013/14 Proposed Budget	379.1	1,745.6	2,124.7	0.0	2,124.7	0.0	2,124.7

A to Z Variation Statement
Community Services - Community Learning & Skills (CLS)

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	11,144.0	5,407.0	16,551.0	-16,765.0	-214.0	0.0	-214.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-141.3	2.3	-139.0	0.0	-139.0	0.0	-139.0
2012/13 Changes to Grant/External Funding Allocations	-1,275.5	-134.8	-1,410.3	1,410.3	0.0	0.0	0.0
Budget Realignments wef 1-April-13	0.0	-1.8	-1.8	0.0	-1.8	0.0	-1.8
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	0.0	0.0	1,702.1	1,702.1	-1,702.1	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-1,416.8</i>	<i>-134.3</i>	<i>-1,551.1</i>	<i>3,112.4</i>	<i>1,561.3</i>	<i>-1,702.1</i>	<i>-140.8</i>
2012/13 Revised Base	9,727.2	5,272.7	14,999.9	-13,652.6	1,347.3	-1,702.1	-354.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	125.5	0.0	125.5	0.0	125.5	0.0	125.5
<i>Sub-Total Pressures</i>	<i>125.5</i>	<i>0.0</i>	<i>125.5</i>	<i>0.0</i>	<i>125.5</i>	<i>0.0</i>	<i>125.5</i>
Savings and Income							
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
2013/14 Proposed Budget	9,852.7	5,272.7	15,125.4	-13,652.6	1,472.8	-1,702.1	-229.3

A to Z Variation Statement

Community Services - Community Safety

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	381.0	823.0	1,204.0	-21.0	1,183.0	-205.0	978.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-5.1	-5.1	0.0	-5.1	0.0	-5.1
Budget Realignments wef 1-April-13	0.0	-0.9	-0.9	0.0	-0.9	0.0	-0.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-6.0	-6.0	0.0	-6.0	0.0	-6.0
2012/13 Revised Base	381.0	817.0	1,198.0	-21.0	1,177.0	-205.0	972.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	5.6	0.0	5.6	0.0	5.6	0.0	5.6
<u>Prices</u>							
Transport	0.0	1.3	1.3	0.0	1.3	0.0	1.3
<i>Sub-Total Pressures</i>	5.6	1.3	6.9	0.0	6.9	0.0	6.9
Savings and Income							
<u>Efficiency & Other Savings</u>							
A further review of management and back office arrangements following the integration of commissioned services and removal of funding for a partnership post	-42.0	-48.0	-90.0	0.0	-90.0	0.0	-90.0
<u>Transformation Savings</u>							
Reduction in Home Office Community Safety Grants (previously Safer Stronger Communities Fund)	0.0	-514.0	-514.0	0.0	-514.0	0.0	-514.0
<i>Sub-total Savings and Income</i>	-42.0	-562.0	-604.0	0.0	-604.0	0.0	-604.0
2013/14 Proposed Budget	344.6	256.3	600.9	-21.0	579.9	-205.0	374.9

A to Z Variation Statement

Community Services - Community Wardens

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	2,732.0	164.0	2,896.0	0.0	2,896.0	0.0	2,896.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-12.1	-12.1	0.0	-12.1	0.0	-12.1
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-12.1	-12.1	0.0	-12.1	0.0	-12.1
2012/13 Revised Base	2,732.0	151.9	2,883.9	0.0	2,883.9	0.0	2,883.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	48.9	0.0	48.9	0.0	48.9	0.0	48.9
<i>Sub-Total Pressures</i>	48.9	0.0	48.9	0.0	48.9	0.0	48.9
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in management post and only one recruitment campaign per annum	-280.0	0.0	-280.0	0.0	-280.0	0.0	-280.0
<i>Sub-total Savings and Income</i>	-280.0	0.0	-280.0	0.0	-280.0	0.0	-280.0
2013/14 Proposed Budget	2,500.9	151.9	2,652.8	0.0	2,652.8	0.0	2,652.8

A to Z Variation Statement

Community Services - Contact Centre & Citizens Advice Help Line

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	5,428.0	964.0	6,392.0	-2,332.0	4,060.0	-89.0	3,971.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-287.6	0.0	-287.6	156.7	-130.9	0.0	-130.9
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-490.7	-490.7	0.0	-490.7	0.0	-490.7
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	405.0	405.0	0.0	405.0
Budget Realignments wef 1-April-13	-232.0	-0.9	-232.9	232.0	-0.9	0.0	-0.9
Sub Total - Base Budget Adjustments - Internal	-519.6	-491.6	-1,011.2	793.7	-217.5	0.0	-217.5
2012/13 Revised Base	4,908.4	472.4	5,380.8	-1,538.3	3,842.5	-89.0	3,753.5
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	64.0	0.0	64.0	0.0	64.0	0.0	64.0
Prices							
Transport	0.0	0.1	0.1	0.0	0.1	0.0	0.1
Demand/Demographic Led							
One off funding to address performance issues following increased demand, call duration and complexity	150.0	0.0	150.0	0.0	150.0	0.0	150.0
Sub-Total Pressures	214.0	0.1	214.1	0.0	214.1	0.0	214.1
Savings and Income							
Efficiency & Other Savings							
Contact Centre - to enable savings with units transferring services/budgets in and synergies achieved through integration	-573.0	0.0	-573.0	0.0	-573.0	0.0	-573.0
Sub-total Savings and Income	-573.0	0.0	-573.0	0.0	-573.0	0.0	-573.0
2013/14 Proposed Budget	4,549.4	472.5	5,021.9	-1,538.3	3,483.6	-89.0	3,394.6

A to Z Variation Statement Community Services - Gateways

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	461.0	2,077.0	2,538.0	-444.0	2,094.0	0.0	2,094.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	46.2	-246.7	-200.5	281.8	81.3	0.0	81.3
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-64.8	-64.8	0.0	-64.8	0.0	-64.8
2012/13 Transfer of Services between Portfolios/directorates	-23.5	0.0	-23.5	0.0	-23.5	0.0	-23.5
Budget Realignments wef 1-April-13	-120.0	-0.9	-120.9	120.0	-0.9	0.0	-0.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-97.3</i>	<i>-312.4</i>	<i>-409.7</i>	<i>401.8</i>	<i>-7.9</i>	<i>0.0</i>	<i>-7.9</i>
2012/13 Revised Base	363.7	1,764.6	2,128.3	-42.2	2,086.1	0.0	2,086.1
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	12.1	0.0	12.1	0.0	12.1	0.0	12.1
Prices							
Transport	0.0	0.1	0.1	0.0	0.1	0.0	0.1
<i>Sub-Total Pressures</i>	<i>12.1</i>	<i>0.1</i>	<i>12.2</i>	<i>0.0</i>	<i>12.2</i>	<i>0.0</i>	<i>12.2</i>
Savings and Income							
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
2013/14 Proposed Budget	375.8	1,764.7	2,140.5	-42.2	2,098.3	0.0	2,098.3

A to Z Variation Statement Community Services - Gypsies and Travellers

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Directorate Management and Support for Enterprise and Environment A-Z	257.0	465.0	722.0	-396.0	326.0	0.0	326.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-3.7	-3.7	0.0	-3.7	0.0	-3.7
2012/13 Directorate Funded Borrowing Costs	0.0	-9.2	-9.2	0.0	-9.2	0.0	-9.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	257.0	452.1	709.1	-396.0	313.1	0.0	313.1
2012/13 Revised Base	257.0	452.1	709.1	-396.0	313.1	0.0	313.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	4.9	0.0	4.9	0.0	4.9	0.0	4.9
<u>Service Strategies & Improvements</u>							
Prudential Borrowing Costs - Gypsy Sites	0.0	34.0	34.0	0.0	34.0	0.0	34.0
<i>Sub-Total Pressures</i>	4.9	34.0	38.9	0.0	38.9	0.0	38.9
Savings and Income							
<u>Income Generation</u>							
Increased Rental Income	0.0	0.0	0.0	-34.0	-34.0	0.0	-34.0
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	-34.0	-34.0	0.0	-34.0
2013/14 Proposed Budget	261.9	486.1	748.0	-430.0	318.0	0.0	318.0

A to Z Variation Statement

Community Services - Libraries, Registration and Archives Services

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfers from Archive Service and Registration A-Z Service Lines	13,571.0	6,033.0	19,604.0	-5,308.0	14,296.0	0.0	14,296.0
2012/13 Budget Realignments as reported through the monitoring process	-107.3	138.8	31.5	-3.5	28.0	0.0	28.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-66.4	-66.4	12.0	-54.4	0.0	-54.4
2012/13 Directorate Funded Borrowing Costs	0.0	-56.6	-56.6	0.0	-56.6	0.0	-56.6
Budget Realignments wef 1-April-13	171.5	-49.2	122.3	-124.8	-2.5	0.0	-2.5
Sub Total - Base Budget Adjustments - Internal	13,635.2	5,999.6	19,634.8	-5,424.3	14,210.5	0.0	14,210.5
2012/13 Revised Base	13,635.2	5,999.6	19,634.8	-5,424.3	14,210.5	0.0	14,210.5
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	263.3	0.0	263.3	0.0	263.3	0.0	263.3
Prices							
Transport	0.0	2.1	2.1	0.0	2.1	0.0	2.1
Civica Contract	0.0	6.0	6.0	0.0	6.0	0.0	6.0
Sub-total Prices	0.0	8.1	8.1	0.0	8.1	0.0	8.1
Service Strategies & Improvements							
Prudential Borrowing Costs - Kent History & Library Centre, funded through rationalisation of premises	0.0	147.0	147.0	0.0	147.0	0.0	147.0
Sub-Total Pressures	263.3	155.1	418.4	0.0	418.4	0.0	418.4
Savings and Income							
Income Generation							
Registration - a further increase in fees chargeable for ceremonial and other services in line with inflation	0.0	0.0	0.0	-50.0	-50.0	0.0	-50.0
Efficiency & Other Savings							
Further management, back office and staffing savings following the integration of Libraries, Registration and Archives services	-150.0	0.0	-150.0	0.0	-150.0	0.0	-150.0
Transformation Savings							
Aggregation of staff restructuring & service integration proposals including management & archives	0.0	-500.0	-500.0	0.0	-500.0	0.0	-500.0
Sub-total Savings and Income	-150.0	-500.0	-650.0	-50.0	-700.0	0.0	-700.0
2013/14 Proposed Budget	13,748.5	5,654.7	19,403.2	-5,474.3	13,928.9	0.0	13,928.9

A to Z Variation Statement

Community Services - Library Services

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	10,120.0	5,404.0	15,524.0	-1,844.0	13,680.0	0.0	13,680.0
Base Budget Adjustments - Internal							
Transfer to new integrated Libraries, Registration and Archives Services A-Z Service Line	-10,120.0	-5,404.0	-15,524.0	1,844.0	-13,680.0	0.0	-13,680.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-10,120.0	-5,404.0	-15,524.0	1,844.0	-13,680.0	0.0	-13,680.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Community Services - Local Healthwatch & NHS Complaints Advocacy

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	706.0	706.0	0.0	706.0	-706.0	0.0
Transfer of Services between Portfolios/directorates wef 1-April-13	86.2	547.5	633.7	-60.0	573.7	0.0	573.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	86.2	1,253.5	1,339.7	-60.0	1,279.7	-706.0	573.7
2012/13 Revised Base	86.2	1,253.5	1,339.7	-60.0	1,279.7	-706.0	573.7
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	0.9	0.0	0.9	0.0	0.9	0.0	0.9
<i>Sub-Total Pressures</i>	0.9	0.0	0.9	0.0	0.9	0.0	0.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	87.1	1,253.5	1,340.6	-60.0	1,280.6	-706.0	574.6

A to Z Variation Statement
Community Services - Other Community Services

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Directorate Management and Support for Customer & Communities A-Z Service	80.2	26.0	106.2	0.0	106.2	0.0	106.2
2012/13 Budget Realignments as reported through the monitoring process	-80.2	-26.0	-106.2	0.0	-106.2	0.0	-106.2
Budget Realignments wef 1-April-13	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0
2012/13 Revised Base	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0

A to Z Variation Statement

Community Services - Public Health (incl. Local Involvement Network) (LINK)

Portfolio :	BSP&HR & ASC&PH						
Directorate :	BSS & FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	64.0	553.0	617.0	-117.0	500.0	0.0	500.0
Base Budget Adjustments - Internal							
Transfer to new Directorate Management and Support for Public Health A-Z Service Line	0.0	-84.0	-84.0	57.0	-27.0	0.0	-27.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-0.2	-0.2	0.0	-0.2	0.0	-0.2
2012/13 Changes to Grant/External Funding Allocations	0.0	78.7	78.7	0.0	78.7	0.0	78.7
Transfer of Services between Portfolios/directorates wef 1-April-13	-64.0	-547.5	-611.5	60.0	-551.5	0.0	-551.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	-64.0	-553.0	-617.0	117.0	-500.0	0.0	-500.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Community Services - Sports Development

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	868.0	1,490.0	2,358.0	-1,373.0	985.0	0.0	985.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-0.9	0.9	0.0	0.0	0.0		0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-5.5	-5.5	0.0	-5.5	0.0	-5.5
Budget Realignments wef 1-April-13	-12.0	-271.5	-283.5	280.0	-3.5	0.0	-3.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	-12.9	-276.1	-289.0	280.0	-9.0	0.0	-9.0
2012/13 Revised Base	855.1	1,213.9	2,069.0	-1,093.0	976.0	0.0	976.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	18.3	0.0	18.3	0.0	18.3	0.0	18.3
<u>Prices</u>							
Transport	0.0	0.2	0.2	0.0	0.2	0.0	0.2
<i>Sub-Total Pressures</i>	18.3	0.2	18.5	0.0	18.5	0.0	18.5
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduced capacity after Olympic and Paralympic games	0.0	-200.0	-200.0	0.0	-200.0	0.0	-200.0
<i>Sub-total Savings and Income</i>	0.0	-200.0	-200.0	0.0	-200.0	0.0	-200.0
2013/14 Proposed Budget	873.4	1,014.1	1,887.5	-1,093.0	794.5	0.0	794.5

A to Z Variation Statement

Community Services - Supporting Employment

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	1,196.0	356.0	1,552.0	-587.0	965.0	0.0	965.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-63.0	0.0	-63.0	0.0	-63.0	0.0	-63.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-11.2	-11.2	-25.0	-36.2	0.0	-36.2
2012/13 Changes to Grant/External Funding Allocations	-103.0	0.0	-103.0	103.0	0.0	0.0	0.0
2012/13 Transfer of Services between Portfolios/directorates	-14.0	0.0	-14.0	0.0	-14.0	0.0	-14.0
Budget Realignments wef 1-April-13	0.0	-1.6	-1.6	0.0	-1.6	0.0	-1.6
<i>Sub Total - Base Budget Adjustments - Internal</i>	-180.0	-12.8	-192.8	78.0	-114.8	0.0	-114.8
2012/13 Revised Base	1,016.0	343.2	1,359.2	-509.0	850.2	0.0	850.2
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	15.6	0.0	15.6	0.0	15.6	0.0	15.6
Prices							
Transport	0.0	0.1	0.1	0.0	0.1	0.0	0.1
<i>Sub-Total Pressures</i>	15.6	0.1	15.7	0.0	15.7	0.0	15.7
Savings and Income							
Efficiency & Other Savings							
A review of staffing levels in light of current contract and activity levels	-100.0	0.0	-100.0	0.0	-100.0	0.0	-100.0
<i>Sub-total Savings and Income</i>	-100.0	0.0	-100.0	0.0	-100.0	0.0	-100.0
2013/14 Proposed Budget	931.6	343.3	1,274.9	-509.0	765.9	0.0	765.9

A to Z Variation Statement Environment - Country Parks

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	875.0	703.0	1,578.0	-919.0	659.0	-16.0	643.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	29.2	-36.8	-7.6	-1.4	-9.0	9.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-92.1	-92.1	15.9	-76.2	0.0	-76.2
Budget Realignments wef 1-April-13	91.0	-14.7	76.3	-76.3	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	120.2	-143.6	-23.4	-61.8	-85.2	9.0	-76.2
2012/13 Revised Base	995.2	559.4	1,554.6	-980.8	573.8	-7.0	566.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	17.7	0.0	17.7	0.0	17.7	0.0	17.7
<u>Prices</u>							
Transport	0.0	2.2	2.2	0.0	2.2	0.0	2.2
<i>Sub-Total Pressures</i>	17.7	2.2	19.9	0.0	19.9	0.0	19.9
Savings and Income							
<u>Transformation Savings</u>							
Staffing Review	-80.0	0.0	-80.0	0.0	-80.0	0.0	-80.0
<i>Sub-total Savings and Income</i>	-80.0	0.0	-80.0	0.0	-80.0	0.0	-80.0
2013/14 Proposed Budget	932.9	561.6	1,494.5	-980.8	513.7	-7.0	506.7

A to Z Variation Statement
Environment - Countryside Access (incl. Public Rights of Way)

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	1,676.0	1,230.0	2,906.0	-905.0	2,001.0	-118.0	1,883.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-30.0	-30.0	0.0	-30.0	0.0	-30.0
Budget Realignments wef 1-April-13	0.0	-4.5	-4.5	0.0	-4.5	0.0	-4.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-34.5	-34.5	0.0	-34.5	0.0	-34.5
2012/13 Revised Base	1,676.0	1,195.5	2,871.5	-905.0	1,966.5	-118.0	1,848.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	32.9	0.0	32.9	0.0	32.9	0.0	32.9
<u>Prices</u>							
Transport	0.0	4.0	4.0	0.0	4.0	0.0	4.0
<i>Sub-Total Pressures</i>	32.9	4.0	36.9	0.0	36.9	0.0	36.9
Savings and Income							
<u>Efficiency & Other Savings</u>							
Better procurement and specification changes	0.0	-225.0	-225.0	0.0	-225.0	0.0	-225.0
<i>Sub-total Savings and Income</i>	0.0	-225.0	-225.0	0.0	-225.0	0.0	-225.0
2013/14 Proposed Budget	1,708.9	974.5	2,683.4	-905.0	1,778.4	-118.0	1,660.4

A to Z Variation Statement
Environment - Environment Management (inc. Coastal Protection)

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	1,843.0	3,415.0	5,258.0	-1,786.0	3,472.0	-1,044.0	2,428.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-67.0	-1,237.0	-1,304.0	911.0	-393.0	393.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-9.9	-9.9	0.0	-9.9	0.0	-9.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	-67.0	-1,246.9	-1,313.9	911.0	-402.9	393.0	-9.9
2012/13 Revised Base	1,776.0	2,168.1	3,944.1	-875.0	3,069.1	-651.0	2,418.1
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	31.8	0.0	31.8	0.0	31.8	0.0	31.8
<i>Sub-Total Pressures</i>	31.8	0.0	31.8	0.0	31.8	0.0	31.8
Savings and Income							
Transformation Savings							
Other environment service reductions	-62.0	-35.0	-97.0	0.0	-97.0	0.0	-97.0
<i>Sub-total Savings and Income</i>	-62.0	-35.0	-97.0	0.0	-97.0	0.0	-97.0
2013/14 Proposed Budget	1,745.8	2,133.1	3,878.9	-875.0	3,003.9	-651.0	2,352.9

A to Z Variation Statement Highways - Highways Maintenance - Adverse Weather

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	3,238.0	3,238.0	0.0	3,238.0	0.0	3,238.0
Base Budget Adjustments - Internal							
Budget Realignments wef 1-April-13	0.0	52.9	52.9	0.0	52.9	0.0	52.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	52.9	52.9	0.0	52.9	0.0	52.9
2012/13 Revised Base	0.0	3,290.9	3,290.9	0.0	3,290.9	0.0	3,290.9
Additional Spending Pressures							
<u>Prices</u>							
Maintenance Contracts	0.0	79.0	79.0	0.0	79.0	0.0	79.0
<i>Sub-Total Pressures</i>	0.0	79.0	79.0	0.0	79.0	0.0	79.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Highway Maintenance and Management - reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-70.0	-70.0	0.0	-70.0	0.0	-70.0
<i>Sub-total Savings and Income</i>	0.0	-70.0	-70.0	0.0	-70.0	0.0	-70.0
2013/14 Proposed Budget	0.0	3,299.9	3,299.9	0.0	3,299.9	0.0	3,299.9

A to Z Variation Statement

Highways - Highways Maintenance - Bridges & Other Structures

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	195.0	2,471.0	2,666.0	-259.0	2,407.0	0.0	2,407.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	102.0	-83.0	19.0	20.0	39.0	0.0	39.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-1.8	-1.8	0.0	-1.8	0.0	-1.8
Budget Realignments wef 1-April-13	56.9	-104.1	-47.2	47.2	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	158.9	-188.9	-30.0	67.2	37.2	0.0	37.2
2012/13 Revised Base	353.9	2,282.1	2,636.0	-191.8	2,444.2	0.0	2,444.2
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	4.9	0.0	4.9	0.0	4.9	0.0	4.9
Prices							
Maintenance Contracts	0.0	57.0	57.0	0.0	57.0	0.0	57.0
<i>Sub-Total Pressures</i>	4.9	57.0	61.9	0.0	61.9	0.0	61.9
Savings and Income							
Efficiency & Other Savings							
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-100.0	-100.0	0.0	-100.0	0.0	-100.0
<i>Sub-total Savings and Income</i>	0.0	-100.0	-100.0	0.0	-100.0	0.0	-100.0
2013/14 Proposed Budget	358.8	2,239.1	2,597.9	-191.8	2,406.1	0.0	2,406.1

A to Z Variation Statement

Highways - Highways Maintenance - General Maintenance & Emergency Response

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	3,132.0	11,260.0	14,392.0	-486.0	13,906.0	0.0	13,906.0
Base Budget Adjustments - Internal							
Transfer to Directorate Management and Support for Enterprise and Environment A-Z Service Line	-93.3	-190.1	-283.4	0.0	-283.4	0.0	-283.4
2012/13 Budget Realignments as reported through the monitoring process	619.3	-1,497.0	-877.7	-1.0	-878.7	0.0	-878.7
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-22.4	-22.4	0.0	-22.4	0.0	-22.4
Budget Realignments wef 1-April-13	-42.7	244.6	201.9	0.0	201.9	0.0	201.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	483.3	-1,464.9	-981.6	-1.0	-982.6	0.0	-982.6
2012/13 Revised Base	3,615.3	9,795.1	13,410.4	-487.0	12,923.4	0.0	12,923.4
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	72.5	0.0	72.5	0.0	72.5	0.0	72.5
Prices							
Maintenance Contracts	0.0	268.6	268.6	0.0	268.6	0.0	268.6
<u>Reversal of One-off Savings from Previous Years</u>	0.0	354.5	354.5	0.0	354.5	0.0	354.5
<i>Sub-Total Pressures</i>	72.5	623.1	695.6	0.0	695.6	0.0	695.6
Savings and Income							
Efficiency & Other Savings							
Highway Maintenance and Management - reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-490.0	-490.0	0.0	-490.0	0.0	-490.0
<i>Sub-total Savings and Income</i>	0.0	-490.0	-490.0	0.0	-490.0	0.0	-490.0
2013/14 Proposed Budget	3,687.8	9,928.2	13,616.0	-487.0	13,129.0	0.0	13,129.0

A to Z Variation Statement

Highways - Highways Maintenance - Highway Drainage

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	152.0	3,036.0	3,188.0	-82.0	3,106.0	0.0	3,106.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	170.0	-114.0	56.0	0.0	56.0	0.0	56.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-1.5	-1.5	0.0	-1.5	0.0	-1.5
Budget Realignments wef 1-April-13	-15.8	118.0	102.2	-14.2	88.0	0.0	88.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	154.2	2.5	156.7	-14.2	142.5	0.0	142.5
2012/13 Revised Base	306.2	3,038.5	3,344.7	-96.2	3,248.5	0.0	3,248.5
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	6.3	0.0	6.3	0.0	6.3	0.0	6.3
Prices							
Maintenance Contracts	0.0	74.0	74.0	0.0	74.0	0.0	74.0
<u>Reversal of One-off Savings from Previous Years</u>	0.0	92.0	92.0	0.0	92.0	0.0	92.0
<i>Sub-Total Pressures</i>	6.3	166.0	172.3	0.0	172.3	0.0	172.3
Savings and Income							
Savings and mitigations:							
Efficiency & Other Savings							
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-155.0	-155.0	0.0	-155.0	0.0	-155.0
<i>Sub-total Savings and Income</i>	0.0	-155.0	-155.0	0.0	-155.0	0.0	-155.0
2013/14 Proposed Budget	312.5	3,049.5	3,362.0	-96.2	3,265.8	0.0	3,265.8

A to Z Variation Statement

Highways - Highways Maintenance - Streetlight Maintenance

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	344.0	3,424.0	3,768.0	-167.0	3,601.0	0.0	3,601.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	83.0	123.0	206.0	0.0	206.0	0.0	206.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-4.0	-4.0	0.0	-4.0	0.0	-4.0
Budget Realignments wef 1-April-13	-15.4	2.0	-13.4	13.0	-0.4	0.0	-0.4
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>67.6</u>	<u>121.0</u>	<u>188.6</u>	<u>13.0</u>	<u>201.6</u>	<u>0.0</u>	<u>201.6</u>
2012/13 Revised Base	411.6	3,545.0	3,956.6	-154.0	3,802.6	0.0	3,802.6
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	7.7	0.0	7.7	0.0	7.7	0.0	7.7
<u>Prices</u>							
Maintenance Contracts	0.0	91.0	91.0	0.0	91.0	0.0	91.0
<u>Service Strategies & Improvements</u>							
Prudential Borrowing Costs - Street Lighting	0.0	170.0	170.0	0.0	170.0	0.0	170.0
<i>Sub-Total Pressures</i>	<u>7.7</u>	<u>261.0</u>	<u>268.7</u>	<u>0.0</u>	<u>268.7</u>	<u>0.0</u>	<u>268.7</u>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-160.0	-160.0	0.0	-160.0	0.0	-160.0
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>-160.0</u>	<u>-160.0</u>	<u>0.0</u>	<u>-160.0</u>	<u>0.0</u>	<u>-160.0</u>
2013/14 Proposed Budget	419.3	3,646.0	4,065.3	-154.0	3,911.3	0.0	3,911.3

A to Z Variation Statement

Highways - Highways Safety and Management - Development Planning

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	1,788.0	371.0	2,159.0	-1,283.0	876.0	0.0	876.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-29.0	5.0	-24.0	0.0	-24.0	0.0	-24.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-6.7	-6.7	0.0	-6.7	0.0	-6.7
Budget Realignments wef 1-April-13	0.0	-49.0	-49.0	-27.0	-76.0	0.0	-76.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-29.0	-50.7	-79.7	-27.0	-106.7	0.0	-106.7
2012/13 Revised Base	1,759.0	320.3	2,079.3	-1,310.0	769.3	0.0	769.3
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	31.6	0.0	31.6	0.0	31.6	0.0	31.6
<i>Sub-Total Pressures</i>	31.6	0.0	31.6	0.0	31.6	0.0	31.6
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	1,790.6	320.3	2,110.9	-1,310.0	800.9	0.0	800.9

A to Z Variation Statement
Highways - Highways Safety and Management - Highway Improvements

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	334.0	1,277.0	1,611.0	-120.0	1,491.0	0.0	1,491.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	1,610.0	-1,503.0	107.0	70.0	177.0	0.0	177.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-9.0	-9.0	0.0	-9.0	0.0	-9.0
Budget Realignments wef 1-April-13	35.0	-106.0	-71.0	-32.0	-103.0	0.0	-103.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>1,645.0</u>	<u>-1,618.0</u>	<u>27.0</u>	<u>38.0</u>	<u>65.0</u>	<u>0.0</u>	<u>65.0</u>
2012/13 Revised Base	1,979.0	-341.0	1,638.0	-82.0	1,556.0	0.0	1,556.0
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	37.3	0.0	37.3	0.0	37.3	0.0	37.3
Service Strategies & Improvements							
Prudential Borrowing Costs - East Kent Access	0.0	58.0	58.0	0.0	58.0	0.0	58.0
<i>Sub-Total Pressures</i>	<u>37.3</u>	<u>58.0</u>	<u>95.3</u>	<u>0.0</u>	<u>95.3</u>	<u>0.0</u>	<u>95.3</u>
Savings and Income							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	2,016.3	-283.0	1,733.3	-82.0	1,651.3	0.0	1,651.3

A to Z Variation Statement

Highways - Highways Safety and Management - Road Safety

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	695.0	3,008.0	3,703.0	-2,720.0	983.0	0.0	983.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-23.0	-416.0	-439.0	486.0	47.0	0.0	47.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-17.7	-17.7	0.0	-17.7	0.0	-17.7
Budget Realignments wef 1-April-13	0.0	-0.9	-0.9	0.0	-0.9	0.0	-0.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	-23.0	-434.6	-457.6	486.0	28.4	0.0	28.4
2012/13 Revised Base	672.0	2,573.4	3,245.4	-2,234.0	1,011.4	0.0	1,011.4
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	12.2	0.0	12.2	0.0	12.2	0.0	12.2
<i>Sub-Total Pressures</i>	12.2	0.0	12.2	0.0	12.2	0.0	12.2
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	684.2	2,573.4	3,257.6	-2,234.0	1,023.6	0.0	1,023.6

A to Z Variation Statement

Highways - Highways Safety and Management - Streetlight Energy

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	5,845.0	5,845.0	0.0	5,845.0	0.0	5,845.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	5,845.0	5,845.0	0.0	5,845.0	0.0	5,845.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in street lighting energy contract prices	0.0	-383.0	-383.0	0.0	-383.0	0.0	-383.0
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-200.0	-200.0	0.0	-200.0	0.0	-200.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-583.0	-583.0	0.0	-583.0	0.0	-583.0
<u>Transformation Savings</u>							
Street Lighting Energy saving through Part Night Approach or removal - this would be achieved through selective turning off of streetlights between midnight and 5am	0.0	-467.0	-467.0	0.0	-467.0	0.0	-467.0
<i>Sub-total Savings and Income</i>	0.0	-1,050.0	-1,050.0	0.0	-1,050.0	0.0	-1,050.0
2013/14 Proposed Budget	0.0	4,795.0	4,795.0	0.0	4,795.0	0.0	4,795.0

A to Z Variation Statement

Highways - Highways Safety and Management - Traffic Management

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	2,070.0	3,519.0	5,589.0	-2,653.0	2,936.0	0.0	2,936.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	352.9	-398.9	-46.0	31.0	-15.0	0.0	-15.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-15.8	-15.8	0.0	-15.8	0.0	-15.8
Budget Realignments wef 1-April-13	276.4	-132.5	143.9	-565.5	-421.6	0.0	-421.6
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>629.3</u>	<u>-547.2</u>	<u>82.1</u>	<u>-534.5</u>	<u>-452.4</u>	<u>0.0</u>	<u>-452.4</u>
2012/13 Revised Base	2,699.3	2,971.8	5,671.1	-3,187.5	2,483.6	0.0	2,483.6
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	50.1	0.0	50.1	0.0	50.1	0.0	50.1
Prices							
Maintenance Contracts	0.0	119.4	119.4	0.0	119.4	0.0	119.4
<i>Sub-Total Pressures</i>	<u>50.1</u>	<u>119.4</u>	<u>169.5</u>	<u>0.0</u>	<u>169.5</u>	<u>0.0</u>	<u>169.5</u>
Savings and Income							
Efficiency & Other Savings							
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	0.0	0.0	-200.0	-200.0	0.0	-200.0
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>-200.0</u>	<u>-200.0</u>	<u>0.0</u>	<u>-200.0</u>
2013/14 Proposed Budget	2,749.4	3,091.2	5,840.6	-3,387.5	2,453.1	0.0	2,453.1

A to Z Variation Statement
Highways - Highways Safety and Management - Tree Maintenance, Grass Cutting & Weed Control

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	21.0	3,339.0	3,360.0	-170.0	3,190.0	0.0	3,190.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-21.0	-8.0	-29.0	91.8	62.8	0.0	62.8
Budget Realignments wef 1-April-13	0.0	6.6	6.6	-6.6	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-21.0	-1.4	-22.4	85.2	62.8	0.0	62.8
2012/13 Revised Base	0.0	3,337.6	3,337.6	-84.8	3,252.8	0.0	3,252.8
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	3,337.6	3,337.6	-84.8	3,252.8	0.0	3,252.8

A to Z Variation Statement

Local Democracy - Community Engagement

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	660.0	60.0	720.0	0.0	720.0	0.0	720.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-10.3	-10.3	0.0	-10.3	0.0	-10.3
Budget Realignments wef 1-April-13	0.0	-1.0	-1.0	0.0	-1.0	0.0	-1.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-11.3	-11.3	0.0	-11.3	0.0	-11.3
2012/13 Revised Base	660.0	48.7	708.7	0.0	708.7	0.0	708.7
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	11.8	0.0	11.8	0.0	11.8	0.0	11.8
<i>Sub-Total Pressures</i>	11.8	0.0	11.8	0.0	11.8	0.0	11.8
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	671.8	48.7	720.5	0.0	720.5	0.0	720.5

A to Z Variation Statement
Local Democracy - Grants to District Councils

Portfolio :	D&P						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Member Grants (incl. Elections) A-Z Service Line	0.0	703.0	703.0	0.0	703.0	0.0	703.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	703.0	703.0	0.0	703.0	0.0	703.0
2012/13 Revised Base	0.0	703.0	703.0	0.0	703.0	0.0	703.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	703.0	703.0	0.0	703.0	0.0	703.0

A to Z Variation Statement
Local Democracy - Local Scheme and Member Grants

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Member Grants (incl. Elections) A-Z Service Line	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0
2012/13 Revised Base	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0

A to Z Variation Statement

Local Democracy - Member Grants (incl. Elections)

Portfolio :	C&C & D&P & F&BS						
Directorate :	C&C & BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	2,513.0	2,513.0	0.0	2,513.0	0.0	2,513.0
Base Budget Adjustments - Internal							
Transfer to new A-Z Service Lines for Grants to District Councils, Local Scheme and Member Grants and Other Local Democracy Costs (incl. Elections)	0.0	-2,513.0	-2,513.0	0.0	-2,513.0	0.0	-2,513.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-2,513.0	-2,513.0	0.0	-2,513.0	0.0	-2,513.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Local Democracy - Other Local Democracy Costs (incl Elections)

Portfolio :	F&BS & D&P						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Member Grants (incl. Elections) A-Z Service Line	0.0	570.0	570.0	0.0	570.0	0.0	570.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	570.0	570.0	0.0	570.0	0.0	570.0
2012/13 Revised Base	0.0	570.0	570.0	0.0	570.0	0.0	570.0
Additional Spending Pressures							
Service Strategies & Improvements							
A provision to transfer share of Council Tax yield to District Councils to part fund increased costs of collection	0.0	625.0	625.0	0.0	625.0	0.0	625.0
<i>Sub-Total Pressures</i>	0.0	625.0	625.0	0.0	625.0	0.0	625.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	1,195.0	1,195.0	0.0	1,195.0	0.0	1,195.0

A to Z Variation Statement
Local Democracy - Support for Local Council Tax Support Schemes

Portfolio :	F&BS						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal	<hr/>						
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	<hr/>						
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures	<hr/>						
Service Strategies & Improvements	<hr/>						
A provision to transfer share of Council Tax yield to District councils to part fund increased costs of collection	0.0	1,253.0	1,253.0	0.0	1,253.0	0.0	1,253.0
<i>Sub-Total Pressures</i>	<hr/>						
	0.0	1,253.0	1,253.0	0.0	1,253.0	0.0	1,253.0
Savings and Income	<hr/>						
<i>Sub-total Savings and Income</i>	<hr/>						
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	<hr/>						
	0.0	1,253.0	1,253.0	0.0	1,253.0	0.0	1,253.0

A to Z Variation Statement Planning and Transport Strategy - Planning & Transport Policy

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	634.0	619.0	1,253.0	-15.0	1,238.0	0.0	1,238.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-2.2	-2.2	0.0	-2.2	0.0	-2.2
Budget Realignments wef 1-April-13	-15.0	-0.8	-15.8	15.0	-0.8	0.0	-0.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	-15.0	-3.0	-18.0	15.0	-3.0	0.0	-3.0
2012/13 Revised Base	619.0	616.0	1,235.0	0.0	1,235.0	0.0	1,235.0
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	12.9	0.0	12.9	0.0	12.9	0.0	12.9
Service Strategies & Improvements							
High Speed Rail - Deal/Sandwich	0.0	165.0	165.0	0.0	165.0	0.0	165.0
<i>Sub-Total Pressures</i>	12.9	165.0	177.9	0.0	177.9	0.0	177.9
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	631.9	781.0	1,412.9	0.0	1,412.9	0.0	1,412.9

A to Z Variation Statement
Planning and Transport Strategy - Planning Applications

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	913.0	216.0	1,129.0	-550.0	579.0	0.0	579.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-1.5	-1.5	0.0	-1.5	0.0	-1.5
Budget Realignments wef 1-April-13	15.2	-19.7	-4.5	0.0	-4.5	0.0	-4.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	15.2	-21.2	-6.0	0.0	-6.0	0.0	-6.0
2012/13 Revised Base	928.2	194.8	1,123.0	-550.0	573.0	0.0	573.0
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	17.9	0.0	17.9	0.0	17.9	0.0	17.9
<i>Sub-Total Pressures</i>	17.9	0.0	17.9	0.0	17.9	0.0	17.9
Savings and Income							
Income Generation							
Increased Planning Applications income	0.0	0.0	0.0	-50.0	-50.0	0.0	-50.0
Savings and mitigations:							
Efficiency & Other Savings							
Reduce planning support	-61.0	0.0	-61.0	0.0	-61.0	0.0	-61.0
<i>Sub-total Savings and Income</i>	-61.0	0.0	-61.0	-50.0	-111.0	0.0	-111.0
2013/14 Proposed Budget	885.1	194.8	1,079.9	-600.0	479.9	0.0	479.9

A to Z Variation Statement

Public Health - Drug & Alcohol Services

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	916.0	15,181.0	16,097.0	-13,615.0	2,482.0	-1,070.0	1,412.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-42.9	2,681.9	2,639.0	-3,743.0	-1,104.0	1,070.0	-34.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-16.4	-16.4	0.0	-16.4	0.0	-16.4
Budget Realignments wef 1-April-13	0.0	-2.8	-2.8	0.0	-2.8	0.0	-2.8
Changes to Grant/External Funding Allocations wef 1-April-13	-529.7	-10,824.6	-11,354.3	11,354.3	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-572.6</i>	<i>-8,161.9</i>	<i>-8,734.5</i>	<i>7,611.3</i>	<i>-1,123.2</i>	<i>1,070.0</i>	<i>-53.2</i>
2012/13 Revised Base	343.4	7,019.1	7,362.5	-6,003.7	1,358.8	0.0	1,358.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	15.4	0.0	15.4	0.0	15.4	0.0	15.4
<u>Prices</u>							
Transport	0.0	0.6	0.6	0.0	0.6	0.0	0.6
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
New responsibilities transferred from the Department of Health from 1 April 2013	529.7	10,824.6	11,354.3	0.0	11,354.3	0.0	11,354.3
<i>Sub-Total Pressures</i>	<i>545.1</i>	<i>10,825.2</i>	<i>11,370.3</i>	<i>0.0</i>	<i>11,370.3</i>	<i>0.0</i>	<i>11,370.3</i>
Savings and Income							
<u>Increase in Grant and Contributions</u>							
Public Health Grant	0.0	0.0	0.0	0.0	0.0	-11,354.3	-11,354.3
Savings and mitigations:							
<u>Transformation Savings</u>							
Reduction in Home Office Community Safety Grants (previously Safer Stronger Communities Fund)	0.0	-117.0	-117.0	0.0	-117.0	0.0	-117.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-117.0</i>	<i>-117.0</i>	<i>0.0</i>	<i>-117.0</i>	<i>-11,354.3</i>	<i>-11,471.3</i>
2013/14 Proposed Budget	888.5	17,727.3	18,615.8	-6,003.7	12,612.1	-11,354.3	1,257.8

A to Z Variation Statement Public Health - Public Health

Portfolio : Directorate :	ASC&PH FSC							
	Gross Staffing £000's	Gross Non- Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s	
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>Base Budget Adjustments - Internal</u>								
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Additional Spending Pressures								
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>								
New Public Health responsibilities transferred from the Department of Health from 1 April 2013	3,108.9	35,379.7	38,488.6	0.0	38,488.6	0.0	38,488.6	
<i>Sub-Total Pressures</i>	3,108.9	35,379.7	38,488.6	0.0	38,488.6	0.0	38,488.6	
Savings and Income								
<u>Increase in Grant and Contributions</u>								
Public Health Grant	0.0	0.0	0.0	0.0	0.0	-38,488.6	-38,488.6	
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	-38,488.6	-38,488.6	
2013/14 Proposed Budget	3,108.9	35,379.7	38,488.6	0.0	38,488.6	-38,488.6	0.0	

A to Z Variation Statement

Regeneration & Economic Development - Development Staff and Projects

Portfolio :	R&E						
Directorate :	BSS & E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	2,386.0	2,622.0	5,008.0	-1,502.0	3,506.0	0.0	3,506.0
<u>Base Budget Adjustments - Internal</u>							
2012/13 Budget Realignments as reported through the monitoring process	227.5	260.2	487.7	-50.1	437.6	-437.6	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-18.2	-18.2	0.0	-18.2	0.0	-18.2
2012/13 Changes to Grant/External Funding Allocations	-17.7	87.7	70.0	-20.0	50.0	-50.0	0.0
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Budget Realignments wef 1-April-13	170.5	-574.0	-403.5	159.0	-244.5	241.5	-3.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>380.3</u>	<u>-244.3</u>	<u>136.0</u>	<u>88.9</u>	<u>224.9</u>	<u>-246.1</u>	<u>-21.2</u>
2012/13 Revised Base	2,766.3	2,377.7	5,144.0	-1,413.1	3,730.9	-246.1	3,484.8
<u>Additional Spending Pressures</u>							
<u>Employment Costs</u>							
Pay and Performance Reward	32.7	0.0	32.7	0.0	32.7	0.0	32.7
<i>Sub-Total Pressures</i>	<u>32.7</u>	<u>0.0</u>	<u>32.7</u>	<u>0.0</u>	<u>32.7</u>	<u>0.0</u>	<u>32.7</u>
<u>Savings and Income</u>							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	2,799.0	2,377.7	5,176.7	-1,413.1	3,763.6	-246.1	3,517.5

A to Z Variation Statement

Regulatory Services - Coroners

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	680.0	2,157.0	2,837.0	-475.0	2,362.0	0.0	2,362.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-7.1	-7.1	0.0	-7.1	0.0	-7.1
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>0.0</i>	<i>-7.1</i>	<i>-7.1</i>	<i>0.0</i>	<i>-7.1</i>	<i>0.0</i>	<i>-7.1</i>
2012/13 Revised Base	680.0	2,149.9	2,829.9	-475.0	2,354.9	0.0	2,354.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	1.7	0.0	1.7	0.0	1.7	0.0	1.7
<u>Prices</u>							
Other	7.0	0.0	7.0	0.0	7.0	0.0	7.0
Post Mortem contract	0.0	20.0	20.0	0.0	20.0	0.0	20.0
<i>Sub-Total Pressures</i>	<i>8.7</i>	<i>20.0</i>	<i>28.7</i>	<i>0.0</i>	<i>28.7</i>	<i>0.0</i>	<i>28.7</i>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in Post Mortem contract (part year effect)	0.0	-50.0	-50.0	0.0	-50.0	0.0	-50.0
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-50.0</i>	<i>-50.0</i>	<i>0.0</i>	<i>-50.0</i>	<i>0.0</i>	<i>-50.0</i>
2013/14 Proposed Budget	688.7	2,119.9	2,808.6	-475.0	2,333.6	0.0	2,333.6

A to Z Variation Statement

Regulatory Services - Emergency Planning

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	636.0	224.0	860.0	-199.0	661.0	0.0	661.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-19.0	-19.0	0.0	-19.0	0.0	-19.0
Budget Realignments wef 1-April-13	-30.0	0.0	-30.0	30.0	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-30.0	-19.0	-49.0	30.0	-19.0	0.0	-19.0
2012/13 Revised Base	606.0	205.0	811.0	-169.0	642.0	0.0	642.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	9.9	0.0	9.9	0.0	9.9	0.0	9.9
<u>Prices</u>							
Transport	0.0	0.1	0.1	0.0	0.1	0.0	0.1
<i>Sub-Total Pressures</i>	9.9	0.1	10.0	0.0	10.0	0.0	10.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
A further review of management and back office arrangements following the integration of commissioned services and removal of funding for partnership post	-40.0	0.0	-40.0	0.0	-40.0	0.0	-40.0
<i>Sub-total Savings and Income</i>	-40.0	0.0	-40.0	0.0	-40.0	0.0	-40.0
2013/14 Proposed Budget	575.9	205.1	781.0	-169.0	612.0	0.0	612.0

A to Z Variation Statement

Regulatory Services - Registration

Portfolio :
Directorate :

C&C
C&C

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	2,361.0	390.0	2,751.0	-3,135.0	-384.0	0.0	-384.0
Base Budget Adjustments - Internal							
Transfer to new integrated Libraries, Registration and Archives Services A-Z Service Line	-2,361.0	-390.0	-2,751.0	3,135.0	384.0	0.0	384.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-2,361.0	-390.0	-2,751.0	3,135.0	384.0	0.0	384.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Regulatory Services - Trading Standards

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	3,179.0	936.0	4,115.0	-785.0	3,330.0	0.0	3,330.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-41.3	2.8	-38.5	50.0	11.5	0.0	11.5
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-28.6	-28.6	0.0	-28.6	0.0	-28.6
Budget Realignments wef 1-April-13	0.0	-7.0	-7.0	2.4	-4.6	0.0	-4.6
<i>Sub Total - Base Budget Adjustments - Internal</i>	-41.3	-32.8	-74.1	52.4	-21.7	0.0	-21.7
2012/13 Revised Base	3,137.7	903.2	4,040.9	-732.6	3,308.3	0.0	3,308.3
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	55.8	0.0	55.8	0.0	55.8	0.0	55.8
<u>Prices</u>							
Transport	0.0	0.3	0.3	0.0	0.3	0.0	0.3
<i>Sub-Total Pressures</i>	55.8	0.3	56.1	0.0	56.1	0.0	56.1
Savings and Income							
<u>Efficiency & Other Savings</u>							
A further review of back office arrangements following the integration of services	-75.0	0.0	-75.0	0.0	-75.0	0.0	-75.0
Further management, back office and staffing savings following the integration of services and a review of the 'buy with confidence' and 'consumer advice' schemes	-145.0	0.0	-145.0	0.0	-145.0	0.0	-145.0
<i>Sub-total Savings and Income</i>	-220.0	0.0	-220.0	0.0	-220.0	0.0	-220.0
2013/14 Proposed Budget	2,973.5	903.5	3,877.0	-732.6	3,144.4	0.0	3,144.4

A to Z Variation Statement
Schools Budgets - Independent Special Schools Placements

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	12,549.0	12,549.0	-2,993.0	9,556.0	-9,556.0	0.0
Base Budget Adjustments - Internal							
2012/13 Changes to Grant/External Funding Allocations	0.0	-225.0	-225.0	225.0	0.0	0.0	0.0
Budget Realignments wef 1-April-13	0.0	2,600.0	2,600.0	0.0	2,600.0	-2,600.0	0.0
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	0.0	0.0	2,070.6	2,070.6	-2,070.6	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	2,375.0	2,375.0	2,295.6	4,670.6	-4,670.6	0.0
2012/13 Revised Base	0.0	14,924.0	14,924.0	-697.4	14,226.6	-14,226.6	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	14,924.0	14,924.0	-697.4	14,226.6	-14,226.6	0.0

A to Z Variation Statement

Schools Budgets - PFI Schools Schemes

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	23,871.0	23,871.0	-9,012.0	14,859.0	-14,859.0	0.0
<u>Base Budget Adjustments - Internal</u>							
2012/13 Changes to Grant/External Funding Allocations	0.0	-61.0	-61.0	0.0	-61.0	61.0	0.0
2012/13 Revised Base	0.0	23,810.0	23,810.0	-9,012.0	14,798.0	-14,798.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	23,810.0	23,810.0	-9,012.0	14,798.0	-14,798.0	0.0

