

Appendix F - Final Draft Directorate Revenue Budget Changes 2022-23

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	S&CS	Non Attributable Costs	Corporately held budgets	Total	
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
2021-22 Base Budget	Approved budget by County Council on 12th February 2021	422,692.0	290,774.2	177,516.0	0.0	93,220.3	115,970.5	32,253.0	1,132,426.0	£000s
Base Adjustments (internal)	Changes to budgets which have nil overall affect on net budget requirement	11,500.7	12,082.5	-323.2	0.0	4,003.4	2,004.4	-29,267.8	0.0	
Revised 2021-22 Base Budget		434,192.7	302,856.7	177,192.8	0.0	97,223.7	117,974.9	2,985.2	1,132,426.0	1,132,426.0
Growth										
Net Base Budget Changes	Growth based on current and forecast activity levels									11,175.3
Covid related provision	Reductions in Covid related provisions included in 2021-22 budget	-2,000.0	-2,000.0					-288.6	-4,288.6	
Adult Social Care	Underlying budget pressure from 2021-22 due to increased costs and activity across all Adult social care services	19,258.9							19,258.9	
Highways soft landscaping	Additional rural swathe cut to meet environmental standards and following recommendations within Plan Bee strategy			300.0					300.0	
Waste	Realignment of rent and rates for the East Kent contract			412.0					412.0	
Waste prices/income	Realignment of prices and income levels for a variety of waste streams, with increases in current recycling income and lower costs of disposal/recycling forecast to continue into the coming year			-4,000.0					-4,000.0	
Adult Social Care - Care & Support in the Home retender	Release of residual provision for the retender of Care & Support in the Home services following completion of phase 2	-603.7							-603.7	
Adult Social Care - Disability Residential Care retender	Realignment of budget to cover the full year effect of phase 2 of the retender of residential services for learning disability, physical disability and mental health clients	300.0							300.0	
Technology contracts	Realignment of base budget for third party contracts to include the new Adult Social Care Performance System (Mosaic) costs					233.7			233.7	
Care Leavers	Removal of funding approved in 2020-21 budget for providing Care Leavers with a full exemption from paying Council Tax until the age of 21, due to fewer than expected young people requiring support with their council tax		-600.0						-600.0	
Home to School Transport	Realignment to reflect increased costs and demand in 2021-22		2,500.0						2,500.0	
Disabled Children's & Young People Services (0 - 25 year olds)	Realignment to reflect increased costs and demand for placements in 2021-22 and the consequential impact on staffing levels		1,500.0						1,500.0	
Streetlight Energy	Realignment of the streetlight energy budget reflecting the net impact of lower than budgeted rates continuing into the coming year			-360.0					-360.0	

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Surplus Property	Removal of 2020-21 provision for property holding costs for a site in East Kent pending a decision regarding provision of Basic Need School places in the area							-200.0	-200.0	
Waste - HWRC/Transfer station	Removal of budget for one-off remedial works at HWRC/Transfer Station in 2021-22 prior to new contractor taking over maintenance responsibilities			-408.0					-408.0	
Investment Income	Reduction in impact of Covid on the financial markets which resulted in a temporary reduced return on our investments						-1,800.0		-1,800.0	
Dedicated Schools Grant (DSG)	Reduction in the provision for temporarily offsetting the reductions in Central Services Schools Block DSG and costs which have been charged to DSG but no longer meet the criteria of the grant, until longer term solutions are identified		-1,000.0						-1,000.0	
Pay, Employers superannuation increase & Non Specific Prices Provisions	Removal of residual unallocated pay, employers superannuation increase and non specific prices provisions included in prior year budgets							-260.7	-260.7	
Other	Other minor growth based on current activity levels less than £200k			151.3	135.0	74.6	-20.9	-148.3	191.7	
Reduction In Grant Income										
Dedicated Schools Grant	20% reduction to the historic commitments element of the Dedicated Schools Grant: Central Services for Schools Block		839.3						839.3	1,157.9
Public Health - Contain Outbreak Management Fund (COMF)	Completion of Public Health Drug and Alcohol project funded by COMF grant up to 31st March 2022, with the residual costs being met from the Public Health reserve in 2022-23.				318.6				318.6	
Pay and Prices										
Pay:										
Pay and Reward	Contribution to pay pot and impact on base budget of uplifting pay grades in accordance with single pay reward scheme. This contribution together with the savings from staff turnover will provide a pay pot capable of providing a 3% uplift for successful awards and maintain the differentials for outstanding and excellent awards, and allow minimum pay point for Kent Scheme to increase to £10 per hour (increasing the differential between the lowest pay range (KR3) and Foundation Living Wage). This is the subject of pay bargaining with Trade Unions							7,300.0	7,300.0	9,241.3

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Employer National Insurance contributions	Impact of 7th September 2021 Government announcement to increase employer and employee national insurance contributions by 1.25% from April 2022 to fund social care reforms and NHS backlog							1,800.0	1,800.0	
Other	Other changes to pay and pensions less than £200k			25.0	116.3				141.3	
Inflation:										28,554.9
KCC Estate Energy	Anticipated price increases on energy contracts for the KCC estate as estimated by Commercial Services					453.5			453.5	
Streetlight Energy	Provision for price inflation related to Streetlight energy as estimated by Commercial Services			667.6					667.6	
Adult Social Care	Provision for contractual and negotiated price increases across all adult social care packages including nursing, residential, domiciliary, supporting independence and direct payments. The amount provides for an average increase of 3% although within this there is scope to provide more or less on individual contracts subject to contractual provisions	14,492.3	1,223.0						15,715.3	
Children's Social Care	Provision for price negotiations with external providers based on an average increase of 3% although within this there is scope to provide more or less on individual contracts subject to contractual provisions, and uplift to in-house foster carers in line with DFE guidance		2,384.5						2,384.5	
Home to School Transport	Provision for inflation on contracted services and season tickets for mainstream & SEN Home to School and College Transport and the 16+ Kent Travel Saver. The amount provides for an average increase of 3% although within this there is scope to provide more or less on individual contracts subject to contractual provisions.		1,556.1						1,556.1	
Kent Travel Saver	Provision for price inflation related to the Kent Travel Saver which is recovered through uplifting the charge for the pass			115.6					115.6	
Contract related inflation	Provision for price inflation related to Highways, Waste and other contracted services (based on contractual indices)			4,111.3					4,111.3	
Software Licences	Negotiated annual price uplift for three year contract (July 2020 to July 2023) for E5 software licences					385.8			385.8	
Facilities Management	Estimated future price uplift to existing providers for the extended Facilities Management contract					544.5			544.5	
Cantium Business Solutions	Inflationary uplift