A to Z Variation Statement
Schools Budgets - Pupil Referral Units (PRU's)

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Education and Personal - Attendance & Behaviour Service A-Z Service Line	8,188.9	7,763.9	15,952.8	-294.0	15,658.8	-15,657.8	1.0
2012/13 Changes to Grant/External Funding Allocations	950.9	0.7	951.6	-951.6	0.0	0.0	0.0
Budget Realignments wef 1-April-13	-674.5	-106.5	-781.0	0.0	-781.0	780.0	-1.0
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	0.0	0.0	0.7	0.7	-0.7	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	8,465.3	7,658.1	16,123.4	-1,244.9	14,878.5	-14,878.5	0.0
2012/13 Revised Base	8,465.3	7,658.1	16,123.4	-1,244.9	14,878.5	-14,878.5	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	8,465.3	7,658.1	16,123.4	-1,244.9	14,878.5	-14,878.5	0.0

A to Z Variation Statement
Schools Budgets - Schools Delegated Budgets

Portfolio :
 Directorate :

ELS
ELS

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	566,645.0	187,317.0	753,962.0	-113,146.0	640,816.0	-640,816.0	0.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	153.7	153.7	0.0	153.7	-153.7	0.0
2012/13 Changes to Grant/External Funding Allocations	-4,498.1	6,302.1	1,804.0	-1,737.8	66.2	-66.2	0.0
Delegation wef 1-April-13	0.0	3,922.9	3,922.9	-132.9	3,790.0	-3,790.0	0.0
Budget Realignments wef 1-April-13	-23,500.0	-1,300.0	-24,800.0	23,500.0	-1,300.0	1,300.0	0.0
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	-21,703.6	-21,703.6	39,366.8	17,663.2	-17,663.2	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-27,998.1	-12,624.9	-40,623.0	60,996.1	20,373.1	-20,373.1	0.0
2012/13 Revised Base	538,646.9	174,692.1	713,339.0	-52,149.9	661,189.1	-661,189.1	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	538,646.9	174,692.1	713,339.0	-52,149.9	661,189.1	-661,189.1	0.0

A to Z Variation Statement
Schools Services - Non Delegated Staff Costs

Portfolio :
 Directorate :

ELS
ELS

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	2,644.0	2,644.0	-2,310.0	334.0	-231.0	103.0
Base Budget Adjustments - Internal							
Delegation wef 1-April-13	0.0	0.0	0.0	-231.0	-231.0	231.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	-231.0	-231.0	231.0	0.0
2012/13 Revised Base	0.0	2,644.0	2,644.0	-2,541.0	103.0	0.0	103.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	2,644.0	2,644.0	-2,541.0	103.0	0.0	103.0

A to Z Variation Statement
Schools Services - Other Schools' Services

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	722.0	6,391.0	7,113.0	-3,141.0	3,972.0	-3,505.0	467.0
Base Budget Adjustments - Internal							
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-0.5	-0.5	0.0	-0.5	0.0	-0.5
Budget Realignments wef 1-April-13	-97.6	581.4	483.8	-523.8	-40.0	0.0	-40.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-97.6	580.9	483.3	-523.8	-40.5	0.0	-40.5
2012/13 Revised Base	624.4	6,971.9	7,596.3	-3,664.8	3,931.5	-3,505.0	426.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	6.8	0.0	6.8	0.0	6.8	0.0	6.8
<i>Sub-Total Pressures</i>	6.8	0.0	6.8	0.0	6.8	0.0	6.8
Savings and Income							
<u>Income Generation</u>							
Additional income from trading with schools and academies	0.0	0.0	0.0	-20.0	-20.0	0.0	-20.0
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	-20.0	-20.0	0.0	-20.0
2013/14 Proposed Budget	631.2	6,971.9	7,603.1	-3,684.8	3,918.3	-3,505.0	413.3

A to Z Variation Statement
Schools Services - Redundancy Costs

Portfolio :
 Directorate :

ELS
ELS

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	1,232.0	1,232.0	0.0	1,232.0	-1,232.0	0.0
Base Budget Adjustments - Internal							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	1,232.0	1,232.0	0.0	1,232.0	-1,232.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	1,232.0	1,232.0	0.0	1,232.0	-1,232.0	0.0

A to Z Variation Statement

Schools Services - School Improvement

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	3,689.0	1,892.0	5,581.0	-828.0	4,753.0	-250.0	4,503.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	341.4	145.6	487.0	-139.5	347.5	-347.5	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-49.1	-49.1	0.0	-49.1	0.0	-49.1
2012/13 Transfer of Services between Portfolios/directorates	882.3	1,710.8	2,593.1	-2,382.5	210.6	0.0	210.6
Delegation wef 1-April-13	0.0	1,711.7	1,711.7	-1,961.7	-250.0	250.0	0.0
Budget Realignments wef 1-April-13	0.0	-42.1	-42.1	30.5	-11.6	-1,153.1	-1,164.7
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	-259.0	-259.0	259.0	0.0	0.0	0.0
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	-405.0	-405.0	0.0	-405.0	0.0	-405.0
Sub Total - Base Budget Adjustments - Internal	1,223.7	2,812.9	4,036.6	-4,194.2	-157.6	-1,250.6	-1,408.2
2012/13 Revised Base	4,912.7	4,704.9	9,617.6	-5,022.2	4,595.4	-1,500.6	3,094.8
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	24.1	0.0	24.1	0.0	24.1	0.0	24.1
Sub-Total Pressures	24.1	0.0	24.1	0.0	24.1	0.0	24.1
Savings and Income							
Income Generation							
Additional income from trading with schools and academies	0.0	0.0	0.0	-417.0	-417.0	0.0	-417.0
Savings and mitigations:							
Efficiency & Other Savings							
Reduction in staff travel	0.0	-6.0	-6.0	0.0	-6.0	0.0	-6.0
Transformation Savings							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-352.4	-16.1	-368.5	10.0	-358.5	89.4	-269.1
Sub-total Savings and Income	-352.4	-22.1	-374.5	-407.0	-781.5	89.4	-692.1
2013/14 Proposed Budget	4,584.4	4,682.8	9,267.2	-5,429.2	3,838.0	-1,411.2	2,426.8

A to Z Variation Statement

Schools Services - Schools' Meals

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	21.0	442.0	463.0	0.0	463.0	-463.0	0.0
Base Budget Adjustments - Internal							
Delegation wef 1-April-13	-21.0	-442.0	-463.0	0.0	-463.0	463.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-21.0	-442.0	-463.0	0.0	-463.0	463.0	0.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Schools Services - Special School & Hospital Recoupment

Portfolio :
Directorate :

ELS
ELS

	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	1,660.0	1,660.0	-4,880.0	-3,220.0	2,420.0	-800.0
Base Budget Adjustments - Internal							
Transfer to Assessment and Support of Children with Special Education Needs A-Z Service Line	0.0	-1,660.0	-1,660.0	4,880.0	3,220.0	-2,420.0	800.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-1,660.0	-1,660.0	4,880.0	3,220.0	-2,420.0	800.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Schools Services - Teachers & Education Staff Pension Costs

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	7,829.0	7,829.0	-684.0	7,145.0	-2,000.0	5,145.0
Base Budget Adjustments - Internal	<hr/>						
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	<hr/>						
	0.0	7,829.0	7,829.0	-684.0	7,145.0	-2,000.0	5,145.0
Additional Spending Pressures	<hr/>						
Prices	<hr/>						
Historic liability arising from previously early retirements	0.0	125.0	125.0	0.0	125.0	0.0	125.0
<i>Sub-Total Pressures</i>	<hr/>						
	0.0	125.0	125.0	0.0	125.0	0.0	125.0
Savings and Income	<hr/>						
<i>Sub-total Savings and Income</i>	<hr/>						
	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	<hr/>						
	0.0	7,954.0	7,954.0	-684.0	7,270.0	-2,000.0	5,270.0

A to Z Variation Statement Transport Services - Concessionary Fares

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	16,307.0	16,307.0	-27.0	16,280.0	0.0	16,280.0
Base Budget Adjustments - Internal							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	16,307.0	16,307.0	-27.0	16,280.0	0.0	16,280.0
Additional Spending Pressures							
<u>Demand/Demographic Led</u>							
Increase in Concessionary Fares budget to meet current demand levels	0.0	365.0	365.0	0.0	365.0	0.0	365.0
<i>Sub-Total Pressures</i>	0.0	365.0	365.0	0.0	365.0	0.0	365.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	16,672.0	16,672.0	-27.0	16,645.0	0.0	16,645.0

A to Z Variation Statement Transport Services - Freedom Pass

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	13,648.0	13,648.0	-2,459.0	11,189.0	0.0	11,189.0
Base Budget Adjustments - Internal							
Budget Realignments wef 1-April-13	0.0	300.0	300.0	0.0	300.0	0.0	300.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	300.0	300.0	0.0	300.0	0.0	300.0
2012/13 Revised Base	0.0	13,948.0	13,948.0	-2,459.0	11,489.0	0.0	11,489.0
Additional Spending Pressures							
<u>Prices</u>							
Transport contracts	0.0	781.0	781.0	0.0	781.0	0.0	781.0
<u>Demand/Demographic Led</u>							
Increase in Freedom Pass budget to meet current demand levels	0.0	271.0	271.0	0.0	271.0	0.0	271.0
<i>Sub-Total Pressures</i>	0.0	1,052.0	1,052.0	0.0	1,052.0	0.0	1,052.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	15,000.0	15,000.0	-2,459.0	12,541.0	0.0	12,541.0

A to Z Variation Statement

Transport Services - Home to College Transport and Kent 16+ Travel Card

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	1,973.0	1,973.0	-367.0	1,606.0	0.0	1,606.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	0.0	-25.8	-25.8	0.0	-25.8	0.0	-25.8
Budget Realignments wef 1-April-13	0.0	1,210.0	1,210.0	-1,353.0	-143.0	0.0	-143.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	1,184.2	1,184.2	-1,353.0	-168.8	0.0	-168.8
2012/13 Revised Base	0.0	3,157.2	3,157.2	-1,720.0	1,437.2	0.0	1,437.2
Additional Spending Pressures							
<u>Prices</u>							
Transport	0.0	17.0	17.0	0.0	17.0	0.0	17.0
<i>Sub-Total Pressures</i>	0.0	17.0	17.0	0.0	17.0	0.0	17.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	3,174.2	3,174.2	-1,720.0	1,454.2	0.0	1,454.2

A to Z Variation Statement
Transport Services - Home to School Transport (Mainstream)

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	13,600.0	13,600.0	-584.0	13,016.0	0.0	13,016.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	0.0	-397.7	-397.7	0.0	-397.7	0.0	-397.7
Budget Realignments wef 1-April-13	0.0	-521.0	-521.0	564.0	43.0	0.0	43.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-918.7	-918.7	564.0	-354.7	0.0	-354.7
2012/13 Revised Base	0.0	12,681.3	12,681.3	-20.0	12,661.3	0.0	12,661.3
Additional Spending Pressures							
<u>Prices</u>							
Transport	0.0	86.0	86.0	0.0	86.0	0.0	86.0
<i>Sub-Total Pressures</i>	0.0	86.0	86.0	0.0	86.0	0.0	86.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Continuation of previous policy decision on discretionary transport	0.0	-300.0	-300.0	0.0	-300.0	0.0	-300.0
Fewer children being transported to school	0.0	-950.0	-950.0	0.0	-950.0	0.0	-950.0
<i>Sub-total Savings and Income</i>	0.0	-1,250.0	-1,250.0	0.0	-1,250.0	0.0	-1,250.0
2013/14 Proposed Budget	0.0	11,517.3	11,517.3	-20.0	11,497.3	0.0	11,497.3

A to Z Variation Statement

Transport Services - Home to School Transport (Special Educational Needs)

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	26.0	17,246.0	17,272.0	0.0	17,272.0	0.0	17,272.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	0.0	-220.5	-220.5	0.0	-220.5	0.0	-220.5
Budget Realignments wef 1-April-13	-18.5	118.5	100.0	0.0	100.0	0.0	100.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-18.5	-102.0	-120.5	0.0	-120.5	0.0	-120.5
2012/13 Revised Base	7.5	17,144.0	17,151.5	0.0	17,151.5	0.0	17,151.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	0.1	0.0	0.1	0.0	0.1	0.0	0.1
<u>Prices</u>							
Transport	0.0	106.0	106.0	0.0	106.0	0.0	106.0
<u>Demand/Demographic Led</u>							
Increase in SEN Home to School transport to meet current demand levels	0.0	700.0	700.0	0.0	700.0	0.0	700.0
<i>Sub-Total Pressures</i>	0.1	806.0	806.1	0.0	806.1	0.0	806.1
Savings and Income							
<u>Transformation Savings</u>							
Reduction in costs through continued efficient procurement and a more flexible approach to provision, including personalised budgets	0.0	-750.0	-750.0	0.0	-750.0	0.0	-750.0
<i>Sub-total Savings and Income</i>	0.0	-750.0	-750.0	0.0	-750.0	0.0	-750.0
2013/14 Proposed Budget	7.6	17,200.0	17,207.6	0.0	17,207.6	0.0	17,207.6

A to Z Variation Statement Transport Services - Subsidised Bus Routes

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	257.0	9,773.0	10,030.0	-2,370.0	7,660.0	0.0	7,660.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-915.0	-915.0	916.0	1.0	0.0	1.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-0.9	-0.9	0.0	-0.9	0.0	-0.9
2012/13 Transfer of Services between Portfolios/directorates	0.0	-471.0	-471.0	0.0	-471.0	0.0	-471.0
Budget Realignments wef 1-April-13	0.0	189.0	189.0	0.0	189.0	0.0	189.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-1,197.9	-1,197.9	916.0	-281.9	0.0	-281.9
2012/13 Revised Base	257.0	8,575.1	8,832.1	-1,454.0	7,378.1	0.0	7,378.1
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	3.0	0.0	3.0	0.0	3.0	0.0	3.0
Prices							
Transport contracts	0.0	200.0	200.0	0.0	200.0	0.0	200.0
<i>Sub-Total Pressures</i>	3.0	200.0	203.0	0.0	203.0	0.0	203.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	260.0	8,775.1	9,035.1	-1,454.0	7,581.1	0.0	7,581.1

A to Z Variation Statement Transport Services - Transport Operations

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	815.0	56.0	871.0	-170.0	701.0	0.0	701.0
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	36.5	36.5	0.0	36.5	0.0	36.5
<i>Sub Total - Base Budget Adjustments - Internal</i>	815.0	92.5	907.5	-170.0	737.5	0.0	737.5
2012/13 Revised Base	815.0	92.5	907.5	-170.0	737.5	0.0	737.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	18.4	0.0	18.4	0.0	18.4	0.0	18.4
<i>Sub-Total Pressures</i>	18.4	0.0	18.4	0.0	18.4	0.0	18.4
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	833.4	92.5	925.9	-170.0	755.9	0.0	755.9

A to Z Variation Statement Transport Services - Transport Planning

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	300.0	164.0	464.0	-15.0	449.0	-203.0	246.0
<u>Base Budget Adjustments - Internal</u>							
Transfer to Directorate Management and Support for Enterprise and Environment A-Z Service Line	0.0	0.0	0.0	15.0	15.0	0.0	15.0
2012/13 Budget Realignments as reported through the monitoring process	1.0	-8.0	-7.0	0.0	-7.0	0.0	-7.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-1.3	-1.3	0.0	-1.3	0.0	-1.3
Budget Realignments wef 1-April-13	0.0	25.0	25.0	-25.0	0.0	0.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	1.0	15.7	16.7	-10.0	6.7	0.0	6.7
2012/13 Revised Base	301.0	179.7	480.7	-25.0	455.7	-203.0	252.7
<u>Additional Spending Pressures</u>							
<u>Employment Costs</u>							
Pay and Performance Reward	3.9	0.0	3.9	0.0	3.9	0.0	3.9
<i>Sub-Total Pressures</i>	3.9	0.0	3.9	0.0	3.9	0.0	3.9
<u>Savings and Income</u>							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	304.9	179.7	484.6	-25.0	459.6	-203.0	256.6

A to Z Variation Statement Waste Management - Waste Operations

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Directorate Management and Support for Enterprise and Environment A-Z Service Line	1,597.0	279.0	1,876.0	0.0	1,876.0	0.0	1,876.0
2012/13 Budget Realignments as reported through the monitoring process	-60.0	60.0	0.0	0.0	0.0	0.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-11.2	-11.2	0.0	-11.2	0.0	-11.2
Budget Realignments wef 1-April-13	0.0	-1.9	-1.9	0.0	-1.9	0.0	-1.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>1,537.0</u>	<u>325.9</u>	<u>1,862.9</u>	<u>0.0</u>	<u>1,862.9</u>	<u>0.0</u>	<u>1,862.9</u>
2012/13 Revised Base	1,537.0	325.9	1,862.9	0.0	1,862.9	0.0	1,862.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	31.1	0.0	31.1	0.0	31.1	0.0	31.1
<i>Sub-Total Pressures</i>	<u>31.1</u>	<u>0.0</u>	<u>31.1</u>	<u>0.0</u>	<u>31.1</u>	<u>0.0</u>	<u>31.1</u>
Savings and Income							
<i>Sub-total Savings and Income</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
2013/14 Proposed Budget	1,568.1	325.9	1,894.0	0.0	1,894.0	0.0	1,894.0

A to Z Variation Statement
Waste Management - Recycling & Diversion from Landfill - Household Waste Recycling Centres

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	8,235.0	8,235.0	-1,109.0	7,126.0	0.0	7,126.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	385.0	385.0	-373.0	12.0	0.0	12.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	385.0	385.0	-373.0	12.0	0.0	12.0
2012/13 Revised Base	0.0	8,620.0	8,620.0	-1,482.0	7,138.0	0.0	7,138.0
Additional Spending Pressures							
Prices							
Waste Contracts	0.0	175.0	175.0	0.0	175.0	0.0	175.0
<i>Sub-Total Pressures</i>	0.0	175.0	175.0	0.0	175.0	0.0	175.0
Savings and Income							
Income Generation							
Sale of Recyclable Materials	0.0	0.0	0.0	-500.0	-500.0	0.0	-500.0
Efficiency & Other Savings							
Contract Renewals - Procurement savings identified as part of renewal of various contracts including Household Waste Recycling Centres and Recycling contracts	0.0	-50.0	-50.0	0.0	-50.0	0.0	-50.0
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-66.0	-66.0	0.0	-66.0	0.0	-66.0
Review of Household Waste Recycling Centres - Implementation of policy decisions	0.0	-438.0	-438.0	0.0	-438.0	0.0	-438.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-554.0	-554.0	0.0	-554.0	0.0	-554.0
<i>Sub-total Savings and Income</i>	0.0	-554.0	-554.0	-500.0	-1,054.0	0.0	-1,054.0
2013/14 Proposed Budget	0.0	8,241.0	8,241.0	-1,982.0	6,259.0	0.0	6,259.0

A to Z Variation Statement
Waste Management - Recycling & Diversion from Landfill - Partnerships & Waste
Co-ordination

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	715.0	715.0	-126.0	589.0	0.0	589.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	7.0	7.0	-42.0	-35.0	0.0	-35.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	7.0	7.0	-42.0	-35.0	0.0	-35.0
2012/13 Revised Base	0.0	722.0	722.0	-168.0	554.0	0.0	554.0
Additional Spending Pressures							
Prices							
Waste Contracts	0.0	10.0	10.0	0.0	10.0	0.0	10.0
<i>Sub-Total Pressures</i>	0.0	10.0	10.0	0.0	10.0	0.0	10.0
Savings and Income							
Efficiency & Other Savings							
Reduced work on Partnerships and Waste Co-ordination	0.0	-228.0	-228.0	0.0	-228.0	0.0	-228.0
<i>Sub-total Savings and Income</i>	0.0	-228.0	-228.0	0.0	-228.0	0.0	-228.0
2013/14 Proposed Budget	0.0	504.0	504.0	-168.0	336.0	0.0	336.0

A to Z Variation Statement
Waste Management - Recycling & Diversion from Landfill - Payments to Waste Collection Authorities (District Councils)

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	5,333.0	5,333.0	-102.0	5,231.0	0.0	5,231.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	140.0	140.0	0.0	140.0	0.0	140.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	140.0	140.0	0.0	140.0	0.0	140.0
2012/13 Revised Base	0.0	5,473.0	5,473.0	-102.0	5,371.0	0.0	5,371.0
Additional Spending Pressures							
Prices							
Waste Contracts	0.0	88.0	88.0	0.0	88.0	0.0	88.0
Service Strategies & Improvements							
Investment in Waste Collection Authorities - East Kent Joint Waste Contract (Enabling Payments)	0.0	1,165.0	1,165.0	0.0	1,165.0	0.0	1,165.0
Investment in Waste Collection Authorities - Mid Kent Joint Waste Project (Enabling Payments)	0.0	212.0	212.0	0.0	212.0	0.0	212.0
Prudential Borrowing Costs - Mid Kent Containerisation Project	0.0	99.0	99.0	0.0	99.0	0.0	99.0
<i>Sub-total Service Strategies & Improvements</i>	0.0	1,476.0	1,476.0	0.0	1,476.0	0.0	1,476.0
<i>Sub-Total Pressures</i>	0.0	1,564.0	1,564.0	0.0	1,564.0	0.0	1,564.0
Savings and Income							
Efficiency & Other Savings							
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-350.0	-350.0	0.0	-350.0	0.0	-350.0
Mid Kent Joint Waste Project - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	-520.0	-520.0	0.0	-520.0	0.0	-520.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-870.0	-870.0	0.0	-870.0	0.0	-870.0
<i>Sub-total Savings and Income</i>	0.0	-870.0	-870.0	0.0	-870.0	0.0	-870.0
2013/14 Proposed Budget	0.0	6,167.0	6,167.0	-102.0	6,065.0	0.0	6,065.0

A to Z Variation Statement
Waste Management - Recycling & Diversion from Landfill - Recycling Contracts & Composting

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	10,976.0	10,976.0	-614.0	10,362.0	0.0	10,362.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignment as reported through the monitoring process	0.0	-460.0	-460.0	13.0	-447.0	0.0	-447.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-460.0	-460.0	13.0	-447.0	0.0	-447.0
2012/13 Revised Base	0.0	10,516.0	10,516.0	-601.0	9,915.0	0.0	9,915.0
Additional Spending Pressures							
Prices							
Waste Contracts	0.0	197.0	197.0		197.0		197.0
Unavoidable Government/Legislative Pressures and New Responsibilities							
Additional tax on waste put to landfill	0.0	63.0	63.0	0.0	63.0	0.0	63.0
<i>Sub-Total Pressures</i>	0.0	260.0	260.0	0.0	260.0	0.0	260.0
Savings and Income							
Efficiency & Other Savings							
Contract Renewals - Procurement savings identified as part of renewal of various contracts including Household Waste Recycling Centres and Recycling contracts	0.0	-560.0	-560.0	0.0	-560.0	0.0	-560.0
East Kent Joint Waste Contract - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	-877.0	-877.0	-839.0	-1,716.0	0.0	-1,716.0
Mid Kent Joint Waste Project - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	-98.0	-98.0	-131.0	-229.0	0.0	-229.0
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-211.0	-211.0	0.0	-211.0	0.0	-211.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-1,746.0	-1,746.0	-970.0	-2,716.0	0.0	-2,716.0
<i>Sub-total Savings and Income</i>	0.0	-1,746.0	-1,746.0	-970.0	-2,716.0	0.0	-2,716.0
2013/14 Proposed Budget	0.0	9,030.0	9,030.0	-1,571.0	7,459.0	0.0	7,459.0

A to Z Variation Statement
Waste Management - Waste Disposal - Closed Landfill Sites & Abandoned Vehicles

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	749.0	749.0	-266.0	483.0	0.0	483.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	15.0	15.0	86.0	101.0	0.0	101.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	15.0	15.0	86.0	101.0	0.0	101.0
2012/13 Revised Base	0.0	764.0	764.0	-180.0	584.0	0.0	584.0
Additional Spending Pressures							
Service Strategies & Improvements							
Environmental Pollution control of old landfill sites	0.0	100.0	100.0	0.0	100.0	0.0	100.0
<i>Sub-Total Pressures</i>	0.0	100.0	100.0	0.0	100.0	0.0	100.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	864.0	864.0	-180.0	684.0	0.0	684.0

A to Z Variation Statement

Waste Management - Waste Disposal - Disposal Contracts

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	28,853.0	28,853.0	-430.0	28,423.0	0.0	28,423.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignment as reported through the monitoring process	0.0	444.0	444.0	274.0	718.0	0.0	718.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	444.0	444.0	274.0	718.0	0.0	718.0
2012/13 Revised Base	0.0	29,297.0	29,297.0	-156.0	29,141.0	0.0	29,141.0
Additional Spending Pressures							
Prices							
Waste Contracts	0.0	671.0	671.0	0.0	671.0	0.0	671.0
Unavoidable Government/Legislative Pressures and New Responsibilities							
Additional tax on waste put to landfill	0.0	744.0	744.0	0.0	744.0	0.0	744.0
Service Strategies & Improvements							
Disposal Costs	0.0	46.0	46.0	0.0	46.0	0.0	46.0
<i>Sub-Total Pressures</i>	0.0	1,461.0	1,461.0	0.0	1,461.0	0.0	1,461.0
Savings and Income							
Efficiency & Other Savings							
East Kent Joint Waste Contract - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	-568.0	-568.0	0.0	-568.0	0.0	-568.0
Mid Kent Joint Waste Project - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	-777.0	-777.0	0.0	-777.0	0.0	-777.0
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-465.0	-465.0	0.0	-465.0	0.0	-465.0
Implementation of policy decisions	0.0	-112.0	-112.0	0.0	-112.0	0.0	-112.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-1,922.0	-1,922.0	0.0	-1,922.0	0.0	-1,922.0
<i>Sub-total Savings and Income</i>	0.0	-1,922.0	-1,922.0	0.0	-1,922.0	0.0	-1,922.0
2013/14 Proposed Budget	0.0	28,836.0	28,836.0	-156.0	28,680.0	0.0	28,680.0

A to Z Variation Statement

Waste Management - Waste Disposal - Haulage and Transfer Stations

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	8,686.0	8,686.0	-75.0	8,611.0	0.0	8,611.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	65.0	-176.0	-111.0	0.0	-111.0	0.0	-111.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	65.0	-176.0	-111.0	0.0	-111.0	0.0	-111.0
2012/13 Revised Base	65.0	8,510.0	8,575.0	-75.0	8,500.0	0.0	8,500.0
Additional Spending Pressures							
<u>Prices</u>							
Waste Contracts	0.0	207.0	207.0	0.0	207.0	0.0	207.0
<i>Sub-Total Pressures</i>	0.0	207.0	207.0	0.0	207.0	0.0	207.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
East Kent Joint Waste Contract - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	475.0	475.0	0.0	475.0	0.0	475.0
Mid Kent Joint Waste Project - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	0.0	592.0	592.0	0.0	592.0	0.0	592.0
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-67.0	-67.0	0.0	-67.0	0.0	-67.0
Procurement savings identified as part of renewal of various contracts including Household Waste	0.0	-203.0	-203.0	0.0	-203.0	0.0	-203.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	797.0	797.0	0.0	797.0	0.0	797.0
<i>Sub-total Savings and Income</i>	0.0	797.0	797.0	0.0	797.0	0.0	797.0
2013/14 Proposed Budget	65.0	9,514.0	9,579.0	-75.0	9,504.0	0.0	9,504.0

A to Z Variation Statement
Waste Management - Waste Disposal - Landfill Tax

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	7,543.0	7,543.0	0.0	7,543.0	0.0	7,543.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-378.0	-378.0	0.0	-378.0	0.0	-378.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	-378.0	-378.0	0.0	-378.0	0.0	-378.0
2012/13 Revised Base	0.0	7,165.0	7,165.0	0.0	7,165.0	0.0	7,165.0
Additional Spending Pressures							
<u>Unavoidable Government/Legislative Pressures and New Responsibilities</u>							
Additional tax on waste put to landfill	0.0	647.0	647.0	0.0	647.0	0.0	647.0
<i>Sub-Total Pressures</i>	0.0	647.0	647.0	0.0	647.0	0.0	647.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in budgeted waste tonnage - rebase 12-13 budget	0.0	-241.0	-241.0	0.0	-241.0	0.0	-241.0
<i>Sub-total Savings and Income</i>	0.0	-241.0	-241.0	0.0	-241.0	0.0	-241.0
2013/14 Proposed Budget	0.0	7,571.0	7,571.0	0.0	7,571.0	0.0	7,571.0

A to Z Variation Statement Financing Items - Audit Fees

Portfolio : Directorate :	D&P						
	Fin Item						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	464.0	464.0	0.0	464.0	0.0	464.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	464.0	464.0	0.0	464.0	0.0	464.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Reduction in external audit fees	0.0	-150.0	-150.0	0.0	-150.0	0.0	-150.0
<i>Sub-total Savings and Income</i>	0.0	-150.0	-150.0	0.0	-150.0	0.0	-150.0
2013/14 Proposed Budget	0.0	314.0	314.0	0.0	314.0	0.0	314.0

A to Z Variation Statement

Financing Items - Carbon Reduction Commitment

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	400.0	400.0	0.0	400.0	0.0	400.0
Base Budget Adjustments - Internal							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	400.0	400.0	0.0	400.0	0.0	400.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	400.0	400.0	0.0	400.0	0.0	400.0

A to Z Variation Statement
Financing Items - Commercial Services (Net Contribution)

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	-7,761.0	-7,761.0	0.0	-7,761.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	0.0	0.0	0.0	699.0	699.0	0.0	699.0
Budget Realignments wef 1-April-13	0.0	0.0	0.0	494.0	494.0	0.0	494.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	1,193.0	1,193.0	0.0	1,193.0
2012/13 Revised Base	0.0	0.0	0.0	-6,568.0	-6,568.0	0.0	-6,568.0
Additional Spending Pressures							
<u>Service Strategies & Improvements</u>							
Impact of major restructure	0.0	0.0	0.0	1,669.0	1,669.0	0.0	1,669.0
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	1,669.0	1,669.0	0.0	1,669.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	-4,899.0	-4,899.0	0.0	-4,899.0

A to Z Variation Statement

Financing Items - Contingency for Childrens Improvement Plan

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	749.0	0.0	749.0	0.0	749.0	0.0	749.0
Base Budget Adjustments - Internal							
2012/13 Children's Improvement Plan Transfer to Specialist Childrens Services	-749.0	0.0	-749.0	0.0	-749.0	0.0	-749.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-749.0	0.0	-749.0	0.0	-749.0	0.0	-749.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Financing Items - Contributon to IT Asset Maintenance Reserve

Portfolio :	BSP&HR						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	3,302.0	3,302.0	0.0	3,302.0	0.0	3,302.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	3,302.0	3,302.0	0.0	3,302.0	0.0	3,302.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Removal of one-off spending in previous years</u>	0.0	-950.0	-950.0	0.0	-950.0	0.0	-950.0
<i>Sub-total Savings and Income</i>	0.0	-950.0	-950.0	0.0	-950.0	0.0	-950.0
2013/14 Proposed Budget	0.0	2,352.0	2,352.0	0.0	2,352.0	0.0	2,352.0

A to Z Variation Statement

Financing Items - Contribution to/from reserves

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	4,646.0	4,646.0	0.0	4,646.0	0.0	4,646.0
Base Budget Adjustments - Internal							
Budget Realignments wef 1-April-13	0.0	144.0	144.0	0.0	144.0	0.0	144.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	144.0	144.0	0.0	144.0	0.0	144.0
2012/13 Revised Base	0.0	4,790.0	4,790.0	0.0	4,790.0	0.0	4,790.0
Additional Spending Pressures							
Service Strategies & Improvements							
Contribution to a reserve including underwriting the Council Tax Support Schemes	0.0	1,776.0	1,776.0	0.0	1,776.0	0.0	1,776.0
Reversal of One-off Savings from Previous Years	0.0	3,800.0	3,800.0	0.0	3,800.0	0.0	3,800.0
<i>Sub-Total Pressures</i>	0.0	5,576.0	5,576.0	0.0	5,576.0	0.0	5,576.0
Savings and Income							
Removal of one-off spending in previous years	0.0	-2,350.0	-2,350.0	0.0	-2,350.0	0.0	-2,350.0
One-off savings							
Drawdown from Council Tax Equalisation	0.0	-9,370.0	-9,370.0	0.0	-9,370.0	0.0	-9,370.0
Release of previously earmarked reserves	0.0	-9,000.0	-9,000.0	0.0	-9,000.0	0.0	-9,000.0
Big Society Fund re-phasing	0.0	-1,000.0	-1,000.0	0.0	-1,000.0	0.0	-1,000.0
<i>Sub-total One-off savings</i>	0.0	-19,370.0	-19,370.0	0.0	-19,370.0	0.0	-19,370.0
<i>Sub-total Savings and Income</i>	0.0	-21,720.0	-21,720.0	0.0	-21,720.0	0.0	-21,720.0
2013/14 Proposed Budget	0.0	-11,354.0	-11,354.0	0.0	-11,354.0	0.0	-11,354.0

A to Z Variation Statement

Financing Items - Insurance Fund

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	4,679.0	4,679.0	0.0	4,679.0	0.0	4,679.0
<u>Base Budget Adjustments - Internal</u>							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	4,679.0	4,679.0	0.0	4,679.0	0.0	4,679.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	4,679.0	4,679.0	0.0	4,679.0	0.0	4,679.0

A to Z Variation Statement
Financing Items - Modernisation of the Council

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	3,500.0	3,500.0	0.0	3,500.0	0.0	3,500.0
Base Budget Adjustments - Internal							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	3,500.0	3,500.0	0.0	3,500.0	0.0	3,500.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	3,500.0	3,500.0	0.0	3,500.0	0.0	3,500.0

A to Z Variation Statement
Financing Items - Net Debt Costs (incl. Investment Income)

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	133,071.0	133,071.0	-10,077.0	122,994.0		122,994.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-1,193.9	-1,193.9	1,028.5	-165.4	0.0	-165.4
2012/13 Directorate Funded Borrowing Costs	0.0	408.0	408.0	0.0	408.0	0.0	408.0
Reduction in MRP due to rephasing of capital spend in prior years	0.0	1,571.7	1,571.7	0.0	1,571.7	0.0	1,571.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	785.8	785.8	1,028.5	1,814.3	0.0	1,814.3
Base Budget Adjustments - External							
Financing adjustments to reflect the transfer of grant income under new local government funding arrangements	0.0	-1,315.7	-1,315.7	0.0	-1,315.7	0.0	-1,315.7
2012/13 Revised Base	0.0	132,541.1	132,541.1	-9,048.5	123,492.6	0.0	123,492.6
Additional Spending Pressures							
<u>Service Strategies & Improvements</u>							
Financing the Capital Programme	0.0	90.5	90.5	900.5	991.0	0.0	991.0
<i>Sub-Total Pressures</i>	0.0	90.5	90.5	900.5	991.0	0.0	991.0
Savings and Income							
<u>Efficiency & Other Savings</u>							
Longer term deposits for cash balances	0.0	0.0	0.0	-500.0	-500.0	0.0	-500.0
More aggressive management of cash flow	0.0	-1,500.0	-1,500.0	0.0	-1,500.0	0.0	-1,500.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-1,500.0	-1,500.0	-500.0	-2,000.0	0.0	-2,000.0
<i>Sub-total Savings and Income</i>	0.0	-1,500.0	-1,500.0	-500.0	-2,000.0	0.0	-2,000.0
2013/14 Proposed Budget	0.0	131,131.6	131,131.6	-8,648.0	122,483.6	0.0	122,483.6

A to Z Variation Statement Financing Items - Other

Portfolio : Directorate :	F&BS						
	Fin Item						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	2,328.0	2,328.0	0.0	2,328.0	0.0	2,328.0
Base Budget Adjustments - Internal							
Budget Realignments wef 1-April-13	0.0	36.0	36.0	0.0	36.0	-36.0	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	36.0	36.0	0.0	36.0	-36.0	0.0
2012/13 Revised Base	0.0	2,364.0	2,364.0	0.0	2,364.0	-36.0	2,328.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<u>Removal of one-off spending in previous years</u>	0.0	-1,000.0	-1,000.0	0.0	-1,000.0	0.0	-1,000.0
<i>Sub-total Savings and Income</i>	0.0	-1,000.0	-1,000.0	0.0	-1,000.0	0.0	-1,000.0
2013/14 Proposed Budget	0.0	1,364.0	1,364.0	0.0	1,364.0	-36.0	1,328.0

A to Z Variation Statement

Financing Items - Unallocated

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	98.0	2,150.0	2,248.0	0.0	2,248.0	0.0	2,248.0
Base Budget Adjustments - Internal							
2012/13 Transfer of Services between Portfolios/directorates	0.0	800.0	800.0	0.0	800.0	0.0	800.0
Budget Realignments wef 1-April-13	-98.0	-2,950.0	-3,048.0	0.0	-3,048.0	0.0	-3,048.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-98.0	-2,150.0	-2,248.0	0.0	-2,248.0	0.0	-2,248.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward (to be allocated)	397.7	0.0	397.7	0.0	397.7	0.0	397.7
<i>Sub-Total Pressures</i>	397.7	0.0	397.7	0.0	397.7	0.0	397.7
Savings and Income							
<u>Efficiency & Other Savings</u>							
Savings still to be allocated: staff reductions, review of terms and conditions and moratorium on discretionary spend	-2,300.0	-2,500.0	-4,800.0	0.0	-4,800.0	0.0	-4,800.0
<i>Sub-total Savings and Income</i>	-2,300.0	-2,500.0	-4,800.0	0.0	-4,800.0	0.0	-4,800.0
2013/14 Proposed Budget	-1,902.3	-2,500.0	-4,402.3	0.0	-4,402.3	0.0	-4,402.3

A to Z Variation Statement
Financing Items - Underspend rolled forward from previous year

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	-3,079.0	-3,079.0	0.0	-3,079.0	0.0	-3,079.0
Base Budget Adjustments - Internal							
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2012/13 Revised Base	0.0	-3,079.0	-3,079.0	0.0	-3,079.0	0.0	-3,079.0
Additional Spending Pressures							
<i>Reversal of One-off Savings from Previous Years</i>	0.0	3,079.0	3,079.0	0.0	3,079.0	0.0	3,079.0
<i>Sub-Total Pressures</i>	0.0	3,079.0	3,079.0	0.0	3,079.0	0.0	3,079.0
Savings and Income							
<u>One-off savings</u>							
Use of 2011/12 uncommitted underspend	0.0	-5,000.0	-5,000.0	0.0	-5,000.0	0.0	-5,000.0
Use of 2012/13 forecast underspend	0.0	-5,000.0	-5,000.0	0.0	-5,000.0	0.0	-5,000.0
<i>Sub-total One-off savings</i>	0.0	-10,000.0	-10,000.0	0.0	-10,000.0	0.0	-10,000.0
<i>Sub-total Savings and Income</i>	0.0	-10,000.0	-10,000.0	0.0	-10,000.0	0.0	-10,000.0
2013/14 Proposed Budget	0.0	-10,000.0	-10,000.0	0.0	-10,000.0	0.0	-10,000.0

A to Z Variation Statement

Financing Items - Unringfenced Government Grants

Portfolio :	F&BS						
Directorate :	Fin Item						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	-90,510.0	-90,510.0
Base Budget Adjustments - Internal							
2012/13 Changes to Grant/External Funding Allocations	0.0	0.0	0.0	0.0	0.0	-78.7	-78.7
<i>Sub Total - Base Budget Adjustments - Internal</i>	0.0	0.0	0.0	0.0	0.0	-78.7	-78.7
Base Budget Adjustments - External							
Removal of Learning Disability & Health Reform grant	0.0	0.0	0.0	0.0	0.0	35,705.7	35,705.7
Removal of Early Intervention Grant	0.0	0.0	0.0	0.0	0.0	54,883.0	54,883.0
<i>Sub Total - Base Budget Adjustments - External</i>	0.0	0.0	0.0	0.0	0.0	90,588.7	90,588.7
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement
Assessment Services - Adult's Social Care Staffing

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	37,936.0	2,152.0	40,088.0	-1,981.0	38,107.0	0.0	38,107.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-1,877.8	713.5	-1,164.3	301.7	-862.6	0.0	-862.6
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-56.7	-203.9	-260.6	0.0	-260.6	0.0	-260.6
2012/13 Transfer of Services between Portfolios/directorates	0.0	14.0	14.0	0.0	14.0	0.0	14.0
Budget Realignments wef 1-April-13	220.2	-209.2	11.0	240.9	251.9	0.0	251.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-1,714.3</i>	<i>314.4</i>	<i>-1,399.9</i>	<i>542.6</i>	<i>-857.3</i>	<i>0.0</i>	<i>-857.3</i>
2012/13 Revised Base	36,221.7	2,466.4	38,688.1	-1,438.4	37,249.7	0.0	37,249.7
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	650.5	0.0	650.5	0.0	650.5	0.0	650.5
<i>Sub-Total Pressures</i>	<i>650.5</i>	<i>0.0</i>	<i>650.5</i>	<i>0.0</i>	<i>650.5</i>	<i>0.0</i>	<i>650.5</i>
Savings and Income							
<u>Efficiency & Other Savings</u>							
Essential Lease/User	0.0	-18.3	-18.3	0.0	-18.3	0.0	-18.3
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>-18.3</i>	<i>-18.3</i>	<i>0.0</i>	<i>-18.3</i>	<i>0.0</i>	<i>-18.3</i>
2013/14 Proposed Budget	36,872.2	2,448.1	39,320.3	-1,438.4	37,881.9	0.0	37,881.9

A to Z Variation Statement

Assessment Services - Assessment and Support of Children with Special Educational Needs

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfers from Special School and Hospital Recoupment, Assessment of Children's Educational Needs and Directorate Management and Support for Education, Learning and Skills A-Z Service Lines	2,476.0	2,404.0	4,880.0	-4,880.0	0.0	1,418.0	1,418.0
2012/13 Budget Realignments as reported through the monitoring process	67.0	0.0	67.0	0.0	67.0	-67.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-10.5	-10.5	0.0	-10.5	0.0	-10.5
Budget Realignments wef 1-April-13	0.0	1,298.5	1,298.5	0.0	1,298.5	-1,300.0	-1.5
Changes to Grant/External Funding Allocations wef 1-April-13	169.0	-754.1	-585.1	4,080.0	3,494.9	-3,494.9	0.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>2,712.0</u>	<u>2,937.9</u>	<u>5,649.9</u>	<u>-800.0</u>	<u>4,849.9</u>	<u>-3,443.9</u>	<u>1,406.0</u>
2012/13 Revised Base	2,712.0	2,937.9	5,649.9	-800.0	4,849.9	-3,443.9	1,406.0
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	16.4	0.0	16.4	0.0	16.4	0.0	16.4
Unavoidable Government/Legislative Pressures and New Responsibilities							
Loss of other Local Authority income for their children placed in Kent schools	0.0	0.0	0.0	800.0	800.0	0.0	800.0
<i>Sub-Total Pressures</i>	<u>16.4</u>	<u>0.0</u>	<u>16.4</u>	<u>800.0</u>	<u>816.4</u>	<u>0.0</u>	<u>816.4</u>
Savings and Income							
Transformation Savings							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	-172.7	0.0	-172.7	0.0	-172.7	-138.5	-311.2
<i>Sub-total Savings and Income</i>	<u>-172.7</u>	<u>0.0</u>	<u>-172.7</u>	<u>0.0</u>	<u>-172.7</u>	<u>-138.5</u>	<u>-311.2</u>
2013/14 Proposed Budget	<u>2,555.7</u>	<u>2,937.9</u>	<u>5,493.6</u>	<u>0.0</u>	<u>5,493.6</u>	<u>-3,582.4</u>	<u>1,911.2</u>

A to Z Variation Statement

Assessment Services - Assessment of Children's Educational Needs

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	1,660.0	0.0	1,660.0	0.0	1,660.0	-514.0	1,146.0
Base Budget Adjustments - Internal							
Transfer to new Assessment and Support of Children with Special Educational Needs A-Z Service Line	-1,660.0	0.0	-1,660.0	0.0	-1,660.0	514.0	-1,146.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-1,660.0	0.0	-1,660.0	0.0	-1,660.0	514.0	-1,146.0
2012/13 Revised Base	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Additional Spending Pressures							
<i>Sub-Total Pressures</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0

The 2012/13 revised base budget, following realignment, is now zero, as is the 2013/14 proposed budget, as the budget has moved to alternative A-Z budget lines. As a result, this budget line no longer features in Section 5 – A-Z Service Analysis. However, this A-Z variation statement is included to provide the complete audit trail from the 2012/13 published budget.

A to Z Variation Statement

Assessment Services - Children's Social Care Staffing

Portfolio :	SCS						
Directorate :	FSC						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	36,539.0	1,746.0	38,285.0	-819.0	37,466.0	-66.0	37,400.0
Base Budget Adjustments - Internal							
Transfers from Children In Need - Preventative Services and Childrens Support Services A-Z Service Lines	5,357.2	583.2	5,940.4	-1,043.0	4,897.4	-1,604.0	3,293.4
2012/13 Budget Realignments as reported through the monitoring process	-15.3	167.8	152.5	0.0	152.5	-1,607.8	-1,455.3
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-6.5	-151.4	-157.9	0.0	-157.9	1.2	-156.7
2012/13 Changes to Grant/External Funding Allocations	0.0	-219.9	-219.9	0.0	-219.9	0.0	-219.9
2012/13 Transfer of Services between Portfolios/directorates	72.0	80.0	152.0	0.0	152.0	0.0	152.0
Budget Realignments wef 1-April-13	-2,016.9	855.3	-1,161.6	292.0	-869.6	0.0	-869.6
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>3,390.5</u>	<u>1,315.0</u>	<u>4,705.5</u>	<u>-751.0</u>	<u>3,954.5</u>	<u>-3,210.6</u>	<u>743.9</u>
2012/13 Revised Base	39,929.5	3,061.0	42,990.5	-1,570.0	41,420.5	-3,276.6	38,143.9
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	578.4	0.0	578.4	0.0	578.4	0.0	578.4
<i>Sub-Total Pressures</i>	<u>578.4</u>	<u>0.0</u>	<u>578.4</u>	<u>0.0</u>	<u>578.4</u>	<u>0.0</u>	<u>578.4</u>
Savings and Income							
Efficiency & Other Savings							
Reduction in Staff Travel	0.0	-3.0	-3.0	0.0	-3.0	0.0	-3.0
Reduction in use of Agency Staff	-640.0	0.0	-640.0	0.0	-640.0	0.0	-640.0
<i>Sub-total Efficiency & Other Savings</i>	<u>-640.0</u>	<u>-3.0</u>	<u>-643.0</u>	<u>0.0</u>	<u>-643.0</u>	<u>0.0</u>	<u>-643.0</u>
<i>Sub-total Savings and Income</i>	<u>-640.0</u>	<u>-3.0</u>	<u>-643.0</u>	<u>0.0</u>	<u>-643.0</u>	<u>0.0</u>	<u>-643.0</u>
2013/14 Proposed Budget	39,867.9	3,058.0	42,925.9	-1,570.0	41,355.9	-3,276.6	38,079.3

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Business Strategy and Support (BSS)

Portfolio :	R&E, BSP&HR						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	626.0	2,509.0	3,135.0	-193.0	2,942.0	-4,388.0	-1,446.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	76.1	279.8	355.9	61.0	416.9	0.0	416.9
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	-0.1	-4.1	-4.2	0.0	-4.2	0.0	-4.2
2012/13 Directorate Funded Borrowing Costs	0.0	-327.7	-327.7	0.0	-327.7	0.0	-327.7
Budget Realignments wef 1-April-13	1.7	-54.0	-52.3	0.0	-52.3	0.0	-52.3
<i>Sub Total - Base Budget Adjustments - Internal</i>	<u>77.7</u>	<u>-106.0</u>	<u>-28.3</u>	<u>61.0</u>	<u>32.7</u>	<u>0.0</u>	<u>32.7</u>
2012/13 Revised Base	703.7	2,403.0	3,106.7	-132.0	2,974.7	-4,388.0	-1,413.3
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	10.8	0.0	10.8	0.0	10.8	0.0	10.8
Service Strategies & Improvements							
Prudential borrowing costs for Portfolio capital programmes	0.0	180.0	180.0	0.0	180.0	0.0	180.0
<i>Sub-Total Pressures</i>	<u>10.8</u>	<u>180.0</u>	<u>190.8</u>	<u>0.0</u>	<u>190.8</u>	<u>0.0</u>	<u>190.8</u>
Savings and Income							
Efficiency & Other Savings							
Full year effect of previous years saving	-57.0	0.0	-57.0	0.0	-57.0	0.0	-57.0
<i>Sub-total Savings and Income</i>	<u>-57.0</u>	<u>0.0</u>	<u>-57.0</u>	<u>0.0</u>	<u>-57.0</u>	<u>0.0</u>	<u>-57.0</u>
2013/14 Proposed Budget	657.5	2,583.0	3,240.5	-132.0	3,108.5	-4,388.0	-1,279.5

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Customer and Communities (C&C)

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	5,398.0	464.0	5,862.0	-1,089.0	4,773.0	0.0	4,773.0
Base Budget Adjustments - Internal							
Transfer to new A-Z Service Lines for Other Community Services and Support to Front Line Services - Communications and Consultation	-2,735.2	-49.0	-2,784.2	11.0	-2,773.2	0.0	-2,773.2
2012/13 Budget Realignments as reported through the monitoring process	636.8	63.5	700.3	61.0	761.3	0.0	761.3
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-545.6	-545.6	0.0	-545.6	0.0	-545.6
Budget Realignments wef 1-April-13	-199.0	-12.0	-211.0	0.0	-211.0	0.0	-211.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-2,297.4	-543.1	-2,840.5	72.0	-2,768.5	0.0	-2,768.5
2012/13 Revised Base	3,100.6	-79.1	3,021.5	-1,017.0	2,004.5	0.0	2,004.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	58.8	0.0	58.8	0.0	58.8	0.0	58.8
<u>Prices</u>							
Transport	0.0	0.5	0.5	0.0	0.5	0.0	0.5
<u>Reversal of One-off Savings from Previous Years</u>	0.0	433.0	433.0	0.0	433.0	0.0	433.0
<i>Sub-Total Pressures</i>	58.8	433.5	492.3	0.0	492.3	0.0	492.3
Savings and Income							
<u>Efficiency & Other Savings</u>							
Review of middle management structures and groupings	-135.0	0.0	-135.0	0.0	-135.0	0.0	-135.0
Removal of Essential / Lease User allowances	0.0	-1.0	-1.0	0.0	-1.0	0.0	-1.0
<i>Sub-total Efficiency & Other Savings</i>	-135.0	-1.0	-136.0	0.0	-136.0	0.0	-136.0
<u>Transformation Savings</u>							
A further review of management & back office arrangements following the integration of KDAAT & Supporting People	-200.0	0.0	-200.0	0.0	-200.0	0.0	-200.0
<i>Sub-total Savings and Income</i>	-335.0	-1.0	-336.0	0.0	-336.0	0.0	-336.0
2013/14 Proposed Budget	2,824.4	353.4	3,177.8	-1,017.0	2,160.8	0.0	2,160.8

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Education, Learning and Skills (ELS)

Portfolio :	ELS						
Directorate :	ELS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	3,825.0	8,933.0	12,758.0	-3,303.0	9,455.0	-6,039.0	3,416.0
Base Budget Adjustments - Internal							
Transfer to new Assessment and Support for Children with Special Educational Needs A-Z Service Line	-816.0	-744.0	-1,560.0	0.0	-1,560.0	488.0	-1,072.0
2012/13 Budget Realignments as reported through the monitoring process	-259.6	-899.1	-1,158.7	433.5	-725.2	700.2	-25.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-76.9	-76.9	0.0	-76.9	2.4	-74.5
2012/13 Changes to Grant/External Funding Allocations	0.0	-1,006.8	-1,006.8	0.0	-1,006.8	1,006.8	0.0
2012/13 Transfer of Services between Portfolios/directorates	600.6	154.2	754.8	0.0	754.8	-617.0	137.8
Delegation wef 1-April-13	-56.8	-88.8	-145.6	-100.0	-245.6	245.6	0.0
Budget Realignments wef 1-April-13	246.5	-928.2	-681.7	130.1	-551.6	-3.7	-555.3
Changes to Grant/External Funding Allocations wef 1-April-13	0.0	1,269.7	1,269.7	0.0	1,269.7	-1,269.7	0.0
Sub Total - Base Budget Adjustments - Internal	-285.3	-2,319.9	-2,605.2	463.6	-2,141.6	552.6	-1,589.0
2012/13 Revised Base	3,539.7	6,613.1	10,152.8	-2,839.4	7,313.4	-5,486.4	1,827.0
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	18.9	0.0	18.9	0.0	18.9	0.0	18.9
Sub-Total Pressures	18.9	0.0	18.9	0.0	18.9	0.0	18.9
Savings and Income							
<u>Income Generation</u>							
Additional income from trading with schools and academies	0.0	0.0	0.0	-67.0	-67.0	0.0	-67.0
<u>Efficiency & Other Savings</u>							
Reduction in Staff Travel	0.0	-1.0	-1.0	0.0	-1.0	0.0	-1.0
Realignment of Inclusion budgets	0.0	-216.0	-216.0	0.0	-216.0	0.0	-216.0
Sub-total Efficiency & Other Savings	0.0	-217.0	-217.0	0.0	-217.0	0.0	-217.0
<u>Transformation Savings</u>							
Full Year Effect of ELS staff restructuring including Kent Challenge in 2012/13	63.9	-1,504.4	-1,440.5	0.0	-1,440.5	-502.2	-1,942.7
Sub-total Savings and Income	63.9	-1,721.4	-1,657.5	-67.0	-1,724.5	-502.2	-2,226.7
2013/14 Proposed Budget	3,622.5	4,891.7	8,514.2	-2,906.4	5,607.8	-5,988.6	-380.8

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Enterprise and Environment (E&E)

Portfolio :	EH&W						
Directorate :	E&E						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	3,824.0	4,312.0	8,136.0	-407.0	7,729.0	0.0	7,729.0
Base Budget Adjustments - Internal							
Transfer to new Gypsies and Travellers and Waste Operations A-Z Services Lines and transfers from General Maintenance and Emergency Response and Transport Planning A-Z Service Lines	-1,760.7	-553.9	-2,314.6	381.0	-1,933.6	0.0	-1,933.6
2012/13 Budget Realignment as reported through the monitoring process	-101.8	439.8	338.0	-2.0	336.0	0.0	336.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-219.4	-219.4	-9.0	-228.4	0.0	-228.4
2012/13 Directorate Funded Borrowing Costs	0.0	-14.5	-14.5	0.0	-14.5	0.0	-14.5
2012/13 Transfer of Services between Portfolios/directorates	0.0	-405.0	-405.0	0.0	-405.0	0.0	-405.0
Budget Realignment wef 1-April-13	8.8	-253.7	-244.9	-7.9	-252.8	0.0	-252.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>-1,853.7</i>	<i>-1,006.7</i>	<i>-2,860.4</i>	<i>362.1</i>	<i>-2,498.3</i>	<i>0.0</i>	<i>-2,498.3</i>
2012/13 Revised Base	1,970.3	3,305.3	5,275.6	-44.9	5,230.7	0.0	5,230.7
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	44.1	0.0	44.1	0.0	44.1	0.0	44.1
<u>Reversal of One-off Savings from Previous Years</u>	0.0	97.5	97.5	0.0	97.5	0.0	97.5
<i>Sub-Total Pressures</i>	<i>44.1</i>	<i>97.5</i>	<i>141.6</i>	<i>0.0</i>	<i>141.6</i>	<i>0.0</i>	<i>141.6</i>
Savings and Income							
Efficiency & Other Savings							
Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	0.0	-125.0	-125.0	0.0	-125.0	0.0	-125.0
<u>Transformation Savings</u>							
Other environment service reductions	-16.0	-41.0	-57.0	0.0	-57.0	0.0	-57.0
<i>Sub-total Savings and Income</i>	<i>-16.0</i>	<i>-166.0</i>	<i>-182.0</i>	<i>0.0</i>	<i>-182.0</i>	<i>0.0</i>	<i>-182.0</i>
2013/14 Proposed Budget	1,998.4	3,236.8	5,235.2	-44.9	5,190.3	0.0	5,190.3

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Families and Social Care (FSC)

Portfolio :	SCS & ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	9,342.0	5,360.0	14,702.0	-681.0	14,021.0	-766.0	13,255.0
Base Budget Adjustments - Internal							
Transfers to new A-Z Service Lines for Directorate Management and Support for Public Health and Adults Social Care Commissioning and Performance Monitoring, together with transfer to Childrens Safeguarding A-Z Service Lines	-3,531.4	-277.0	-3,808.4	0.0	-3,808.4	0.0	-3,808.4
2012/13 Budget Realignments as reported through the monitoring process	-63.1	-907.7	-970.8	271.0	-699.8	-26.0	-725.8
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	55.5	260.5	316.0	0.0	316.0	0.0	316.0
2012/13 Children's Improvement Plan Transfer	0.0	749.0	749.0	0.0	749.0	0.0	749.0
2012/13 Transfer of Services between Portfolios/directorates	-649.3	-506.0	-1,155.3	0.0	-1,155.3	617.0	-538.3
Budget Realignments wef 1-April-13	0.0	15.1	15.1	229.3	244.4	0.0	244.4
Transfer of Services between Portfolios/directorates wef 1-April-13	-36.5	0.0	-36.5	0.0	-36.5	0.0	-36.5
Sub Total - Base Budget Adjustments - Internal	-4,224.8	-666.1	-4,890.9	500.3	-4,390.6	591.0	-3,799.6
2012/13 Revised Base	5,117.2	4,693.9	9,811.1	-180.7	9,630.4	-175.0	9,455.4
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	106.9	0.0	106.9	0.0	106.9	0.0	106.9
Sub-Total Pressures	106.9	0.0	106.9	0.0	106.9	0.0	106.9
Savings and Income							
Efficiency & Other Savings							
Essential Lease/User	0.0	-1.4	-1.4	0.0	-1.4	0.0	-1.4
Transformation Savings							
Review of commissioning & support services	-350.0	0.0	-350.0	0.0	-350.0	0.0	-350.0
Sub-total Savings and Income	-350.0	-1.4	-351.4	0.0	-351.4	0.0	-351.4
2013/14 Proposed Budget	4,874.1	4,692.5	9,566.6	-180.7	9,385.9	-175.0	9,210.9

A to Z Variation Statement

Management, Support Services and Overheads - Directorate Management & Support for - Public Health

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfers from Public Health (incl. Local Involvement Network) and Directorate Management and Support for Families and Social Care A-Z Service Lines	297.0	163.0	460.0	-57.0	403.0	0.0	403.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-2.3	-2.3	0.0	-2.3	0.0	-2.3
Transfer of Services between Portfolios/directorates wef 1-April-13	-22.2	0.0	-22.2	0.0	-22.2	0.0	-22.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	<i>274.8</i>	<i>160.7</i>	<i>435.5</i>	<i>-57.0</i>	<i>378.5</i>	<i>0.0</i>	<i>378.5</i>
2012/13 Revised Base	274.8	160.7	435.5	-57.0	378.5	0.0	378.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	5.8	0.0	5.8	0.0	5.8	0.0	5.8
<i>Sub-Total Pressures</i>	<i>5.8</i>	<i>0.0</i>	<i>5.8</i>	<i>0.0</i>	<i>5.8</i>	<i>0.0</i>	<i>5.8</i>
Savings and Income							
<i>Sub-total Savings and Income</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>	<i>0.0</i>
2013/14 Proposed Budget	280.6	160.7	441.3	-57.0	384.3	0.0	384.3

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Adults Social Care Commissioning & Performance Monitoring

Portfolio :	ASC&PH						
Directorate :	FSC						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfers from Other Adult Services and Directorate Management and Support for Families and Social Care A-Z Service Lines	3,260.4	190.0	3,450.4	0.0	3,450.4	0.0	3,450.4
2012/13 Budget Realignments as reported through the monitoring process	104.0	-47.6	56.4	0.0	56.4	0.0	56.4
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-22.7	-22.7	0.0	-22.7	0.0	-22.7
2012/13 Transfer of Services between Portfolios/directorates	-81.6	0.0	-81.6	0.0	-81.6	0.0	-81.6
Budget Realignments wef 1-April-13	-23.0	-3.9	-26.9	0.0	-26.9	0.0	-26.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	3,259.8	115.8	3,375.6	0.0	3,375.6	0.0	3,375.6
2012/13 Revised Base	3,259.8	115.8	3,375.6	0.0	3,375.6	0.0	3,375.6
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	53.2	0.0	53.2	0.0	53.2	0.0	53.2
<i>Sub-Total Pressures</i>	53.2	0.0	53.2	0.0	53.2	0.0	53.2
Savings and Income							
Efficiency & Other Savings							
Essential Lease/User	0.0	-1.3	-1.3	0.0	-1.3	0.0	-1.3
<i>Sub-total Savings and Income</i>	0.0	-1.3	-1.3	0.0	-1.3	0.0	-1.3
2013/14 Proposed Budget	3,313.0	114.5	3,427.5	0.0	3,427.5	0.0	3,427.5

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Business Strategy

Portfolio :	D&P & BSP&HR						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	3,419.0	871.0	4,290.0	-322.0	3,968.0	0.0	3,968.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-93.4	-23.0	-116.4	17.3	-99.1	0.0	-99.1
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-50.6	-50.6	25.0	-25.6	0.0	-25.6
2012/13 Transfer of Services between Portfolios/directorates	0.0	-39.6	-39.6	0.0	-39.6	0.0	-39.6
Budget Realignments wef 1-April-13	0.0	-0.9	-0.9	0.0	-0.9	0.0	-0.9
<i>Sub Total - Base Budget Adjustments - Internal</i>	-93.4	-114.1	-207.5	42.3	-165.2	0.0	-165.2
2012/13 Revised Base	3,325.6	756.9	4,082.5	-279.7	3,802.8	0.0	3,802.8
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	63.6	0.0	63.6	0.0	63.6	0.0	63.6
<i>Sub-Total Pressures</i>	63.6	0.0	63.6	0.0	63.6	0.0	63.6
Savings and Income							
<u>Efficiency & Other Savings</u>							
Essential Lease/User	0.0	-2.0	-2.0	0.0	-2.0	0.0	-2.0
Reduction in Staff Travel	0.0	-1.0	-1.0	0.0	-1.0	0.0	-1.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-3.0	-3.0	0.0	-3.0	0.0	-3.0
<i>Sub-total Savings and Income</i>	0.0	-3.0	-3.0	0.0	-3.0	0.0	-3.0
2013/14 Proposed Budget	3,389.2	753.9	4,143.1	-279.7	3,863.4	0.0	3,863.4

A to Z Variation Statement
Management, Support Services and Overheads - Support to Frontline Services -
Communications & Consultation

Portfolio :	C&C						
Directorate :	C&C						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Base Budget Adjustments - Internal							
Transfer from Directorate Management and Support for Customer and Communities A-Z Service Line	2,655.0	23.0	2,678.0	-11.0	2,667.0		2,667.0
2012/13 Budget Realignments as reported through the monitoring process	-500.0	500.0	0.0	0.0	0.0	0.0	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-15.3	-15.3	0.0	-15.3	0.0	-15.3
2012/13 Transfer of Services between Portfolios/directorates	54.6	0.0	54.6	0.0	54.6	0.0	54.6
Budget Realignments wef 1-April-13	204.0	-3.2	200.8	0.0	200.8	0.0	200.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	2,413.6	504.5	2,918.1	-11.0	2,907.1	0.0	2,907.1
2012/13 Revised Base	2,413.6	504.5	2,918.1	-11.0	2,907.1	0.0	2,907.1
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	42.8	0.0	42.8	0.0	42.8	0.0	42.8
<u>Service Strategies & Improvements</u>							
Replacement of web platform	0.0	110.0	110.0	0.0	110.0	0.0	110.0
<i>Sub-Total Pressures</i>	42.8	110.0	152.8	0.0	152.8	0.0	152.8
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	2,456.4	614.5	3,070.9	-11.0	3,059.9	0.0	3,059.9

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Democratic and Member Services

Portfolio :	D&P						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	1,336.0	2,617.0	3,953.0	-3.0	3,950.0	0.0	3,950.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-9.0	0.0	-9.0	0.0	-9.0	0.0	-9.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-80.8	-80.8	0.0	-80.8	0.0	-80.8
<i>Sub Total - Base Budget Adjustments - Internal</i>	-9.0	-80.8	-89.8	0.0	-89.8	0.0	-89.8
2012/13 Revised Base	1,327.0	2,536.2	3,863.2	-3.0	3,860.2	0.0	3,860.2
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	27.2	0.0	27.2	0.0	27.2	0.0	27.2
<i>Sub-Total Pressures</i>	27.2	0.0	27.2	0.0	27.2	0.0	27.2
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	1,354.2	2,536.2	3,890.4	-3.0	3,887.4	0.0	3,887.4

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Finance and Procurement

Portfolio :	D&P & F&BS						
Directorate :	BSS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	17,071.0	3,791.0	20,862.0	-5,290.0	15,572.0	-2,388.0	13,184.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	74.4	-454.7	-380.3	-201.0	-581.3	541.7	-39.6
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-842.0	-842.0	0.0	-842.0	0.0	-842.0
2012/13 Transfer of Services between Portfolios/directorates	167.5	0.0	167.5	0.0	167.5	0.0	167.5
Budget Realignments wef 1-April-13	0.0	-14.0	-14.0	0.0	-14.0	0.0	-14.0
Delegation wef 1-April-13	0.0	0.0	0.0	-107.1	-107.1	107.1	0.0
Sub Total - Base Budget Adjustments - Internal	241.9	-1,310.7	-1,068.8	-308.1	-1,376.9	648.8	-728.1
2012/13 Revised Base	17,312.9	2,480.3	19,793.2	-5,598.1	14,195.1	-1,739.2	12,455.9
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	239.5	0.0	239.5	0.0	239.5	0.0	239.5
Sub-Total Pressures	239.5	0.0	239.5	0.0	239.5	0.0	239.5
Savings and Income							
Income Generation							
Additional income from trading with schools and academies	0.0	0.0	0.0	-292.0	-292.0	0.0	-292.0
Transformation Savings							
Removal of support from Welfare Advice Support - Phased removal of support over 3 years (starting 2012-13) to enable the service to become self financing	0.0	-50.0	-50.0	0.0	-50.0	0.0	-50.0
Sub-total Savings and Income	0.0	-50.0	-50.0	-292.0	-342.0	0.0	-342.0
2013/14 Proposed Budget	17,552.4	2,430.3	19,982.7	-5,890.1	14,092.6	-1,739.2	12,353.4

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Governance and Law

Portfolio :	BSP&HR						
Directorate :	BSS						
	Gross Staffing	Gross Non- Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	7,334.0	3,005.0	10,339.0	-12,470.0	-2,131.0	0.0	-2,131.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-8.0	5.0	-3.0	0.0	-3.0	0.0	-3.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-32.7	-32.7	0.0	-32.7	0.0	-32.7
Budget Realignments wef 1-April-13	0.0	-4.2	-4.2	0.0	-4.2	0.0	-4.2
<i>Sub Total - Base Budget Adjustments - Internal</i>	-8.0	-31.9	-39.9	0.0	-39.9	0.0	-39.9
2012/13 Revised Base	7,326.0	2,973.1	10,299.1	-12,470.0	-2,170.9	0.0	-2,170.9
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	16.3	0.0	16.3	0.0	16.3	0.0	16.3
<i>Sub-Total Pressures</i>	16.3	0.0	16.3	0.0	16.3	0.0	16.3
Savings and Income							
<i>Sub-total Savings and Income</i>	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2013/14 Proposed Budget	7,342.3	2,973.1	10,315.4	-12,470.0	-2,154.6	0.0	-2,154.6

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Human Resources (HR)

Portfolio :	BSP&HR						
Directorate :	BSS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	12,185.0	7,059.0	19,244.0	-8,781.0	10,463.0	0.0	10,463.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-70.4	77.1	6.7	-51.0	-44.3	0.0	-44.3
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	0.0	-204.9	-204.9	804.4	599.5	0.0	599.5
2012/13 Transfer of Services between Portfolios/directorates	-882.3	-1,710.8	-2,593.1	2,382.5	-210.6	0.0	-210.6
Budget Realignments wef 1-April-13	-168.8	-14.4	-183.2	168.8	-14.4	0.0	-14.4
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	-40.0	-40.0	0.0	-40.0	0.0	-40.0
<i>Sub Total - Base Budget Adjustments - Internal</i>	-1,121.5	-1,893.0	-3,014.5	3,304.7	290.2	0.0	290.2
2012/13 Revised Base	11,063.5	5,166.0	16,229.5	-5,476.3	10,753.2	0.0	10,753.2
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	164.7	0.0	164.7	0.0	164.7	0.0	164.7
Savings and Income							
Income Generation							
Additional income from trading with schools and academies	0.0	0.0	0.0	-96.0	-96.0	0.0	-96.0
Efficiency & Other Savings							
Reduction in Staff Travel	0.0	-2.0	-2.0	0.0	-2.0	0.0	-2.0
Training - Streamlining of training budgets following centralisation	0.0	-200.0	-200.0	0.0	-200.0	0.0	-200.0
<i>Sub-total Efficiency & Other Savings</i>	0.0	-202.0	-202.0	0.0	-202.0	0.0	-202.0
<i>Sub-total Savings and Income</i>	0.0	-202.0	-202.0	-96.0	-298.0	0.0	-298.0
2013/14 Proposed Budget	11,228.2	4,964.0	16,192.2	-5,572.3	10,619.9	0.0	10,619.9

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Information, Communications and Technology (ICT)

Portfolio :	BSP&HR						
Directorate :	BSS						
	Gross Staffing £000's	Gross Non-Staffing £000's	Total Gross Exp. £000's	Service Income £000's	Net Exp. £000's	Govt. Grant £000s	Net Cost £000s
2012/13 Approved Budgets	16,829.0	14,814.0	31,643.0	-13,376.0	18,267.0	-591.0	17,676.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	0.0	-24.3	-24.3	24.6	0.3	-0.3	0.0
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	23.7	1,739.8	1,763.5	889.1	2,652.6	-48.4	2,604.2
2012/13 Transfer of Services between Portfolios/directorates	122.2	-183.6	-61.4	-124.6	-186.0	0.0	-186.0
Delegation wef 1-April-13	0.0	-137.3	-137.3	-469.1	-606.4	606.4	0.0
Budget Realignments wef 1-April-13	291.7	-150.9	140.8	-161.7	-20.9	0.0	-20.9
Transfer of Services between Portfolios/directorates wef 1-April-13	0.0	0.0	0.0	0.0	0.0	-23.8	-23.8
Sub Total - Base Budget Adjustments - Internal	437.6	1,243.7	1,681.3	158.3	1,839.6	533.9	2,373.5
2012/13 Revised Base	17,266.6	16,057.7	33,324.3	-13,217.7	20,106.6	-57.1	20,049.5
Additional Spending Pressures							
Employment Costs							
Pay and Performance Reward	247.6	0.0	247.6	0.0	247.6	0.0	247.6
Service Strategies & Improvements							
Sharepoint Licences	0.0	102.0	102.0	0.0	102.0	0.0	102.0
Oracle Business Intelligence & Collaborative Planning ongoing support & maintenance	0.0	128.0	128.0	0.0	128.0	0.0	128.0
Sub-total Service Strategies & Improvements	0.0	230.0	230.0	0.0	230.0	0.0	230.0
Sub-Total Pressures	247.6	230.0	477.6	0.0	477.6	0.0	477.6
Savings and Income							
Efficiency & Other Savings							
Multi Agency (Network) ICT Unification - Reduced cost to KCC through sharing overheads with more partner organisations	0.0	-1,000.0	-1,000.0	0.0	-1,000.0	0.0	-1,000.0
Multi Agency Aggregation of operational activity - Reduced cost of support services to KCC through sharing across other agencies	0.0	-250.0	-250.0	0.0	-250.0	0.0	-250.0
Internal efficiency & demand reduction - reductions in hardware, software and support costs as number of KCC staff reduces	0.0	-350.0	-350.0	0.0	-350.0	0.0	-350.0
Sub-total Efficiency & Other Savings	0.0	-1,600.0	-1,600.0	0.0	-1,600.0	0.0	-1,600.0
Sub-total Savings and Income	0.0	-1,600.0	-1,600.0	0.0	-1,600.0	0.0	-1,600.0
2013/14 Proposed Budget	17,514.2	14,687.7	32,201.9	-13,217.7	18,984.2	-57.1	18,927.1

A to Z Variation Statement

Management, Support Services and Overheads - Support to Frontline Services - Property and Infrastructure

Portfolio :	BSP&HR						
Directorate :	BSS						
	Gross Staffing	Gross Non-Staffing	Total Gross Exp.	Service Income	Net Exp.	Govt. Grant	Net Cost
	£000's	£000's	£000's	£000's	£000's	£000s	£000s
2012/13 Approved Budgets	5,867.0	20,412.0	26,279.0	-2,426.0	23,853.0	-505.0	23,348.0
Base Budget Adjustments - Internal							
2012/13 Budget Realignments as reported through the monitoring process	-89.8	1,433.4	1,343.6	-1,400.1	-56.5	0.0	-56.5
2012/13 Centralisation of Budgets (Including Corporate Landlord, ICT etc)	13.1	746.1	759.2	205.2	964.4	0.0	964.4
2012/13 Changes to Grant/External Funding Allocations	0.0	791.5	791.5	-549.6	241.9	-22.0	219.9
Budget Realignments wef 1-April-13	-120.0	-110.6	-230.6	280.3	49.7	0.0	49.7
Sub Total - Base Budget Adjustments - Internal	-196.7	2,860.4	2,663.7	-1,464.2	1,199.5	-22.0	1,177.5
2012/13 Revised Base	5,670.3	23,272.4	28,942.7	-3,890.2	25,052.5	-527.0	24,525.5
Additional Spending Pressures							
<u>Employment Costs</u>							
Pay and Performance Reward	102.8	0.0	102.8	0.0	102.8	0.0	102.8
<u>Prices</u>							
Gas & Electricity	0.0	110.0	110.0	0.0	110.0	0.0	110.0
Rent	0.0	223.0	223.0	0.0	223.0	0.0	223.0
Rates	0.0	148.0	148.0	0.0	148.0	0.0	148.0
Sub-total Prices	0.0	481.0	481.0	0.0	481.0	0.0	481.0
<u>Demand/Demographic Led</u>							
Dilapidations	0.0	123.0	123.0	0.0	123.0	0.0	123.0
<u>Service Strategies & Improvements</u>							
Additional running costs for extended buildings	0.0	37.0	37.0	0.0	37.0	0.0	37.0
Sub-Total Pressures	102.8	641.0	743.8	0.0	743.8	0.0	743.8
Savings and Income							
<u>Efficiency & Other Savings</u>							
Total Place - Rationalisation of office accommodation and improved cost control through the implementation of corporate landlord	0.0	-151.0	-151.0	0.0	-151.0	0.0	-151.0
Sub-total Savings and Income	0.0	-151.0	-151.0	0.0	-151.0	0.0	-151.0
2013/14 Proposed Budget	5,773.1	23,762.4	29,535.5	-3,890.2	25,645.3	-527.0	25,118.3

KCC Budget Book

Appendix A

Portfolio specific A to Z Service Analysis

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	Affordable Activity
			Adults and Older People								
			<i>Direct Payments</i>								
1	14,071.9	ASC&PH	Learning Disability	0.0	14,266.8	14,266.8	0.0	14,266.8	0.0	14,266.8	Approximately 1100 clients are expected to be receiving an on-going direct payment. These people have been assessed as being eligible for social care support, but have chosen to arrange and pay for their own care and support services instead of receiving them directly from the local authority. There will also be a number of one-off direct payments made during the year for such things as items of equipment and respite care.
2	810.2	ASC&PH	Mental Health	0.0	822.4	822.4	0.0	822.4	0.0	822.4	Approximately 190 clients are expected to be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.
3	6,820.1	ASC&PH	Older People	0.0	6,711.5	6,711.5	0.0	6,711.5	0.0	6,711.5	Around 900 clients will be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.
4	9,580.0	ASC&PH	Physical Disability	0.0	9,717.9	9,717.9	0.0	9,717.9	0.0	9,717.9	Around 1000 clients are expected to be receiving an on-going direct payment; there will also be a number of one-off direct payments made during the year.
			<i>Domiciliary Care</i>								
5	3,632.1	ASC&PH	Learning Disability	2,673.4	1,648.9	4,322.3	-626.6	3,695.7	0.0	3,695.7	Domiciliary care provided by the independent sector supporting approximately 170 people to live at home. In addition this service provides support to 120 people through the independent living scheme and other domiciliary support

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
6	42,053.6	ASC&PH	Older People	5,674.4	38,514.0	44,188.4	-10,045.3	34,143.1	0.0	34,143.1	Domiciliary care provided by the independent sector to support approximately 5,000 people to live at home. In addition this service provides: - the Kent Enablement at Home Service which provides intensive short term support/enablement to people to allow them to regain or extend their independent living skills; and a number of small contracts for services primarily with Health, including the night sitting service, recuperative care and rapid response.
7	6,994.8	ASC&PH	Physical Disability	571.4	6,526.9	7,098.3	0.0	7,098.3	0.0	7,098.3	Domiciliary care provided by the independent sector supporting approximately 900 people to live at home. This service also provides other domiciliary support (KCC and Independent Living Scheme).
Non Residential Charging Income											
8	-2,963.8	ASC&PH	Learning Disability	0.0	0.0	0.0	-2,974.7	-2,974.7	0.0	-2,974.7	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
9	-11,379.0	ASC&PH	Older People	0.0	0.0	0.0	-10,109.4	-10,109.4	-31.2	-10,140.6	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
10	-1,190.9	ASC&PH	Physical Disability / Mental Health	0.0	0.0	0.0	-1,215.8	-1,215.8	0.0	-1,215.8	Assessed client contributions for people receiving community based services including domiciliary care, supported accommodation, day care and direct payments
Nursing and Residential Care											
11	69,199.6	ASC&PH	Learning Disability	2,088.7	75,103.8	77,192.5	-6,570.7	70,621.8	0.0	70,621.8	Around 750 clients are provided with services through the independent sector. In addition, this service provides: permanent residential care for preserved rights clients through the independent sector and 88 respite beds across various KCC sites.

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
12	6,552.4	ASC&PH	Mental Health	0.0	7,280.2	7,280.2	-762.4	6,517.8	0.0	6,517.8	Around 190 clients are provided with services through the independent sector. This service also provides permanent residential care for preserved rights clients through the independent sector.
13	23,078.0	ASC&PH	Older People - Nursing	0.0	47,678.5	47,678.5	-24,719.0	22,959.5	0.0	22,959.5	Around 1,400 clients are provided with this service through the independent sector. This service administers the payment of the health element of the nursing cost and reclaims this from PCT's
14	48,712.6	ASC&PH	Older People - Residential	11,741.0	63,801.7	75,542.7	-30,851.6	44,691.1	-1,922.2	42,768.9	Approximately 2,300 clients on average provided with services through the independent sector. In addition, this service provides permanent residential care for preserved rights clients provided through the independent sector. The In-house service provides 341 residential care/respite beds and 36 nursing care beds.
15	11,844.0	ASC&PH	Physical Disability	0.0	13,968.5	13,968.5	-2,020.4	11,948.1	0.0	11,948.1	Approximately 250 clients are provided with this service through the independent sector.
			Supported Accommodation								
16	31,151.1	ASC&PH	Learning Disability	393.2	31,432.1	31,825.3	-626.2	31,199.1	-912.5	30,286.6	Services provided through the independent sector for approximately 830 people in supported accommodation/supported living.
17	203.0	ASC&PH	Older People	0.0	4,555.7	4,555.7	0.0	4,555.7	-4,350.0	205.7	Services provided through the independent sector in respect of individuals in supported living and supported accommodation
18	3,402.0	ASC&PH	Physical Disability / Mental Health	0.0	3,686.3	3,686.3	-127.0	3,559.3	-107.4	3,451.9	Services provided through the independent sector in respect of individuals in supported living and supported accommodation
			Other Services for Adults and Older People								
19	15,207.8	ASC&PH	Contributions to Voluntary Organisations	0.0	19,486.3	19,486.3	-5,272.9	14,213.4	-238.4	13,975.0	Payments to voluntary organisations for a range of preventative services supporting approximately 6,000 people.
20	1,283.5	ASC&PH	Community Support Services for Mental Health	922.2	151.8	1,074.0	-34.4	1,039.6	0.0	1,039.6	Community outreach services provided by KCC supporting approximately 250 clients with mental health problems.
			Day Care								

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
21	12,800.9	ASC&PH	Learning Disability	6,096.3	6,511.7	12,608.0	-174.1	12,433.9	0.0	12,433.9	Day care/day services provided both in the independent sector and in-house
22	2,616.1	ASC&PH	Older People	847.7	1,866.8	2,714.5	-63.1	2,651.4	0.0	2,651.4	Day care/day services provided both in the independent sector and in-house
23	1,242.0	ASC&PH	Physical Disability	47.0	1,217.0	1,264.0	-4.7	1,259.3	0.0	1,259.3	Day care/day services provided both in the independent sector and in-house
24	-7,246.6	ASC&PH	Other Adult Services	30.3	12,723.0	12,753.3	-7,989.1	4,764.2	0.0	4,764.2	A range of other services including: - approximately 190,000 home delivered hot meals; - Occupational Therapy & Sensory Disability services working in partnership with Health, Hi Kent and Kent Association for the Blind to provide approximately 56,000 items of equipment. - collaborating with health on the delivery of Telehealth and Telecare services.
25	838.0	ASC&PH	Safeguarding	727.2	382.3	1,109.5	-157.6	951.9	-104.0	847.9	A multi agency partnership/framework to ensure a coherent policy for the protection of vulnerable adults

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Public Health								
26	0.0	ASC&PH	Public Health	3,108.9	35,379.7	38,488.6	0.0	38,488.6	-38,488.6	0.0	The transfer of new responsibilities from the Department of Health with effect from 1 April 2013. This includes improving significantly the health and wellbeing of the Kent population, carrying out health protection functions delegated from the Secretary of State for Health, reduce health inequalities across the life course, including within hard to reach groups, and to ensure the provision of population healthcare advice. There are a number of mandated services that this budget is required to support including sexual health services, (both sexually transmitted infections and treatment services, and community based contraceptive services) NHS Health check programme, the National Childhood Measurement Programme, Public Health advice to Clinical Commissioning Groups and the role in health protection. Other health improvement services, such as healthy weight, drugs and alcohol misuse, tobacco control and stop smoking services and others support delivery of the national Public Health Outcomes framework and the reduction of
27	289,313.4		Total Direct Services to the Public	34,921.7	403,433.8	438,355.5	-104,345.0	334,010.5	-46,154.3	287,856.2	

Appendix A - Portfolio specific A to Z Service Analysis

Adult Social Care and Public Health

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Assessment Services								
28	37,249.7	ASC&PH	Adult's Social Care Staffing	36,872.2	2,448.1	39,320.3	-1,438.4	37,881.9	0.0	37,881.9	Social care staffing providing assessment of community care needs undertaken by Case Managers and Mental Health Social Workers
29	37,249.7		Total Assessment Services	36,872.2	2,448.1	39,320.3	-1,438.4	37,881.9	0.0	37,881.9	
			Management, Support Services and Overheads								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of service.
30	5,259.5	ASC&PH	Families and Social Care (FSC)	2,278.4	3,207.6	5,486.0	-180.7	5,305.3	0.0	5,305.3	
31	378.5	ASC&PH	Public Health	280.6	160.7	441.3	-57.0	384.3	0.0	384.3	
			Support to Frontline Services:								
32	3,375.6	ASC&PH	Adult's Social Care Commissioning & Performance Monitoring	3,313.0	114.5	3,427.5	0.0	3,427.5	0.0	3,427.5	Responsible for developing and delivering a commissioning strategy and procurement priorities for both Accommodation Solutions and Community Support for all vulnerable adults; responsible for performance monitoring and information services for adults social care.
33	9,013.6		Total Management, Support Services and Overheads	5,872.0	3,482.8	9,354.8	-237.7	9,117.1	0.0	9,117.1	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
34	335,576.7		TOTAL	77,665.9	409,364.7	487,030.6	-106,021.1	381,009.5	-46,154.3	334,855.2	

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Appendix A - Portfolio specific A to Z Service Analysis

Business Strategy, Performance and Health Reform

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Financing Items								
1	3,302.0	BSP&HR	Contribution to IT Asset Maintenance Reserve	0.0	2,352.0	2,352.0	0.0	2,352.0	0.0	2,352.0	Annual contribution towards ICT infrastructure replacement
2	3,302.0		Total Financing Items	0.0	2,352.0	2,352.0	0.0	2,352.0	0.0	2,352.0	
			Management, Support Services and Overheads								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of service.
3	-1,581.0	BSP&HR	Business Strategy & Support (BSS)	485.3	2,583.0	3,068.3	-132.0	2,936.3	-4,388.0	-1,451.7	
			Support to Frontline Services:								
4	3,037.5	BSP&HR	Business Strategy	2,643.8	500.6	3,144.4	-56.7	3,087.7	0.0	3,087.7	The division supports the political and managerial leadership of KCC in a number of ways including strategic policy development across the whole council, economic development, effective performance management, research and business intelligence, international affairs and partnerships.
5	-2,170.9	BSP&HR	Governance and Law	7,342.3	2,973.1	10,315.4	-12,470.0	-2,154.6	0.0	-2,154.6	Provides legal advice and services to KCC, public bodies and other local authorities.
6	10,753.2	BSP&HR	Human Resources	11,228.2	4,964.0	16,192.2	-5,572.3	10,619.9	0.0	10,619.9	Responsible for delivering the strategic and operational HR requirement for KCC. The function has an advisory role to help ensure that KCC meets its statutory responsibility in terms of Health and Safety, Employment Law and Equality legislation in relation to employment.
7	20,049.5	BSP&HR	Information, Communications and Technology (ICT)	17,514.2	14,687.7	32,201.9	-13,217.7	18,984.2	-57.1	18,927.1	The division works collaboratively with the business to deliver value for money ICT products and services which enable KCC to better serve the people of Kent. The Kent Public Services Network and the majority of telecommunication costs for KCC, are included here.

Appendix A - Portfolio specific A to Z Service Analysis

Business Strategy, Performance and Health Reform

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
8	24,525.5	BSP&HR	Property and Infrastructure	5,773.1	23,762.4	29,535.5	-3,890.2	25,645.3	-527.0	25,118.3	Responsibility for the management of KCC's land and property portfolio. This involves strategic asset management across the estate (Corporate Landlord) and is supported by the provision of professional property services delivered in-house and via external consultants.
9	54,613.8		Total Management, Support Services and Overheads	44,986.9	49,470.8	94,457.7	-35,338.9	59,118.8	-4,972.1	54,146.7	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
10	57,915.8		TOTAL	44,986.9	51,822.8	96,809.7	-35,338.9	61,470.8	-4,972.1	56,498.7	

Appendix A - Portfolio specific A to Z Service Analysis

Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Adults and Older People								
			<i>Other Services for Adults and Older People</i>								
1	0.0	C&C	Social Fund	90.0	3,379.0	3,469.0	0.0	3,469.0	-3,469.0	0.0	From April 2013 the responsibility for delivering for the social fund has passed from the Department for Work and Pensions to Kent County Council. This service will be supporting residents, with immediate need and who are in crisis, to live independently by helping with the purchase of equipment and supplies to ensure the safety and comfort of the most vulnerable in our society.
2	25,602.2	C&C	Supporting People	299.0	24,558.0	24,857.0	0.0	24,857.0	0.0	24,857.0	Includes provision for 21,000 vulnerable people to receive support to enable independent living in their own home through the provision of long and short term accommodation, home improvement agency, community alarm.
			Children's Services								
			<i>Education and Personal</i>								
3	6,712.7	C&C	Youth Service	5,020.9	3,215.1	8,236.0	-2,120.8	6,115.2	-50.0	6,065.2	Direct delivery and commissioning of open access youth work provision in youth centres, in schools, street-based and through opportunities for residential outdoor educational activities, including the Duke of Edinburgh's Award. Targeted work with more vulnerable young people, and ensuring the voice of young people is heard. 375,000 attendances by young people in all youth work settings.

Appendix A - Portfolio specific A to Z Service Analysis

Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
4	2,733.1	C&C	Youth Offending Service	3,575.3	2,123.7	5,699.0	-2,590.1	3,108.9	0.0	3,108.9	Targeted work to prevent children and young people from offending, to support the work of Youth Courts across Kent and to reduce the likelihood of re-offending by those within the youth justice system. The Service works with almost 3,000 young people, ranging from preventative work through to those in receipt of custodial sentences. Since 2012, the Service is working much more closely with the Youth Service to deliver a more integrated approach to services and interventions for young people across the county.
			Community Services								
5	2,042.0	C&C	Arts Development (incl. grant to Turner Contemporary)	379.1	1,745.6	2,124.7	0.0	2,124.7	0.0	2,124.7	Provide strategic leadership to the arts and culture sector in Kent through funding and managing/building the relationships with the cultural sector, including managing Kent Film Office, Turner Contemporary arrangements and Kent Music; provision of grants to Arts organisations and festivals, as well as organising programmes such as the Kent Youth Arts Festival.
6	-354.8	C&C	Community Learning & Skills (CLS)	9,852.7	5,272.7	15,125.4	-13,652.6	1,472.8	-1,702.1	-229.3	26,000 adults attending Adult Education courses in the community for personal development, skills, pleasure and wellbeing. 2,500 families participating in family learning which helps children from disadvantaged communities. CLS supports 550 young people through apprenticeships with Kent employers and over 300 16-18 year olds not in education or employment. Skills Plus centres help 2,000 people to improve their employability skills and support Kent businesses. Over 1,500 adults, for whom English is not their first language, gain qualifications and 300 adults with learning difficulties join courses to promote independent living.

Appendix A - Portfolio specific A to Z Service Analysis

Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
7	972.0	C&C	Community Safety	344.6	256.3	600.9	-21.0	579.9	-205.0	374.9	Co-ordinates and manages the delivery of safer and stronger communities - in conjunction with Community Wardens - on behalf of the people of Kent. Provides the policy & performance support to the newly established Police & Crime Panel.
8	2,883.9	C&C	Community Wardens	2,500.9	151.9	2,652.8	0.0	2,652.8	0.0	2,652.8	An establishment of 101 Community Wardens, serving over 70% of the Kent population and providing a key aspect of local community safety delivery. The Warden service provides a highly visible, reassuring community presence helping to build community resilience.
Page 221	3,753.5	C&C	Contact Centre & Citizens Advice Help Line	4,549.4	472.5	5,021.9	-1,538.3	3,483.6	-89.0	3,394.6	Contact Point comprises of the Contact Centre and Citizens Advice Help Line (formerly Consumer Direct South East). Contact Point operates 24 hours a day, every day of the year and handles 1.1 million telephone contacts and 150,000 e-mail contacts from the public. More than 90 services are delivered on behalf of KCC, and other public sector partners, including third party organisations. In 2012, Contact Point secured a new 3 year commercial contract to deliver the Citizens Advice Help Line (consumer advice) to people resident in England and Wales.
10	2,086.1	C&C	Gateways	375.8	1,764.7	2,140.5	-42.2	2,098.3	0.0	2,098.3	Coordination of the Gateway programme, service re-design and lead on the Customer Services Strategy. This service and budget also includes the financial contribution towards the management and running costs for 10 Gateways, in partnership with district councils and other partners.

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Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
11	14,210.5	C&C	Libraries, Registration and Archives Services	13,748.5	5,654.7	19,403.2	-5,474.3	13,928.9	0.0	13,928.9	<p>Libraries Service: Service comprising of 99 permanent libraries and 11 mobile vans issuing approx 4.9 million items (mostly books); supporting 5.6 million physical visits, 1.0 million virtual visits; 24,500 activities (e.g. Community Groups); 650,000 hours of free public PC use; 1,500 home library service customers; 1,110 blind and partially sighted Postal Loan service customers and 6,000 clients in Prison Library service.</p> <p>Archives Service: 13,000 documents produced for researchers at Kent History and Library Centre; 36,000 archive documents accessed digitally and the management of 1,440 cubic metres of manuscript collections.</p> <p>Registration Service: Over 35,000 births and deaths registered; over 5,500 ceremonies registered and conducted and 3,000 new citizens naturalised.</p>
12	573.7	C&C	Local Healthwatch & NHS Complaints Advocacy	87.1	1,253.5	1,340.6	-60.0	1,280.6	-706.0	574.6	<p>Local Healthwatch and NHS Complaints Advocacy are statutory services commissioned by KCC. Local Healthwatch will ensure that patients, users of social care services and their carers, and the public have a say in how these services are commissioned and delivered on their behalf. NHS Complaints Advocacy will support people who wish to complain about any NHS Health Service or Public Health Service.</p>
13	0.0	C&C	Other Community Services	0.0	2,388.8	2,388.8	-2,388.8	0.0	0.0	0.0	<p>The Kent Troubled Families Programme works closely with Partner Agency and Districts Councils to provide a joined up approach to improve the life chances and independence of disadvantaged families in Kent and a cohort of in excess of 2,500 families will be engaged over the coming years.</p>

Appendix A - Portfolio specific A to Z Service Analysis

Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
14	976.0	C&C	Sports Development	873.4	1,014.1	1,887.5	-1,093.0	794.5	0.0	794.5	Lead the development of sport and physical activity in Kent through managing the Strategic Framework for sport; managing the Kent School Games; generating external funding; working with Public Health, and directing the County Sports Partnership to develop and support coaches, leaders, clubs and governing bodies of sport.
15	850.2	C&C	Supporting Employment	931.6	343.3	1,274.9	-509.0	765.9	0.0	765.9	Provides employment support and advice to vulnerable residents from disadvantaged groups and enabling paid or voluntary employment, further education and training. Includes provision for 272 Learning Difficulty referrals and 30 mental health referrals. Another 300 participants will be supported through the externally funded Department of Work and Pensions Work Programme.
			Environment						0.0		
16	566.8	C&C	Country Parks	932.9	561.6	1,494.5	-980.8	513.7	-7.0	506.7	Manage 16 Country Parks covering 1,750 acres which generate 1.6 million visits per year whilst delivering education, recreation and environmental programmes.
17	1,848.5	C&C	Countryside Access (incl. Public Rights of Way)	1,708.9	974.5	2,683.4	-905.0	1,778.4	-118.0	1,660.4	Statutory service to define, protect & maintain 6,847km of Public Rights of Way, maintain the register and approve the planning applications in relation to Common Land and Village Greens. Deliver the Explore Kent service which handles over 80,000 letters, phone calls and emails received from the public annually and reviews over 2 million page views on the Explore Kent website. Includes the maintenance of 2,836 bridges, surfacing and vegetation clearance to 42% of the maintainable highway network and 30,000+ pieces of Public Rights of Way furniture e.g. direction posts/signs.

Appendix A - Portfolio specific A to Z Service Analysis

Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity	
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s		
			Local Democracy									
18	708.7	C&C	Community Engagement	671.8	48.7	720.5	0.0	720.5	0.0	720.5	Community Engagement Officers (CEOs) provide clear channels into the community for KCC to engage with Kent residents via engagement forums, social media and other channels. Also CEOs support the development and ongoing operations of both Locality Boards and Local Children's Trust Boards	
19	1,240.0	C&C	Local Scheme & Member Grants	0.0	1,240.0	1,240.0	0.0	1,240.0	0.0	1,240.0	Grants controlled by individual Members and Local Boards which are given to a wide range of community based groups, individuals and organisations.	
			Public Health									
20	1,358.8	C&C	Drug & Alcohol services	888.5	17,727.3	18,615.8	-6,003.7	12,612.1	-11,354.3	1,257.8	Includes provision for approximately 6,200 adults across Kent to access structured alcohol and drug treatment services and in excess of 8,000 to receive brief interventions; in excess of 3,000 young people to be engaged by substance misuse early intervention and specialist services.	
			Regulatory Services									
21	2,354.9	C&C	Coroners	688.7	2,119.9	2,808.6	-475.0	2,333.6	0.0	2,333.6	Inquiries into approximately 7,000 violent or unnatural deaths, sudden deaths of unknown cause and deaths which have occurred in prison, resulting in 4,000 post mortems, 3,000 body removals and 800 inquests.	
22	642.0	C&C	Emergency Planning	575.9	205.1	781.0	-169.0	612.0	0.0	612.0	Deliver strategic direction and professional advice on the planning for, and management of, emergencies to fulfil KCC's statutory obligations under the Civil Contingencies Act and related legislation. Provide consultancy services to District / Borough Councils under Service Level Agreements as well as advice, guidance and support to residents and businesses to build resilience. Maintain community leadership through the Kent Resilience Forum and other partnerships	

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Customer and Communities

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity	
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s		
23	3,308.3	C&C	Trading Standards	2,973.5	903.5	3,877.0	-732.6	3,144.4	0.0	3,144.4	Provision of the Rogue Traders service; 1,250 businesses supported through advice to develop Kent economy; 80 campaigns initiated to ensure a fair and safe trading environment; operate Buy with Confidence Good Trader scheme; 20 under age sales operations; 180 Trading Standards alert messages sent. The service also incorporates the Kent Scientific Services laboratory dealing with in excess of 6,000 analytical and calibration samples.	
24	75,069.1		Total Direct Services to the Public	51,068.5	77,374.5	128,443.0	-38,756.2	89,686.8	-17,700.4	71,986.4		
			Management, Support Services and Overheads									
			Directorate Management and Support for:									These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of service.
25	2,004.5	C&C	Customer & Communities (C&C)	2,824.4	353.4	3,177.8	-1,017.0	2,160.8	0.0	2,160.8		
			Support to Frontline Services:									
26	2,907.1	C&C	Communications & Consultation	2,456.4	614.5	3,070.9	-11.0	3,059.9	0.0	3,059.9	Responsible for the Council's public reputation, ensuring residents are informed about services and how to access them, and promoting and defending KCC's reputation in the public domain. Advises on and delivers consultations, which support robust decision making processes for the authority. Also responsible for ensuring all council decisions take into account the impact they will have on residents or service user groups.	
27	4,911.6		Total Management, Support Services and Overheads	5,280.8	967.9	6,248.7	-1,028.0	5,220.7	0.0	5,220.7	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.	
28	79,980.7		TOTAL	56,349.3	78,342.4	134,691.7	-39,784.2	94,907.5	-17,700.4	77,207.1		

Appendix A - Portfolio specific A to Z Service Analysis

Democracy and Partnerships

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Local Democracy							0.0	
1	703.0	D&P	Grants to District Councils	0.0	703.0	703.0	0.0	703.0	0.0	703.0	Partnership payments to District Councils from reducing the discount on council tax for second homes.
2	570.0	D&P F&BS	Other Local Democracy Costs (including Elections)	0.0	570.0	570.0	0.0	570.0	0.0	570.0	Partnership agreements with individual Kent District Councils to improve Council Tax yield; cost of council elections.
3	1,273.0		Total Direct Services to the Public	0.0	1,273.0	1,273.0	0.0	1,273.0	0.0	1,273.0	
			Financing Items								
4	464.0	D&P	Audit Fees	0.0	314.0	314.0	0.0	314.0	0.0	314.0	
5	464.0		Total Financing Items	0.0	314.0	314.0	0.0	314.0	0.0	314.0	
			Management, Support Services and Overheads								
			Support to Frontline Services:								
6	765.3	D&P	Business Strategy	745.4	253.3	998.7	-223.0	775.7	0.0	775.7	The division supports the political and managerial leadership of KCC in a number of ways including strategic policy development across the whole council, economic development, effective performance management, research and business intelligence, international affairs and partnerships.
7	3,860.2	D&P	Democratic and Members	1,354.2	2,536.2	3,890.4	-3.0	3,887.4	0.0	3,887.4	The cost of supporting the 84 elected members of the County Council and the responsibility for the Council's Overview and Scrutiny function in accordance with the provisions of the Local Government Act 2000, the Health and Social Care Act 2001, as amended in 2012 for the transfer of Public Health responsibilities, and the Local Government and Public Involvement in Health Act 2007.
8	1,009.3	D&P	Finance and Procurement	842.4	213.4	1,055.8	-34.0	1,021.8	0.0	1,021.8	Responsible for planning, managing and reporting upon the Council's financial resources, in liaison with both Members and senior management, in accordance with the Council's Financial Regulations.

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Democracy and Partnerships

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
9	5,634.8		Total Management, Support Services and Overheads	2,942.0	3,002.9	5,944.9	-260.0	5,684.9	0.0	5,684.9	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
10	7,371.8		TOTAL	2,942.0	4,589.9	7,531.9	-260.0	7,271.9	0.0	7,271.9	

Appendix A - Portfolio specific A to Z Service Analysis

Education, Learning and Skills

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Children's Services								
			<i>Education and Personal</i>								
1	2,033.0	ELS	14 to 19 year olds	1,835.5	1,354.4	3,189.9	-429.8	2,760.1	-906.0	1,854.1	A range of services for young people including preparation for employment, vocational training, apprenticeships, Skills Force and raising the age of statutory education to 18.
2	1,327.7	ELS	Attendance & Behaviour	2,528.7	1,328.0	3,856.7	-55.0	3,801.7	-2,629.6	1,172.1	Investigation of overall attendance issues, particularly unauthorised absence and persistent absenteeism from school, and support and challenge to ensure full time inclusion in education.
3	6,274.8	ELS	Connexions	0.0	5,774.8	5,774.8	0.0	5,774.8	0.0	5,774.8	Contract with Connexions service for the provision of careers information, advice and guidance to young people
4	1,708.5	ELS	Early Years and Childcare	2,630.8	4,164.4	6,795.2	-107.0	6,688.2	-5,352.5	1,335.7	Provision of advice, support, challenge and training to over 1,000 childcare providers, 1,600 childminders in the private and voluntary sector and local authority maintained schools with nursery and reception classes
5	3,000.0	ELS	Early Years Education	0.0	49,624.5	49,624.5	0.0	49,624.5	-49,624.5	0.0	Payments made to over 780 PVI providers for up to 15 hours a week of free entitlement places for 3 & 4 year olds (equates to over 9.5 million hours of provision) plus over 1.8 million hours of free places for disadvantaged 2 year olds
6	2,886.9	ELS	Education Psychology Service	2,854.5	198.9	3,053.4	-400.0	2,653.4	0.0	2,653.4	Statutory assessment of children with special educational needs and the delivery of core and traded psychological services
7	1,230.7	ELS	Individual Learner Support (incl. Minority Communities Achievement and Parent Partnership Service)	8,007.1	653.4	8,660.5	-1,047.0	7,613.5	-6,539.9	1,073.6	A range of specialist services to support children and young people who may be at risk of not aspiring and achieving to their full potential
8	0.0	ELS	Statemented Pupils	929.0	5,762.1	6,691.1	0.0	6,691.1	-6,691.1	0.0	Support for pupils with Statements of Special Educational Needs (SEN) which has not been delegated to individual schools or SEN units
			Schools Budgets								

Appendix A - Portfolio specific A to Z Service Analysis

Education, Learning and Skills

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
9	0.0	ELS	Independent Special School placements	0.0	14,924.0	14,924.0	-697.4	14,226.6	-14,226.6	0.0	Placements for over 400 children with severe special educational needs whose needs cannot be met within maintained schools
10	0.0	ELS	PFI Schools Scheme	0.0	23,810.0	23,810.0	-9,012.0	14,798.0	-14,798.0	0.0	Service charges for 11 PFI schools
11	0.0	ELS	Pupil Referral Units	8,465.3	7,658.1	16,123.4	-1,244.9	14,878.5	-14,878.5	0.0	Budgets managed directly by pupil referral units which offer alternative education for those who have been excluded from school, or missing school for health reasons
12	0.0	ELS	Schools Delegated budgets	538,646.9	174,692.1	713,339.0	-52,149.9	661,189.1	-661,189.1	0.0	Budgets managed directly by almost 460 local authority maintained schools
			Schools Services								
13	103.0	ELS	Non delegated staff costs	0.0	2,644.0	2,644.0	-2,541.0	103.0	0.0	103.0	Reimbursement of schools' costs for maternity leave, public duties, trade union representatives, suspended staff and tribunals. Some of these services now operate on a fully traded basis
14	426.5	ELS	Other Schools Services	631.2	6,971.9	7,603.1	-3,684.8	3,918.3	-3,505.0	413.3	Crossing Patrols, collective licences, provision of temporary mobile classrooms, coordination of cleaning and refuse contracts, planned maintenance agreements, legionella work, asbestos and condition surveys and various other minor non delegated budgets
15	0.0	ELS	Redundancy costs	0.0	1,232.0	1,232.0	0.0	1,232.0	-1,232.0	0.0	Redundancy costs for school staff
16	3,094.8	ELS	School Improvement	4,584.4	4,682.8	9,267.2	-5,429.2	3,838.0	-1,411.2	2,426.8	Providing advice, guidance, training and challenge to primary, secondary and special schools and Pupil Referral Units to raise standards of pupil achievement, and to implement national and local strategies. Support and training for 6,000 school governors
17	5,145.0	ELS	Teachers & Education Staff Pension costs	0.0	7,954.0	7,954.0	-684.0	7,270.0	-2,000.0	5,270.0	Cost of teacher and education staff early retirements
			Transport Services								
18	1,437.2	ELS	Home to College Transport and Kent 16+ Travel Card	0.0	3,174.2	3,174.2	-1,720.0	1,454.2	0.0	1,454.2	Over 3,200 passes issued to young people aged over 16 for unlimited bus travel in Kent. Residual home to college transport costs
19	12,661.3	ELS	Home to School Transport (Mainstream)	0.0	11,517.3	11,517.3	-20.0	11,497.3	0.0	11,497.3	Transport to and from school for 14,000 eligible children

Appendix A - Portfolio specific A to Z Service Analysis

Education, Learning and Skills

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
20	17,151.5	ELS	Home to School Transport (Special Educational Need)	7.6	17,200.0	17,207.6	0.0	17,207.6	0.0	17,207.6	Specialist transport arrangements for 4,000 children with special educational needs
21	58,480.9		Total Direct Services to the Public	571,121.0	345,320.9	916,441.9	-79,222.0	837,219.9	-784,984.0	52,235.9	
			Assessment Services								
22	1,406.0	ELS	Assessment and Support of Children with Special Education Needs	2,555.7	2,937.9	5,493.6	0.0	5,493.6	-3,582.4	1,911.2	Statutory assessment and review of children with Special Educational Needs. Top up payments to other local authorities for Kent pupils educated in other local authority special schools.
23	1,406.0		Total Assessment Services	2,555.7	2,937.9	5,493.6	0.0	5,493.6	-3,582.4	1,911.2	
			Management, Support Services and Overheads								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of
24	1,827.0	ELS	Education, Learning and Skills	3,622.5	4,891.7	8,514.2	-2,906.4	5,607.8	-5,988.6	-380.8	
25	1,827.0		Total Management, Support Services and Overheads	3,622.5	4,891.7	8,514.2	-2,906.4	5,607.8	-5,988.6	-380.8	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
26	61,713.9		TOTAL	577,299.2	353,150.5	930,449.7	-82,128.4	848,321.3	-794,555.0	53,766.3	

Appendix A - Portfolio specific A to Z Service Analysis

Environment, Highways & Waste

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	Affordable Activity
			Community Services								
1	313.1	EH&W	Gypsies and Travellers	261.9	486.1	748.0	-430.0	318.0	0.0	318.0	Responsible for securing suitable local authority and other accommodation provision for Gypsies and Travellers in Kent. The Unit currently manages 10 local authority sites, containing approximately 150 pitches
			Environment						0.0		
2	2,418.1	EH&W	Environmental Management (incl. Coastal Protection)	1,745.8	2,133.1	3,878.9	-875.0	3,003.9	-651.0	2,352.9	Delivery of Kent Environment Strategy including Climate Local targets and the Green Deal - saving money through fuel efficiency. Flood risk management, carbon reduction, biodiversity planning, heritage conservation & planning, coastal conservation, and sustainability & climate change.
			Highways								
			<i>Highways Maintenance</i>								
3	3,290.9	EH&W	Adverse Weather	0.0	3,299.9	3,299.9	0.0	3,299.9	0.0	3,299.9	Includes provision for 79 salting runs, salting approximately 4,000km of the highway per run plus restocking 2,350 salt bins
4	2,444.2	EH&W	Bridges and other structures	358.8	2,239.1	2,597.9	-191.8	2,406.1	0.0	2,406.1	Maintenance of 2,700 bridges and structures and two road tunnels
5	12,923.4	EH&W	General maintenance and emergency response	3,687.8	9,928.2	13,616.0	-487.0	13,129.0	0.0	13,129.0	Inspection, maintenance and repair of 8,500km of highway and 6,000km of pavements plus the management of all roadworks undertaken by utility companies and KCC contractors.
6	3,248.5	EH&W	Highways drainage	312.5	3,049.5	3,362.0	-96.2	3,265.8	0.0	3,265.8	Maintenance and repair of 340,000 road drainage gullies
7	3,802.6	EH&W	Streetlight maintenance	419.3	3,646.0	4,065.3	-154.0	3,911.3	0.0	3,911.3	Maintenance and repair for 120,000 streetlights
			Highways Safety and Management								
8	769.3	EH&W	Development Planning	1,790.6	320.3	2,110.9	-1,310.0	800.9	0.0	800.9	Includes developer agreements & developer plans, local development framework, adoption of highways and development control. Budget previously included under Highway Improvements and Sustainable Transport (now Transport Planning)

Appendix A - Portfolio specific A to Z Service Analysis

Environment, Highways & Waste

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
9	1,556.0	EH&W	Highway improvements	2,016.3	-283.0	1,733.3	-82.0	1,651.3	0.0	1,651.3	Support for highway resurfacing and other improvement programmes to reduce congestion, improve air quality and help prevent traffic accidents.
10	1,011.4	EH&W	Road safety	684.2	2,573.4	3,257.6	-2,234.0	1,023.6	0.0	1,023.6	Reduce road casualties through educational and publicity campaigns with engineering improvements and provide funding to support the Kent and Medway Safety Camera Partnership
11	5,845.0	EH&W	Streetlight energy	0.0	4,795.0	4,795.0	0.0	4,795.0	0.0	4,795.0	Payment for electricity to light 120,000 streetlights
12	2,483.6	EH&W	Traffic management	2,749.4	3,091.2	5,840.6	-3,387.5	2,453.1	0.0	2,453.1	Running costs, inspection and maintenance for 15,000 traffic lights and providing congestion reduction measures
13	3,252.8	EH&W	Tree maintenance, grass cutting and weed control	0.0	3,337.6	3,337.6	-84.8	3,252.8	0.0	3,252.8	Maintenance of 11 million sq metres of grass areas and 500,000 trees
Planning and Transport Strategy											
14	1,235.0	EH&W	Planning & Transport Policy	631.9	781.0	1,412.9	0.0	1,412.9	0.0	1,412.9	Delivery of Growth without Gridlock - developing key strategic transport improvements such as Third Thames Crossing, A21 dualling, solutions to Operation Stack and enhancements to the rail network including new Thanet Parkway Station and reduced journey times to East Kent in particular. Strategic influencing of Government Policy and new infrastructure funding streams, co-ordinating KCC's responses to Local Plans and Community Infrastructure Levy (CIL) charging schedules, producing the Minerals & Waste Local Plan and the Local Transport Plan.
15	573.0	EH&W	Planning Applications	885.1	194.8	1,079.9	-600.0	479.9	0.0	479.9	Receiving and processing over 530 planning applications and submissions each year
Transport Services											
16	16,280.0	EH&W	Concessionary Fares	0.0	16,672.0	16,672.0	-27.0	16,645.0	0.0	16,645.0	17 million free bus journeys for elderly people
17	11,489.0	EH&W	Freedom Pass	0.0	15,000.0	15,000.0	-2,459.0	12,541.0	0.0	12,541.0	Over 26,400 passes issued to young people aged 11 to 16 for unlimited bus travel in Kent.

Appendix A - Portfolio specific A to Z Service Analysis

Environment, Highways & Waste

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
18	7,378.1	EH&W	Subsidised Bus Routes	260.0	8,775.1	9,035.1	-1,454.0	7,581.1	0.0	7,581.1	Support for over 200 otherwise uneconomic bus routes
19	737.5	EH&W	Transport Operations	833.4	92.5	925.9	-170.0	755.9	0.0	755.9	Arrangement, provision and monitoring of socially necessary local buses, home to school transport and public transport information
20	252.7	EH&W	Transport Planning	304.9	179.7	484.6	-25.0	459.6	-203.0	256.6	Improve public transport and access to key services.
			Waste Management								
21	1,862.9	EH&W	Waste Operations	1,568.1	325.9	1,894.0	0.0	1,894.0	0.0	1,894.0	Management and operational delivery of core waste management services, including the statutory duty to undertake the treatment and disposal of household waste in Kent
			Recycling and diversion from landfill								
22	7,138.0	EH&W	Household Waste recycling centres	0.0	8,241.0	8,241.0	-1,982.0	6,259.0	0.0	6,259.0	Operation of 19 sites providing recycling facilities for 3.5 million visitors per year
23	554.0	EH&W	Partnership & waste co-ordination	0.0	504.0	504.0	-168.0	336.0	0.0	336.0	Collaborative working with District Councils and public campaigns to reduce overall waste and increase recycling
24	5,371.0	EH&W	Payments to Waste Collection Authorities (District Councils)	0.0	6,167.0	6,167.0	-102.0	6,065.0	0.0	6,065.0	Payments to support recycling initiatives that reduce the amount of waste that would otherwise have to be disposed of (through more costly routes, e.g. landfill)
25	9,915.0	EH&W	Recycling Contracts and Composting	0.0	9,030.0	9,030.0	-1,571.0	7,459.0	0.0	7,459.0	Recycling and composting 338,500 tonnes (47%) of household waste
			Waste Disposal								
26	584.0	EH&W	Closed Landfill Sites & Abandoned Vehicles	0.0	864.0	864.0	-180.0	684.0	0.0	684.0	Pollution monitoring and control of 19 Closed Landfills to ensure public safety and environmental protection is maintained. Removal and disposal of 300 abandoned vehicles
27	29,141.0	EH&W	Disposal Contracts	0.0	28,836.0	28,836.0	-156.0	28,680.0	0.0	28,680.0	Treatment and/or disposal of 376,500 tonnes (53%) of domestic waste produced in Kent through waste to energy recovery (300,000 tonnes) or landfill (76,500 tonnes)

Appendix A - Portfolio specific A to Z Service Analysis

Environment, Highways & Waste

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
28	8,500.0	EH&W	Haulage & Transfer Stations	65.0	9,514.0	9,579.0	-75.0	9,504.0	0.0	9,504.0	Operation of 6 facilities to provide local disposal points for the efficient delivery of District Council collection services and outlets for some commercial waste.
29	7,165.0	EH&W	Landfill Tax	0.0	7,571.0	7,571.0	0.0	7,571.0	0.0	7,571.0	Unavoidable tax on waste disposed of via landfill
30	151,535.1		Total Direct Services to the Public	18,575.0	151,364.4	169,939.4	-18,301.3	151,638.1	-854.0	150,784.1	
			<u>Financing Items</u>								
31	-6,568.0	EH&W	Commercial Services (net contribution)	0.0	0.0	0.0	-4,899.0	-4,899.0	0.0	-4,899.0	Contribution from Commercial Services towards KCC overheads
32	-6,568.0		Total Financing Items	0.0	0.0	0.0	-4,899.0	-4,899.0	0.0	-4,899.0	
			<u>Management, Support Services and Overheads</u>								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of
33	5,230.7	EH&W	Enterprise and Environment	1,998.4	3,236.8	5,235.2	-44.9	5,190.3	0.0	5,190.3	
34	5,230.7		Total Management, Support Services and Overheads	1,998.4	3,236.8	5,235.2	-44.9	5,190.3	0.0	5,190.3	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
35	150,197.8		TOTAL	20,573.4	154,601.2	175,174.6	-23,245.2	151,929.4	-854.0	151,075.4	

Appendix A - Portfolio specific A to Z Service Analysis

Finance & Business Support

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Local Democracy						0.0		
1	0.0	D&P F&BS	Other Local Democracy Costs (including Elections)	0.0	625.0	625.0	0.0	625.0	0.0	625.0	Partnership agreements with individual Kent District Councils to improve Council Tax yield; cost of council elections.
2	0.0	F&BS	Support for Local Council Tax Support Schemes	0.0	1,253.0	1,253.0	0.0	1,253.0	0.0	1,253.0	KCC's pro rata share of payments to each district as part of a common approach to Council Tax Support (CTS) localisation. Under the common arrangements districts will apply a standard reduction in CTS for working age recipients and reduce Council Tax exemption on empty properties from 6 to 3 months. In return, major precepting authorities (KCC, Police & Fire) will make a payment per district towards costs of managing local schemes and underwrite district's share of CTS grant. Individual districts can agree local variations and, where agreed, continue to receive support payments and underwriting from precepting authorities.
3	0.0		Total Direct Services to the Public	0.0	1,878.0	1,878.0	0.0	1,878.0	0.0	1,878.0	
			Financing Items								
4	400.0	F&BS	Carbon Reduction Commitment	0.0	400.0	400.0	0.0	400.0	0.0	400.0	
5	4,790.0	F&BS	Contribution to/from reserves	0.0	-11,354.0	-11,354.0	0.0	-11,354.0	0.0	-11,354.0	
6	4,679.0	F&BS	Insurance Fund	0.0	4,679.0	4,679.0	0.0	4,679.0	0.0	4,679.0	Contribution to self insurance fund
7	3,500.0	F&BS	Modernisation of the Council	0.0	3,500.0	3,500.0	0.0	3,500.0	0.0	3,500.0	One-off costs associated with restructure of the council including redundancy provision
8	123,492.6	F&BS	Net Debt costs (incl. Investment	0.0	131,131.6	131,131.6	-8,648.0	122,483.6	0.0	122,483.6	
9	2,328.0	F&BS	Other	0.0	1,364.0	1,364.0	0.0	1,364.0	-36.0	1,328.0	
10	0.0	F&BS	Unallocated	-1,902.3	-2,500.0	-4,402.3	0.0	-4,402.3	0.0	-4,402.3	
11	-3,079.0	F&BS	Underspend rolled forward from previous years	0.0	-10,000.0	-10,000.0	0.0	-10,000.0	0.0	-10,000.0	
12	136,110.6		Total Financing Items	-1,902.3	117,220.6	115,318.3	-8,648.0	106,670.3	-36.0	106,634.3	

Appendix A - Portfolio specific A to Z Service Analysis

Finance & Business Support

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Management, Support Services and Overheads								
			Support to Frontline Services:								
13	11,446.6	F&BS	Finance and Procurement	16,710.0	2,216.9	18,926.9	-5,856.1	13,070.8	-1,739.2	11,331.6	Responsible for planning, managing and reporting upon the Council's financial resources, in liaison with both Members and senior management, in accordance with the Council's Financial Regulations.
14	11,446.6		Total Management, Support Services and Overheads	16,710.0	2,216.9	18,926.9	-5,856.1	13,070.8	-1,739.2	11,331.6	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
15	147,557.2		TOTAL	14,807.7	121,315.5	136,123.2	-14,504.1	121,619.1	-1,775.2	119,843.9	

Appendix A - Portfolio specific A to Z Service Analysis

Regeneration & Economic Development

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Regeneration & Economic Development								
1	3,484.8	R&E	Development staff and projects	2,799.0	2,377.7	5,176.7	-1,413.1	3,763.6	-246.1	3,517.5	Staff and project work on regeneration initiatives including Visit Kent, Locate in Kent, Produced in Kent, etc.
2	3,484.8		Total Direct Services to the Public	2,799.0	2,377.7	5,176.7	-1,413.1	3,763.6	-246.1	3,517.5	
			Management, Support Services and Overheads								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of
3	167.7	R&E	Business Strategy & Support (BSS)	172.2	0.0	172.2	0.0	172.2	0.0	172.2	
4	167.7		Total Management, Support Services and Overheads	172.2	0.0	172.2	0.0	172.2	0.0	172.2	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
5	3,652.5		TOTAL	2,971.2	2,377.7	5,348.9	-1,413.1	3,935.8	-246.1	3,689.7	

Appendix A - Portfolio specific A to Z Service Analysis

Specialist Children's Services

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
			Children's Services								
			<i>Children in Care (Looked After)</i>								
1	33,796.6	SCS	Fostering	3,972.4	31,867.7	35,840.1	-237.0	35,603.1	0.0	35,603.1	Short and medium term family based care (including longer term care for older children) for Kent children. Includes payments to related and non related foster carers for 1,140 children and independent fostering agencies for 170 children.
2	6,315.0	SCS	Legal Charges	0.0	6,502.0	6,502.0	0.0	6,502.0	0.0	6,502.0	Costs for in-house legal support and external legal fees for care proceedings for Specialist Children's Services (previously reflected within the Fostering service)
3	11,842.1	SCS	Residential Children's Services	2,413.3	13,173.4	15,586.7	-2,144.0	13,442.7	0.0	13,442.7	In house and independent sector residential care for 75 children (both looked after and non looked after children, including those with a disability).
4	1,976.9	SCS	Virtual School Kent	1,870.9	831.0	2,701.9	-204.1	2,497.8	-500.0	1,997.8	Supporting approx 1,600 looked after children focussing on their education & health needs
			<i>Children in Need</i>								
5	18,220.8	SCS	Children's Centres	11,237.9	5,903.9	17,141.8	-139.0	17,002.8	0.0	17,002.8	97 children's centres delivering support and advice to families
6	15,233.5	SCS	Preventative Services	463.9	15,831.1	16,295.0	-830.0	15,465.0	-262.1	15,202.9	Community based preventative and family support services including day care, direct payments and payments to voluntary organisations
			<i>Other Social Services</i>								
7	8,515.4	SCS	Adoption	1,992.6	6,524.4	8,517.0	-49.0	8,468.0	0.0	8,468.0	Permanent care for Kent children who are unable to live with their birth families. Includes adoption payments & Special Guardianship Orders
8	280.0	SCS	Asylum Seekers	2,924.7	8,958.6	11,883.3	0.0	11,883.3	-11,603.3	280.0	Supporting unaccompanied asylum seekers
9	5,123.1	SCS	Leaving Care (formerly 16+ service)	0.0	5,039.1	5,039.1	0.0	5,039.1	0.0	5,039.1	Supporting children leaving care and ongoing children's services for those aged 16+ still in local authority care, and aftercare service for young people aged 18+. Now excludes residential care and fostering which are shown separately.
10	4,208.4	SCS	Safeguarding	4,157.1	434.4	4,591.5	-316.0	4,275.5	0.0	4,275.5	Performance management of services for vulnerable children in Kent

Appendix A - Portfolio specific A to Z Service Analysis

Specialist Children's Services

Row Ref	2012/13 Revised Base	Portfolio	Service	2013/14 Proposed Budget							Affordable Activity
	Net Cost £000s			Staffing £000s	Non staffing £000s	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s	
11	105,511.8		Total Direct Services to the Public	29,032.8	95,065.6	124,098.4	-3,919.1	120,179.3	-12,365.4	107,813.9	
			<u>Assessment Services</u>								
12	38,143.9	SCS	Children's Social Care Staffing	39,867.9	3,058.0	42,925.9	-1,570.0	41,355.9	-3,276.6	38,079.3	Social Care staffing providing assessment of children & families needs and ongoing support to looked after children
13	38,143.9		Total Assessment Services	39,867.9	3,058.0	42,925.9	-1,570.0	41,355.9	-3,276.6	38,079.3	
			<u>Management, Support Services and Overheads</u>								
			Directorate Management and Support for:								These budgets include the directorate centrally held costs, which include the budgets for, amongst other things, the strategic directors and heads of
14	4,195.9	SCS	Families and Social Care (FSC)	2,595.7	1,484.9	4,080.6	0.0	4,080.6	-175.0	3,905.6	
15	4,195.9		Total Management, Support Services and Overheads	2,595.7	1,484.9	4,080.6	0.0	4,080.6	-175.0	3,905.6	A number of budgets have been centralised and no longer sit with the individual frontline services so 2013/14 budgets are not directly comparable with 2012/13.
16	147,851.6		TOTAL	71,496.4	99,608.5	171,104.9	-5,489.1	165,615.8	-15,817.0	149,798.8	

KCC Budget Book

Appendix B

**2012/13 Forecast
Outturn (half year
position) in A to Z
Service Analysis
format**

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
		Adults and Older People									
		<i>Direct Payments</i>									
1	ASC&PH	Learning Disability	12,769	-547	12,222	11,796	-275	11,521	-973	272	-701
2	ASC&PH	Mental Health	710		710	714	0	714	4		4
3	ASC&PH	Older People	6,924	-787	6,137	6,299	-794	5,505	-625	-7	-632
4	ASC&PH	Physical Disability	9,580	-374	9,206	9,196	-447	8,749	-384	-73	-457
		<i>Domiciliary Care</i>									
5	ASC&PH	Learning Disability	5,268	-1,532	3,736	5,748	-1,599	4,149	480	-67	413
6	ASC&PH	Mental Health	532	-114	418	489	-112	377	-43	2	-41
7	ASC&PH	Older People	44,431	-12,405	32,026	43,014	-10,912	32,102	-1,417	1,493	76
8	ASC&PH	Physical Disability	7,403	-595	6,808	7,309	-657	6,652	-94	-62	-156
		<i>Nursing and Residential Care</i>									
9	ASC&PH	Learning Disability	75,668	-6,456	69,212	75,841	-6,397	69,444	173	59	232
10	ASC&PH	Mental Health	7,243	-692	6,551	7,444	-758	6,686	201	-66	135
11	ASC&PH	Older People - Nursing	46,473	-24,335	22,138	48,267	-25,295	22,972	1,794	-960	834
12	ASC&PH	Older People - Residential	84,618	-35,644	48,974	82,215	-34,237	47,978	-2,403	1,407	-996
13	ASC&PH	Physical Disability	13,813	-1,969	11,844	13,186	-1,782	11,404	-627	187	-440
		<i>Supported Accommodation</i>									
14	ASC&PH	Learning Disability	33,370	-3,645	29,725	32,946	-2,917	30,029	-424	728	304
15	ASC&PH	Physical Disability / Mental Health	2,802	-279	2,523	2,712	-420	2,292	-90	-141	-231
		<i>Other Services for Adults and Older People</i>									
16	ASC&PH	Contributions to Voluntary Day Care	15,708	-1,793	13,915	15,819	-1,721	14,098	111	72	183
17	ASC&PH	Learning Disability	13,187	-237	12,950	12,979	-185	12,794	-208	52	-156
18	ASC&PH	Older People	3,354	-100	3,254	2,709	-87	2,622	-645	13	-632

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
19	ASC&PH	Physical Disability / Mental Health	1,320	-5	1,315	1,240	-7	1,233	-80	-2	-82
20	C&C	Drug & Alcohol services	15,981	-14,609	1,372	15,981	-14,609	1,372	0	0	0
21	ASC&PH	Other Adult Services	12,692	-16,990	-4,298	12,517	-17,009	-4,492	-175	-19	-194
22	ASC&PH	Safeguarding	1,075	-196	879	1,029	-204	825	-46	-8	-54
23	C&C	Supporting People	25,609	0	25,609	25,609	0	25,609	0	0	0
		Children's Services									
		Education and Personal									
24	ELS	14 to 19 year olds	5,270	-1,650	3,620	3,392	-1,701	1,691	-1,878	-51	-1,929
25	ELS	Attendance & Behaviour	19,723	-18,909	814	20,658	-19,294	1,364	935	-385	550
26	SCS	Children's Centres	17,630	0	17,630	18,105	-115	17,990	475	-115	360
27	ELS	Connexions	6,787	0	6,787	6,787	0	6,787	0	0	0
28	SCS & ELS	Early Years and Childcare	9,465	-5,335	4,130	9,116	-5,475	3,641	-349	-140	-489
29	SCS	Early Years Education	42,276	-40,500	1,776	42,276	-40,500	1,776	0	0	0
30	ELS	Education Psychology Service	2,915	-13	2,902	2,775	-530	2,245	-140	-517	-657
31	ELS	Free School Meals	1,288	-1,288	0	1,288	-1,288	0	0	0	0
32	ELS	Individual Learner Support (incl. Minority Communities Achievement and Partnership with Parents services)	10,378	-9,182	1,196	8,818	-7,835	983	-1,560	1,347	-213
33	ELS	Statemented Pupils	7,618	-7,618	0	7,305	-7,305	0	-313	313	0
34	SCS	Virtual School Kent	2,641	-704	1,937	2,697	-710	1,987	56	-6	50
35	C&C	Youth Service	8,663	-2,154	6,509	8,663	-2,154	6,509	0	0	0
36	C&C	Youth Offending Service	5,581	-2,410	3,171	5,363	-2,373	2,990	-218	37	-181
		Social Services									

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
37	SCS	Adoption	8,321	-49	8,272	8,753	-49	8,704	432	0	432
38	SCS	Asylum Seekers	14,901	-14,621	280	15,024	-11,744	3,280	123	2,877	3,000
39	SCS	Children's Support Services	2,480	-1,043	1,437	2,587	-988	1,599	107	55	162
40	SCS	Fostering	34,320	-237	34,083	37,632	-242	37,390	3,312	-5	3,307
41	SCS	Leaving Care (formerly 16+ service)	5,127	0	5,127	5,049	0	5,049	-78	0	-78
42	SCS	Legal Charges	6,315	0	6,315	6,600	0	6,600	285	0	285
43	SCS	Preventative Children's Services	19,537	-4,370	15,167	18,030	-4,370	13,660	-1,507	0	-1,507
44	SCS	Residential Children's Services	13,750	-2,144	11,606	16,057	-2,182	13,875	2,307	-38	2,269
45	SCS	Safeguarding	4,637	-316	4,321	4,815	-351	4,464	178	-35	143
		Community Services									
46	C&C	Archive Service (incl. Museum Development)	757	-187	570	759	-211	548	2	-24	-22
47	C&C	Arts Development (incl. grant to Turner Contemporary)	1,744	-103	1,641	1,759	-115	1,644	15	-12	3
48	C&C	Big Society Fund	1,000	0	1,000	1,000	0	1,000	0	0	0
49	C&C	Community Learning Services	15,002	-15,355	-353	14,965	-15,318	-353	-37	37	0
50	C&C	Community Safety	1,203	-226	977	1,193	-227	966	-10	-1	-11
51	C&C	Community Wardens	2,888	0	2,888	2,754	0	2,754	-134	0	-134
52	C&C	Contact Centre & Consumer Direct	5,605	-1,859	3,746	5,159	-1,413	3,746	-446	446	0
53	C&C	Gateways	2,754	-635	2,119	2,591	-596	1,995	-163	39	-124
54	C&C	Library Services	16,176	-2,151	14,025	16,210	-2,229	13,981	34	-78	-44
55	ASC&PH & BSP&HR	Public Health (incl. Local Involvement Network)	864	-117	747	880	-133	747	16	-16	0
56	C&C	Sports Development	2,603	-1,620	983	2,566	-1,624	942	-37	-4	-41

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
57	C&C	Supporting Independence & Employment	1,371	-484	887	1,143	-422	721	-228	62	-166
		Environment									
58	C&C	Country Parks	1,504	-932	572	1,495	-923	572	-9	9	0
59	C&C	Countryside Access (incl. Public Rights of Way)	2,884	-1,023	1,861	2,884	-1,023	1,861	0	0	0
60	EH&W	Environmental Management	4,142	-1,526	2,616	4,142	-1,526	2,616	0	0	0
Page 246		Highways									
		<i>Highways Maintenance</i>									
61	EH&W	Adverse Weather	3,238	0	3,238	3,234	0	3,234	-4	0	-4
62	EH&W	Bridges and other structures	2,685	-239	2,446	2,632	-186	2,446	-53	53	0
63	EH&W	General maintenance and emergency response	13,231	-487	12,744	13,493	-487	13,006	262	0	262
64	EH&W	Highways drainage	3,244	-82	3,162	3,944	-82	3,862	700	0	700
65	EH&W	Streetlight maintenance	3,974	-167	3,807	3,964	-157	3,807	-10	10	0
		<i>Highways Safety and Management</i>									
66	EH&W	Development Planning	2,135	-1,283	852	2,092	-1,283	809	-43	0	-43
67	EH&W	Highway improvements	7,718	-50	7,668	7,530	-48	7,482	-188	2	-186
68	EH&W	Road safety	3,264	-2,234	1,030	3,462	-2,514	948	198	-280	-82
69	EH&W	Streetlight energy	5,845	0	5,845	5,305	0	5,305	-540	0	-540
70	EH&W	Traffic management	5,543	-2,622	2,921	5,404	-3,154	2,250	-139	-532	-671
71	EH&W	Tree maintenance, grass cutting and weed control	3,331	-78	3,253	3,961	-90	3,871	630	-12	618
		Local Democracy									
72	C&C	Community Engagement	720	0	720	762	3	765	42	3	45
73	C&C & D&P	Member Grants (incl. Elections)	2,539	0	2,539	2,539	0	2,539	0	0	0

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
		Planning and Transport Strategy									
74	EH&W	Planning & Transport Policy	1,252	-15	1,237	1,237	-1	1,236	-15	14	-1
75	EH&W	Planning Applications	1,128	-550	578	1,006	-428	578	-122	122	0
		Regeneration & Economic Development									
76	R&E	Development staff and projects	5,563	-2,060	3,503	5,576	-2,078	3,498	13	-18	-5
		Regulatory Services									
77	C&C	Coroners	2,982	-475	2,507	2,995	-475	2,520	13	0	13
78	C&C	Emergency Planning	852	-199	653	789	-207	582	-63	-8	-71
79	C&C	Registration	2,743	-3,135	-392	2,571	-3,135	-564	-172	0	-172
80	C&C	Trading Standards	4,053	-735	3,318	3,852	-737	3,115	-201	-2	-203
		Schools Budgets									
81	ELS	Independent Special School placements	12,324	-12,324	0	12,034	-12,034	0	-290	290	0
82	ELS	PFI Schools Scheme	23,810	-23,810	0	23,810	-23,810	0	0	0	0
83	ELS	Schools Delegated budgets	746,533	-746,533	0	748,819	-746,533	2,286	2,286	0	2,286
		Schools Services									
84	ELS	Meals	566	-566	0	589	-589	0	23	-23	0
85	ELS	Non delegated staff costs	2,692	-2,589	103	2,135	-2,018	117	-557	571	14
86	ELS	Other Services	7,113	-6,646	467	7,732	-7,359	373	619	-713	-94
87	ELS	Redundancy costs	1,232	-1,232	0	1,232	-1,232	0	0	0	0
88	ELS	School Improvement	18,292	-13,579	4,713	18,241	-13,339	4,902	-51	240	189
89	ELS	Special School and Hospital recoupment	1,660	-2,460	-800	1,716	-3,172	-1,456	56	-712	-656
90	ELS	Teachers Pension costs	7,829	-2,684	5,145	8,165	-2,705	5,460	336	-21	315
		Transport Services									

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
91	EH&W	Concessionary Fares	16,307	-27	16,280	16,102	-27	16,075	-205	0	-205
92	EH&W	Freedom Pass	13,648	-2,459	11,189	14,039	-2,459	11,580	391	0	391
93	ELS	Home to College Transport	1,973	-367	1,606	1,973	-367	1,606	0	0	0
94	ELS	Home to School Transport (Mainstream)	13,600	-584	13,016	13,600	-584	13,016	0	0	0
95	ELS	Home to School Transport (Special Educational Need)	17,272	0	17,272	17,272	0	17,272	0	0	0
96	EH&W	Subsidised Bus Routes	9,115	-1,454	7,661	8,972	-1,330	7,642	-143	124	-19
97	EH&W	Transport Planning	457	-219	238	433	-171	262	-24	48	24
Page 248		Waste Management									
		<i>Recycling and diversion from landfill</i>									
98	EH&W	Household Waste recycling centres	8,620	-1,482	7,138	8,558	-2,104	6,454	-62	-622	-684
99	EH&W	Partnership & waste co-ordination	722	-168	554	679	-154	525	-43	14	-29
100	EH&W	Payments to Waste Collection Authorities (District Councils)	5,473	-102	5,371	5,011	-102	4,909	-462	0	-462
101	EH&W	Recycling Contracts and Composting	10,516	-601	9,915	10,952	-643	10,309	436	-42	394
		Waste Disposal									
102	EH&W	Closed Landfill Sites & Abandoned Vehicles	764	-180	584	764	-180	584	0	0	0
103	EH&W	Disposal Contracts	29,297	-156	29,141	26,941	-156	26,785	-2,356	0	-2,356
104	EH&W	Haulage & Transfer Stations	8,575	-75	8,500	8,382	-75	8,307	-193	0	-193
105	EH&W	Landfill Tax	7,165	0	7,165	8,537	0	8,537	1,372	0	1,372
106		Total Direct Services to the Public	1,792,245	-1,096,773	695,472	1,789,385	-1,091,592	697,793	-2,860	5,181	2,321

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
		<u>Financing Items</u>									
107	D&P	Audit Fees	464	0	464	314	0	314	-150	0	-150
108	F&BS	Carbon Reduction Commitment	400	0	400	400	0	400	0	0	0
109	EH&W	Commercial Services (net contribution)	0	-7,761	-7,761	0	-6,541	-6,541	0	1,220	1,220
110	BSP&HR	Contribution to IT Asset Maintenance Reserve	3,302	0	3,302	3,302	0	3,302	0	0	0
111	F&BS	Contribution to/from reserves	9,962	0	9,962	10,811	0	10,811	849	0	849
112	F&BS	Insurance Fund	4,679	0	4,679	3,989	0	3,989	-690	0	-690
113	F&BS	Modernisation of the Council	3,523	0	3,523	3,523	0	3,523	0	0	0
114	F&BS	Net Debt costs (incl. Investment Income)	130,868	-9,048	121,820	125,215	-7,446	117,769	-5,653	1,602	-4,051
115	F&BS	Other	2,364	-36	2,328	2,294	-36	2,258	-70	0	-70
116	F&BS	Unallocated	3,048	0	3,048	1,828	0	1,828	-1,220	0	-1,220
117	F&BS	Underspend rolled forward from previous year	-3,079	0	-3,079	-3,079	0	-3,079	0	0	0
118	F&BS	Unringfenced Government Grants	0	-90,589	-90,589	0	-90,589	-90,589	0	0	0
119		Total Financing Items	155,531	-107,434	48,097	148,597	-104,612	43,985	-6,934	2,822	-4,112
		<u>Assessment Services</u>									
120	ASC&PH	Adult's Social Care Staffing	41,454	-3,940	37,514	40,870	-3,808	37,062	-584	132	-452
121	SCS	Children's Social Care Staffing	39,172	-819	38,353	39,099	-802	38,297	-73	17	-56
122	ELS	Assessment of Children's Educational Needs	1,727	-581	1,146	1,762	-581	1,181	35	0	35
123		Total Assessment Services	82,353	-5,340	77,013	81,731	-5,191	76,540	-622	149	-473
		<u>Management, Support Services and Overheads</u>									
		Directorate Management and Support for:									

**Appendix B - 2012/13 Forecast Outturn (half year position) in A to Z Service Analysis format
(incl. budgets delegated to schools)**

WHAT IS THE MONEY SPENT ON?

Row Ref	Portfolio	Service	2012/13 Forecast Outturn (half year monitoring position)								
			Cash Limit			Forecast			Variance		
			Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s	Gross £000s	Income £000s	Net £000s
124	ELS	Education, Learning and Skills (ELS)	11,084	-7,660	3,424	10,073	-7,637	2,436	-1,011	23	-988
125	SCS & ASC&PH	Families and Social Care (FSC)	14,780	-1,244	13,536	15,162	-1,364	13,798	382	-120	262
126	EH&W	Enterprise and Environment (E&E)	8,149	-408	7,741	7,948	-487	7,461	-201	-79	-280
127	C&C	Customer & Communities (C&C)	9,805	-3,975	5,830	9,767	-3,976	5,791	-38	-1	-39
128	R&E, BSP&HR	Business Strategy & Support (BSS)	3,061	-4,520	-1,459	3,128	-4,576	-1,448	67	-56	11
		Support to Frontline Services:									
129	D&P & F&BS	Finance and Procurement	19,797	-7,503	12,294	19,442	-7,526	11,916	-355	-23	-378
130	BSP&HR	Human Resources	16,754	-5,645	11,109	16,940	-5,680	11,260	186	-35	151
131	BSP&HR	Property and Infrastructure	28,526	-4,517	24,009	29,825	-5,217	24,608	1,299	-700	599
132	BSP&HR	Information, Communications and Technology (ICT)	32,815	-13,966	18,849	35,915	-16,752	19,163	3,100	-2,786	314
133	D&P & BSP&HR	Business Strategy	4,225	-362	3,863	3,942	-311	3,631	-283	51	-232
134	BSP&HR	Governance and Law	10,356	-12,470	-2,114	9,866	-12,006	-2,140	-490	464	-26
135	D&P	Democratic and Member Services	3,902	-3	3,899	3,977	-74	3,903	75	-71	4
136		Total Management, Support Services and Overheads	163,254	-62,273	100,981	165,985	-65,606	100,379	2,731	-3,333	-602
137		TOTAL	2,193,383	-1,271,820	921,563	2,185,698	-1,267,001	918,697	-7,685	4,819	-2,866
138		TOTAL (excl Schools Budgets)	1,446,850	-525,287	921,563	1,436,879	-520,468	916,411	-9,971	4,819	-5,152

The table above is shown in the 2012/13 A to Z format. Please note that section 5 is in 2013/14 A to Z format and therefore the two versions are not directly comparable

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14-19 Year Olds	Children's Services - Education and Personal	ELS	ELS	33	85
Abandoned Vehicles	Waste Management - Waste Disposal	EH&W	E&E	44	169
Adoption	Children's Services - Other Social Services	SCS	FSC	34	96
Adult Learning	Community Services	C&C	C&C	35	103
Alcohol Services	Public Health	C&C	C&C	41	138
Archives (now part of Libraries, Registration and Archives)	Community Services	C&C	C&C	36	101 & 109
Arts Development	Community Services	C&C	C&C	34	102
Assessment & Support of Children with Special Educational Needs	Assessment Services - Assessment of Children's Educational Needs (SEN)	ELS	ELS	45	187 & 188
Asylum Seekers	Children's Services - Other Social Services	SCS	FSC	34	97
Attendance & Behaviour (in school)	Children's Services - Education and Personal	ELS	ELS	33	86
Births, Deaths and Marriages	Regulatory Services - Registration	C&C	C&C	36	109 & 143
Bridges & Other Structures	Highways - Highways Maintenance	EH&W	E&E	38	120
Children's Centres	Children's Services - Children in Need	SCS	FSC	32	83
Children's Support Services	Children's Services - Other Social Services	SCS	FSC	n/a	98
Closed Landfill Sites	Waste Management - Waste Disposal	EH&W	E&E	44	169
Coastal Protection	Environment - Environmental Management (incl. Coastal Protection)	EH&W	E&E	38	118
Community Engagement	Local Democracy	C&C	C&C	39	130
Community Learning & Skills	Community Services	C&C	C&C	35	103

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Community Safety	Community Services	C&C	C&C	35	104
Community Services for Mental Health	Adults and Older People - Other Services for Adults and Older People	ASC&PH	FSC	31	71
Community Wardens	Community Services	C&C	C&C	35	105
Concessionary transport	Transport Services - Concessionary Fares	EH&W	E&E	43	156
Connexions	Children's Services - Education and Personal	ELS	ELS	33	87
Contact Centre & Citizens Advice Help Line	Community Services	C&C	C&C	35	106
Coroners	Regulatory Services	C&C	C&C	42	141
Country Parks	Environment	C&C	C&C	37	116
Countryside Access	Environment	C&C	C&C	37	117
Day Care	Adults and Older People - Other Services for Adults and Older People	ASC&PH	FSC	31	72 - 74
Direct Payments to Adults and Older People	Adults and Older People	ASC&PH	FSC	29	51 - 54
Domiciliary Care	Adults and Older People	ASC&PH	FSC	29 & 30	55 - 58
Drug Services	Public Health	C&C	C&C	41	138
Early Years and Childcare	Children's Services - Education and Personal	ELS	ELS	33	88
Early Years education (free entitlement)	Children's Services - Education and Personal	SCS	ELS	33	89
Economic Development Projects	Regeneration & Economic Development	R&E	E&E BSS	42	140
Education Psychology Service	Children's Services - Education and Personal	ELS	ELS	33	90

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Elections	Local Democracy	D&P F&BS	BSS	39	134
Emergency Planning	Regulatory Services	C&C	C&C	42	142
Environmental Management	Environment	EH&W	E&E	38	118
Financing Items	Financing Items	EH&W BSP&HR F&BS D&P	FI	45	173 - 185
Footpaths	Environment - Countryside access (including Public Rights of Way)	C&C	C&C	37	117
Fostering	Children's Services - Children in Care (Looked After)	SCS	FSC	32	79
Free School Meals	Children's Services - Education and Personal	ELS	ELS	n/a	91
Freedom Pass	Transport Services	EH&W	E&E	43	157
Gateways	Community Services	C&C	C&C	36	107
Grants to District Councils	Local Democracy	D&P	BSS	39	131
Grass cutting	Highways - Highways Safety and Management - Tree Maintenance, Grass Cuttings and Weed Control	EH&W	E&E	39	129
Gypsies and Travellers	Community Services	C&C	C&C	36	108
Haulage and Transfer Stations	Waste Management - Waste Disposal	EH&W	E&E	44	171
Hedge cutting	Highways - Highways Safety and Management - Tree Maintenance, Grass Cuttings and Weed Control	EH&W	E&E	39	129
Home to College transport	Transport Services	ELS	ELS	43	158

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Home to School transport (Special Needs)	Transport Services	ELS	ELS	43	160
Household Recycling Centres	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	165
Independent Special School placements	School Budgets	ELS	ELS	42	145
Individual Learner Support	Children's Services - Education and Personal	ELS	ELS	33	92
Kent 16+ Travel Card	Transport Services	ELS	ELS	43	158
Landfill Tax	Waste Management - Waste Disposal	EH&W	E&E	44	172
Leaving Care (Age 16+)	Children's Services - Other Social Services	SCS	FSC	34	99
Legal Charges (Children's Social Services)	Children's Services - Children in Care (Looked After)	SCS	FSC	32	80
Libraries (now part of Libraries, Registration and Archives)	Community Services	C&C	C&C	36	109 & 110
Libraries, Registration and Archives Services	Community Services	C&C	C&C	36	109
Local Healthwatch and NHS Complaints Advocacy	Community Services	C&C	C&C	36	111
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Non Residential Charging Income	Local Democracy	C&C	C&C BSS	39	133 & 134
Nursing Care for Adults	Adults and Older People	ASC&PH	FSC	30	59 - 61
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	Adults and Older People - Other Services for Adults and Older People	ASC&PH	FSC	31	75

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Other Community Services	Community Services	C&C	C&C	37	112
Other Local Democracy Costs (incl. Elections)	Local Democracy	D&P F&BS	BSS	39	134
Partnership & Waste Co-ordination	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	166
Payments to Waste Collection Authorities	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	167
PFI Schools Schemes	School Budgets	ELS	ELS	42	146
Planning & Transport policy	Planning and Transport Strategy	EH&W	E&E	40	136
Planning applications	Planning and Transport Strategy	EH&W	E&E	40	137
Prevention Services	Children's Services - Children in Need	SCS	FSC	32	84
Public Health	Public Health	ASC&PH	FSC	41	113 & 139
Public Rights of Way	Environment - Countryside access (including Public Rights of Way)	C&C	C&C	37	117
Pupil Referral Units	Schools Budgets	ELS	ELS	42	147
Recycling Contracts & Composting	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	168
Regeneration Projects	Regeneration & Economic Development	R&E	E&E BSS	42	140
Registration (part of Libraries, Registration and Archives)	Community Services	C&C	C&C	36	109 & 143
Registration of Births, Deaths and Marriages	Regulatory Services - Registration	C&C	C&C	36	109 & 143
Residential Care for Adults	Adults and Older People	ASC&PH	FSC	30 & 31	62 - 66
Residential Care for Children	Children's Services - Children in Care (Looked After)	SCS	FSC	32	81

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Road safety	Highways - Highways Safety and Management	EH&W	E&E	38	126
Road/Highway Development Planning	Highways - Highways Safety and Management	EH&W	E&E	38	124
Road/Highway drainage gullies	Highways - Highways Maintenance	EH&W	E&E	38	122
Road/Highway maintenance	Highways - Highways Maintenance	EH&W	E&E	38	121
Road/Highway Traffic Management	Highways - Highways Safety and Management	EH&W	E&E	39	128
Rubbish tip/dump	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	165
Rural buses	Transport Services - Subsidised Bus routes	EH&W	E&E	43	161
Safeguarding - Adults	Adults and Older People - Other Services for Adults and Older People	ASC&PH	FSC	31	76
Safeguarding - Children	Children's Services - Other Social Services	SCS	FSC	34	100
Salting of Roads	Highways - Highways Maintenance - Adverse Weather	EH&W	E&E	38	119
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Schools' Redundancy Costs	Schools Services	ELS	ELS	43	151
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Snow clearance	Highways - Highways Maintenance - Adverse Weather	EH&W	E&E	38	119
Social Care Staffing (Adult's)	Assessment Services	ASC&PH	FSC	45	189
Social Care Staffing (Children's)	Assessment Services	SCS	FSC	45	186
Social Fund	Adults and Older People - Other Services for Adults and Older People	C&C	C&C	32	77
Special School & Hospital Recoupment	Schools Services	ELS	ELS	n/a	154
Sports Development	Community Services	C&C	C&C	37	114
Statemented Pupils	Children's Services - Education and Personal	ELS	ELS	33	93
Streetlight energy	Highways - Highways Safety and Management	EH&W	E&E	38	127
Streetlight maintenance	Highways - Highways Maintenance	EH&W	E&E	38	123
Support for Local Council Tax Support Schemes	Local Democracy	F&BS	BSS	39	135
Support Services for Frontline Directorates	Support Services for Frontline Directorates	F&BS BSP&HR D&P	BSS	46 & 47	196 - 204
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Trading Standards	Regulatory Services	C&C	C&C	42	144
Transport Operations	Transport Services	EH&W	E&E	43	162
Transport Planning	Transport Services	EH&W	E&E	44	163
Tree cutting	Highways - Highways Safety and Management	EH&W	E&E	39	129
Virtual School Kent	Children's Services - Children in Care (Looked After)	SCS	FSC	32	82
Voluntary Organisations (contributions to)	Adults and Older People - Other Services for Adults and Older People	ASC&PH	FSC	31	70
Waste Disposal Contracts	Waste Management - Waste Disposal	EH&W	E&E	44	170
Waste Operations	Waste Management	EH&W	E&E	44	164
Waste recycling centre	Waste Management - Recycling and diversion from landfill	EH&W	E&E	44	165
Youth centres	Children's Services - Education and Personal	C&C	C&C	33	95
Youth Offending	Children's Services - Education and Personal	C&C	C&C	34	94
Youth Service	Children's Services - Education and Personal	C&C	C&C	33	95

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for County Council approval

medium term financial plan

2013/15



Leader's Foreword to Budget and Medium Term Financial Plan

Setting next year's budget continues to pose a significant challenge. While the scale of savings we anticipated was initially not as great as previous years (we have known since Spending Review 2010 was announced that 2013/14 had lesser reductions for local government than other years), we have only been working with estimated figures until very late in the process (we had no provisional grant figures from Government until 19th December). We also had the added uncertainty of a major overhaul of the Local Government funding arrangements following the Local Government Finance Act 2012 (which did not receive Royal Assent until 31st October). This tight timescale has only added to the challenge.

In spite of these uncertainties we took the bold step of launching our budget proposals for consultation much earlier than previous years. This allowed for a longer consultation period (8 weeks) and longer for the Cabinet and Members to consider the feedback. Cabinet considered the feedback from Budget Consultation on 3rd December and its response is incorporated into the revised proposals outlined in this final draft Budget Book and Medium Term Financial Plan (MTFP). This approach was a significant step forward in improving our consultation and public engagement in helping to set the Council's spending priorities.

Since we launched the consultation the Government has introduced substantial changes to the grants being transferred into the new local authority funding arrangements. We did not know the details or impact of these changes until the provisional settlement was announced on 19th December. This has changed the equation from that included in our consultation and has necessitated further changes to the proposed budget. We have outlined in detail these changes in the revised draft Budget Book and MTFP and welcome any comments on these new proposals. Unfortunately time is now tight due to the late announcement of the provisional settlement and the revised proposals are open for comment until 31st January 2013.

The Chancellor of the Exchequer made his autumn statement on 5th December. This set out the latest key economic forecasts. These were gloomier than previous forecasts and it is now accepted that the impact of the recession in 2008 and 2009 was more severe than previously thought and recovery will take longer. Nonetheless, the Government has re-affirmed its commitment to eliminate the budget deficit and to restore the UK economy to be competitive in the global economy. As part of this the Chancellor announced a further 2% spending reduction for 2014/15 in addition to the reductions already announced in the 2010 Spending Review. He also forecast the need for similar levels of public spending reductions in 2015/16 and 2016/17 although we have no indication where these might be made until the next spending review. All this means we need to think very carefully about how we react to this challenge over the next few years as reductions of this magnitude over a sustained period are unprecedented.

In spite of the financial challenge our budget proposals for next year protect the services which are most valued by Kent residents and make a difference to their daily lives. In this vein we have been committed to not increasing Council Tax in 2013/14 throughout the development of our budget proposals in recognition of the pressure on many household budgets as a result of the recession and wages not keeping pace with inflation. We appreciate that many working age benefit recipients will be asked to pay a proportion of their Council Tax for the first time next year under the localisation of Council Tax support. However, we had to respond to the 10% reduction in funding for Council Tax support and we resolved that this cut should not be borne by other Council Tax payers or at the expense of KCC services.

The overall impact of grant reductions, freezing Council Tax and meeting additional spending demands means we need to find £95m next year to balance the books. This challenge gets increasingly more difficult but we will continue to drive out all that we can from efficiencies and the way that we do business so that we can protect front-line services.

We are proposing some of the savings next year through the transformation of adult's and children's social services. These savings are not only aimed at reducing the cost on the public purse of some of our most expensive services but also at achieving better outcomes for individuals. We are conscious that these proposals may concern some people and we will continue to work with those who provide and receive these services to ensure they understand what we are proposing and why we are doing it.

We remain committed to doing as much as we can to support the Kent economy so that Kent businesses and residents are best placed to benefit from economic recovery. In particular we want to maintain the capital investment programme as this provides vital local jobs. We also need to ensure that we have the right public assets to provide the services we need and we do not hold onto assets which could be better used for economic gain.

Finally, we must recognise that our staff are a most important resource and their dedication, responsiveness and willingness to change in difficult times is admirable. We need to continue to invest in our staff and their well being, and have a package of terms & conditions which enable us to recruit and retain the best individuals and rewards those who go the extra mile to achieve outstanding performance.

Paul Carter
Leader of the Council

KCC Medium Term Financial Plan

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KCC Medium Term Financial Plan

SECTION 1

Executive Summary

Executive Summary

National Context

- 1.1 In our Foreword, we have referred to the fact that we are in one of the most challenging financial periods ever faced by local government. The situation is that local government and the wider public sector must realign itself to a new and permanent financial reality. KCC made £95 million savings in 2011/12, £79 million savings in 2012/13 and we need to save £95 million in 2013/14. It is likely we will have to make savings of a similar magnitude over the next 3 years as part of an unprecedented period of sustained reductions in public spending.
- 1.2 The Government has set out its aim to eliminate the budget deficit, although the Chancellor has now recognised this will not be achieved by the end of this Parliament. The weak economic recovery (with continued low rate of growth) and uncertainty in the eurozone plus the apparent reluctance of banks to lend to businesses present significant risks to the national recovery plan and local authority budgets.
- 1.3 The scale of the deficit reduction is also driving huge change across all public services, many of which also directly impact on local government. The welfare reform agenda, through the introduction of a localisation of the social fund, housing benefit and council tax benefit regime changes all directly affect local government, transferring additional responsibilities, financial pressures and financial risk to local authorities. Reform of the NHS through the shift to GP commissioning, whilst presenting an opportunity to deliver more integrated provision with social services, also presents a significant challenge as the entire NHS adjusts to its new structure.
- 1.4 Significant savings are expected throughout the spending review period and beyond. Local government's contribution is still expected to be substantial, while spending on health, schools and overseas development will be protected from further reductions, as in Spending Review (SR) 2010. The Chancellor's Autumn Statement announced a further reduction of 2% for local government in 2014/15, calculated as a reduction of £445m nationally, which added to previous announcements is likely to mean a reduction of £32.4m for KCC.
- 1.5 The cumulative effect is that local government is working within an increasingly uncertain and challenging public service landscape.

Local Context

- 1.6 In 2013/14, investments will be made by KCC in a number of essential areas including providing care to adults with “moderate” needs and beyond (unlike most other Councils, who use “critical” criteria), keeping the Freedom Pass, financing new facilities and in supporting economic growth. Demand across a range of services continues to increase, particularly in children’s and adult social care, at the time when grants from Central Government are being cut.
- 1.7 Through this Spending Review (SR) period, KCC has delivered significant budget savings without having to make the significant cuts to services seen in some local authorities, through a focus on increased efficiency and a reshaping of the size and structure of the council. Our approach will be to continue to avoid direct cuts to services wherever possible, and instead deliver transformational change which continues to provide, and further improve, the quality of service delivery with the reduced monies now available.
- 1.8 KCC’s budget strategy over the next few years will therefore revolve around:
- **Prevention** - we will move away from expensive reactive service provision that responds once problems have already occurred, to investing in preventative models that not only deliver better outcomes, but are also more cost effective. A preventative approach with health, the voluntary sector, other Councils and the business community, will also allow us to better manage future demand on services, especially from a rapidly ageing population.
 - **Productivity** - we must deliver a step change in the productivity of our services and staff through greater integration around our key client groups and investing in our back office support systems and procedures to release resources to the front line.
 - **Procurement** – a key challenge will be to introduce the best business and service practice found across the private sector into KCC – with particular regard to improving how we procure goods and services, not just in regards to how we scale-up contracts, but also how we scale-down contracts to support localism and innovation.
 - **Partnership** – KCC does not operate in isolation and to deliver our budget strategy we must have effective partnerships so that prioritisation, productivity and prevention are driven not just within KCC but intelligently across all Kent public services. This will involve not only ensuring that there is a strong and shared partnership vision, but increasingly jointly commissioning and integrating services across public services.

- 1.9 The recent unannounced inspection from OfSTED shows that investment in recent years in response to the 2010 “poor” rating has made a significant impact on the quality of Children’s Services. Throughout the next year the emphasis will be on placing the service on a more sustainable financial footing. There will be a greater focus on preventative activity, whilst maintaining an improved level of service, and looking to reduce the number of Looked After Children/length of time they are in care.
- 1.10 KCC Adult Social Services (in line with many departments nationally) is experiencing a slowdown in demand pressures which goes against the underlying demographic trend of an ageing population. This is due to a number of factors including the benefits of early intervention and preventative programmes. This is a welcome development and we aim to create a more sustainable service through transformation, with greater emphasis on better procurement, increased prevention and improved partnership with the NHS to deliver better outcomes for Kent residents at lower cost.

Treasury Strategy

- 1.11 Treasury management remains a key strategic issue for the Council, not least because of low interest rates and limited investment opportunity. The latest Treasury Management Strategy is included in Section 5, subject to approval by the County Council at the same time as the 2013/14 Budget and 2013/15 MTFP.

Risk Strategy

- 1.12 Effective risk management will be essential in ensuring we can deal with the difficult times ahead. Improved links between risk management and the performance management, business planning and business intelligence functions within KCC continues to ensure risk management supports the delivery of organisational priorities and objectives. The Risk Strategy can be found at Section 6.

Appendices

- 1.13 The MTFP continues to include a number of appendices that cover key aspects of the Authority’s financial planning framework.

Council Tax

- 1.14 In this Budget and MTFP for 2013/14 we have proposed a *third consecutive freeze on Council Tax*, meaning the KCC precept for a Band D property remains the same as in 2010/11, 2011/12 and 2012/13, at £1,047.78. Inflation since April 2010 has been nearly 13.5%.
- 1.15 The freeze is assisted by Government grant equivalent to 1% of Council Tax for the next two years. KCC recognises that by accepting this additional grant and freezing Council Tax, it creates additional pressure on future years' budgets. This is because the equivalent monies must be found from savings or new income into the base budget. While the Council remains committed to keeping Council Tax increases to an absolute minimum, at this stage an increase for 2014/15 cannot be ruled out. Neither can the possibility of refusing further one-off Council Tax grant for 2014/15, should it be offered.
- 1.16 Thousands of households will pay Council Tax for the first time in Kent, following changes in welfare rules. The actual charge households pay will depend upon levies from other authorities including District Councils, Police Authority, Fire and Rescue and where applicable Parish and Town Councils. We are anticipating a small increase in Council Tax receipts, due to continued growth in the number of Council Tax payers in the County.

Revenue Medium Term Financial Plan Format

- 1.17 We have concentrated on 2013/14. Accordingly, the MTFP format comprises of three separate sections:

- a) A high level 2013/14 KCC budget summary.
- b) A more detailed 2013/14 budget summary.

This provides a summarised view for the whole council of all key additional spending demands and savings/ income, as it summarises common themes in individual Portfolio plans.

- c) The traditional Portfolio by Portfolio format, for one year only.

Each Portfolio plan provides the detail of all the new spending demands and savings/income for 2013/14.

Capital Budget and Format

- 1.18 Our capital programme aims to strike a balance between ensuring that we meet our strategic priorities and vision whilst at the same time ensuring schemes represent value for money and maximise value from the authority's asset stock. In particular we want to aim for schemes which help reduce the authority's running costs through invest to save projects, support Kent residents and help with the economic regeneration within the county.
- 1.19 Capital plays an important role in delivering long term priorities as it can be targeted in creative and innovate ways. However capital is not unlimited or "free money" – our capital funding decisions can have significant revenue implications. Every £10m of prudential borrowing costs approximately £1m per annum in financing costs (revenue) for 25 years. This is in addition to any ongoing maintenance and running costs associated with the project itself. KCC has resolved that no more than 15% of the revenue budget will be spent in servicing debt related to the capital programme. A number of our capital schemes rely on grants from Government departments, in many cases e.g. schools basic need, we are still awaiting these grant announcements.
- 1.20 As with the revenue MTFP the most appropriate presentation remains in a Portfolio by Portfolio order. The format for showing the individual schemes within each Portfolio has been continued from last year – it now combines the three year plan (2013/16) and details the funding of each project over this period.
- 1.21 Within each Portfolio we have distinguished between spending on rolling programmes (such as enhancement and modernisation of assets); and spending on individual projects. For rolling programmes we are showing the planned spend for the three year period of the MTFP. For individual projects the entire project cost is shown.

Conclusion

- 1.22 The Revenue and Capital MTFP set out in this document represents the culmination of nearly a year's work in developing how the Council can respond to the unique financial challenge of reduced Government Grants, a slow economic recovery and increased demand for council services whilst keeping Council Tax at the same level for the fourth year in a row.
- 1.23 If the economy continues to show a slow recovery the indicative position for 2014/15 and 2015/16 could get worse and we could face further additional spending demands and/or further reduced/frozen income necessitating greater savings.

KCC Medium Term Financial Plan

SECTION 2

National Financial and Economic Context

National Financial and Economic Context

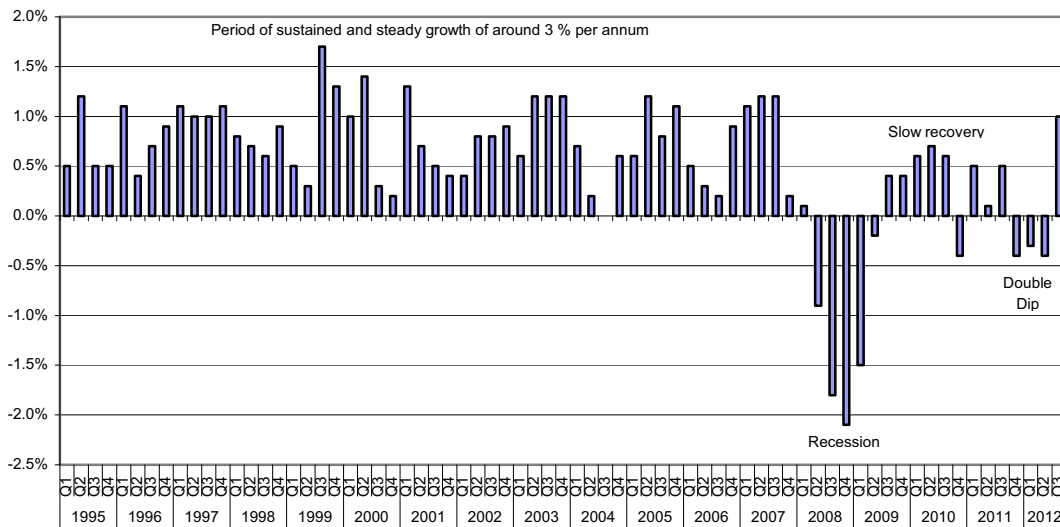
Introduction

- 2.1 KCC's financial and service planning takes place within the context of the national economic and public expenditure plans. This part of the proposals explores that context and identifies the broad national assumptions within which the budget and MTFP have been framed.

The Economy

- 2.2 The Government's economic strategy as set out in the June 2010 Budget remains committed to reducing the national budget deficit, restoring economic stability, equipping the UK to succeed in the global market and to rebalance the UK economy. In particular the Chancellor set targets in his first budget to eliminate the structural deficit and for debt as a percentage of GDP to be falling by 2015/16.
- 2.3 Since the original 2010 budget statement economic recovery has been slower than originally forecast with a knock-on consequence for tax receipts. As a result the original targets to eliminate the deficit and to reduce debt as a percentage of GDP are not likely to be met by 2015/16, although the deficit is reducing.
- 2.4 The Office for Budget Responsibility (OBR) has identified three reasons for the subdued and uneven recovery; the impact of the financial crisis on GDP and underlying productivity was greater than previously assumed; the euro area sovereign debt crisis and global uncertainty have damaged confidence and reduced external demand; commodity driven price inflation in 2011 has reduced real incomes and increased business costs.
- 2.5 The UK economy returned 1% growth in the third quarter of 2012 after three successive quarters when the economy was in recession (so called double dip). Chart 1 below shows UK output (Gross Domestic Product – GDP) since 1995. Economic growth is essential to the Government's fiscal strategy which relies on increasing the tax yield as much as public spending reductions in order to eliminate the budget deficit.

Chart 1



2.6 The government has set a target of 2% for the underlying rate of inflation as measured by the Consumer Price Index (CPI). The annual rate of inflation has been running more than this throughout 2012 but the annual rate of price increases has been substantially less than the preceding year.

2.7 CPI in the year to September 2012 showed an increase of 2.2% (down 0.3% on August), RPI was 2.6% (down 0.3% on August). The September indices are important as they are usually used to uplift a number of benefits, tax credits and pensions for the forthcoming year. The uplifting of benefits is important to the County Council as it links to the charges we make for social care, although for pensioners the increase will be the minimum 2.5% under the “triple lock” arrangements.

2.8 The October indices showed a comparative increase (CPI 2.7% and RPI 3.2%). More than half of this was attributed to the impact of increased university tuition fees. November indices show no change in CPI and a small reduction in RPI to 3% with increases in food and energy offset by reductions in petrol. The longer term forecast is for inflation to continue to decline but it is not estimated to reach the Government’s target until 2015.

2.9 Unemployment peaked at the end of 2011 at 2.7m (the highest level for 17 years). Since then unemployment has started to decline and the latest statistics (quarter to October 2012) show that the number unemployed stood at 2.51m (7.8%). Within this, levels of youth unemployment remain significantly higher. The number of people in work in the quarter to October 2012 increased slightly to 29.6m (71.2%), within this private sector employment represents 23.9m (a record level) and public sector 5.7m (lowest level since 2002).

2.10 The latest release from the Office for National Statistics shows average earnings rising by 1.7% (excluding bonuses), well below the rate of inflation. This provides further evidence that households continue to be significantly worse off than before the financial crisis.

The Autumn Budget Statement

2.11 The Chancellor of the Exchequer made his Autumn Statement on 5th December 2012. The statement usually affords the opportunity for the Chancellor to launch the latest economic forecasts and recommendations from the independent Office for Budget Responsibility (OBR). However, this year's statement had more of a mini budget feel about it as not only did the Chancellor respond to the economic forecasts, but he also took the opportunity to announce further tax and benefit changes and public spending reductions.

2.12 The Chancellor announced that the Government is now unlikely to meet its' targets to eliminate the budget deficit and reduce debt as proportion of national income by 2015/16. He indicated that austerity would have to carry on longer than had originally planned (into 2017/18) to meet revised target dates. Table 1 below sets out the original targets on debt, growth and inflation set out in the 2010 budget and the latest estimates in the 2012 Autumn Statement.

Table 1	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Budget Deficit (£bn)									
June 2010 Budget	154.7	149.1	116	89	60	37	20		
March 2012 Budget		136.8	126	120	98	75	52	21	
December 2012 AS forecast			121.4	108	99	88	73	49	31
Debt as % of GDP									
June 2010 Budget		61.9	67.2	69.8	70.3	69.4	67.4		
March 2012 Budget		60.5	67.3	71.9	75	76.3	76	74.3	
December 2012 AS forecast		60.4	66.4	74.7	76.8	79	79.9	79.2	77.3
(excl Asset Purchase Facility)				75.4	79.5	82.2	83.6	83.2	81.4
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Economic Growth % (GDP)									
June 2010 Budget	-4.9	1.2	2.3	2.8	2.9	2.7	2.7		
March 2012 Budget			0.8	0.8	2.0	2.7	3.0	3.0	
October 2012 ONS data	-4.0	1.8	0.9						
December 2012 AS forecast			0.9	-0.1	1.2	2.0	2.3	2.7	2.8
Inflation % (CPI)									
June 2010 Budget	2.1	2.7	2.4	1.9	2.0	2.0	2.0		
March 2012 Budget			4.6	2.3	1.9	2.0	2.0	2.0	
October 2012 ONS data	2.2	3.3	4.5						
December 2012 AS forecast			4.5	2.8	2.5	2.2	2.0	2.0	2.0

- 2.13 Table 1 clearly demonstrates the uneven recovery referred to above with growth better than originally anticipated in 2010 but lower in 2011 and 2012, and the recovery taking longer. The table also shows the deficit reducing but not as fast as originally estimated in 2010, with the deficit not being cleared and debt as a proportion of income not falling until a year later than the revised predictions included in the March 2012 budget. In The Autumn Statement the Chancellor quoted debt figures both including and excluding the excess cash held by the Bank of England under the Asset Purchase Facility.
- 2.14 The Chancellor announced a further round of public spending reductions within the current spending review period (up to 2014/15). A further 1% reduction in 2013/4 will deliver an additional £980m, and an extra 2% in 2014/15 will deliver £2.4bn. Health and schools continue to be protected from reductions and Her Majesty's Revenue and Customs will also be exempt. Local Government will be exempt from additional cuts in 2013/14, but faces a further £445m reduction in 2014/15 (in addition to reductions already announced in the Spending Review).
- 2.15 The additional spending reductions together with savings on welfare spending (and reduced amount for overseas aid to meet the target of 0.7% of Gross National Income) will deliver a total of £6.6bn. The majority will be used to pay for an additional £5.5bn of capital spending announced for the remainder of the current Spending Review period. This spending includes £1.3bn on roads and transport, £1.5bn on housing and local infrastructure, £0.5bn on regional growth and business, £0.9bn on science and innovation, and £1.2bn on schools.
- 2.16 The Chancellor also announced that he anticipates that spending in 2015/16 and 2016/17 will need to reduce at similar levels to reductions in the current Spending Review period in order to meet the revised deficit targets. He also revealed that he intends to devolve more of the economic growth related investment to local areas from April 2015.
- 2.17 Unlike previous years the Autumn Statement included some important changes to tax and benefits (such changes are normally confined to the annual budget statement in March). In relation to tax the Chancellor increased the basic personal allowance by over 2.5% from April 2013 (upper thresholds will only be increased by 1% in 2014/15 and 2015/16); cancelled the planned rise in fuel duty from 1st January; reduced the rate of Corporation Tax from 24% to 23% from April 2013 and from April 2014 to 21%; and increased the annual investment allowance for small to medium sized business from £25k to £250k for two years from January 2013.

- 2.18 On benefits the Chancellor confirmed that the triple lock would continue to apply to state pensions, meaning an increase of 2.5% in April 2013. Most other working age benefits would only be uprated by 1% per annum for 3 years from April 2013, as would Child Tax Credit and Working Tax Credit (other than those elements already frozen). Child Benefit will be uprated by 1% per annum for two years from April 2014. Disability/ carer benefits and tax credits will be uprated in line with prices. Housing benefit increases will be capped to 1% in most areas in 2014/15 and 2015/16.
- 2.19 The overall package within the Autumn Statement is aimed to support/stimulate economic growth and to reward employment and investment.

KCC's assessment of the economic position

- 2.20 The general state of the economy is an important factor in setting the County Council's budget and MTFP. The previous budget and MTFP recognised that the economy had emerged from recession in 2008 and 2009, but that recovery was slower than forecast and economic activity had not yet returned to the pre 2008 levels. The budget and MTFP reflected that the Council was less optimistic of a sustained recovery and identified the risk of further spending reductions.
- 2.21 The County Council recognises that household budgets are stretched in these difficult times and that income levels have not kept pace with inflation. The cabinet proposed in its budget consultation launched in September 2012 that the County Council's element of Council Tax should be frozen for a third successive year (this was before the Government announced the availability of a further grant to support a freeze equivalent to 1% on Council Tax).
- 2.22 In proposing the freeze Cabinet Members recognised that despite the challenge the Council faces to respond to additional spending demands at the same time as Government funding is reducing, we could not ask residents to pay more Council Tax and add to the burdens on already stretched household budgets. Cabinet Members welcomed the feedback from consultation supporting this stance, even if it meant greater spending reductions than would otherwise be needed.

- 2.23 Levels of inflation continue to be a major concern for the Council. Recent reductions in fuel prices and the cancelling of the fuel duty levy will reduce pressures on transport budgets, however, inflationary pressures on energy and foodstuffs continue to add to the Council's spending demands. Whilst the Council will continue to find innovative ways to save on energy budgets to offset inflationary pressures, we are wary of the impact on a number of other council services, particularly external contracts. The main element of these contracts relate to levels of pay rather than commodity prices, and while the Council embraces the Government's policy of pay restraint in the public sector, we cannot be immune to the impact of general inflation on our own staff or staff employed by contractors.
- 2.24 Generally unemployment in the county is below the national average (3.2% according to latest ONS release), although there are pockets where unemployment is at or above the national average. The Council is also concerned about high levels of youth unemployment and through our "Kent Jobs for Kent Young People" programme we will continue to look to generate training and employment opportunities in the county.
- 2.25 The Council is concerned about the impact of welfare benefit restrictions and changes. We have worked closely with district councils to promote early debate and resolution of the transfer of Council Tax support to local schemes. In particular we welcome the Government's offer to limit Council Tax benefit reductions for working age recipients in 2013/14 to 8.5% and have encouraged districts to take-up the grant even though it doesn't fully compensate for the overall 10% reduction in funding for Council Tax benefit. We are also working with district councils to find the best ways to increase Council Tax collection without having to increase the basic rates of Council Tax for bands A to H.
- 2.26 The County Council has also embraced the additional responsibility from localising the Social Fund to help the most vulnerable who need short term or emergency support. We have developed the local scheme so that we can target resources to those in the most need and they get the right support they need (with cash payments only available as a last resort).

- 2.27 Overall the Council recognises the need to tackle the budget deficit and the imperative for reductions in public spending. Nonetheless, we need to manage these through genuine efficiency savings and by transforming the way we provide essential front-line services so that they are available when people most need them and we deliver better outcomes and improved life opportunities for individuals. As part of the budget proposals we will continue to use the Council's cash reserves in order to protect front-line services, although we have to recognise these reserves are not inexhaustible (and can only be used once). This means we will need to take further action in future years either through increased tax yields (on the back of economic recovery delivering more Council Tax and business rate tax payers) or further spending reductions.
- 2.28 The Council will continue to put a high priority on stimulating economic growth in the County so that Kent residents and employers are in a position to derive maximum benefit from economic recovery.

Local Government Expenditure

- 2.29 The outcome of the SR2010 was published on 20th October 2010. This set out the total departmental spending plans for 2011/12 to 2014/15. The SR2010 announcement for the Department for Communities and Local Government (CLG) showed some of the largest reductions for any government department, and that reductions in Formula Grant for local authorities would be front loaded with the biggest reductions in 2011/12. Table 2 below shows the spending review totals (note the 2010/11 baseline has been adjusted for the Area Based and Specific Grants transferring into the formula in 2011/12).

Table 2	2010/11 Baseline £bn	2011/12 £bn	2012/13 £bn	2013/14 £bn	2014/15 £bn
Original SR 2010					
Formula Grant Funding	28.0	25.0	23.4	23.2	21.9
CLG Total Resource	28.5	26.1	24.4	24.2	22.9
Revised CLG Total Resource following additional reductions				23.8	21.8

- 2.30 As already indicated the Chancellor has confirmed that there will be a further 2% reduction in spending total for local government in 2014/15. The Chancellor's Autumn Budget Statement also confirmed a 1% pay cap for public sector pay in each of 2013/14 and 2014/15 and that the spending totals have been adjusted accordingly. The revised totals as

a result of these reductions are shown in table 2. Table 2 does include the transfers between Government departments detailed below.

- 2.31 The introduction of the new local government funding arrangements under the Local Government Finance Act 2012 will transfer additional funding from other government departments into CLG. This will include the Early Intervention Grant, Learning Disability and Health Reform Grant, and Council Tax Support Grant. This funding will be incorporated into revised CLG spending totals which are covered in the subsequent section on the new arrangements. While comparison with previous years is complicated, over the four year horizon we can say that Local Government will have seen a reduction in its main grants of 25%. The changes to Local Authority Central Spend Equivalent Grant (LACSEG) will transfer money out of CLG into Department for Education (DfE).
- 2.32 The Autumn Budget Statement confirmed there would be further reductions in 2015/16 and 2016/17. We will not have any details of departmental allocations until after the outcome of the forthcoming Spending Review 2014. However, the Government has already announced its intention that under the new local government funding arrangements local authority spending will be kept within the bounds of the spending review totals. The new business rates funding model is considered at more length later in this section of the report
- 2.33 In addition to Formula Grant the CLG resource also includes funding for the Council Tax Freeze Grant. The original 2011/12 Council Tax Freeze Grant is fixed for four years to compensate Councils for not increasing Council Tax between 2010/11 and 2011/12 and has now been incorporated into the baseline for the new local government funding arrangements. The freeze grant for 2012/13 was one-off funding and the new grant to support a further freeze for 2013/14 is anticipated to be paid as a separate grant in 2013/14 and 2014/15.
- 2.34 Of the additional capital funding announced in the Autumn Statement we have so far only been notified of the local authority share of the additional £333m for essential highways maintenance. KCC's allocation is £4.075m in 2013/14 and £2.198m in 2014/15. These amounts have been included in the capital programme.

Local Government Finance Settlement and New Funding Arrangements

- 2.35 The provisional Local Government Finance settlement for 2013/14 was announced on 19th December 2012. This provides details of the grant allocations for individual authorities. This announcement was 2 weeks later than last year and nearly a month later than we have generally been accustomed to. The late announcement, coupled with the significant changes as a result of the new funding arrangements has made analysis and comparison very complicated. The late announcement has also delayed publication of the County Council's

draft Budget Book and MTFP, leaving only a short period for comment prior to agreement by County Council on 14th February.

- 2.36 For simplicity we have excluded the amounts for police authorities and single purpose fire authorities from the subsequent analysis and focussed on the amounts allocated to local government authorities in two tier areas, London boroughs, metropolitan districts and unitary areas. This means the tables in this analysis do not equal the total CLG resources included in public spending totals.
- 2.37 The national provisional allocations of the equivalent of Formula Grant for 2013/14 are set out in Table 3 below together with like for like comparison to 2012/13.
- 2.38 Table 3 shows the overall reduction in the equivalent of Formula Grant of just under £550m. This reduction includes the transfer of funding into New Homes Bonus as well as the planned reduction in Local Government funding for 2013/14 announced in the SR 2010 (including the additional reduction following the announcement on public sector pay) outlined in table 2 above. In addition to the overall reduction there have been some changes to the formula methodology which affects the distribution of Formula Grant between individual authorities.

Table 3	Council Tax Freeze (2011/12) £m	Tailored £m	Relative Needs £m	Relative Resources £m	Central £m	Damping £m	Top Up £m	Total £m	Change per Head of Population
2012/13									
Shires	216.0	606.1	4,094.9	-2,207.0	1,820.8	-168.7	1.3	4,363.4	
London	75.5	445.9	3,279.3	-1,089.0	976.6	266.5	0.0	3,954.8	
Metropolitan	103.7	495.1	4,149.3	-616.7	1,405.2	-0.6	0.0	5,536.1	
Unitary	123.2	456.8	3,370.7	-1,025.2	1,514.4	-97.2	0.0	4,342.7	
Districts	32.7	0.0	464.1	-313.1	956.2	0.0	0.0	1,139.9	
Total	551.1	2,003.9	15,358.4	-5,251.1	6,673.3	0.0	1.3	19,336.9	
2013/14									
Shires	216.0	608.7	3,861.7	-2,576.3	2,154.2	-71.3		4,193.0	£7.88
London	75.5	430.9	3,229.1	-1,196.7	1,164.6	181.9		3,885.4	£8.21
Metropolitan	103.7	501.5	3,961.0	-718.8	1,602.6	-26.5		5,423.5	£9.67
Unitary	123.2	460.2	3,236.7	-1,228.1	1,712.9	-84.1		4,220.9	£9.88
Districts	32.7	0.0	531.2	-452.0	952.9	0.0		1,064.7	£3.47
Total	551.1	2,001.3	14,819.7	-6,171.9	7,587.3	0.0		18,787.5	£10.16

- 2.39 The calculation of the Formula remains a key component under the new Local Government funding arrangements through retained business rates. The “Start-Up Funding Assessment” for the new system comprises of Formula Grant plus transfers of other grants. Table 4 shows the calculation of the overall start-up assessment for the different classes of authority.

Table 4	Formula (incl. Council Tax Freeze 2011/12) £m	LACSEG £m	Council Tax Support £m	Early Intervention Grant £m	Homelessness Prevention £m	Lead Local Flood Authority £m	Learning Disability & Health Reform £m	Total Start-up for New System £m
Shires	4,193.0	-402.9	920.9	554.4	0.0	4.9	560.7	5,831.0
London	3,885.4	-160.2	524.2	321.5	35.8	4.5	223.5	4,834.7
Metropolitan	5,423.5	-239.8	807.1	430.9	8.2	4.5	319.2	6,753.7
Unitary	4,220.9	-235.8	724.5	401.6	15.1	7.0	309.3	5,442.6
Districts	1,064.7	0.0	168.0	0.0	20.8	0.0	0.0	1,253.6
Total	18,787.5	-1,038.7	3,144.8	1,708.4	80.0	20.9	1,412.7	24,115.5

2.40 The Government has calculated an adjusted 2012/13 Start-up Assessment for comparison purposes. The 2012/13 adjusted amounts are shown in table 5 below. The Formula grant has been adjusted to add back the previous £265m LACSEG deduction. The Early Intervention Grant has been reduced by the £291m identified in the current grant to fund the 2 year old programme (to be transferred to DSG) and the £150m being held back by Department for Education (DfE). DfE has announced this will be paid as a separate Adoption Reform Grant in 2013/14. The other grants transferring into the new arrangements are largely unchanged between 2012/13 and 2013/14.

Table 5	2012/13 Adjusted Formula (incl Council tax Freeze) £m	2012/13 Adjusted Council Tax Support £m	2012/13 Adjusted EIG £m	Homelessness Protection £m	Lead Local Flood Authority £m	Learning Disability & Health Reform £m	2012/13 Adjusted LACSEG £m	2012/13 Adjusted Total £m
Shires	4,459.2	922.3	611.5	0.0	4.9	547.1	-408.2	6,136.8
London	4,000.0	525.1	360.0	35.8	4.5	218.0	-159.3	4,984.1
Metropolitan	5,598.1	808.3	494.4	8.2	4.5	311.4	-242.0	6,983.0
Unitary	4,404.8	725.7	452.9	15.1	7.0	301.8	-237.7	5,669.5
Districts	1,139.9	168.1	0.0	20.8	0.0	0.0	0.0	1,328.8
Total	19,601.9	3,149.5	1,918.9	80.0	20.9	1,378.4	-1,047.2	25,102.3

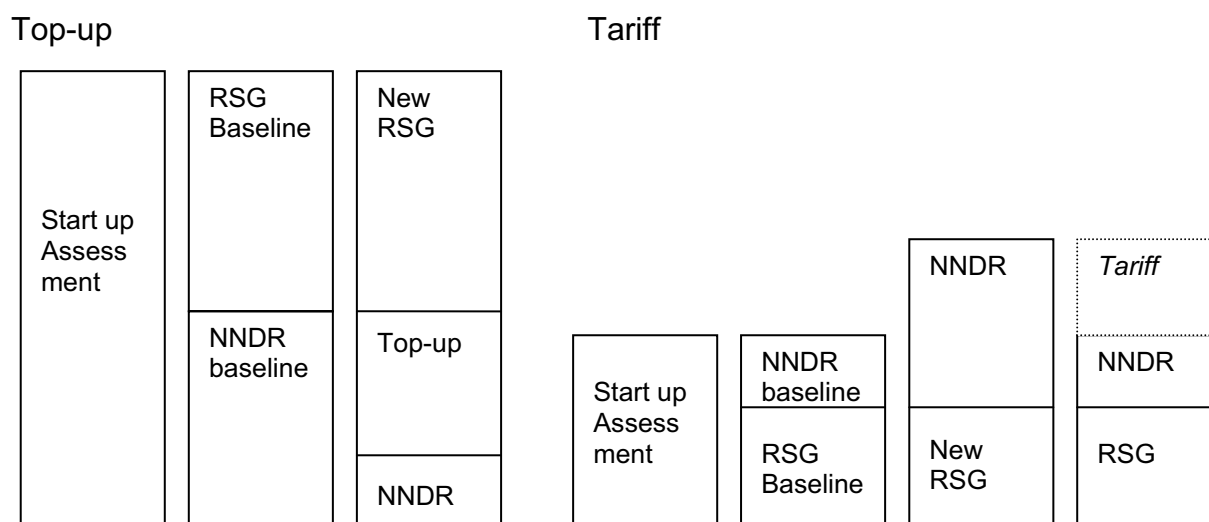
2.41 We are concerned that comparison of the 2012/13 adjusted and 2013/14 start-up assessments does not reflect the reality faced by local authorities. In particular the pro rata adjustments for EIG and LACSEG to the 2012/13 funding takes no account of individual local decisions on the use of the existing un-ring-fenced grants which include this funding. This pro rata approach could seriously under state the impact for a number of authorities.

- 2.42 Putting aside the concern with the 2012/13 adjustments, comparison of tables 4 and 5 shows an 11% reduction between the adjusted EIG 2012/13 and the amount transferring into the new funding arrangements for 2013/14. This reduction had not been made explicit in previous funding announcements and the impact on KCC is explored in more depth in our revenue strategy in section 3. Looking forward it now transpires there is a further 6.4% reduction in EIG implicit within the 2014/15 provisional settlement. The overall reduction for Local Government in 2013/14 using the adjustment methodology is £990.8m (3.9%).
- 2.43 The 2013/14 start-up assessment (table 4) is split between the baselines for Revenue Support Grant (RSG) and Business Rates. 60.05% of the overall resources for local government in 2013/14 will be allocated as RSG (this comprises 50% of the overall business rate yield retained centrally and the remainder of original RSG in the overall SR2010 total for Local Government).
- 2.44 In future years the business rates proportion will increase due to the impact of the NNDR multiplier and the RSG proportion will fall (in order to keep overall resources within the spending review total). The provisional baseline figures for 2013/4 and indicative figures for 2014/15 are shown in table 6. Table 6 also shows the magnitude of overall reduction in local authority spending anticipated for 2014/15 of a further £2.182bn (9.05%).

Table 6	2013/14			2014/15		
	Business Rates £m	Revenue Support Grant £m	Total £m	Business Rates £m	Revenue Support Grant £m	Total £m
Shires	2,329.5	3,501.6	5,831.0	2,400.9	2,980.7	5,381.6
London	1,931.4	2,903.2	4,834.7	1,990.7	2,384.1	4,374.8
Metropolitan	2,698.1	4,055.6	6,753.7	2,780.8	3,350.9	6,131.7
Unitary	2,174.3	3,268.3	5,442.6	2,241.0	2,710.1	4,951.1
Districts	500.8	752.8	1,253.6	516.2	577.9	1,094.0
Total	9,634.1	14,481.4	24,115.5	9,929.6	12,003.6	21,933.2

- 2.45 The RSG baseline for each authority is the same 60.05% of each authority's start-up assessment (hence the Formula calculation is still a key component as this represents the majority of the start-up assessment although this will decline over time as the RSG proportion falls and authorities become more reliant on business rates levied locally).

2.46 The final element within the new arrangements is to compare the business rates anticipated in each area to the baseline. Authorities where the baseline is less than the anticipated NNDR yield will pay a tariff. Authorities where the anticipated yield is less will receive a top up. Initially this means every authority will be funded at the start-up level for 2013/14. In future years the tariffs and top-ups will be inflated in line with the NNDR multiplier. The graphic below illustrates how tariffs and top-ups will apply.



2.47 Table 7 shows the impact of the tariffs and top-ups in the 2013/14 provisional settlement and indicative inflated figures for 2014/15. As we anticipated the overall effect of the tariffs and top-ups preserves the existing redistribution of business rates into metropolitan areas and within London from inner to outer boroughs. Within shire areas the 80/20 split between lower tier and upper tier authorities means that all upper tier authorities receive significant top-ups and all lower tier pay significant tariffs. Overall the system preserves the existing redistribution of business rates from shire areas to urban areas.

Table 7	2013/14 Effect of Tariffs and Top-ups £m	2014/15 Indicative Effect of Tariffs and Top-ups £m
Shires	1,664.4	1,715.4
London	13.2	13.6
Metropolitan	783.8	807.8
Unitary	13.8	14.2
Districts	-2,321.5	-2,392.7

- 2.48 The tariffs and top-ups will be compared to the actual business rates collected to enable individual authorities to retain any excess growth (over and above anticipated levels) but also to bear the consequences of any decline. A system of levies will limit excessive business rate retention (these levies are proportionate and therefore do not apply to top-up authorities). The highest levy rates (maximum 50p in the £) will apply to those authorities with the highest proportionate tariffs (mainly shire districts and metropolitan authorities with disproportionately high business rates compared to population e.g. City of London, Trafford in Manchester, etc.). A safety net mechanism ensures that no authority can suffer more than a 7.5% reduction in business rate yield compared to their baseline from table 6.

Education Funding and Dedicated Schools Grant (DSG)

- 2.49 The Dedicated Schools Grant (DSG) is funded 100% by government with no funding from local taxation (Council Tax or business rates). The grant is specific and has to be spent on schools (although local authorities are able to provide a top-up from Council Tax or other local sources).
- 2.50 There have been significant changes to how DSG will be determined in future. Previously the overall value of DSG has only been updated for changes in pupil numbers through the Guaranteed Unit of Funding (GUF). In the last two years GUF has been the same as the previous years. The DSG did not take account of any other changes in pupil characteristics e.g. relative age, levels of special need/deprivation.
- 2.51 Following extensive consultation the DSG will in future be calculated in three blocks; Schools, Early Years and High Needs. The Schools and Early Years block are both allocated on a per pupil basis. The amount per pupil is determined by splitting the 2012/13 DSG for each authority into the relevant blocks. For Schools and Early Years this is divided by the number of pupils used to allocate 2012/13 DSG to determine the amount per pupil. The same amounts per pupil are used to allocate 2013/14 provisional DSG (based on October 2012 schools census). This methodology means that each authority receives a different amount of DSG per pupil for these two blocks (based on historical allocations under the previous arrangement), and for 2013/14 receives the same per pupil as they would have received under the old GUF (albeit allocations now more accurately reflect changes in early years and school pupil numbers).

- 2.52 The calculation of the high needs block is based on the 2012/13 baseline (i.e. not adjusted for any changes in the number of high needs pupils or their needs). The baseline is set on an agreed number of high need places (based on local authority returns) and includes the removal of inter authority recoupment. There is also an adjustment relating to changes in 16+ high needs pupils not the responsibility of the Education Funding Agency (EFA) for the academic year starting August 2013.
- 2.53 The provisional DSG for 2013/14 includes additional funding for the expansion of the two year old programme (including the transfer from local authority EIG), transition funding following the end of floor protection for 3 year old funding and transfer of funding for induction of newly qualified teachers (NQTs). Finally, there is provision for a cash floor to protect any overall reduction due to falling pupil numbers to no more than 2% (although no authority qualifies for this floor in 2013/14 provisional allocations). The National Totals for DSG are set out in table 8 below.
- 2.54 Although the overall value of DSG has increased this is mainly due to the additional pupils within the Schools block, the transfer of responsibility for 16+ high needs students, the transfer of additional responsibilities for 2 year olds and NQT induction. Individual schools allocations are still governed by a minimum funding guarantee (MFG) of -1.5% per pupil which the Government has confirmed will apply in 2013/14 and 2014/15.

Table 8	£m	£m	Total £ms	Per Pupil £s
2012/13			36,855	
2012/13 Adjusted				
Schools Block	30,072			4549.96
Early Years Block	2,100			4282.41
High needs Block	4,841			n/a
2013/14				
Schools Block		30,412		4549.96
Early Years Block		2,100		4282.41
High Needs Block		4,883		n/a
Adjusted Baseline	4,841			
16+ Adjustment	42			
2 Year Olds				
Transition Funding for 3 Year Olds		29		
NQT Induction		10		
2013/14 Total				
			37,960	

- 2.55 The local authority is responsible for determining the formula used to allocate funding to individual schools, although changes to the regulations have significantly restricted the scope for local variations. The MFG protects individual schools allocations from detrimental changes as a result of the more restrictive formula criteria. The formula is agreed by the local authority following consultation with schools and the Schools' Funding Forum.
- 2.56 A separate Pupil Premium was introduced in 2011/12. This grant is passed on in full to schools and for 2013/14 equates to £900 per child eligible for a free school meal or looked after by the authority, and £300 per child from armed service families. These represent an increase of £300 and £50 per child respectively and are in line with previous announcements.
- 2.57 As outlined in the Local Government Settlement responsibility for local authority central spend equivalent grant (LACSEG) has transferred to DfE. Current spending at a national level (adjusted for planned reductions in SR2010 spending totals) has been deducted from the baseline used for the new business rates arrangements. DfE will allocate a new Education Services Grant (ESG) to individual local authorities on a national per pupil basis to provide central services for maintained schools. The 2013/14 ESG for local authorities has been announced as £116 per pupil in maintained schools plus £15 per pupil in all schools to reflect statutory duties not transferring to academies although provisional allocations have not yet been released. Academies will also receive an ESG allocation of £150 per pupil in 2013/14 (reducing to £140 in 2014/15), some academies will also receive transitional protection to mitigate reductions against previous higher LACSEG allocations.

Other Government Grants and Funding

- 2.58 The Government has confirmed that a further Council Tax Freeze Grant will be available in 2013/14 and 2014/15 for authorities which do not increase the basic band D Council Tax rate in 2013. Nationally this additional grant is worth £265m to local authorities in addition to the Local Government Settlement outlined above but is conditional on not increasing Council Tax. This equates to a 1% increase in Council Tax. The Government has also announced that the threshold for a referendum on Council Tax increases has been set at 2% for 2013/14.
- 2.59 The New Homes Bonus (NHB) Grant continues to be rolled out over the original 6 year period albeit through diverting funds that would otherwise have been in the Formula grant and therefore transferred into the new local government funding arrangements. The overall amount available for NHB will increase to £750m in 2013/14 (from £432m in 2012/13) and is planned to increase further to £1.05bn in

2014/15 with funds transferred from the Formula Grant element within the new business rates model.

- 2.60 The Public Health Grant allocations were not announced as part of the local government finance settlement and were only announced on 10th January. This was too late to include in the final draft Budget Book and MTFP for Cabinet. KCC's £49.8m public health allocation for 2013/14 has now been included in the final budget book for County Council approval.
- 2.61 As indicated above the DfE has now announced that the EIG it had withheld will be allocated as Adoption Reform Grant in 2013/14. At the time this version of the budget book was prepared we had not had the allocations for individual authority.
- 2.62 The Department for Work and Pensions (DWP) Social Fund has transferred funding to upper tier authorities for the Social Fund to replace Community care Grant and Crisis Loans which it previously provided. This funding is allocated as un-ring-fenced grant and totals £3.5m for KCC, which includes £0.6m for administration.
- 2.63 Individual government departments will continue to provide local authorities with specific ring-fenced grants for particular purposes. These grants are announced separately from the main local government finance settlement.
- 2.64 There have been some significant changes to Council Tax under the Local Government Finance Act 2012. The changes relate to the localisation of Council Tax support and changes to Council Tax discounts and exemptions. The localisation of Council Tax support transfers over £3bn of spending from DWP to local government. Individual billing authorities are responsible for determining local schemes for Council Tax support. These schemes are subject to consultation with major precepting authorities as they will have the effect of reducing their tax base. Billing authorities were also given discretion to reduce/remove some council exemptions and discounts. The impact of these changes on KCC's tax base is set out in section 2 of the Budget Book.

KCC Medium Term Financial Plan

SECTION 3

Revenue Strategy

REVENUE STRATEGY

Introduction

- 3.1 Revenue expenditure is what we spend on day to day services provided by the Council e.g. care for the elderly and vulnerable adults, ensuring access to high quality schools, libraries and running the road network. It includes the cost of salaries for staff employed by the Council, contracts for services procured by the Council, the costs of financing borrowing to support the capital programme and other goods and services consumed by the Council. Our revenue spending priorities are determined according to the Council's statutory responsibilities and local priorities as set out in the Council's medium term plan "Bold Steps for Kent".
- 3.2 Over the past 3 years we have had to make significant reductions in revenue spending in response to the national economic situation and the squeeze on public spending to tackle the budget deficit.
- 3.3 We began planning for this squeeze as far back as April 2010, when we started considering the implications of the predicted significant reductions in Government Grant combined with additional spending demands. As part of this early planning we predicted that the County Council would need to make budget savings/income generation of £340m over the 4 years for 2011/12 to 2014/15 in real terms (i.e. after allowing for the effects of additional spending pressures and reductions in government funding).
- 3.4 Evolving the strategy for 2013/14 and 2014/15 has proved extremely difficult due to the changes to local government funding as a result of the Local Government Finance Act 2012 and the lack of provisional grant allocations. The main features of these changes are:
 - Introduction of new arrangements to replace the existing grant system with retained business rates
 - Transfer of responsibility for Council Tax support to local billing authorities
 - Additional freedoms and flexibilities over Council Tax discounts and exemptions
- 3.5 The uncertainty around these arrangements, particularly the introduction on the new local government funding arrangements (described in paragraphs 2.35 to 2.48) has created significant issues for the revenue strategy. In particular detailed consultation around key aspects, especially the transfer of Early Intervention Grant and changes to the funding for local authority central support functions (LACSEG) took place during the autumn, and we did not get the outcome until the provisional settlement was announced on 19th December.

- 3.6 The overall revenue strategy is based on the following key elements:
- Funding estimate
 - Spending demands
 - Savings and income requirements
 - Consultation and engagement

Funding Estimate

- 3.7 The funding estimate is based on a forecast of the funding settlement using the best available information. This includes forecasting the impact of the overall reduction arising from SR2010, the impact of funding transfers and the impact of the new funding arrangements. The initial strategy included an assumption of freezing the rate of Council Tax for the third successive year (with no Government support) and changes to existing Council Tax benefit would be agreed by district councils to offset the impact of 10% reduction in funding. Freezing Council Tax for the third year was at the heart of the budget strategy.
- 3.8 Our initial estimates of the funding that would be available were included in the budget consultation launched in September, as per table 1.

Table 1	2012/13 Budget £'000s	2013/14 Estimate £'000s
Council Tax		
Precept	577,914	508,366
Collection Fund Balance	2,239	
Un-ring fenced grants		
Formula Grant/new Business Rates model	303,446	293,400
Council Tax Support Grant		69,146
Council Tax Freeze	14,446	
New Homes Bonus	2,839	4,200
Other Grants	3,437	888
Early Intervention Grant	54,883	54,883
Learning Disability & Health Reform Grant	35,627	35,627
Specific Grants		
Dedicated Schools Grant	746,564	708,141
Other Specific Grants	35,372	35,372
Total	1,776,767	1,710,023
Change (excluding DSG)		-28,321

- 3.9 The forecast Council Tax precept included an estimate of 0.3% growth in the overall tax base, an additional yield from increasing the collectable base through reviewing discounts and exemptions and the estimated reduction to the base through localisation of Council Tax support (including estimated impact on Council Tax collection rates).
- 3.10 The Formula Grant prediction was based on the SR2010 adjusted total for local government for 2013/14 referred to in paragraphs 2.29 and 2.30 in section 2. We made the assumption that this reduced grant figure (including the Council Tax Freeze element for 2011/12 which has previously been guaranteed) would form the baseline for the new business rates arrangements. We also planned for the removal of the 2012/13 Council Tax Freeze grant (this was provided as one-off funding only), increase in New Homes Bonus, removal/transfer of grants for extended free travel and community safety.
- 3.11 At the time we formulated the initial strategy we had no indicative figures for EIG or Learning Disability Grant. We made the assumption that the planned transfer of funding for the 2 year old programme to DSG would not have any detrimental impact on the remaining EIG. The DSG assumption was based on estimated increase in pupil numbers and impact of academy conversions.
- 3.12 During the summer and autumn the government launched a number of consultations on the 2013/14 funding arrangements. These included detailed consultation on the new business rates model and technical changes to the Formula, transfer of funding to support the expansion of free early years' places for two year olds, and changes to the deductions for local authority central services (LACSEG). The consultation did not include detailed financial models and the full impact of the outcome from these consultations only became clear when the provisional local government finance settlement was announced on 19th December. These have had a significant impact on the planned budget for 2013/14.
- 3.13 During October the government announced that a further grant would be available to support local authorities to freeze council tax for 2013/14. The grant would be equivalent to 1% increase in Council Tax and would be payable for both 2013/14 and 2014/15. At the same time the Government announced its intention to reduce the referendum threshold on Council Tax increases to 2%.
- 3.14 The government also announced in October the offer of a one-off transitional grant to limit Council Tax benefit reductions for working age recipients on full benefits to 8.5%. This grant would be paid in 2012/13 and thus will not feature as funding towards the 2013/14 budget even though the impact of lower benefit reductions would impact on the tax base for 2013/14.

- 3.15 We have received final notification of Council Tax base for 2013/14. This shows that the tax base is £1.3m higher than we anticipated for the consultation. This is principally due to a greater than 0.3% increase in the overall base although individual decisions from billing authorities on their local Council Tax support schemes and changes to discounts and exemptions have also had an impact. A reconciliation of all Council Tax changes between 2012/13 and 2013/14 is included in section 2 of the Budget Book. We have also received final notification of the balance on local collection funds showing a surplus of £2.2m. We assumed no surplus for the consultation as this is one-off funding to correct variations between the assumed base and council tax collected.
- 3.16 It is vital to the revenue strategy that the County Council continues to foster good relationships with district councils to maximise the collectable Council Tax base and collection rates, to our mutual benefit. For its part the County Council has committed to help district councils cover their additional costs in managing local Council Tax support schemes, and to underwrite the district council's share of Council Tax support in the local government settlement in the event that the number of claimants is more than assumed in the grant estimates. The County Council is also committed to supporting districts in other ways to maximise the Council Tax yield whilst being consistent with the principle of freezing the headline Council Tax band rates.
- 3.17 Table 2 sets out the changes to the Formula Grant between 2012/13 and the provisional 2013/14 settlement. The provisional settlement is very similar to our original forecast in the consultation and overall the technical changes have had very little difference on KCC's share of the overall national resources outlined in tables 2 to 5 in section 2.

Table 2	2012/13 Budget £000s	2012/13 Adjusted £000s	2013/14 Prov. £000s
Formula			
Council Tax Freeze	14,342	14,342	14,342
Tailored	44,966	295,714	44,677
Relative Need	313,015		297,231
Relative Resource	-161,381		-180,083
Central	114,435		140,259
Damping	-22,058		-23,199
Top Up	127		0
Total	303,447		310,056
Share of Shire Total (from Section 2 tables 3 & 5)	7.0%	7.0%	7.0%
Share of National Total (from Section 2 tables 3 & 5)	1.6%	1.6%	1.6%

3.18 Table 3 sets out the changes in the other grants for KCC including those being rolled into the “Start-up” calculation under the new arrangements (see table 4 in section 2). In particular this highlights the significant and unanticipated changes to EIG and LACSEG. Excluding the localisation of Council Tax support (which is offset by a reduction in Council Tax yield) and DSG we have seen a reduction in Government Grants of £42.4m, this is £16m worse (excluding DSG) than we anticipated when we launched the consultation.

3.19 On the most appropriate like for like measure (by deducting our local spend on support for 2 year olds from EIG) this equates to a £39m reduction in non specific grants, a year on year reduction of 9.5%. This is equivalent to a reduction of just under 4% of net spending excluding schools. Table 3 includes the Government’s adjusted calculation although we contend this does not adequately reflect the impact of changes to EIG or LACSEG.

Table 3	2012/13 KCC Adjusted Budget £000s	2012/13 CLG Adjusted £000s	2013/14 Prov £000s	Assumed for Consultation £000s	Change from 2012/13 £000s	Change from Consultation £000s
Formula (from Table 2)	303,447	310,056	293,227	293,400	-10,220	-173
LACSEG		-30,367	-30,007		-30,007	-30,007
Council Tax Support		69,913	69,809	69,146	69,809	663
Early Intervention Grant	51,791	44,638	40,772	54,883	-11,019	-14,111
Lead Local Flood Authority		260	260		260	260
Learning Disability & Health Reform	35,706	35,706	36,598	35,627	892	971
Start-Up for New System		430,206	410,659			
Education Services Grant			20,642		20,642	20,642
Council Tax Freeze Grant	14,446		5,820		-8,626	5,820
New Homes Bonus Grant	2,839		4,383	4,200	1,544	183
Other Un-ring-fenced Grants	3,437		628	888	-2,809	-260
Dedicated Schools Grant	746,564		729,633	708,141	-16,931	21,492
Other Specific Grants	35,372		35,372	35,372	0	0
Total	1,193,602		1,207,137	1,201,657	13,536	5,480
Change (excluding Council Tax Support and DSG)					-39,342	

Amounts in grey are estimates and have not yet been formally notified

3.20 Table 4 shows how the £410.659m start-up for the new arrangements is split between Revenue Support Grant (RSG) and business rates baselines. The RSG baseline for 2013/14 equates to the same 60.05% of the Start-up assessment as for all local authorities. The table demonstrates how the business rate top-up has been calculated by comparing the county’s 18% share of the 50% of estimated business rates to be retained locally (£45.816m) to the business rates baseline (£164.057m).

Table 4	2013/14 Prov £000s	2013/14 Top-up / (Tariff) £000s	2014/15 Indicative £000s
Start-up assessment	410,659		378,280
Revenue Support Grant	246,602		209,190
Business Rates Baseline	164,057		169,089
County Top-Up		118,242	121,868
Kent District Tariffs		-168,466	
Local Authority 50% Share of Business Rates	254,532		
County Share (18%)	45,816		
Fire Share (2%) - Excluding Medway	5,091		
District Share (80%)	203,626		

- 3.21 Table 4 also shows the district and fire share of the 50% of estimated business rates, and the combined tariffs for Kent districts of £168.466m. Kent Fire and Rescue Authority will also receive a top-up of £7.072m, although this includes an element for Medway which is impossible to isolate.
- 3.22 Table 4 includes the indicative figures for 2014/15 based on an estimated 3.07% increase in business rates via the annual inflation uplift (including the top-up). The RSG is determined as the difference between estimated business rates and the revised calculation of the Start-up assessment based on the 2014/15 spending review totals. This demonstrates that there is a further overall reduction of £32.4m in funding for 2014/15 through the new arrangements. We do not have indicative allocations for all the grants outside the new arrangements (and in particular the Education Services Grant as this is dependent on academy conversions).
- 3.23 Table 5 shows how the overall funding available for 2013/14 equates to the net budget, with a year on year reduction of £37.8m. The table demonstrates the difficulty in making comparisons between 2012/13 and 2013/14 due to the complexity of changes.

Table 5	2012/13 Revised Budget £000s	2013/14 Final Proposed £000s	Change £000s
Council Tax			
Precept	577,914	509,636	
Collection Fund	2,239	2,239	
Business Rates			
		45,816	
Un-ring-fenced Grants			
Formula Grant	303,446		
Early Intervention Grant	51,791		
Learning Disability & Health Reform	35,706		
Revenue Support Grant		246,602	
Business Rate Top-Up		118,241	
Education Services Grant		20,642	
Council Tax Freeze Grant	14,446	5,820	
New Homes Bouns Grant	2,839	4,383	
Other Grants	3,437	628	
Net Budget	991,818	954,007	-37,811
Amounts in grey are estimates and have not yet been formally notified			

3.24 The late grant announcements (Public Health, Social Fund, Adoption Reform Grant) are shown as grant income rather than funding in the final budget book. This ensures expenditure is netted down by the grant income and does not change the net budget in table 5.

Spending Demands

3.25 Forecasts for spending demands are based upon a combination of in-year monitoring of budgets, and estimates for the impact of anticipated changes over the forthcoming year. As in previous years we have distinguished between unavoidable demands (inflation, demand/demography, legislation) and local priorities. Spending demands also include the impact of one-off actions agreed as part of the 2012/13 budget.

3.26 At the time of the budget consultation we estimated £18.7m of unavoidable additional spending demands and £13.1m of local priorities as shown in table 6. For simplicity this did not include £23.5m for the reversal of one-offs from 2012/13 as this was offset against £13.7m of further one-off proposals for 2013/14 and £9.7m removal of one-off spending from 2012/13. We also ignored any spending in the consultation under Section 256 agreement for the funding transfer from NHS to social care as these were unavoidable. The final proposed budget also includes spending and income from the Public Health Grant and Social Fund, these too can be ignored for comparison with the consultation version.

Table 6	Consultation £000s	Final Proposed Budget £000s
One-Offs netted off in Consultation		
Reversal of 2012/13 one-off savings	23,512	23,512
Removal of 2012/13 one-off spending	-9,706	-9,706
2013/14 proposed one off savings	-13,650	-13,650
	156	156
NHS Funding ignored for consultation		22,064
Public Health Grant		49,843
Social Fund Grant		3,469
Unavoidable spending		
Pay and Prices	11,431	9,265
Demand Demography	5,556	9,882
Looked After Children		6,000
Expansion of 2 Year Old programme (DSG)*		9,125
Landfill Tax	1,504	1,454
SEN Recoupment		800
Other	227	320
Local Policy Proposals		
Capital Financing	8,179	1,679
Repayment of Reserves	1,403	
Waste collection, recycling and disposal	2,329	1,377
Commercial Services	723	1,669
Payments to Districts from Council Tax yield		3,654
Other	496	983
Total Spending Demands (as per consultation)	31,848	37,083
Total Spending Demands (as per final budget)		145,096

* The total spending demands exclude the DSG element

3.27 Since the consultation a number of changes to spending demands have been identified, particularly in relation to inflation and demand for services (especially numbers of Looked After Children). Table 6 compares the original consultation with the final proposed budget. On a like for like basis i.e. ignoring those items ignored/netted-off in the consultation and the 2 year old expansion funded from DSG, there has been a net £5.2m increase in additional spending demands. Full details of the additional demands are set out in the budget summaries under appendix A.

Savings and Income

3.28 The original consultation identified £60.3m of savings in order to balance the estimated funding reduction and additional spending demands (including the netted one-offs). This savings target has increased to £75.0m on a like for like basis with the consultation as a result of the funding and spending demand changes outlined above. Table 7 compares the savings in the original consultation to those now proposed in the final proposed budget.

Table 7	Consultation £000s	Final Proposed Budget £000s
One-offs netted off in Consultation		
Reversal of 2012/13 one-off savings	23,512	23,512
Removal of 2012/13 one-off spending	-9,706	-9,706
2013/14 proposed one off savings	-13,650	-13,650
Net Base Adjustments	156	156
NHS Funding ignored for consultation		-22,064
Public Health Grant		-49,843
Social Fund		-3,469
Additional funding for 2 year olds (DSG)		-12,125
Income Generation	-4,920	-3,280
Efficiency and Other Savings	-18,752	-24,945
Transformation	-36,653	-28,105
Additional One-off Savings		-15,720
Total (as per consultation)	-60,325	-75,050
Total (as per final draft budget)		-182,907

3.29 The details of all the changes to planned savings are set out in the budget summaries under appendix A. The final proposed budget includes the notified grant allocations for Public Health and Social Fund as income which nets down spend to zero.

Budget Summaries & Medium Term Financial Plan

- 3.30 The budget templates in appendix A show a high level “at a glance” summary of the proposals for 2013/14 as well as the whole council summary and individual portfolio proposals we have previously presented. The templates do not show the high level 3 year plan included in the 2012/15 Medium Term Financial Plan.
- 3.31 We have not shown a three year plan as we only have indicative funding allocations for 2014/15 for the start-up assessment used for the new business rates model (which shows the reduction of £32.4m referred to in paragraph 3.22 above). Other than the indicative start-up assessment we have no indicative grants (particularly Education Service Grant which hasn't a provisional allocation for 2013/14, let alone an indicative figure for 2014/15).
- 3.32 We do not know what impact changes in business rates will have on the overall funding (although any significant reduction would be mitigated by the 7.5% safety net which would limit the impact on KCC to £12.3m). However, to trigger this safety net would require an unlikely 26.9% reduction in business rates across the county. A 5% reduction in the business rates would amount to a £2.3m loss of funding for the county. Similarly a 5% increase would yield £2.3m to the county.
- 3.33 We only have estimates of the impact of Council Tax support localisation on the tax yield and collection funds at this stage. We are concerned that the changes could be highly volatile, particularly for the 45,000 working age recipients who were previously passported into Council Tax Benefit from other benefits, many of whom will be asked to make a small contribution towards their Council Tax for the first time.
- 3.34 Individual district councils have developed local proposals. Some have proposed an 18.5% reduction in working age benefits and reduced exemptions on empty properties from 6 to 3 months to offset the funding reduction and cost of managing local schemes. Others have proposed lower reductions in working age benefits and/or protected other vulnerable groups and made further reductions to empty property exemptions and second home/empty property discounts.
- 3.35 We have agreed to these proposals on the basis they offset the overall package of reduction to the Council Tax base, through local support and the additional costs of managing local schemes (including the underwriting of risks) are offset by the additional funding included, the provisional settlement and any additional Council Tax from reviewing exemptions and discounts. We have also agreed that all districts should apply transitional arrangements for 2013/14 to limit benefit reductions for working age recipients to 8.5% although this will not be confirmed until we have the final tax base.

- 3.36 We have agreed with districts that we need to put in place monitoring arrangements on both business rates and council tax so that we will obtain more accurate assessments to factor into funding assumptions for 2014/15.
- 3.37 In light of the uncertain funding for 2014/15 we have concluded it would be imprudent to set out even a high level plan beyond 2013/14. Within the proposed 2013/14 budget we have £29.4m of one-off savings which would need to be replaced. This together with the reduction in the start-up assessment and a similar level of spending demands as this year would equate to a savings/income target of £90m to £100m.
- 3.38 The revenue strategy for 2014/15 will once again focus on an early estimation of the uncertainties and early public consultation on how to balance the budget. Early consultation allows participants longer to consider their feedback and allows the county council more time to consider its response. Early consultation is also more important as it seems settlement announcements will be later and we no longer get the three year provisional settlements which we had become accustomed to.

Budget Consultation and Engagement

- 3.39 We launched consultation on the budget proposals on 6th September 2012. This was much earlier than we have previously been able to consult. This was a bold step as we had to include many more estimated figures than we would have liked and means there are some significant changes between the proposals outlined in the consultation and the final draft budget.
- 3.40 Our strategy for consultation was to seek much wider involvement and engagement in the council's budget decisions. The consultation included a variety of engagement approaches including:
- Media launch
 - Easy to read consultation document (available in printed and on line versions)
 - Tick-box questionnaire with the option of submitting a more detailed response
 - 2 all day workshops with a cross section of Kent residents organised by independent market research firm Ipsos MORI
 - Specific briefings and workshop sessions with a range of other stakeholders including business representatives, voluntary sector, youth county council and trade unions
 - Engagement with representative member panels from Cabinet Committees
 - Presentations by County Councillors to locality/local boards
 - Briefing sessions for staff including Challenger group

- 3.41 This comprehensive consultation and communication strategy was endorsed by Cabinet members with the aim of striking the right balance between in-depth engagement with a representative sample of Kent residents as well as wider engagement. We have devoted the majority of expense in engaging Ipsos MORI. Previous experience has demonstrated the additional benefits of independent in-depth interactive market research.
- 3.42 A full report on the consultation was presented to Cabinet on 3rd December and cabinet provided a response to the feedback from consultation. We have not reproduced the full report as part of this document but it can be accessed via the following link <https://democracy.kent.gov.uk/documents/s36916/Budget%20consultation%20response%20final.pdf>
- 3.43 Any additional proposals in this latest draft budget (which are necessary as a consequence of the late funding changes) that were not included in the consultation have been reviewed and concluded that no further Equality Impact Assessments are required. As in previous years there will be detailed consultation and impact assessment on individual proposals within each portfolio prior to implementation. The responses received to the consultation have been carefully considered and KCC's response is reflected in these final proposals.

Response to the 2013/14 Provisional Settlement

- 3.44 The County Council responded to the provisional settlement by the deadline of 15th January. The very short timescales meant there was little scope for a detailed response, and due to the late announcements we are concerned that authorities would not be able to cope with further last minute changes if significant issues were raised with the provisional settlement. We therefore urged ministers not to make any further changes for 2013/14. We have commented on the difficulties the timescales have presented.
- 3.45 We re-iterated our concerns about the using the current Formula Grant as the baseline for the new funding arrangements. In particular we are concerned that the inadequacies of the formula methodology are now crystallised into the new funding arrangements until the next reset maintaining the disparity in grant allocations between shire and urban areas. We have also re-iterated our concerns about the changes made to EIG and LACSEG transferring into the new arrangements and the severely adverse impact these have had on the overall resources for 2013/14.

3.46 We also re-iterated our concerns about top-slicing funds from the main local authority funding arrangements to fund New Homes Bonus grant and the 80/20 split of this between lower and upper tier authorities. We have also re-iterated concerns about the 80/20 split of business rates in two tier areas.

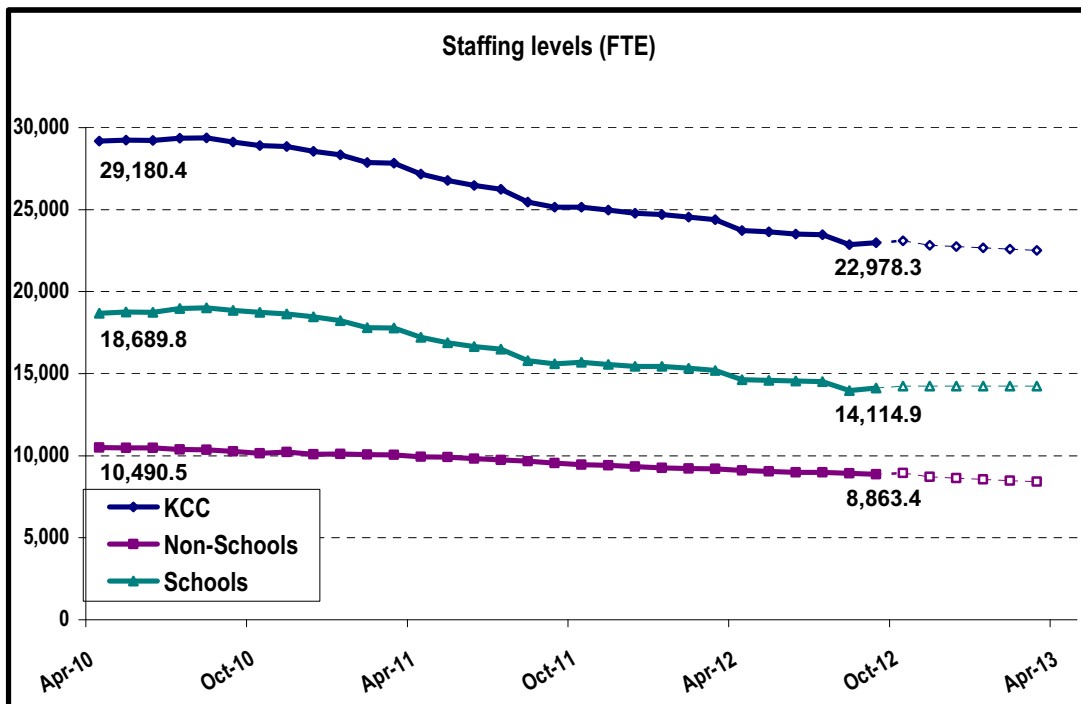
Workforce Strategy

3.47 As part of KCC’s “Change to Keep Succeeding” transformation programme there is a declared intent to reduce the non-schools staffing level by 1,500 jobs. This was to be achieved over the 4 year period to March 2014, however this has already been exceeded, as illustrated in chart 1 below.

3.48 The medium term plan for the workforce is contained in the published Organisational Development and People Plan (2011). We will be seeking to enable the organisation’s staffing population to be flexible, engaged and recognised within a well constructed and appropriate terms and conditions and reward structure.

3.49 KCC is committed to organisational design principles, intended to improve the capacity and performance of the management structure and decision making accountability. This will assist in the delivery of further staff reductions in restructuring exercises.

Chart 1



3.50 Between April 2010 and September 2012 KCC's total workforce fell by over 6,200 full-time equivalents (FTE):

Non-schools:

- Over one quarter of the staffing reduction came from the non-schools sector (1,627 FTE). There are further reductions of approximately 450 FTE expected before the end of the financial year. During the period, there were around 950 redundancies.
- Sickness levels in the non-schools sector, calculated as a 12 month rolling average, reduced from 8.55 days per FTE in April 2010 to 7.47 days per FTE in September 2012. The latest survey conducted by the Chartered Institute of Personnel & Development shows the average sickness levels for the public sector as 7.9 days per FTE.

Schools:

- The Schools sector declined by 4,575 FTE between April 2010 and September 2012, primarily due to around 90 schools converting to academy status during the period.

3.51 Despite reducing numbers overall, we still need effective mechanisms to recruit, retain and performance manage a significant staff population. There is a significant service transformation agenda across all Directorates that will require a suitably competent workforce in the right place at the right time. This will be influenced by organisational wide programmes aimed at increasing self sufficiency, new work practices and eliminating duplication of effort and processes.

Strategies to Support the Local Economy

3.52 Within the proposed budget and MTFP we have embarked on a number of initiatives to support the local economy and to help Kent to be well placed to recover from the economic recession. These initiatives are summarised in table 8 below showing the amount of KCC investment together with the value of other external funds secured and anticipated.

Table 8	Capital £000s	Revenue £000s	Treasury Strategy £000s	External Funding		Estimated benefits
				Secured £000s	Anticipated £000s	
Expansion East Kent	-	1,300		35,000	140,000*	5,000 jobs
TIGER (North Kent	-	715		20,000	80,000*	1,700 jobs
High Growth Kent		297		440		300 jobs
Workspace Kent	3,000			1,500	4,500	9000 sq m's
No Use Empty	6,625	150**		12,445		2,300 homes
Live Margate	10,000			18,600	5,000	300 homes
Local Authority Mortgage Scheme			12,000	2,000	8,000	650 homes
Broadband Infrastructure	10,000			9,870	20,000	90% superfast broadband coverage; universal coverage at 2mb
Trade development		200		380		350 businesses supported

* Calculated at intervention rate of 20% on initial investment of funding. Long term leverage (including recycled funds) will be higher

** per year

Proposed Budget 2013/14

3.53 Table 9 below shows the revised net base budget by portfolio after adjustments for the grants transferring into the new funding arrangements and the proposed budget for 2013/14. This provides the best like for like comparison of KCC's priorities.

Table 9	Revised Base £000s	Spending Demands £000s	Savings & Income £000s	Proposed Budget £000s	Change	
					£000s	%
ASC&PH	335,576	85,723	-86,444	334,855	-721	-0.21
BSP&HR	57,916	1,642	-3,059	56,499	-1,417	-2.45
C&C	79,980	17,235	-20,008	77,207	-2,773	-3.47
D&P	7,372	50	-150	7,272	-100	-1.36
ELS	61,714	11,117	-19,065	53,766	-7,948	-12.88
EHW	150,198	9,760	-8,883	151,075	877	0.58
F&BS	147,557	12,149	-39,862	119,844	-27,713	-18.78
R&E	3,653	37	0	3,690	37	1.01
SCS	147,852	7,383	-5,436	149,799	1,947	1.32
Total	991,818	145,096	-182,907	954,007	-37,811	-3.81

3.54 Table 10 shows the proposed gross and net budget position for 2013/14 for each Portfolio.

Table 10	Gross Expenditure £000s	Service Income £000s	Net Expenditure £000s	Govt. Grants £000s	Net Cost £000s
ASC&PH	487,031	-106,021	381,010	-46,154	334,855
BSP&HR	96,810	-35,339	61,471	-4,972	56,499
C&C	134,692	-39,784	94,908	-17,700	77,207
D&P	7,532	-260	7,272	0	7,272
ELS	930,450	-82,128	848,321	-794,555	53,766
EHW	175,175	-23,245	151,929	-854	151,075
F&BS	136,123	-14,504	121,619	-1,775	119,844
R&E	5,349	-1,413	3,936	-246	3,690
SCS	171,105	-5,489	165,616	-15,817	149,799
TOTAL	2,144,265	-308,184	1,836,081	-882,074	954,007

See the draft Budget Book 2013/14 for detailed proposed revenue budgets for each service.

3.55 Our proposed budget provides for the following major new investments for 2013/14:

- An additional £6m into Specialist Children's Services to fully fund placements for all the extra children brought into care over the last 18 months.
- Additional £30m into Adult Social Care to include enhanced preventative services, provision for price increases and sufficient to meet anticipated increases in client numbers (particularly elderly, adults with learning disabilities and those entitled to Ordinary Residence).
- Financing the Capital Programme to ensure we continue to deliver new facilities and improved infrastructure for our residents, businesses and visitors
- Support to district councils from additional Council Tax from review of discounts and exemptions to manage the introduction of local schemes for Council Tax support.

3.56 Our proposed budget includes the following major areas for £95.4m savings in 2013/14:

- Staffing efficiencies £6.3m
- Procurement efficiencies £8.0m
- Reduced waste tonnage to be disposed of £1.4m
- Fewer children to transport to school £1.25m
- Savings from better management of our money and cashflow £2m
- A moratorium on Directorates' discretionary spend £2.5m
- Reduced reactive/discretionary maintenance due to increased planned maintenance from capital £1.5m
- Staff savings from service transformation £5.6m
- SEN transport £0.75m
- Streetlight energy £0.5m

- Transformation of specialist children's services £2m
- Transformation of adult social care £18.1m
- Use of previously earmarked reserves £9m
- Drawdown of specific reserves £9.4m
- Use of current year and prior year's under spends £10m

3.57 The previous paragraphs have set out where we have changed the Budget to reflect our strategies and plans next year. What can often be overlooked are those services we have been able to protect and these include (but not exclusively):

- Eligibility criteria for Adult Social Services (the point at which we intervene to provide help and support) at the moderate level, which is more generous compared to most other authorities, meaning we support more people at the earlier preventative stages of help and support;
- Entitlement to the Freedom Pass; an innovative and popular initiative;
- Local bus services;
- Community Grants;
- Library services;
- The Gateways Programme

3.58 Our proposed budget reflects:

- A freeze in Council Tax for the third consecutive year
- A decrease in the net budget (excluding schools) of 3.8%
- A decrease in government un-ring-fenced grants of 9.5% on like for like basis.
- Overall reduction in Council Tax base of 11.8% due to combination of changes to the number of tax payers, introduction of local support schemes and changes to discounts and exemptions

Resource Management

3.59 Our staff will have to continue to be at their innovative and creative best to deliver the required level of savings while maintaining and improving service outcomes. Our financial and asset management will need to continue to deliver excellence to ensure we make best use of our resources.

3.60 Our Commercial Services Team and our Companies generate significant annual income to support the Revenue Budget. As well as the proposed £4.9m surplus generated by Commercial Services (which is the equivalent of 1% on Council Tax), we have a number of services that we provide to other Councils, at their request, which deliver further net income to KCC and value for money for the purchaser.

Sensitivity Analysis

- 3.61 Our budgets are constructed using sound and prudent assumptions over spending, inflationary pressures and our ability to realise additional income generation, efficiencies and service transformation. We are confident that the proposed budgets can be delivered.
- 3.62 We are fully aware of the high risk budgets within the Council, which are largely those over which we have limited or no control in the short term. In 2011/12 we increased the totality of general reserves to £31.725m which equates to over 3% of net expenditure to cover unforeseen circumstances. This is considered a reasonable level of reserves to manage risk.
- 3.63 We are proposing to drawdown a further £9m from previously earmarked reserves in 2013/14 in addition to the £19m borrowed to balance the last 2 year's budgets. As a general rule we would not recommend using such reserves to balance the budget but in difficult times this was supported as one of the most popular approaches in the budget consultation.

Conclusion

- 3.64 The Government has set us a massive challenge to lead the way in making public expenditure reductions. In our proposed budget, we have followed our revenue strategy, minimising spending demands and cost increases and driving out efficiency savings across the organisation. To help smooth the impact of the late reductions in Government Grant we have also undertaken a thorough review of our level of reserves. It has been a real challenge, but our proposed budget reflects the structural changes which will ensure we have a lean and efficient organisation, fit for the economic climate we face. Our budget proposals also include significant transformation in care services. We are acutely aware that transformation savings require us to change the relationship we have with clients and providers to change behaviours and demand for traditional services.

KCC Medium Term Financial Plan

SECTION 4

Capital Strategy

CAPITAL STRATEGY

4. Overview

Introduction

- 4.1 Capital expenditure is defined as the purchase or enhancement of assets where the benefits last longer than the year of expenditure. A de minimis level is applied – for KCC this is £10k i.e. anything below this value individually is classed and treated as revenue.
- 4.2 The capital budget should support the overall objectives of the organisation, and act as an enabler for transformation to support Kent County Council's (KCC's) strategic priorities in 'Bold Steps for Kent', our Medium Term Plan.
- 4.3 In recent years KCC has spent an average of £290m per year on capital projects. We plan to invest £695m over the next three years and to finance 16% of this expenditure from borrowing which will impact our revenue budget.
- 4.4 Capital investment shapes the future, ensures the organisation is fit for purpose, and can transform services and ways of working. It can act as a catalyst and enabler for change. Our spending on capital remains a significant proportion of overall spend and provides an important driver for economic growth - stimulating regeneration and construction, and providing local jobs for local people.
- 4.5 With a challenging financial environment for the foreseeable future that is influenced by a variety of external factors, there will only ever be a limited amount of capital resources available. Therefore, it is vital that we target limited resources to maximum effect with a sharper focus on our strategic priorities and 'invest to save' opportunities.
- 4.6 We will use capital investment proactively as an enabler and facilitator for driving transformation in service delivery in our communities. We will become agile and flexible enough to be able to both plan ahead and to respond innovatively to emerging opportunities and challenges. We will target and maximise investments, manage risk, anticipate trends and radically re-think how best to focus our capital programme to keep pace with changes in national policy, legislative requirements and business needs.

What role does the Capital Strategy play?

- 4.7 The capital strategy sets out the strategic direction for KCC's capital management and investment plans, and is an integral part of our financial and service medium-long term planning and budget setting process. It sets the principles for prioritising our capital investment under the prudential system.

- 4.8 Capital plays an important role in delivering long term priorities as it can be targeted in creative and innovative ways. However capital is not unlimited or “free money” – our capital funding decisions can have significant revenue implications. Every £10m of prudential borrowing costs approximately £1m per annum in financing costs (revenue) for 25 years. This is in addition to any ongoing maintenance and running costs associated with the investment. Our fiscal indicator limits spend on debt charges to 15% of the Council’s net revenue budget – as revenue budgets are reducing this heightens the need to ensure we get the best benefit from capital investment.
- 4.9 KCC’s budget planning processes integrate both capital and revenue so that coherent decisions are made on a level of borrowing that is prudent, affordable and sustainable for the Authority. The difficult financial environment means we have to spend limited money wisely and there is a delicate balancing act in managing these types of potential pressures effectively.

Ambition

- 4.10 The Authority is taking a transformational stance in relation to its capital strategy. This involves setting aside some capital projects in favour of others that are more in-line with current strategic priorities. This stance will enable maximum flexibility but could also result in increased capital spend. This may be funded through the introduction of rigorous capital receipts targets, better targeted invest to save projects and other innovative funding streams but not through increased borrowing, which would have a negative impact on our fiscal indicator and revenue budget.

Drivers for Change

- 4.11 This is a time of unprecedented change in the public sector and the following drivers for change have informed and impacted our capital strategy.

A challenging financial environment

- 4.12 The Coalition Government has put in place stringent reductions in revenue and capital grant funding for public services, with a strong drive towards austerity and value for money. Local authorities are facing rising demand (particularly in social care and waste management) and customer expectations for public services. To respond to this KCC is seeking creative new ways of providing services which may require capital investment to deliver best value for Kent’s communities and taxpayers. Our future capital programme must deliver tangible benefits that support sustainable, long term delivery of the three ambitions in **Bold Steps for Kent** and our core budget themes of productivity, prevention, procurement and partnership.

- 4.13 The challenge of an ambitious capital programme is that due to the nature of capital projects (e.g. building projects delayed by funding, planning or construction issues) they do not always deliver to anticipated timescales or budgets, which can increase costs and create additional revenue pressures. In a challenging financial environment, effective procurement, robust contract management and strong management grip are essential to manage costs and ensure every penny counts.

Stimulating growth

- 4.14 Capital investment needs to focus on delivering the essential strategic priorities of our long term regeneration framework - **Unlocking Kent's Potential**. It can be a catalyst for transformational regeneration and infrastructure projects, providing jobs, enhancing skills and creating an efficient highways network that supports the vision in **Growth without Gridlock**. This will benefit both the Kent economy and our residents.
- 4.15 Collaboration with our public, private and voluntary & community sector partners will enable us to seize appropriate external capital funding opportunities, joining-up bids that attract and stimulate growth. We will develop a partnership response to national funding challenges such as reductions in Homes & Communities Agency grants. The 'Community Right to Buy' is an area where KCC is working with District Councils (as the local planning authority responsible for holding the register of 'assets of community value') to recognise opportunities that may be suitable for 'right to buy' to maximise community benefit and drive local regeneration.

Community Infrastructure Levy

- 4.16 The Community Infrastructure Levy (CIL) is being introduced to help ensure that new development pays its way in terms of the infrastructure required to support new dwellings (schools, roads, leisure facilities etc). However, for the first time economic viability is now a material consideration in setting tariff levels. While the concept of a strategic tariff is welcome (and may be very helpful over the next ten years should the economy improve) the recession means that there is a widening gap between the viability of new development and the ability of local public agencies to gather resources to offset infrastructure pressures. The Government's proposed objective for a "meaningful" amount of CIL being passed to Parishes could further compromise viability.
- 4.17 Districts are legally responsible for CIL collection and there is no obligation to collect on behalf of KCC. However, KCC is working closely with boroughs and districts in the preparation of their infrastructure funding schedules. Furthermore, the Kent Forum has agreed that KCC and the districts will jointly lobby the government about the implications of CIL for growth.

- 4.18 This is an important strategic challenge for Kent as a place – the Government’s aim is to stimulate growth through CIL and a number of other ‘growth levers’ (e.g. retained business rates, New Homes Bonus) but in the short term at least these levers will not produce the funding required to cover infrastructure costs, particularly in east and north Kent. It is vital that KCC work with the Districts to ensure an adequate level of CIL is passed across to KCC to deliver the infrastructure required. KCC cannot afford to put the infrastructure in place without CIL funding, but the infrastructure is needed to ensure these areas are desirable to live in. The implications for KCC’s budgets of CIL (and any renegotiations of existing S106s) are reported to the Development Contributions Sub Group and/or the Budget Programme Board as appropriate.

A rapidly changing education landscape

- 4.19 The 2010 ‘Education Act’ has prompted fundamental change in the education landscape and the role of the Local Education Authority. With an increasing number of academies, free schools and federations between schools, the education property estate is moving away from direct local authority control towards independent academies taking responsibility for the ownership, management and maintenance of schools. By 2013/14 the Education estate will look radically different in Kent.
- 4.20 We need to ensure that any capital investment in education reflects these changes and takes a flexible, pragmatic asset management approach, ensuring KCC invests money in assets we are likely to retain. The **education commissioning plan** sets out our capital investment in education. The Priority Schools Build provides a focus to ensure we meet our requirements on basic need (e.g. increasing school primary places in growth areas, or keeping schools open, safe and warm). We will work closely with our local schools to ensure that capital investment is targeted where limited resources can be used to best effect.

Enhancing community facilities

- 4.21 The transformation of frontline services means we must ensure our assets continue to be fit for purpose to respond to rising customer demands, expectations and changing needs. Capital investment can be a key enabler for high quality design that helps to deliver more vibrant community facilities. The ‘Social Care White Paper’ (2012), advocates that local authorities maximise the potential for innovative use of community assets to reduce social isolation and increase connections for social care service users, their families and carers. The increasing integration of frontline services will require different types of facilities and enabling technology to work smarter and better together. It will increase demand for asset collaboration solutions which may require disposals to generate capital receipts, to reinvest in modernising and enhancing community facilities to make them more sustainable.

Strategic asset management

- 4.22 Capital and assets are two sides of the same coin and it is vital that our capital programme complements our emerging **Strategic Asset Management Plan**. The challenge is to turn the inefficient properties into efficient ones, or if this is not possible, sell and to realise a capital receipt to re-invest in a property from which an improved service can be offered. Our asset rationalisation and disposals policy will be more rigorous, creating headroom in the capital programme. We will focus on meeting basic need to secure an acceptable market value and target capital investment on facilities that enable service transformation. We will focus on investing in priority property locations where modernising assets may help to promote opportunities for co-location, asset collaboration and service integration.

Smarter ways of working

- 4.23 We need to ensure that capital investment can be seen not only as a way to respond to and help implement service changes, but also as a catalyst to initiate broader cultural change. Through modernising an office work space or introducing enabling technology through our **New Work Spaces** programme, we will enable frontline staff to carry out their roles closer to service users, and ensure office-based workers can work more effectively.
- 4.24 This needs to be complemented by investment in ICT infrastructure that supports our **ICT Digital Strategy**, to transform the way we work and provide new ways for customers to communicate, access and interact with our services. We want to create more efficient, streamlined systems and promote economic growth (e.g. investment in broadband infrastructure will support learning, employment, skills and business growth, particularly in our rural communities). Over time this will reduce the need for costly face-to-face locations. Unified Communications will also be a key enabler to support this. This is consistent with our priorities around 'channel shift' to enhance the customer experience – a key part of our **Customer Services Strategy**. We will target capital funding on projects that redesign our services from the customer's point of view and transform initial access points for services.

Smarter and greener investment

- 4.25 We need to ensure that every penny counts on our capital programme. Our category management approach will ensure a more intelligent, cost-effective approach to procurement and ensure we are doing all that we can within legal frameworks to allow the best opportunity to direct spend to local suppliers and make it easy for Kent businesses to trade with us. Robust contract management will ensure we hold providers to account and ensure they deliver to time and quality and meet priority outcomes. Our **Environment Strategy** will ensure we deliver a sustainable capital programme by ensuring all works help to

reduce our carbon footprint, through efficient energy and water consumption. This will not only have a positive environment benefit; it will also be more cost effective.

Funding

Sources of capital funding

There are a variety of different sources of capital funding, each having different complications and risks attached.

Borrowing

- 4.26 KCC currently has borrowing of just over £1 billion and our policy is that net debt costs must not exceed 15% of the net revenue budget. However, this indicator is at risk of being exceeded, particularly as over the coming years our revenue budget is forecast to reduce, so we must continue to effectively manage our borrowing and look at alternative sources of funding to ensure that we stay within the 15% target over the 5 year Medium Term Financial Plan.

The level of borrowing to fund the capital programme must take into account the revenue implications, i.e. for every £10m of borrowing our revenue borrowing costs are around £1m and we must also consider the Prudential Code.

Grants

- 4.27 The challenging financial environment means that national government grants (currently 52% of our financing for capital projects) are reducing, or changing in nature. A large proportion of this funding is currently un-ringfenced which means it is not tied to particular projects but it is often tied to a particular area such as education or highways so we do not have complete freedom on where to spend our grants. Our aim is to use only up to the level of grant provided and we will not use prudential borrowing to 'top up'. However, we must also meet our statutory obligations and where the grant is not sufficient, other sources of funding such as New Homes Bonus, CIL and capital receipts will be sought to fund the gap.
- 4.28 There will be an 'approval to bid' process which will create a centralised mechanism for flagging when external funding/grants are being bid for, and identifying the implications including the impact on the Authority's budget. This will ensure that funding is bid for within an agreed framework, that information is being shared with appropriate colleagues in a timely manner, and that opportunities for joined up working are identified at the beginning of projects.

Community Infrastructure Levy

- 4.29 CIL is a challenging issue and needs careful handling and consideration when put forward to fund major projects. CIL will be built into the programme at the point that planning permission is granted, but recognising that there are still risks around housing development and the realisation of CIL. Careful monitoring of expenditure against this funding is critical to ensure that we don't have to forward fund significant levels using borrowing. Careful negotiation is required to ensure we cover any potential borrowing costs resulting from late or reduced levels of CIL funding.

Capital Receipts

- 4.30 KCC has a rigorous disposal programme, aimed at maximising the return on our assets. These receipts are critical to delivering our capital programme and reducing the level of borrowing that we require. We will also aim to create headroom by setting a capital disposal target. This supports the transformation agenda. KCC's Property managers will work with the service directorates to explore options to release property as part of the transformation reviews to continue to create a sustainable pipeline in the future.

Partnership Working

- 4.31 We will continue to explore opportunities for more partnership working.

Targeting investment

- 4.32 The strategy requires a mechanism for determining the way forward in line with the transformational ambition of the Authority, the drivers for change and the constraints that we are under. This means that tough decisions will have to be made as to which projects go ahead and which ones don't (we can't meet all the 'wants'). This section explains the criteria that have been developed to assess capital projects, to ensure that our capital budget is targeted to our priority areas.

Meeting our statutory requirements

- 4.33 KCC will always ensure that appropriate capital budget is allocated to meet our statutory requirements, such as basic need, health and safety, DDA and other legal requirements. As such it is appropriate to assess the Approval to Plan business cases for the statutory spend against a different set of criteria than for all other spend. This is mainly because the statutory spend is unlikely to score well against the 3 key drivers in the Bold Steps for Kent.

4.34 Statutory bids will be assessed against the following two criteria.

Criteria	Description	Yes/No?
1. Statutory	Evidence must be provided that the bid is for statutory capital expenditure	Y/N
2. Basic minimum	Evidence must be provided that the bid is for doing the basic minimum and no optional extras.	Y/N

4.35 If a bid is submitted via the 'statutory spend' route and the answer is 'No' to Criteria 1 then the bid will be assessed against the 'other spend' matrix. If the answer is 'Yes' to Criteria 1, but 'No' to Criteria 2 then the bid will be split in two – the element that is requesting capital spend above the basic minimum will be assessed against the 'other spend' matrix and if it is not approved then only the basic minimum amount of capital spend will be allowed.

Making the available headroom count

4.36 Having separated the capital budget into 'statutory spend' and 'other spend', the big question is how we prioritise all the 'wants' within the 'other spend' category. 'Other spend' covers invest to save projects and all other non-statutory projects. These projects should clearly link in with KCC's strategic priorities.

4.37 The scoring matrix below will be used to assess all bids against the 'Other Spend' category:

Criteria	Description	Weighting
1. Benefits	How does bid achieve 3 key drivers of Bold Steps for Kent and any relevant underlying strategies? What are the social/economic outputs? How does it improve service delivery and/or contribute towards long term service provision and integration of services? Does the bid consider the wider organisation and other similar projects and strategies to ensure a joined up approach?	50%
2. Invest to Save	Do the savings generated from the project fund the prudential borrowing/debt costs, and generate ongoing savings in addition to that?	15%
3. Delivery	Has an achievable delivery mechanism been identified? Have all the delivery options been considered?	20%
4. Value for Money	Not only about initial capital cost, but also whole-life cost (and payback period if relevant) and ongoing revenue implications. Is there any match funding?	15%

Encouraging innovative ideas

- 4.38 Another dimension to how we put the available headroom to best use is being more creative with the use of banding and specific pots of money within the capital programme.
- 4.39 A pot of £3m has been set aside in the 2013-16 capital programme for people to bid against at intervals throughout 2013/14. With the organisation changing so fast, it is possible that opportunities will be missed on our static business cycle. Creating this process in addition to the annual cycle enables the organisation to be more flexible and agile, and encourages creativity. This also creates more regular opportunities for bids to be re-worked if not quite right the first time or if opportunities for collaboration are identified, and to come back in a relatively short time period for bid to be reassessed. This pot will not be funded from borrowing.

Governance and process

- 4.40 In order to deliver the strategy, there will be a strong “one route” governance framework. This will ensure that decisions taken are agreed by the right people at the right point, to ensure that the agreed strategy for the capital programme is delivered.

KCC Medium Term Financial Plan

SECTION 5

Treasury Strategy

Treasury Management Strategy Statement and Investment Strategy 2013/14 to 2014/15

Background

5.1 The Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice for Treasury Management in Public Services requires local authorities to determine the Treasury Management Strategy Statement. This statement also incorporates the Investment Strategy. Together these cover the financing and investment strategy for the forthcoming financial year.

5.2 CIPFA has defined Treasury Management as:

“the management of the organisation's cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks”.

5.3 The Council is responsible for its treasury decisions and activity. No treasury management activity is without risk. The successful identification, monitoring and control of risk are an important and integral element of its treasury management activities. The main risks to the Council's treasury activities are:

- Credit and Counterparty Risk (Security of Investments)
- Liquidity Risk (Inadequate cash resources)
- Market or Interest Rate Risk (Fluctuations in interest rate levels)
- Inflation Risk (Exposure to inflation)
- Refinancing Risk (Impact of debt maturing in future years)
- Legal & Regulatory Risk

Regulatory Framework

5.4 There are two main elements to the regulatory framework for treasury management, the CIPFA Treasury Management Code and the Department for Communities and Local Government Investment Guidance.

5.5 The Council approved the adoption of the CIPFA Treasury Management Code at its February 2012 meeting and has incorporated changes from the Revised CIPFA Code of Practice into its treasury policies, procedures and practices.

- 5.6 Internal Audit re-examined Treasury Management in May 2012. The Audit Opinion was “Substantial” and there were two recommendations, one Medium priority and one Low.

KCC Governance

- 5.7 The Corporate Director of Finance & Procurement is responsible for the Council’s treasury management operations, with day to day responsibility delegated to the Head of Financial Services and Treasury and Investments Manager. The detailed responsibilities are set out in the Council’s Treasury Management Practices.
- 5.8 A sub-committee of Cabinet has been established to work with the Officers on treasury management issues – the Treasury Advisory Group (TAG). The group consists of the Cabinet Member for Finance & Business Support, Deputy Cabinet Member for Finance & Business Support, Deputy Leader, Chairman Policy & Resources Cabinet Committee, Chairman Superannuation Fund Committee, Liberal Democrat Finance spokesman and Leader Labour Group.
- 5.9 TAG’s agreed terms of reference are that it “will be responsible for advising the Cabinet and Corporate Director of Finance & Procurement on treasury management policy within KCC’s overarching Treasury Management Policy”. TAG meets the requirement in the CIPFA Treasury Management Code for a member body focussing specifically on treasury management. TAG meets quarterly and members of the group receive detailed information on a weekly and monthly basis.
- 5.10 Whilst Council will agree the Treasury Management Strategy all amendments to the strategy during the year will be agreed by the Corporate Director of Finance & Procurement and the Cabinet Member for Finance & Business Support or Cabinet where required.
- 5.11 Governance & Audit Committee receives quarterly Treasury Management update reports and a report is made to Council twice a year.

Borrowing Requirement and Strategy

5.12 Borrowing

- (1) The underlying need to borrow for capital purposes, as measured by the Capital Financing Requirement (CFR), together with balances and reserves, are the core driver of treasury management activity.
- (2) As at 30 November 2012 long term borrowing was £1,013m including £44m attributable to Medway Council.

5.13 Interest Rate Forecasts

- (1) Arlingclose, the Council's treasury advisers, in common with most forecasters now expect short term interest rates to stay at their low levels for longer – their central forecast is that the official Bank Rate will remain at 0.5% until the end of 2016.
- (2) From 1 November 2012, the Government reduced by 20 basis points (0.2%) the interest rates on loans from the PWLB to principal local authorities who provided the required information on their plans for long-term borrowing and associated capital spending. KCC completed the information request and, as a consequence, qualifies to receive the certainty rate discount on PWLB loans from 1 November 2012 to 31 October 2013.

5.14 Borrowing Strategy

- (1) Capital expenditure levels, market conditions and interest rates levels will be monitored to minimise borrowing costs over the medium to longer term and maintain stability. The differential between debt costs and returns on deposits, the so called “cost of carry”, remains acute and is expected to remain so in the short term. The Council has therefore been actively trying to reduce its cash holdings by deferring long term borrowing. The use of internal cash resources in lieu of borrowing is likely to continue to be the most cost effective way of financing capital expenditure. In 2012/13 two loans totalling £75m were repaid rather than being refinanced, saving the Council £2.8m per annum.
- (2) In light of this our principles for borrowing over the period will be:
 - Affordability of new borrowing in light of the Council's overall finances.
 - Maturity of existing debt.
 - Continue where possible to defer borrowing and fund from internal resources.
 - Use the Public Works Loan Board (PWLB) as the main source of funding.
 - Consider use of market loans and Lender Option Borrower Option (LOBO) loans. Currently there is very little interest from banks in this market.
 - The Council has historically borrowed at fixed rates. This gives certainty over debt financing costs and can be seen as reducing interest rate risk. Fixed rate borrowing will

remain a core part of the strategy with the Council seeking to borrow at advantageous points in interest rate cycles.

- Consideration will also be given to borrowing at variable rates – the Council currently has no variable rate borrowing.
- Borrowing short term for cash flow reasons if necessary.

5.15 Borrowing Requirement

- (1) Moving forward it is anticipated that the level of borrowing to fund capital expenditure will be significantly lower than previously, not least because of the focus on utilising internal cash resources.
- (2) The Authority's debt portfolio can be restructured by prematurely repaying loans and refinancing them on similar or different terms to achieve a reduction in risk and/or savings in interest costs. The Council will continue to examine options for this with the rationale of:
 - Savings in risk adjusted interest costs.
 - Rebalancing the interest rate structure of the debt portfolio with potentially the introduction of shorter term or variable rate debt.
 - Changing the maturity profile of the debt portfolio.
- (3) Borrowing and rescheduling activity will be reported to the Treasury Advisory Group and Governance & Audit Committee in the regular treasury management reports.

Investment Strategy

5.16 Principles

- (1) In accordance with Investment Guidance issued by the CLG and best practice this Authority's primary objective in relation to the investment of public funds remains the security of capital. The liquidity or accessibility of the Authority's investments followed by the yields earned on investments are important but are secondary considerations.
- (2) Since March 2012 Arlingclose have been gradually extending the duration of investments and adding to the range of counterparties. This reflects a whole range of different consideration but in particular in the UK the impact of the Funding for Lending Scheme and in the Euro Zone action taken by the European Central Bank. This action does seem to have improved the liquidity of the banking sector at least in the short term. The Council would never exceed a duration limit

recommended by Arlingclose and invariably will apply its own shorter duration to investments.

- (3) Investments are categorised as “Specified” or “Non-Specified” within the investment guidance issued by the CLG.

Specified investments are sterling denominated investments with a maximum maturity of one year. They also meet the “high credit quality” as determined by the Authority and are not deemed capital expenditure investments under Statute. Non-Specified investments are, effectively, everything else.

- (4) Whilst security remains the overriding criteria for deposits in the very difficult financial environment faced by the Council it is important to maximize returns for a given level of risk. The Council has been able to add to return in 2012/13 through initiatives such as the purchase of Standard Chartered Certificates of Deposit, 3 and 6 month deposits with Lloyds and the heavy use of call accounts paying generally higher interest rates than for fixed duration deposits. The improving liquidity position of UK banks means that there is now a marked trend for all counterparties to substantially reduce the rates that they will pay. In light of this the Council will need to consider making non-specified investments with different asset classes and for longer duration.
- (5) Officers will continue to work with Treasury Advisory Group and our treasury advisers to appraise investment options. Any changes to the approach set out will be subject to report to Cabinet for decision following detailed consideration by the TAG.

5.17 Criteria for Counterparty Selection

The criteria for the selection of counterparties are:

- A strong likelihood of Government intervention in the event of liquidity issues based on the systemic importance to the UK economy.
- Publicised credit ratings for financial institutions.
- Other financial information eg Credit Default Swaps, share price, corporate developments, news, articles, market sentiment, momentum.
- Country exposure e.g. Sovereign support mechanisms, GDP, net debt as a percentage of GDP.
- Exposure to other parts of the same banking group.
- Reputational issues.

The Corporate Director of Finance & Procurement in consultation with the Cabinet Member for Finance & Business Support can suspend a counterparty at any time.

5.18 Current Counterparties

(1) The current counterparties are:

- Debt Management Office (DMO)
- Barclays Bank Plc
- HSBC bank Plc
- Lloyds Banking Group – Lloyds TSB / HBOS
- RBS Group – Royal Bank of Scotland / NatWest
- Santander UK Plc
- Nationwide Building Society
- Standard Chartered Bank Plc
- Australia and New Zealand Banking Group
- Commonwealth Bank of Australia
- National Australia Bank Ltd
- Westpac Banking Corp
- Bank of Montreal
- Bank of Nova Scotia
- Canadian Imperial Bank of Commerce
- Royal Bank of Canada
- Toronto Dominion Bank

(Note - whilst Cabinet agreed to the addition of the Australian and Canadian banks in September 2012 no deposits have yet been made with them.)

(2) The current maximum duration of deposits is 12 months.

5.19 Counterparty Proposals

(1) The permitted deposits will be:

- Call accounts.
- Term deposits
- Certificates of deposit
- T-Bills

(2) The minimum credit rating for non-UK sovereigns is AA+ (or equivalent). For specified investments the minimum long term rating for counterparties is A- (or equivalent). The Corporate

Director of Finance & Procurement and Cabinet Member for Finance & Business Support will report to Cabinet any proposals for non-specified investments after discussion at TAG and agreement by Cabinet.

- (3) The Council plans to continue to use those institutions on its current list of counterparties.

5.20 Counterparty Limits

The Counterparty Limits proposed are:

- DMO £450m
- UK Banks/Building Societies £50m
- Australian and Canadian banks £25m each with a country limit of £50m.
- A group limit of £75m would be applied to Lloyds Banking Group and RBS Group.

5.21 Duration of Deposits

Arlingclose's recommended maximum duration is 12 months. It is recommended that the Corporate Director of Finance & Procurement with the Cabinet Member for Finance & Business Support and after consultation with TAG can increase the maximum duration in line with Arlingclose's recommendations.

Treasury Advisers

- 5.22 Since March 2011 Arlingclose has been the Council's sole treasury adviser. Officers meet with Arlingclose on a monthly basis and Arlingclose attend the quarterly TAG meetings

Training

- 5.23 Training is provided by Arlingclose and a treasury management training module is included in the Financial Management Training Programme for members and senior officers.

KCC Medium Term Financial Plan

SECTION 6

Risk Strategy

RISK MANAGEMENT STRATEGY

Introduction

- 6.1 As an organisation concerned with service provision and the social and economic development of the County it is essential that the risks to achieving our objectives are managed so that we create an environment without surprises.
- 6.2 By implementing sound management of our risks and the threats and opportunities which flow from them we will be in a stronger position to deliver our business objectives, provide improved services to the community and achieve better value for money.
- 6.3 Risk management is therefore to be at the heart of our management practice. The Council's approach to risk management aims to be forward looking, and enable decisions to be based on properly assessed risks, ensuring that the right actions are taken at the right time, supporting a culture which encourages continuous improvement and development.
- 6.4 The requirement for an effective approach to risk management will be driven by the objectives of the Council, and ultimately designed to enable the achievement of the aims set out in *Bold Steps for Kent*, our Medium Term Plan to 2014-15. The risk assessment process informs the business planning and performance management processes with budget and resource allocation following.
- 6.5 We have based our approach to managing risk on the Office of Government Commerce's (OGC) best practice guidance: *Management of Risk: Guidance for Practitioners* which is aligned with BS ISO: 31000 and the HM Treasury Orange Book.
- 6.6 The following 8 principles adopted from OGC best practice guidance will form the basis for effective risk management in KCC. Risk:
 - Aligns with objectives;
 - Fits the context of the organisation;
 - Engages stakeholders;
 - Provides clear guidance;
 - Informs decision making
 - Facilitates continual improvement;
 - Creates a supportive culture;
 - Achieves measurable value.
- 6.7 Underpinning this approach is a risk management policy that aims to allow the authority to:

- manage risks in line with its risk appetite, and thereby enable us to achieve our objectives more effectively;
- apply recognised best practice to manage risk using a balanced, practical and effective approach (Office of Government Commerce publication *Management of Risk: Guidance for Practitioners*)
- embed effective risk management into the culture of the Council;
- integrate the identification and management of risk into policy and operational decisions;
- eliminate or reduce the impact, disruption and loss from current and emerging events, consequently reducing the cost of threat;
- harness risk management to identify opportunities that current and emerging events may present and maximise benefits and outcomes;
- anticipate and respond in a proactive and timely way to all social, environmental and legislative changes and directives that may impact delivery of our objectives;
- harmonise risk management disciplines across all Council activities;
- benefit from consolidating ongoing learning and experience through the collation and sharing of risk knowledge; and
- demonstrate increasing confidence in our ability to deal effectively with the uncertainty that internal and external pressures present.

6.8 The policy is reviewed annually to ensure that it reflects the organisation's business needs, continues to add measurable value and remains challenging and responsive to Government direction and requirements.

Risk Management Aims

- 6.9 Over the period of this medium term financial plan, the risk management aims will be achieved by:
- continuing to strengthen the common links between business planning, performance and risk management;
 - integrating effective risk management practices into Council's management, decision making and planning activities;
 - exploiting available business technology to store and share risk information and providing the business with access to a repository of risk knowledge and learning;
 - maintaining (and increasing where necessary) the frequency and effectiveness of monitoring of key risks in line with the council's internal control framework.

- embedding risk management into the *Kent Manager* Standard;
- providing risk management training and awareness sessions for both Officers and Members of the County Council;
- ensuring links between audit planning and risk management processes to enable assurance on the effectiveness of risk management across the council;
- subjecting KCC's risk framework and practice to annual review to determine the effectiveness of arrangements and level of 'risk maturity'.

Roles and responsibilities

6.10 Responsibility for risk management runs throughout the Council. Everyone has a role to play. However, for risk management to be successful there has to be a clear identification of roles and responsibilities at management level. The key roles and responsibilities are set out below:

Group or Individual	Responsibilities
County Council	Ensure that an effective system of risk management is in place.
Governance & Audit Committee	On behalf of the Council ensure that risk management and internal control systems are in place that are adequate for purpose, and are effectively and efficiently operated.
Cabinet	Responsibility for the operation of the risk management system, including the establishment of the Council's risk appetite.
Cabinet Member for Business Strategy, Performance & Health Reform	On behalf of Cabinet ensure effective risk management arrangements are put in place
Cabinet Portfolio Holders	Responsibility for the effective management of risk within their portfolio areas and ensuring that they consider risks in all decisions they make
Cabinet Committees	To provide scrutiny pre-decision to ensure that due consideration is given to associated risks.
Section 151 Officer	Active involvement in all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered.
Corporate Management Team (CMT)	To ensure the Council manages risks effectively through the Risk Management Policy and actively consider, own and manage key strategic risks affecting the Council through the Corporate Risk Register. Keep the Council's risk management framework under regular review and approve and monitor delivery of the annual risk work programme

Performance & Evaluation Board	<p>On behalf of the Executive monitor the Corporate Risk Register to ensure that actions are being implemented to mitigate risk within the Council's risk appetite and report on exceptions and key changes to risk impact or immediacy.</p> <p>Obtain assurance from those responsible for the delivery of the council's priorities and major change programmes that the associated risks are effectively identified and managed and report by exception.</p>
Programme / Project Boards	To ensure that programme and project risks are effectively identified and managed and that any impacts on the business that may follow implementation are reported and managed.
Corporate Programme Office	To develop and ensure implementation of programme and project governance, controls and risk management arrangements to successfully deliver outputs and secure desired outcomes and benefits.
Directorate Management Teams (DMT)	Responsibility for the effective management of risk within the directorate, including risk escalation and reporting to the Performance & Evaluation Board and Corporate Management Team as appropriate.
Divisional Management Teams (DivMT)	Responsibility for the effective management of risk within divisions, including risk escalation, and reporting to DMT as appropriate.
Corporate Director Business Strategy & Support (Head of Paid Service)	Responsibility for the overall monitoring of strategic risks across the Council, including the endorsement of priorities and management action. Responsible for ensuring that risk management resources are appropriate.
Head of Business Intelligence	<p>Establish the organisational context and objectives for risk management and map the external and internal risk environment.</p> <p>Develop and maintain the Risk Management Policy, Strategy, management guidance and support resources.</p>
Corporate Risk Manager	<p>Promote a positive risk management culture within KCC, developing and implementing the risk management framework and strategic approach and continuing to develop and embed an effective infrastructure for managing and reporting risk.</p> <p>Facilitate maintenance of an up to date Corporate Risk Register and provide reports on corporate risk to Cabinet members and the Corporate Management Team.</p> <p>Facilitate the risk management process within the Council and advise on developments on risk management. Assist key individuals with implementing and embedding risk within key Council areas and provide guidance, training and support as</p>

	required.
Corporate Risk Team	Day to day responsibility for developing and co-ordinating risk management across the Council and providing advice, support and training, and contributing to ongoing regular reporting on risk management
Internal Audit	Assesses the effectiveness of the risk management framework and the control environment in mitigating risk
Directors and Kent Managers	Ensure that effective risk management arrangements are in place in their areas of responsibility to minimise the Council's exposure to risk and uncertainty.
All staff members	Understand, accept and implement risk management processes. Report inefficient, unnecessary or unworkable controls. Report loss events or near-miss incidents

6.11 Other Officer groups will deal with related risk specialisms, such as Health and Safety; Treasury; Emergency Resilience and Business Continuity; Insurance; Information Security etc. These groups link into the governance arrangements for the Council so that their work is co-ordinated with the Council's overall risk management framework.

Embedding of Risk Management

6.12 The Governance and Audit Committee reviews and approves the Council's Risk Management Policy annually, and its implementation is endorsed by the Council's Cabinet and Corporate Management Team. Management Guidance is in place to aid effective implementation of the Policy and is published on our intranet site.

6.13 A dedicated Corporate Risk Team is in place to promote awareness of risk management throughout the organisation and ensure that it is widely understood, and in particular works closely with Risk and Control / Action Owners, in addition to a network of risk management contacts.

Partnerships

6.14 The risks to the Council in achieving its objectives can be increased or reduced by involvement in the activities of external groups; particularly where they can influence the achievement of our objectives and where the Council adopts a leading role. Risk management will therefore be a key consideration by our senior officers in the way the Council works together with other organisations, partners, contractors etc.

Appendix A (i)
Draft High Level 2013/14 KCC Budget

2012/13 (restated)				2013/14		
£000s	£000s	£000s		£000s	£000s	£000s
		996,551	Revised Base Budget			991,818
			Additional Spending Pressures			
	15,934		Pay & Prices		9,265	
	11,621		Legislative & New Responsibilities		87,075	
	22,670		Demand/Demographic		15,882	
	29,288		Services Strategies & Improvements		9,362	
	260		Change in grant treatment		0	
		79,773	Total Additional Spending			121,584
		15,431	Reversal of One-Off Savings			23,512
		95,204	Total Pressures			145,096
			Income & Savings			
	-5,456		Increases in Grants and Contributions		-87,501	
	-24,699		Income Generation		-3,280	
	-11,363		Removal of one-off spending in previous year		-9,706	
			<u>Efficiency Savings</u>			
-7,925			Staffing	-6,274		
-1,270			Premises	-151		
-9,984			Contracts / Procurement	-8,022		
-6,228			Demand Management	-2,350		
-2,210			Other	-8,148		
	-27,617					-24,945
			<u>Transformation Savings</u>			
-9,749			Staffing	-5,589		
-3,730			Contracts	-1,587		
-9,289			Service Transformations	-20,014		
-722			Other	-915		
	-23,490					-28,105
	-7,312		One-off savings and release of reserves			-29,370
		-99,937	Total Savings & Income			-182,907
		991,818	Proposed Annual Budget			954,007
			<u>Funded by</u>			
	577,914		Council Tax Yield		509,636	
	2,239		Council Tax Collection Fund		2,239	
	0		Retained Business Rates		45,816	
			<u>Un-ring-fenced Grants</u>			
	394,035 *		Formula Grant (see note below)		0	
	0		Revenue Support Grant		246,602	
	0		Business Rate Top-Up		118,241	
	0		Education Services Grant		20,642	
	14,446		Council Tax Freeze Grant		5,820	
	2,839		New Homes Bonus Grant		4,383	
	345		Other Un-Ring-Fenced Grant		628	
		991,818	Total Funding			954,007

* includes the former Early Intervention Grant and Learning Disability Health Reform Grant

Appendix A (ii)

DRAFT WHOLE COUNCIL 2013/14 SUMMARY		
	Dark blue text represents full year effect of previous years	
Section	Portfolios	2013/14 £'000
1	Base Budget Requirement (Net Cost)	904,321
	Base Budget Adjustments - Internal	0
	Base Budget Adjustments - External	87,497
	Revised Base Budget	991,818
2	<u>ADDITIONAL SPENDING PRESSURES</u>	
2.1	Employment Costs:	
	F&BS Pay and performance reward	5,000
		5,000
2.2	Prices:	
	ELS, EHW, C&C, Transport	1,206
	SCS, ASC&HR	
	BSP&HR Energy	110
	EHW Waste contracts	1,348
	EHW Highways maintenance contracts	689
	Various Other	912
		4,265
	Sub Total for Employment Costs and Prices	9,265
2.3	Unavoidable Government/Legislative Pressures & New Responsibilities:	
	EHW Additional tax on waste put to landfill	1,454
	ASC&PH Investment of Health money in reablement and other preventative services	22,064
	ELS Phase 1 expansion of 2 year old early years education	9,125
	ASC&PH & C&C New Public Health responsibilities transferred from the Department of Health from 1 April 2013	49,843
	C&C Transfer of Social Fund responsibilities from Dept. for Work and Pensions from 1 April 2013	3,469
	ELS Loss of other Local Authority income for their children placed in Kent schools	800
	Various Other	320
		87,075
2.4	Demand/Demographic Led:	
	EHW Concessionary Fares and Freedom Pass take-up	636
	ASC&PH Increased adult social care demand, higher dependency, provision for contract renegotiation and re-let	8,273
	ELS SEN Home to School transport to meet current demand levels	700
	SCS Full year effect funding for the current number of looked after children	6,000
	Various Other	273
		15,882
2.5	Service Strategies & Improvements:	
	F&BS, BSP&HR Financing the Capital Programme, net of debt management & C&C	1,679

Appendix A (ii)

DRAFT WHOLE COUNCIL 2013/14 SUMMARY		
Dark blue text represents full year effect of previous years		
Section	Portfolios	2013/14 £'000
	EHW	1,377
	EHW	1,669
	F&BS	1,878
	F&BS	1,776
	C&C & BSP&HR	340
	Various	643
		9,362
2.6	Reversal of one off savings from previous years	23,512
	Total Pressures	145,096
3	<u>SAVINGS AND INCOME:</u>	
3.1	Increases in Grants and Contributions	
	ASC&PH	-22,064
	ASC&PH & C&C	-49,843
	C&C	-3,469
	ELS	-12,125
		-87,501
3.2	Income Generation	
	EHW	-500
	ASC&PH	-1,649
	C&C	-50
	ELS	-997
	Various	-84
		-3,280
3.3	Savings and Mitigations:	
	Removal of one-off spending in previous years	-9,706
3.4	Efficiency and Other Savings	
	<u>Staffing</u>	
	All	-742
	C&C	-573

Appendix A (ii)

DRAFT WHOLE COUNCIL 2013/14 SUMMARY		
Dark blue text represents full year effect of previous years		
Section		2013/14 £'000
	Portfolios	
	F&BS	-2,300
	SCS	-1,379
	SCS	-640
	C&C & SCS	-640
	<u>Premises</u>	
	BSP&HR	-151
	<u>Contracts and Procurement</u>	
	EHW	-4,334
	ELS	-500
	BSP&HR	-1,250
	C&C	-750
	SCS	-805
	EHW	-383
	<u>Demand</u>	
	EHW	-1,400
	ELS	-950
	<u>Other</u>	
	F&BS	-2,000
	F&BS	-2,500
	EHW	-1,500
	C&C	-100
	C&C	-570
	ELS	-300
	Various	-1,178
		-24,945
3.5	Transformation	
	<u>Staffing</u>	
	ELS	-3,534
	C&C	-555
	ASC&PH	-450
	SCS	-350
	C&C	-700
	<u>Contracts and Procurement</u>	

Appendix A (ii)

DRAFT WHOLE COUNCIL 2013/14 SUMMARY		
	Dark blue text represents full year effect of previous years	
Section	Portfolios	2013/14 £'000
	EHW	-467
	ELC	-750
	ASC&PH & C&C	-370
	<u>Transformation</u>	
	SCS	-1,043
	SCS	-756
	SCS	-100
	ASC&PH	-18,115
	<u>Other</u>	
	C&C	-631
	Various	-284
		-28,105
3.6	One-off savings	
	F&BS	-9,370
	F&BS	-5,000
	F&BS	-5,000
	F&BS	-9,000
	F&BS	-1,000
		-29,370
	Total Savings and Mitigations	-92,126
	Total Savings and Income	-182,907
	PROPOSED NET BUDGET REQUIREMENT	954,007
4	Funded By	
	Un-ring-fenced Grants	
	Government Funding - Other un-ring-fenced Grants	628
	Business Rate Top Up Grant	118,241
	Revenue Support Grant	246,602
	Retained Business Rates	45,816
	New Homes Bonus Grant	4,383
	Council Tax Collection Fund	2,239
	Council Tax Freeze Grant	5,820
	Education Services Grant	20,642
	Council Tax	509,636
	TOTAL NET FUNDING	954,007

Appendix A (iii)

Adult Social Care and Public Health Portfolio Revenue Budget		
	2013/14	
	£'000	
Base Budget (Net Cost)		336,004
Base Budget Adjustments - Internal		-428
Base Budget Adjustments - External		0
Total Base Adjustments		-428
Revised Base Budget		335,576
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	1,241
		1,241
Unavoidable Government/Legislative Pressures and New Responsibilities:		
Various	Investment of Health Monies in reablement and other preventative services	22,064
Public Health	New Public Health responsibilities transferred from the Department of Health from 1 April 2013	38,489
		60,553
Demand/Demographic Led:		
Various	Increased demand, higher dependency, provision for contract renegotiation and re-let	8,273
		8,273
Reversal of one-off savings from previous years		
		15,656
Total Pressures		85,723
<u>SAVINGS AND INCOME</u>		
Increases in Grants and Contributions		
Various	NHS funding	-22,064
Public Health	Public Health grant	-38,489
		-60,553
Income Generation		
Various	Income increase in line with Benefits Uplift	-1,649
		-1,649
Savings and Mitigations:		
Removal of one-off spending in previous years		
		-5,406
Efficiency and Other Savings		
Various	Essential/Lease user	-21
		-21
Transformation Savings		

Appendix A (iii)

Adult Social Care and Public Health Portfolio Revenue Budget		
		2013/14
		£'000
Nursing and Residential Care - Older Persons	Encouraging Self Funders of Residential Care to seek independent financial advice	-250
Day Care - Learning Disability	Review of In-house services - LD	-450
Various	Adults Transformation Programme	-18,115
		-18,815
Total Savings and Mitigations		-24,242
Total Savings and Income		-86,444
Budget controlled by this portfolio (Net Cost)		334,855

Appendix A (iii)

Business Strategy, Performance and Health Reform Portfolio Revenue Budget		
		2013/14
		£'000
Base Budget (Net Cost)		52,738
Base Budget Adjustments - Internal		5,178
Total Base Adjustments		5,178
Revised Base Budget		57,916
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	591
		591
Prices:		
Property & Infrastructure	Gas & electricity	110
Property & Infrastructure	Rent	223
Property & Infrastructure	Rates	148
		481
Demand/Demographic Led:		
Property & Infrastructure	Dilapidations	123
		123
Service Strategies & Improvements:		
BSS Management & Support	Prudential borrowing costs for Portfolio Capital Programmes	180
Property & Infrastructure	Additional running costs for extended buildings	37
ICT	Sharepoint licences	102
ICT	Oracle Business Intelligence and Collaborative Planning on-going support and maintenance	128
		447
Total Pressures		1,642
<u>SAVINGS AND INCOME</u>		
Income Generation		
HR	Additional income from trading with schools and academies	-96
		-96
Savings and Mitigations:		
	Removal of one-off spending in previous years	-950
Efficiency and Other Savings		
Business Strategy	Essential/Lease User	-2

Appendix A (iii)

Business Strategy, Performance and Health Reform Portfolio Revenue Budget		
		2013/14
		£'000
Business Strategy & HR	Reduction in staff travel	-3
HR	Training - Streamlining of training budgets following centralisation	-200
Property & Infrastructure	Review of staffing - Full year effect of previous years saving	-57
ICT	Multi Agency (Network) ICT unification - Reduced cost to KCC through sharing overheads with more partner organisations	-1,000
ICT	Multi Agency Aggregation of operational activity - Reduced cost of support services to KCC through sharing across other agencies	-250
Property & Infrastructure	Total Place - Rephased Rationalisation of office accommodation and improved cost control through the implementation of corporate landlord model	-151
ICT	Internal efficiency & Demand reduction - Reductions in hardware, software and support costs as number of KCC staff reduces	-350
		-2,013
	Total Savings and Mitigations	-2,963
	Total Savings and Income	-3,059
	Budget controlled by this portfolio (Net Cost)	56,499

Appendix A (iii)

Customer & Communities Portfolio Revenue Budget		
		2013/14 £'000
Base Budget (Net Cost)		79,926
Base Budget Adjustments - Internal		54
Base Budget Adjustments - External		0
Total Base Adjustments		54
Revised Base Budget		79,980
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	895
		895
Prices:		
Various	Transport	16
Coroners and Youth Service	Other	20
Libraries, Registration and Archives Services	Civica contract	6
Coroners	Post Mortem contract	20
		62
Unavoidable Government/Legislative Pressures and New Responsibilities:		
Youth Offending Service	Transfer of responsibility to Local Authorities for the remand costs of young people within the secure estate	320
Social Fund	Transfer of Social Fund responsibilities from Dept. for Work and Pensions from 1 April 2013	3,469
Drug & Alcohol services	New Public Health responsibilities transferred from the Department of Health from 1 April 2013	11,354
		15,143
Demand/Demographic Led:		
Contact Centre & Citizen Advice Helpline	One-off funding to address performance issues following increased demand, call duration and complexity	150
		150
Service Strategies & Improvements:		
Libraries, Registration and Archives Services	Prudential Borrowing Costs - Kent History & Library Centre, funded through rationalisation of premises	147
Communications & Consultation	Replacement of web platform	110
Arts Development (incl. grant to Turner Contemporary)	Compensation for loss of expected income from Rendezvous site, Margate until a viable commercial option is developed	295
		552

Appendix A (iii)

Customer & Communities Portfolio Revenue Budget		
		2013/14 £'000
Reversal of one-off savings from previous years		
		433
Total Pressures		
		17,235
<u>SAVINGS AND INCOME</u>		
Increases in Grants and Contributions		
Social Fund	Social Fund Grant	-3,469
Drug & Alcohol services	Public Health Grant	-11,354
		-14,823
Income Generation		
Libraries, Registration & Archives	Registration - A further increase in fees chargeable for ceremonial and other services in line with inflation	-50
		-50
Savings and Mitigations:		
Efficiency and Other Savings		
Contact Centre & Citizen Advice Helpline	Contact Centre to enable savings with units transferring services/budgets in and synergies achieved through integration	-573
C&C Management and Support	Review of middle management structures and groupings	-135
All	Removal of essential/lease user allowances	-1
Supporting People	Full year effect of Supporting People contract negotiation in 2012/13	-750
Community Safety and Emergency Planning	A further review of management and back office arrangements following the integration of commissioned services and removal of funding for a partnership post	-130
Youth Service	A review of management and staffing following the integration of back and middle office functions	-135
Community Wardens	Reduction in management post and only one recruitment campaign per annum	-280
Sports Development	Reduced capacity after Olympic and Paralympic games	-200
Trading Standards	A further review of back office arrangements following the integration of services	-75

Appendix A (iii)

Customer & Communities Portfolio Revenue Budget		
		2013/14 £'000
Arts Development (incl. grant to Turner Contemporary)	A reduction in the level of financial support provided to the Turner Contemporary Trust, representing a diminution of 10% of the annual grant provided	-100
Supporting Employment	A review of staffing levels in light of current contract and activity levels	-100
Libraries, Registration & Archives	Further management, back office and staffing savings following the integration of these three services	-150
Trading Standards	Further management, back office and staffing savings following the integration of services and a review of the 'buy with confidence' and 'consumer advice' schemes	-145
Coroners	Reduction in post-mortem contract (part year effect)	-50
Countryside Access (inc Public Rights of Way)	Better procurement and specification changes	-225
		-3,049
Transformation Savings		
Libraries, Registration & Archives	Aggregation of staff restructuring and service integration proposals including management and archives	-500
Youth Service	Service transformation model - staff impact	-555
Country Parks	Staffing review	-80
Community Safety & Drug & Alcohol services	Reduction in Home Office community safety grants (previously Safer Stronger Communities Fund)	-631
Arts Development (incl. grant to Turner Contemporary)	More robust funding criteria of Music	-120
Drug & Alcohol Services and Supporting People / Directorate Management & Support	A further review of management and back office arrangements following the integration of KDAAT and Supporting People	-200
		-2,086
Total Savings and Mitigations		-5,135
Total Savings and Income		-20,008
Budget controlled by this portfolio (Net Cost)		77,207

Appendix A (iii)

Democracy and Partnerships Portfolio Revenue Budget	
	2013/14
	£'000
Base Budget (Net Cost)	7,212
Base Budget Adjustments - Internal	160
Total Base Adjustments	160
Revised Base Budget	7,372
<u>ADDITIONAL SPENDING PRESSURES</u>	
Employment Costs:	
Various Pay and performance reward	50
	50
Total Pressures	50
<u>SAVINGS AND INCOME</u>	
Efficiency and Other Savings	
Financing Items Reduction in external audit fees	-150
	-150
Total Savings and Income	-150
Budget controlled by this portfolio (Net Cost)	7,272

Appendix A (iii)

Education, Learning & Skills Portfolio Revenue Budget		
	2013/14	
	£'000	
Base Budget (Net Cost)		59,520
Base Budget Adjustments - Internal		3,970
Base Budget Adjustments - External		-1,776
Total Base Adjustments		2,194
Revised Base Budget		61,714
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	158
		158
Prices:		
All Home to School transport budgets	Transport	209
Teachers and Education Staff Pension Costs	Historic liability arising from previous early retirements	125
		334
Unavoidable Government/Legislative Pressures and New Responsibilities:		
Assessment and Support of Children with SEN	Loss of other Local Authority income for their children placed in Kent schools	800
Early Years Education	Phase 1 expansion of 2 year old early years education	9,125
		9,925
Demand/Demographic Led:		
Home to School Transport (SEN)	Increase in SEN Home to School transport to meet current demand levels	700
		700
Total Pressures		11,117
<u>SAVINGS AND INCOME</u>		
Increases in Grants and Contributions		
Early Years Education	Additional DSG for 2 year old early years education	-12,125
		-12,125
Income Generation		
Various	Additional income from trading with schools and academies	-609
		-609
Savings and Mitigations:		
Efficiency and Other Savings		
Various	Reduction in staff travel	-10

Appendix A (iii)

Education, Learning & Skills Portfolio Revenue Budget		
		2013/14 £'000
Home to School Transport (Mainstream)	Continuation of previous policy decision on discretionary transport	-300
14-19 year olds	Reduction in staffing	-71
Home to School Transport (Mainstream)	Fewer children being transported to school	-950
Directorate Mgmt and Support	Realignment of Inclusion budgets	-216
Connexions	Full year effect of Connexions contract renegotiation in 2012/13	-500
		-2,047
Transformation Savings		
Various	Full year effect of ELS staff restructuring including Kent Challenge in 2012/13	-3,534
Home to School Transport (SEN)	Reduction in costs through continued efficient procurement and a more flexible approach to provision including personalised budgets	-750
		-4,284
Total Savings and Mitigations		-6,331
Total Savings and Income		-19,065
Budget controlled by this portfolio (Net Cost)		53,766

Appendix A (iii)

Environment, Highways & Waste Portfolio Revenue Budget		
		2013/14 £'000
Base Budget (Net Cost)		149,535
Base Budget Adjustments - Internal		663
Total Base Adjustments		663
Revised Base Budget		150,198
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	390
		390
Prices:		
Freedom Pass & Subsidised Bus Routes	Transport contracts	981
Various Waste Management	Waste contracts	1,348
Various Highways Services	Maintenance contracts	689
		3,018
Unavoidable Government/Legislative Pressures and New Responsibilities:		
Various Waste Management	Additional tax on waste put to landfill	1,454
		1,454
Demand/Demographic Led:		
Freedom Pass	Increase in Freedom Pass budget to meet current demand levels	271
Concessionary fares	Increase in Concessionary fares budget to meet current demand levels	365
		636
Service Strategies & Improvements:		
Waste Disposal contracts	Disposal Costs	46
Payments to Waste collection authorities	Investment in Waste Collection Authorities - East Kent Joint Waste Contract (Enabling Payments)	1,165
Payments to Waste collection authorities	Investment in Waste Collection Authorities - Mid Kent Joint Waste Project (Enabling Payments)	212

Appendix A (iii)

Environment, Highways & Waste Portfolio Revenue Budget		
		2013/14 £'000
Streetlight maintenance	Prudential Borrowing Costs - Street lighting	170
Payments to Waste collection authorities	Prudential Borrowing Costs - Mid Kent Containerisation Project	99
Highways Improvements	Prudential Borrowing Costs - East Kent Access	58
Gypsies and Travellers	Prudential Borrowing Costs - Gypsy Sites	34
Planning and Transport Policy	High Speed Rail - Deal/Sandwich	165
Commercial Services	Impact of major restructure	1,669
Closed landfill sites and abandoned vehicles	Environmental Pollution Control of old landfill sites	100
		3,718
Reversal of one-off savings from previous years		544
Total Pressures		9,760
<u>SAVINGS AND INCOME</u>		
Income Generation		
Gypsies and Travellers	Increased rental income	-34
Planning Applications	Increased planning application income	-50
Household Waste Recycling Centres	Sale of recyclable materials	-500
		-584
Savings and Mitigations:		
Efficiency and Other Savings		
Planning Applications	Reduce planning support	-61
Various Waste Management	Contract renewals - Procurement savings identified as part of renewal of various contracts including Household Waste Recycling Centres and Recycling contracts	-813
Various Waste Management	East Kent Joint Waste contract - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	-1,809

Appendix A (iii)

Environment, Highways & Waste Portfolio Revenue Budget		
		2013/14 £'000
Various Waste Management	Mid Kent Joint Waste project - Savings on disposal contracts through joint arrangements on recycling food waste and income from sale of recyclable materials	-934
Various Waste Management	Reduction in the budgeted waste tonnage - rebase 2012/13 budget	-1,400
Various Highways Services	Highway Maintenance and Management - Reduced reactive/discretionary maintenance due to increased planned maintenance from capital	-1,500
Streetlight energy	Reduction in street lighting energy contract prices	-383
Household Waste Recycling Centres and Waste Disposal Contracts	Review of Household Waste Recycling Centres - Implementation of policy decisions	-550
Partnership and Waste Co-ordination	Reduced work on Partnerships and Waste Co-ordination - Review of partnership working and implementation of joint waste projects	-228
		-7,678
Transformation Savings		
Environmental Management & Directorate Management and Support	Other environment service reductions	-154
Streetlight energy	Street Lighting Energy saving through Part Night approach or removal - This would be achieved through selective turning off streetlights between midnight and 5 am	-467
		-621
Total Savings and Mitigations		-8,299
Total Savings and Income		-8,883
Budget controlled by this portfolio (Net Cost)		151,075

Appendix A (iii)

Finance and Business Support Revenue Portfolio		
		2013/14 £'000
Base Budget (Net Cost)		62,363
Base Budget Adjustments - Internal		-4,079
Base Budget Adjustments - External		89,273
Total Base Adjustments		85,194
Revised Base Budget		147,557
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Finance & Proc and Financing Items	Pay and performance reward (financing items element to be allocated)	625
		625
Service Strategies & Improvements:		
Financing Items	Financing the Capital Programme	991
Finance & Proc	A provision to transfer share of Council Tax yield to District Councils to part fund increased costs of collection	1,878
Financing Items	Contribution to a reserve including underwriting the Council Tax Support Schemes	1,776
		4,645
Reversal of one-off savings from previous years		6,879
Total Pressures		12,149
<u>SAVINGS AND INCOME</u>		
Income Generation		
Finance & Proc	Additional Income from trading with Schools and Academies	-292
		-292
Savings and Mitigations:		
Removal of one-off spending in previous years		-3,350
Efficiency and Other Savings		
Financing Items	Savings still to be allocated: staff reductions, review of terms and conditions and moratorium on discretionary spend	-4,800

Appendix A (iii)

Finance and Business Support Revenue Portfolio		
		2013/14
		£'000
Financing Items	Longer term deposits for cash balances	-500
Financing Items	More aggressive management of cash flow	-1,500
		-6,800
Transformation Savings		
Finance & Proc	Removal of support from Welfare Advice Service - Phased removal of support over 3 years (starting 2012/13) to enable the service to become self financing	-50
		-50
One-off savings		
Financing Items	Drawdown from Council Tax Equalisation Reserve	-9,370
Financing Items	Use of 2011/12 uncommitted underspend	-5,000
Financing Items	Use of 2012/13 forecast underspend	-5,000
Financing Items	Release of previously earmarked reserves (see Appendix F)	-9,000
Financing Items	Big Society fund re-phasing	-1,000
		-29,370
Total Savings and Mitigations		-39,570
Total Savings and Income		-39,862
Budget controlled by this portfolio (Net Cost)		119,844

Appendix A (iii)

Regeneration & Economic Development Portfolio Revenue Budget	
	2013/14
	£'000
Base Budget (Net Cost)	3,672
Base Budget Adjustments - Internal	-19
Total Base Adjustments	-19
Revised Base Budget	3,653
<u>ADDITIONAL SPENDING PRESSURES</u>	
Employment Costs:	
Various	37
Pay and performance reward	37
Total Pressures	37
<u>SAVINGS AND INCOME</u>	
Total Savings and Income	0
Budget controlled by this portfolio (Net Cost)	3,690

Appendix A (iii)

Specialist Children's Services Portfolio Revenue Budget		
		2013/14 £'000
Base Budget (Net Cost)		153,351
Base Budget Adjustments - Internal		-5,499
Total Base Adjustments		-5,499
Revised Base Budget		147,852
<u>ADDITIONAL SPENDING PRESSURES</u>		
Employment Costs:		
Various	Pay and performance reward	1,013
		1,013
Prices:		
Fostering, Residential and Preventative Services	Social care provision	362
Legal Charges	Other	8
		370
Demand/Demographic Led:		
Various	Full year effect of funding for the current number of looked after children	6,000
		6,000
Total Pressures		7,383
<u>SAVINGS AND INCOME</u>		
Savings and Mitigations:		
Efficiency and Other Savings		
Children's Social Care Staffing	Reduction in staff travel	-3
Children's Social Care Staffing	Reduction in the use of agency staff	-640
Various	Contract and procurement efficiencies	-805
Children's Centres	Review of support services and central functions relating to the running of Children's Centres	-1,379
Fostering	General efficiencies	-360
		-3,187
Transformation Savings		
Fostering	Net savings arising from investment in Prevention services to reduce the number of looked after children	-1,043
Legal Charges	Reduction in legal costs through process change	-756
Preventative Services	Full year effect of management action to reduce section 17 payments	-100

Appendix A (iii)

Specialist Children's Services Portfolio Revenue Budget		
		2013/14
		£'000
Directorate	Review of commissioning and support services	-350
Management and Support		
		-2,249
	Total Savings and Mitigations	-5,436
Total Savings and Income		-5,436
Budget controlled by this portfolio (Net Cost)		149,799

Appendix B Prudential Indicators

1. Estimate of capital expenditure (including PFI)

Actual	2011-12	£265.761m
Estimate	2012-13	£218.698m
	2013-14	£286.571m
	2014-15	£264.143m
	2015-16	£143.834m

2. Gross Borrowing and the Capital Financing Requirement:

The Corporate Director of Finance and Procurement reports that, in light of current commitments and plans reflected in the budget forecast, gross borrowing by the Council is not envisaged to exceed the Capital Financing Requirement in 2012/13, nor are there any difficulties envisaged in meeting this requirement for future years.

3. Estimate of capital financing requirement (underlying need to borrow for a capital purpose)

Capital financing requirement at 31 March

	2011-12 Actual £000	2012-13 Forecast £000	2013-14 Estimate £000	2014-15 Estimate £000	2015-16 Estimate £000
Capital Financing Requirement	1,495,873	1,486,415	1,483,590	1,461,349	1,410,452
Annual increase (decrease) in underlying need to borrow	(22,273)	(9,458)	(2,825)	(22,241)	(50,897)

4. Estimates of ratio of financing costs to net revenue stream

Actual	2011-12	12.85%
Estimate	2012-13	14.25%
	2013-14	13.42%
	2014-15	14.40%
	2015-16	14.61%

5. Estimates of the incremental impact of capital investment decisions on the Council Tax (over and above capital investment decisions taken in previous years)

	2013-14 £	2014-15 £	2015-16 £
Impact on Band D – cumulative	0.00	0.00	0.00

No new borrowing has been approved as part of this MTP therefore the impact on Council Tax is nil.

6. Adoption of the CIPFA Treasury Management Code:

Kent County Council has adopted the CIPFA's Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes

7. Actual External Debt:

This indicator is obtained directly from the Council's balance sheet. It is the closing balance for actual gross borrowing plus other long-term liabilities. This indicator is measured in a manner consistent for comparison with the Operational Boundary and Authorised Limit.

Actual External Debt as at 31/03/2012	£m
Borrowing	1,104
Other Long Term Liabilities	1,134
Total	2,238

8. Authorised Limit and Operational Boundary for External Debt:

The **Authorised Limit** sets the maximum level of external borrowing on a gross basis (i.e. not net of investments) for the Council. It is measured on a daily basis against all external borrowing items on the Balance Sheet. It has been set on the estimate of the most likely, prudent scenario with sufficient headroom over and above this to allow for unusual cash movements.

The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).

Authorised Limit for External Debt relating to KCC assets and activities

	2012-13 Approved £m	2012-13 Revised £m	2013-14 Estimate £m	2014-15 Estimate £m	2015-16 Estimate £m
Borrowing	1,195	1,195	1,033	1,066	1,068
Other Long Term Liabilities	0	0	1,134	1,134	1,134
Total	1,195	1,195	2,167	2,200	2,202

Authorised Limit for External Debt managed by KCC including that relating to Medway Council (pre Local government reorganisation)

	2012-13 Approved £m	2012-13 Revised £m	2013-14 Estimate £m	2014-15 Estimate £m	2015-16 Estimate £m
Borrowing	1,238	1,238	1,080	1,111	1,111
Other Long Term Liabilities	0	0	1,134	1,134	1,134
Total	1,238	1,238	2,214	2,245	2,245

The **Operational Boundary** links directly to the Council's estimates of the CFR and estimates of other cashflow requirements. This indicator is based on the same estimates as the Authorised Limit reflecting the most likely, prudent scenario but without the additional headroom included within the Authorised Limit.

Operational Boundary for External Debt relating to KCC assets and activities

	2012-13 Approved £m	2012-13 Revised £m	2013-14 Estimate £m	2014-15 Estimate £m	2015-16 Estimate £m
Borrowing	1,154	1,154	993	1,026	1,028
Other Long Term Liabilities	0	0	1,134	1,134	1,134
Total	1,154	1,154	2,127	2,160	2,162

Operational Boundary for total debt managed by KCC including that relating to Medway Council etc

	2012-13 Approved £m	2012-13 Revised £m	2013-14 Estimate £m	2014-15 Estimate £m	2015-16 Estimate £m
Borrowing	1,198	1,198	1,040	1,071	1,071
Other Long Term Liabilities	0	0	1,134	1,134	1,134
Total	1,198	1,198	2,174	2,205	2,205

9. Upper Limits for Fixed Interest Rate Exposure and Variable Interest Rate Exposure:

These indicators allow the Council to manage the extent to which it is exposed to changes in interest rates. This Council calculates these limits on net principal outstanding amounts.

The upper limit for variable rate exposure has been set to ensure that the Council is not exposed to interest rate rises which could adversely impact on the Revenue Budget. The limit allows for the use of variable rate debt to offset exposure to changes in short-term rates on investments

The limits provide the necessary flexibility within which decisions will be made for drawing down new loans on a fixed or variable rate basis; the decisions will ultimately be determined by expectations of anticipated interest rate movements as set out in the Council's treasury management strategy.

	2012-13 Approved %	2012-13 Revised %	2013-14 Estimate %	2014-15 Estimate %	2015-16 Estimate %
Upper limit for Fixed interest rate exposure	100	100	100	100	100
Upper limit for Variable rate exposure	30	30	30	30	30

10. Maturity Structure of Fixed Rate borrowing:

This indicator highlights the existence of any large concentrations of fixed rate debt needing to be replaced at times of uncertainty over interest rates and is designed to protect against excessive exposures to interest rate changes in any one period, in particular in the course of the next ten years.

It is calculated as the amount of projected borrowing that is fixed rate maturing in each period as a percentage of total projected borrowing that is fixed rate. The maturity of borrowing is determined by reference to the earliest date on which the lender can require payment.

Maturity structure of fixed rate borrowing	Lower Limit %	Upper Limit %
under 12 months	0	10
12 months and within 24 months	0	10
24 months and within 5 years	0	15
5 years and within 10 years	0	15
10 years and within 20 years	5	15
20 years and within 30 years	5	20
30 years and within 40 years	10	20
40 years and within 50 years	10	25
50 years and within 60 years	10	30

11. Upper limit for total principal invested over 364 days:

The purpose of this limit is to contain exposure to the possibility of loss that may arise as a result of the Council having to seek early repayment of the sums invested.

Upper limit for total principal invested over 364 days	2012-13 Approved £m	2012-13 Revised £m	2013-14 Estimate £m	2014-15 Estimate £m	2015-16 Estimate £m
	50	50	30	30	30

Appendix C

Annual Minimum Revenue Provision (MRP) Statement

Local authorities are under a statutory requirement to make an annual calculation of an amount of MRP that they consider prudent to offset against borrowings. We are using the asset life as the basis for this provision.

Authorities are asked to submit a statement on their policy of making MRP to full Council or similar. Any revision to the original statement must also be issued.

For 2013-14 and the Medium Term Financial Plan we continue to adopt the asset life method. This method provides authorities with the option of applying MRP over the life of the asset once it is in operation, so for assets that are not yet operational and still under construction we effectively have an “MRP holiday”.

In order to establish MRP for the MTP we have based the asset life principle on all capital expenditure funded by both supported and prudential borrowing in 2008-09, 2009-10, 2010-11 and 2011-12. This has resulted in the following projected MRP percentages on 2008-09 capital expenditure of £138m, 2009-10 capital expenditure of £113m, 2010-11 capital expenditure of £93m and 2011-12 capital expenditure of £34m with assumptions on completion dates:

Year	2013-14	2014-15	2015-16	2016-17
Based on revised completed projects within 0809 actual spend of £138m	4.4%	4.2%	4.2%	4.0%
Based on revised completed projects within 0910 actual spend of £113m	5.5%	5.5%	4.6%	4.3%
Based on revised completed projects within 1011 actual spend of £93m	5.7%	5.7%	5.6%	5.1%
Based on revised completed projects within 1112 actual spend of £34m	7.3%	7.3%	7.3%	7.3%
% of 1213 projected completed capital spend	1.2%	7.3%	7.3%	7.3%
% of 1314 projected completed capital spend		1.2%	7.3%	7.3%
% of 1415 projected completed capital spend			1.2%	7.3%
% of 1516 projected completed capital spend				1.2%

In addition to this will be MRP at 4% on our capital financing requirement less actual capital expenditure in 2008-09, 2009-10, 2010-11 and 2011-12 and projected capital expenditure in subsequent years, i.e. this will be on a reducing balance as each year additional capital spend will be deducted from the recalculated capital financing requirement.

Each year the percentages will change and MRP for the MTP will be calculated on the previous year's capital expenditure and will depend on the type of asset the spend is on, its life and whether it is completed or not.

Each year a new MRP statement will be presented.

Appendix D – Fiscal Indicators

1. Net debt costs should not exceed 15% of net revenue spending – budgeted figures

	Forecast financing costs £'000	Less: Investment Income	Net Financing costs £'000	Total Revenue Spending £'000	%
2011/12	117,921	1,500	116,421	909,054	12.8
2012/13 - revised	125,694	2,700	122,994	991,818	12.4
2013/14	125,184	2,700	122,484	954,007	12.8

2. Council Tax increases as a comparison to the RPI over a rolling three year period

	Preceding September RPI %	KCC Council Tax increase %
2011/12	4.6	0.0
2012/13	5.6	0.0
2013/14	4.5	0.0
Three Year Average	4.9	0.0

3. Management and Operating Overheads should be targeted to be reduced to not exceed 10% of net revenue spending

	Management Overheads £'000	Net Revenue Spending £'000	%
2011/12 – revised	102,517	909,054	11.3
2012/13 - revised	99,473	991,818	10.0
2013/14	96,828	954,007	10.1

Note: Following the restructure of KCC on 1 April 2011, a number of budgets previously managed within Service Directorates transferred into Business Strategy and Support Directorate in line with the “One Council” approach, e.g. Corporate Landlord.

4. Corporate & Democratic Core (Strategic Costs) should not exceed 1.5% of net revenue spending

	Corporate & Democratic Core (Strategic Costs) £'000	Net Revenue Spending £'000	%
2011/12 – revised	7,792	909,054	0.9
2012/13 – revised	7,589	991,818	0.8
2013/14	7,546	954,007	0.8

5. Income from commercial activities should make a contribution of at least 5% to overheads

	Net income from Commercial Activities £'000	Overheads £'000	Contribution achieved %
2011/12	7,261	102,517	7.1
2012/13 - revised	6,568	99,473	6.6
2013/14	4,899	96,828	5.1

Note: Currently, net income from commercial activities is the surplus from Commercial Services only.

Other Financial Management Indicators

6. General Reserve as a percentage of Gross Expenditure (excluding Schools)

	General Reserve £'000	Gross Expenditure (exc. Schools) £'000	%
2011/12	31,725	1,398,198	2.3
2012/13 - revised	31,725	1,398,635	2.3
2013/14	31,725	1,430,926	2.2

7. Local Funding (Service Income exc. Schools plus Council Tax) as a percentage of Gross Expenditure (excluding Schools)

	Service Income (exc. Schools) + Council Tax £'000	Gross Expenditure (exc. Schools) £'000	%
2011/12 - revised	835,815	1,398,198	59.8
2012/13 - revised	829,282	1,398,635	59.3
2013/14	765,670	1,430,926	53.5

Appendix E – Corporate Risk Register

Summary Risk Profile

Low = 1-6 Medium = 8-15 High = 16-25

Risk No.**	Risk Title	Current Risk Rating	Target Risk Rating
CRR 1	Data and Information Management	12	9
CRR 2	Safeguarding	16	12
CRR 3	Economic Growth	12	12
CRR 4	Civil Contingencies and Resilience	12	9
CRR 5	Organisational Transformation	12	8
CRR 6	Localism	9	9
CRR 9	Health Reform	12	6
CRR 10	Management of Social Care Demand	25	16*
CRR 12	Welfare Reform Act	16	9
CRR 13	Delivery of Medium Term Financial Plan savings	12	2
CRR 14	Procurement	9	6

*Interim position, as we clearly would wish to reduce this risk further. Early intervention and transformational initiatives are being pursued and the impact of them will need to be evaluated before exploration of further mitigating actions.

**Each risk is allocated a unique code, which is retained even if a risk is transferred off the Corporate Register. Therefore there will be some 'gaps' between risk IDs.

Appendix E - Corporate Risk Register

Risk ID	CRR1	Risk Title	Data and Information Management				
		Source / Cause of risk The Council is reliant on vast amount of good, quality data and information to determine sound decisions and plans, conduct operations and deliver services. It is also required by the Data Protection Act to maintain confidentiality, integrity and proper use of the data. With the Government's 'Open' agenda, increased flexible working patterns of staff, and increased partnership working and use of multiple information repositories, controls on data management and security have become complex and important.	Risk Event Poor decision making due to ineffective use of or insufficient availability of data and information sharing. Loss, misrepresentation or unauthorised disclosure of sensitive data. Malicious attacks and sabotage The corruption, misuse, misplacement, loss or theft of the data and information could disrupt the council's ability to function effectively and result in unwelcome adverse publicity or legal action.	Consequence Under performance. Breach of Data Protection Act leading to legal actions, fines, adverse publicity, and additional remedial and data protection costs. Significant interruption of vital services leading to failure to meet duties and to protect people, finances and assets Potential damage to KCC's reputation	Risk Owner On behalf of CMT: Director Governance & Law Responsible Cabinet Member(s): Business Strategy, Performance & Health Reform	Current Likelihood Likely (4)	Current Impact Significant (3)
					Target Residual Likelihood Possible (3)	Target Residual Impact Significant (3)	

Risk ID	CRR2	Risk Title	Safeguarding				
		Source / Cause of risk The Council must fulfil its statutory obligations to effectively safeguard vulnerable adults and children.	Risk Event Insufficiently robust management grip, performance management or quality assurance Its ability to fulfil this obligation could be affected by the adequacy of its controls, management and operational practices or if demand for its services exceeded its capacity and capability. Insufficient rigor in maintaining threshold application/inconsistency Increase in referrals and service demand resulting in unmanageable caseloads/ workloads for social workers Decline in performance and effective service delivery leading to critical inspection findings and reputational damage	Consequence Serious impact on vulnerable people Serious impact on ability to recruit the quality of staff critical to service delivery. Serious operational and financial consequences Attract possible intervention from a national regulator for failure to discharge corporate and executive responsibilities Incident of serious harm or death of a vulnerable adult or child	Risk Owner Corporate Director Families & Social Care Responsible Cabinet Member(s): Specialist Children's Services Adult Social Care & Public Health	Current Likelihood Likely (4)	Current Impact Serious (4)
					Target Residual Likelihood Possible (3)	Target Residual Impact Serious (4)	

Appendix E - Corporate Risk Register

Risk ID	CRR3	Risk Title	Economic Growth				
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact	
The Council carries significant responsibility for encouraging and enabling growth in the County's economy. Our aim to 'grow the economy' is becoming increasingly challenging in the current economic climate.		Prolonged adverse, uneven or worse than anticipated economic situation	Stalled/low economic and jobs growth	Corporate Director Business Strategy & Support and Head of Paid Service	Likely (4)	Significant (3)	
		If the current economic climate continues or worsens or other regions re-stimulate their economies more quickly than Kent, then the Council's ability to deliver its plans for economic growth will be constrained.	The Council finds it increasingly difficult to fund KCC services across Kent and deal with the impact of growth on communities.	(Corporate Director Enterprise & Environment)	Target Residual Likelihood Likely (4)	Target Residual Impact Significant (3)	
		Community Infrastructure Levy (CIL) payments, Section 106 contributions and other growth levers do not cover the cost of infrastructure	Kent becomes a less viable place for inward investment and business	Responsible Cabinet Member(s):			
			Without growth the county residents will have less disposable income, face increased levels of unemployment and deprivation which could lead to heightened social and community tensions	Regeneration & Economic Development			
			Reduced income, business exodus, unplanned increase in costs, and demand for Council services beyond capacity to deliver				
			Our ability to deliver an enabling infrastructure becomes constrained				

Appendix E - Corporate Risk Register

Risk ID	CRR4	Risk Title	Civil Contingencies and Resilience			
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact
The Council, along with other Category 1 Responders in the County have a legal duty to establish and deliver containment actions and contingency plans to reduce the likelihood, and impact, of high impact incidents and emergencies and severe / extreme weather conditions.		<p>Failure to deliver suitable planning measures, respond to and manage these events when they occur.</p> <p>Their ability to effectively manage incidents and maintain critical services could be undermined if they are unprepared or have ineffective emergency and business continuity plans and associated activities.</p>	<p>Potential increased loss of life if response is not effective.</p> <p>Serious threat to delivery of critical services.</p> <p>Increased financial cost in terms of damage control and insurance costs.</p> <p>Adverse effect on local businesses and the Kent economy.</p> <p>Possible public unrest and significant reputational damage</p> <p>Legal actions and intervention for failure to fulfill KCC's obligations under the Civil Contingencies Act or other associated legislation.</p>	<p>Corporate Director</p> <p>Customer & Communities</p> <p>Responsible Cabinet Member(s):</p> <p>Customer & Communities</p>	<p>Possible (3)</p> <p>Target Residual Likelihood</p> <p>Possible (3)</p>	<p>Serious (4)</p> <p>Target Residual Impact</p> <p>Significant (3)</p>

Risk ID	CRR5	Risk Title	Organisational Transformation			
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact
The Council is undergoing rapid change in order to deliver <i>Bold Steps for Kent</i> . A programme of major structural, operational and cultural transformation is underway. Staff reductions are being made because of budget pressures. The move towards more strategic commissioning and other changes to ways of working requires new skill sets and the changing environment for local government requires new behaviours from all staff. A "one council" approach to workforce planning is essential to ensure we have the right numbers of suitably skilled staff in the right places. The combination of losing experienced staff, recruiting new staff, and ensuring existing staff have the right skills and behaviours is a major challenge.		<p>Failure to manage the transformation process through adequate planning and resources</p> <p>Lack of appropriate skills and capacity to move to alternative delivery process</p> <p>Loss of excellent staff due to scale of changes</p> <p>Failure to deliver expected outcomes and benefits, and critical services may be impeded.</p>	<p>Failure to deliver key services, to maintain quality of services provided and to achieve financial savings required, leading to reputational damage and further pressure on services.</p>	<p>On behalf of CMT:</p> <p>Corporate Director</p> <p>Human Resources</p> <p>Responsible Cabinet Member(s):</p> <p>Business Strategy, Performance & Health Reform</p>	<p>Possible (3)*</p> <p>Target Residual Likelihood</p> <p>Unlikely (2)</p>	<p>Serious (4)</p> <p>Target Residual Impact</p> <p>Serious (4)</p>
				<p>*While the overall risk has diminished for the organisation over the last year because of controls put in place and the fact that many significant restructures have been completed successfully, there is still risk relating to the adult transformation programme and change in ways of working. The score for this area in isolation would remain at 4.</p>		

Appendix E - Corporate Risk Register

Risk ID	CRR6	Risk Title	Localism				
Source / Cause of Risk		Risk Event		Consequence	Risk Owner	Current Likelihood	Current Impact
<p><i>Bold Steps for Kent</i> envisages place-based commissioning for some KCC services, considerable opportunity for a more joined-up approach and greater efficiencies if there is a single district-based commissioning plan that is shared by KCC Members and District Councillors. In addition, the Localism Act paves the way for the Right to Buy public assets, the Right to Challenge the provision of public services and the Right to Bid to provide services, all of which potentially bring still greater complexity into the way in which services are commissioned and delivered.</p>		<p>Right to Challenge may not be conducive to the overall aims of Localism or corporate priorities</p> <p>Locality Boards fail to deliver effective & efficient place-based provision arrangements</p> <p>Delay in decision making due to complexity of this agenda</p> <p>Breakdown in critical relationships</p>		<p>Failure to deliver required transformation fast enough.</p> <p>Loss of economies of scale for service delivery and failure to deliver required budget savings.</p> <p>Procurement & Commissioning process for locality arrangements becomes resource intensive / duplicates effort.</p> <p>Key Bold Steps for Kent objectives not achieved.</p>	<p>Corporate Director</p> <p>Customer & Communities</p> <p>Responsible Cabinet Member(s):</p> <p>Customer & Communities</p>	<p>Possible (3)</p> <p>Target Residual Likelihood</p> <p>Possible (3)</p>	<p>Significant (3)</p> <p>Target Residual Impact</p> <p>Significant (3)</p>

Risk ID	CRR9	Risk Title	Health Reform				
Source / Cause of Risk		Risk Event		Consequence	Risk Owner	Current Likelihood	Current Impact
<p>The enactment of the Health and Social Care Bill gives KCC, as an upper tier Authority, a new duty to take appropriate steps to improve the health of the people.</p> <p>As well as the Act introducing a generic duty, it also requires KCC to undertake a number of specific steps including establishing a Health and Wellbeing Board; development of an enhanced Joint Strategic Needs Assessment (JSNA) under the auspices of the Health and Wellbeing Board; Commissioning Kent Health Watch; assuming statutory responsibility for some of the key locality-led elements of the new national Public Health System; and appointing (by statute) a Director of Public Health.</p> <p>In effect, this means that KCC becomes an integral part of this new national system providing locality-led leadership and oversight of public health (PH) in the County together with responsibilities in delivering some key public health services from the 1 April 2013.</p>		<p>The changes outlined in the Act to the NHS, including the changes to the national Public Health system prove overly difficult to achieve in the timescales set</p> <p>Following successful delivery / implementation the predefined outcomes and benefits are unachievable.</p> <p>Not enough Public Health resource is transferred to cover the delivery of services.</p> <p>Insufficient resource to support Health and Well Being Board and related sub-architecture.</p>		<p>Existing arrangements would be undermined by changes to health structures leading to additional costs particularly in adult social services (cost shunting).</p> <p>Potentially ineffective health and social care provision for citizens.</p> <p>Inadequate budgets provided by Central Govt to sustain current levels of locality-led Public Health services.</p> <p>Business Continuity issues due to delay in the development and management of essential new complex partnerships between KCC and the NHS.</p> <p>Potential increase in debt owed to KCC by outgoing NHS organisations. Ability and commitment of successor bodies to continue with Section 31, 75 and 256 agreements.</p> <p>Possibility of unsafe practices in health protection as a consequence of responsibilities for this domain of Public Health being split.</p>	<p>Corporate Director</p> <p>Families & Social Care</p> <p>(Director of Public Health)</p> <p>Responsible Cabinet Member(s):</p> <p>Business Strategy, Performance & Health Reform</p> <p>Adult Social Care & Public Health</p>	<p>Possible (3)</p> <p>Target Residual Likelihood</p> <p>Unlikely (2)</p>	<p>Serious (4)</p> <p>Target Residual Impact</p> <p>Significant (3)</p>

Appendix E - Corporate Risk Register

Risk ID	CRR10	Risk Title	Management of Social Care Demand			
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact
KCC recognises that to effectively operate its services within budget limitations and affect preventative early intervention it must examine its operations and services and how they match customer expectations and demand.		Council fails to determine, manage and resource to future demand and its services are then unable to meet future customer requirements.	Customer dissatisfaction with service provision. Increased and unplanned pressure on resources Decline in performance. Legal challenge resulting in adverse reputational damage to the Council.	Corporate Director Families & Social Care	Very Likely (5)	Major (5)
		Fulfilling statutory obligations and duties becomes increasingly difficult against rising expectations		Responsible Cabinet Member(s): Adult Social Care & Public Health Specialist Children's Services	Target Residual Likelihood Likely (4)	Target Residual Impact Serious (4)

Risk ID	12	Risk Title	Welfare Reform Act			
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact
The Welfare Reform Act 2012 puts into law many of the proposals set out in the 2010 white paper <i>Universal Credit: Welfare that Works</i> . It aims to bring about a major overhaul of the benefits system and the transference of significant centralised responsibilities to local authorities. The Act presents KCC with two major challenges; firstly to determine and implement the schemes and operations required to effectively comply with the Act on time and to specification and secondly to be prepared to manage the uncertain affects and outcomes that the changes may have on Kent and its people.		Failure to develop and deliver effective schemes and operations within statutory deadlines, specification and budget. The financial models and budgets and funding sources underpinning the new schemes prove to be inadequate and allocation of payments and grants has to become prioritised against more challenging criteria. The impact of the reforms in regions outside of Kent could trigger the influx of significant numbers of 'Welfare' dependent peoples to Kent. Failure to plan appropriately to deal with potential consequences.	Failure to meet statutory obligations has major legal, financial and reputational repercussions for KCC. Ineffective delivery of schemes and operations to customers compounds demand on KCC and partner services. An increase in households falling below poverty thresholds with vulnerable people becoming exposed to greater risk. New schemes and operations are undermined by a negative impact on Kent's demographic profile. Insufficient employment to meet additional demand and to fill the publics' 'funding gap' places additional challenges for adult and child safeguarding and demand for social support. Increasing deprivation leads to increase in social unrest and criminal activity.	Corporate Director Customer & Communities Corporate Director Families & Social Care (Corporate Director of Finance & Procurement) Responsible Cabinet Member(s): Finance & Procurement Customer & Communities Older People's Services	Likely (4)	Serious (4)
					Target Residual Likelihood Possible (3)	Target Residual Impact Significant (3)

Appendix E - Corporate Risk Register

Risk ID	CRR13	Risk Title	Delivery of Savings				
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact	
The ongoing difficult economic climate has led to significant reductions in funding to the public sector and Local Government in particular. KCC has already made significant cost savings and still needs to make ongoing year-on-year savings in order to "balance its books."		The required savings from key programmes or efficiency initiatives are not achieved.	Urgent alternative savings need to be found which could have an adverse impact on service users and/or residents of Kent. Reputational damage to the council.	On behalf of CMT: Corporate Director Finance & Procurement Responsible Cabinet Member(s): Finance & Business Support	Possible (3)	Serious (4)	
					Target Residual Likelihood	Target Residual Impact	
					Very unlikely (1)	Moderate (2)	

Risk ID	CRR14	Risk Title	Procurement				
Source / Cause of Risk		Risk Event	Consequence	Risk Owner	Current Likelihood	Current Impact	
As part of the transformation programme set out in <i>Bold Steps for Kent</i> , the Authority is moving towards more strategic commissioning arrangements. This will put even greater emphasis on the importance of robust procurement and commissioning arrangements and contract management.		Commercial or contractual failure of suppliers A procurement process is challenged because it is considered to be discriminatory or to have failed to adhere to procedures set out in procurement law. Potential conflict between best price and <i>Bold Steps for Kent</i> objectives Non-delivery of procurement savings	Providers fail to deliver expected benefits. Service users / residents of Kent suffer – potential legal, financial and reputational implications. Procurement processes may have to be halted / restarted, which has service and financial implications	On behalf of CMT: Corporate Director Finance & Procurement Responsible Cabinet Member(s): Finance & Business Support	Possible (3)	Significant (3)	
					Target Residual Likelihood	Target Residual Impact	
					Unlikely (2)	Significant (3)	

Appendix F – Assessment of Level of Reserves

1 Introduction

Each year, reviewing the level of reserves the Council holds is an important part of the budgetary process. The review must be balanced and reasonable, factoring in the current financial standing of the Council, the funding outlook into the medium term and beyond, and most importantly, the financial risk environment we are operating in.

2 Recent History

The spotlight has been well and truly shone on Council Reserves in the past two years, much brighter than before the current coalition government. This is in part due to reductions in funding, leading to job losses and in some Councils, service reductions. The ‘accusation’ from some quarters is/was that Councils are sitting on millions of pounds of reserves, with no good reason, while at the same time cutting essential services. That criticism has never been directly targeted at this Council.

In the past two years’ budgets, we have ‘borrowed’ some £19m of reserves from our long-term PFI reserves, and added £5m to our General Fund reserve to reflect our increased financial risk profile. Most, if not all, Councils will have experienced increased financial risk, although not all have reflected that in the balance sheet. The £19m borrowed either needs to be paid back, or built in as unavoidable budget pressures in the medium term.

3 Background

The Chartered Institute of Public Finance and Accountancy (CIPFA) recommend that the following factors should be taken into account when considering the level of reserves and balances:

- Assumptions regarding inflation and interest rates
- Estimates of the level and timing of capital receipts
- The capacity to manage in-year demand led pressures
- Ability to activate contingency plans if planned savings cannot be delivered
- Risks inherent in any new partnerships
- Financial standing of the authority (level of borrowing, debt outstanding etc.)
- The authority’s record of budget management and ability to manage in year budget pressures
- Virement and year-end procedures in relation to under and overspends
- The general financial climate
- The adequacy of insurance arrangements

It should be made clear that the assessment of the adequacy of reserves is very subjective. There is no 'right' answer as to the precise level of reserves to be held. There is also no formula approach to calculating the correct level; it is a matter of judgement, responsibility for which lies with the S151 officer.

4 2012/13 Budgeted Contributions and Draw-Downs

The two main contributions to reserves are;

- 1) A contribution of £7.5m into the Council Tax equalisation reserve, to be used in future years to smooth the loss of the one-off Council Tax Freeze Grant awarded in 2012/13. The contribution to this is shown in the budget as a base contribution in order that the decision can be reviewed each year. It is proposed to release one-year's contribution of £7.5m
- 2) A contribution of £2m into an Invest to Save reserve, to be used to support innovation and transformation programmes and projects that will deliver cashable savings over the medium term

The main draw-down from reserves planned for 2012/13 is £3.8m, coming from the long-term PFI reserves (£2.25m) and the Economic Downturn Reserve (£1.55m).

5 Comparison with other County Councils

Attached at Annex 1 is a comparison of our Reserves compared to the five next largest upper tier authorities (KCC being the biggest). This shows that we have the second lowest level of reserves of the six Councils, when measured as a percentage of the annual revenue budget (which is the only sensible measure).

To reach the level of the highest reserves (32% of budget) we would need to ADD £115m to our reserves. To drop to the lowest (14% of budget) we could REDUCE our reserves by £38m.

A detailed examination of each of those Authorities balance sheet reveals a myriad of different reserves. Many of the reserves will be effectively the same, just labelled with a different name.


A report by the Audit Commission in December 2012 titled 'Striking a balance' showed that the average reserves held by County Councils and Single-tier Councils is 27%. Kent currently holds 18.6%, and this will fall as a result of the 2013/14 budget proposals.


Regardless of what the reserves are called and for what specific purpose, the bottom-line is that individual Councils need to make their own assessment and keep a REASONABLE AND ADEQUATE level of reserves based on an assessed level of risk in their budget strategy and the financial climate in the medium to longer term.

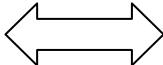
6 Analysis of Risk

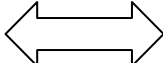
This Council has been able to deliver an underspend against its budget in each and every year since 1999/2000. That shows the Council can and has effectively managed its budget. But we live in different times. Since 1999/2000, every years' budget was bigger than the previous year, except in 2011/12. Despite reduced funding in 2011/12, the Council delivered an underspend in the most difficult of circumstances; a reduction in funding coupled with an in-year increase in demand for children's services. Doing so again in 2012/13 will be difficult, but the current forecast is to achieve an underspend despite those same two circumstances repeating. Doing so in future years, where a continued and sustained reduction in our funding is the only forecast trend-line, will be increasingly and exponentially more difficult.

Listed in Section 3 of this appendix are the factors that CIPFA recommend should be taken into account when considering the level of reserves and balances. Below, each of those factors is given a 'direction of travel' indicator since last year's budget was set. An upward direction means an improved position for this Council (i.e. the risk is less than it was last year).


- Assumptions regarding inflation and interest rates 
Inflation is returning close to Govt target of 2.0%, from last year's high of over 5%. Forecasts for the short to medium term are encouraging (although that optimism is mainly due to the stagnant economy). Interest rates are largely determined by base rate, which has been at 0.5% for a long time. Any rate change in the next 3 years is likely to be downward.

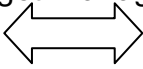
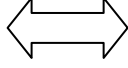


- Estimates of the level and timing of capital receipts 
Land values and house prices continue to struggle outside of London. The number of years projected to recover to 2007 values has increased, and we continue to have to fund the deficit on the Property Enterprise Fund 2 (PEF2) account.

- The capacity to manage in-year demand led pressures 

- Ability to activate contingency plans if planned savings cannot be delivered 

- Risks inherent in any new partnerships 

- Financial standing of the authority (level of borrowing, debt outstanding etc.) 
By definition, this risk must have increased given the Council's additional underlying need to borrow, and lower reserves

- The authority's record of budget management and ability to manage in year budget pressures 
- Virement and year-end procedures in relation to under and overspends 
- The general financial climate 
The squeeze looks set to last for at least another five years
- The adequacy of insurance arrangements 

Of the ten factors, one shows an improvement since November 2010, six are relatively unchanged, and three have deteriorated. No weighting has been applied to the ten factors, although two of the factors that have worsened are two of the more important ones; the financial standing of the Authority and the general financial climate.

Crucially, none of the above adequately reflects the risk attached to the approved savings plans. Historically, most savings have been within our direct control e.g. reduce the number of staff. The budget for 2013/14 now has well over £20m based on us achieving savings that are not directly in our control, such as reducing demand for adult services, and reducing the number of looked-after children. This brings additional risk and this has increased since the 2012/13 budget.

The overall conclusion is therefore that we have an increased risk profile since the 2012/13 budget, and therefore the reserves that cover these risks should not be reduced.

7 The detail of our Reserves

The headline figure for our Earmarked Reserves is that we held £141.3m as at 31 March 2012, although the £8.6m of DSG reserve is not readily available to use. General Reserves stood at £31.7m. In addition, schools held £59.1m, although we have no access to those reserves. Therefore, the figure we should concentrate on is the total of the Earmarked and General Reserves, which is £164.4m. This represents 18.6% of our annual budget and as shown in section 5 above, is lower than 4 of the other 5 largest County Councils.

Annex 2 details all of our available earmarked revenue reserves. These are categorised into 6 groups:

Group 1

These reserves, totalling £39m are already committed in the 2012/13 or 2013/14 budgets, and are therefore not available to further support the 2013/14 budget.

Group 2

These reserves total £12m, and are for known commitments within the next 3 years, although the precise level of spend cannot be quantified, and these therefore represent our best estimate, and should not be 'raided'.

Group 3

These are our reserves held to support longer-term commitments on PFI contracts. At £14m, this is only 50% of our commitment, as we 'borrowed' the other £14m in the 2011/12 budget. A further draw-down is possible, but that plus the £14m needs to be repaid within the next ten years.

Group 4; The Economic Downturn Reserve

This reserve is currently forecast to have a balance of £16.8m as at 31 March 2013, and is made up of three significant pots:

- a) £4.4m for any future impairment on Icelandic deposits. This risk is now highly unlikely
- b) £6.8m for possible abortive costs relating to cancelled BSF projects. This risk is now much reduced
- c) £5.4m as a general reserve against the economic downturn. However, £5m of this is already set-aside to support the 2013/14 budget as shown in the 'Use of 2011/12 uncommitted underspend' line in the draft MTFP. The remainder is available to support the 2013/14 budget

Group 5; The Prudential Equalisation Reserve

This reserve stands at £9.7m. This fund is used to pay for the short-term borrowing costs resulting from the deficits on PEF1 and PEF2. It is also the only pot available to meet any realised loss on either of those two funds. Given the current 'deficit' balances on PEF1 and 2 are much lower than previously estimated, some of this reserve could be released.

Group 6; All other Reserves

Although these total some £34m, all of these reserves have very specific use and if we did 'raid' them, we would simply have to re-provide the same amounts in the budget within the next 1-3 years. Given the financial outlook will continue to worsen, this would be a false economy. I would also have real concerns of an adverse external audit opinion should we use any of these funds.

General Fund Reserves

As illustrated earlier, our risk profile is increasing, and therefore no reduction in the General Fund Reserve is possible. The more likely scenario is the need to add to it to reflect the lower level of direct control we have over our proposed budget savings, and the reduced level of mitigation we have should things go awry. However, on balance, it is appropriate to maintain this reserve at its current level.

8 Role of the Section 151 Officer

The duties of the council's Section 151 Officer include the requirement 'to ensure that the Council maintains an adequate level of reserves, when considered alongside the risks the Council faces and the general economic outlook'.

9 Conclusions

It is appropriate, during these difficult times to use some reserves, but it would be reckless to 'empty the safe' knowing that the good times are not just around the corner; we have several more years of very challenging budgets. An independent report extract published in November 2012 is attached at Annex 3, which captures some of the issues and risks Councils face in determining the appropriate level of reserves for their Authority.

In summary, it is recommended that we draw-down around £10m of Reserves, plus the £7.5m Council Tax Equalisation payment for 2013/14. This is a sensible balance between current financial risks, the economic outlook, and the need to support the various transformation programmes being delivered by the Council in order to reduce future demand. This is a one-off solution to the budget for 2013/14 and this 'saving' will need to be replaced with on-going savings for 2014/15 onwards.

	General Fund £m	Earmarked Reserves £m	Total Usable Reserves £m	Net Budget £m	Total UR as a % of NB %
Kent	31.7	132.7	164.4	883.6	18.6
Five other largest County Councils					
1	63.0	170.1	233.1	855.8	27.2
2	17.9	207.3	225.2	711.6	31.6
3	36.5	169.5	206.0	742.8	27.7
4	28.8	112.1	140.9	728.6	19.3
5	26.0	73.5	99.5	697.6	14.3
Total			<u>1069.1</u>	<u>4620</u>	<u>23.1</u>

Earmarked Reserves

	Balance at		Balance at	Group
	01-Apr-11	Movement	31/03/2012	
	£'000	£'000	£'000	
Rolling budget reserve	-11,349	-8,893	-20,242	1
Economic Downturn reserve	-13,308	-3,313	-16,621	4
NHS Support for Social Care reserve	0	-12,900	-12,900	1
Prudential Equalisation reserve	-10,104	397	-9,707	5
Dedicated Schools Grant - Central Expenditure	-4,381	-4,227	-8,608	n/a
VPE reserve	-3,955	-1,580	-5,535	6
IT Asset Maintenance reserve	-3,898	-744	-4,642	6
Workforce Reduction reserve	-4,363	0	-4,363	2
Special funds	-5,153	987	-4,166	6
Three schools PFI	-1,429	-2,292	-3,721	3
KCC Insurance reserve	-3,099	-531	-3,630	2
Earmarked Reserve to support next years budget	0	-3,512	-3,512	1
Better Homes Active Lives PFI equalisation reserve	-3,564	709	-2,855	3
Reserve for projects previously classified as capital - now revenue	-5,300	2,453	-2,847	6
Dilapidations reserve	-1,643	-877	-2,520	2
Swanscombe School PFI equalisation reserve	-5,950	3,552	-2,398	3
Westview/Westbrook PFI equalisation reserve	-2,344	191	-2,153	3
Supporting People reserve	-3,178	1,045	-2,133	6
Turner Contemporary Investment reserve	-3,158	1,068	-2,090	6
Environmental initiatives reserve	-2,425	351	-2,074	6
Social Care Supported Living Costs reserve	-1,371	-630	-2,001	6
Corporate Restructuring reserve	-2,667	729	-1,938	6
Libraries/IT PFI grant settlement reserve	-2,270	581	-1,689	2
Six schools PFI	-9,942	8,415	-1,527	3
Kings Hill development smoothing reserve	4,404	-5,500	-1,096	1
Elections reserve	-422	-410	-832	1
Emergency Conditions reserve	-1,309	500	-809	6
School Maintenance Indemnity schemes	-936	141	-795	6
Public Inquiries reserve	-635	-64	-699	6
KPSN Re-procurement reserve	-373	-155	-528	6
KPSN Development reserve	-1,042	1,042	0	6
Other	-4,375	608	-3,767	6
Total	-109,539	-22,859	-132,398	
LATS Reserve				
Landfill Allowance Taxation Scheme	-1,208	1,208	0	
	-113,846	-21,651	-132,398	
Commercial Services Earmarked Reserves	-2,332	-1,604	-3,936	n/a
EKO	-4,985	5	-4,980	n/a
Total Earmarked Reserves	-121,163	-23,250	-141,314	
Correction to late entry put through on Insurance Fund in 10-11	-27	27	0	
	-121,190	-23,223	-141,314	

Extract from:

**Local Government's role in promoting economic growth
Removing unnecessary barriers to success**

**Professor Tony Travers
London School of Economics and Political Science**

An independent report commissioned by the LGA

5. Could reserves be used to reduce the impact of central grant reductions?

Councils are legally required to balance their revenue expenditure with their income each year. Unlike the Government, a council cannot plan for a deficit on its annual current budget. This constraint is particularly challenging during a period of declining income. As the result of government policy, councils' main sources of income, notably council tax and business rates, cannot be increased faster than inflation. Indeed, council tax is now, in effect, capped below the rate of inflation. Government grants are being sharply cut back to bring down the total of local authority spending.

Local authorities maintain reserves to help them manage changes in income or spending from one year to the next. At 31 March 2012, according to DCLG's provisional outturn statistics, local authorities in England had just under £4.0 billion in unallocated reserves which were not already ring-fenced to cover particular items of future spending. Earmarked and unallocated non-schools reserves at the end of 2010/11 were equivalent to 50 days' expenditure. Of course, the total of reserves and investments is significantly greater in size, though generally these are set aside to fund particular items of expenditure.

When setting the budget a council's finance director must, by law, consider the reasonableness of its budget and propose levels of reserves sufficient to cover unexpected events. Councils are now entering into a period of significantly higher risk, with the start of business rate retention and the localisation of council tax benefit in April 2013. These reforms will transfer risks that hitherto have been borne by the Exchequer to councils. The impact of such risk and pressures are hard to estimate precisely. Total expenditure on council tax benefit in 2012/13 is about £4 billion, having risen by 45 per cent since 2005/06. Business rates being retained locally will total some £10 billion. If councils believed it was prudent, over time, to plan on the basis of a potential unpredictable variance of 10 to 20 per cent of this total sum – this would amount to a sum in the range £1.4 billion to £2.8 billion. For any individual council the impact might be greater.

The formula grant paid to local government has been reduced by 28 per cent during the period covered by the 2010 spending review. This reduction in grant is permanent, and there will be further reductions annually for at least the next four to five years.

Earmarked reserves, which constitute over 70 per cent of resources held in this way, are set aside for particular purposes. Local Government Association (LGA) analysis has shown that almost half earmarked reserves are being held to support future capital investment, a government priority at a time when economic growth is slow. Other reserves are held to help with restructuring, paying for Private Finance Initiatives or to provide short- term cover for grants which are paid at the end of the financial year.

Auditors have long acknowledged councils have good reasons to hold reserves which constitute a sensible part of strategic financial and risk management. Reserves can be used to smooth variations between income and spending and to cope with uneven cash flows. If councils used their reserves as an alternative to making cuts, such resources would be used up rapidly. Reserves can be used to smooth cuts, but they cannot prevent them. Reserves can only be used once.

Appendix G – Glossary of Abbreviations

A to Z of Services	Presentation of KCC's annual budget according to services provided
ASC&PH	Adult Social Care and Public Health Portfolio
Autumn Budget Statement	Chancellor's Annual midyear update to national budget
BoE	Bank of England
Bold Steps	Bold Steps for Kent - The Council's strategic vision document
BSF	Building Schools for the Future
BSP&HR	Business Strategy Performance and Health Reform
BSS	Business Strategy and Support Directorate
Budget	Annual spending plan for 2013/14
Business Rates (NNDR)	Local property tax levied on businesses and redistributed by the Government.
Capital Budget	Investment programme on infrastructure improvements
C&C	Customer and Communities Directorate/ Portfolio
CFR	Capital Financing Requirement
CIPFA	Chartered Institute of Public Finance & Accountancy
CLG	Government Department for Communities & Local Government
CPI	Consumer Price Index - Government measure of inflation
CRB	Criminal Records Bureau
DEFRA	Government Department for Environment, Food & Rural Affairs
D&P	Democracy and Partnership Portfolio
DfE	Government Department for Education
DfT	Government Department for Transport
DH	Government Department for Health
DMO	Debt Management Office
DSG	Dedicated Schools Grant - government grant 100% funded from national taxation to fund schools
DWP	Government Department for Work and Pensions

E&E	Enterprise and Environment Directorate
EFA	Education Funding Agency
ELS	Education, Learning and Skills Directorate/ Portfolio
EHW	Environment, Highways and Waste Portfolio
EIG	Early Intervention Grant - DfE grant
EU	European Union
ERP	Enterprise Resource Planning; computer systems
ESG	Education Services Grant – new grant provided to local authorities on a national per pupil basis to provide central services for maintained schools
F&BS	Finance and Business Support Portfolio
Formula Grant	Until 2013/14 this was the main grant to local government comprising RSG and redistributed business rates
FSC	Families and Social Care Directorate
FTE	Full Time Equivalent - standard used to assess equivalent number of full time and part time employees
FYE	Impact in a full financial year of an initiative that has been implemented part way through the year
GAC	Governance & Audit Committee
Gateway	Customer contact points for all local councils' services
GDP	Gross Domestic Product - Government measure for the overall health of the economy
GP	General Practitioner
GUF	Guaranteed Unit of Funding - mechanism used to determine DSG for each local authority
HO	Home Office
HWRC	Household Waste Recycling Centre
ICT	Information Communication Technology
KCC	Kent County Council
KCS	Kent Commercial Services
KDAAT	Kent Drug & Alcohol Action Team

LAC	Looked After Children - children placed into care by the local authority
LACSEG	Local Authority Central Equivalent Grant (LACSEG)
LAMS	Local Authority Mortgage Scheme
LD	Learning Disability
LDF	Local Development Framework
LEP	Local Enterprise Partnership - regional grouping of local authorities to promote economic prosperity
LGA	Local Government Association
LOBO	Lender Option Borrower Option – lender has the option to call in loan at pre-determined future date
LSSG	Local Service Support Grant – grant introduced in 2011 to summarise a number of small grants
MFG	Minimum Funding Guarantee - guaranteed level of funding for individual schools
MRP	Minimum Revenue Provision - prudent amount needed to cover the revenue consequences of capital investment
MTFP	Medium Term Financial Plan
NHS	National Health Service
NNDR	National Non Domestic Rates
NQT	Newly Qualified Teacher
OBR	Office for Budget Responsibility - independent body advising the chancellor on economic forecasts
OfSTED	Office for Standards in Education, Children's Services and Skills
ONS	Office for National Statistics
PCT	Primary Care Trust
PEF (1) & (2)	Property Enterprise Fund - scheme established by the council to maximise benefit from property holding at a time property values are depressed
PER	Prudential Equalisation Reserve
PFI	Private Finance Initiative
PROW	Public Right of Way
PWLB	Public Works Loan Board

R&E	Regeneration and Enterprise Portfolio
Revenue Budget	Annual recurring expenditure on staff, buildings, contracts, supplies, etc.
RPI	Retail Price Index - alternative measure of inflation
RSG	Revenue Support Grant - grant to local government funded from national taxation and share of business rates
Schools' Funding Forum	Statutory body representing views of schools in relation to a number of financial matters
SEN	Special Educational Needs
SCS	Specialist Children's Services Portfolio
SIP	Supporting Independence Programme
SORP	Statement of Required Practice - new KCC risk management tool
SR2010	Spending Review 2010
TAG	Treasury Advisory Group
TCP	Total Contribution Pay - performance reward payments to staff
TM	Treasury Management
WCA	Waste Collection Authority
WDA	Waste Disposal Authority
VAT	Value Added Tax

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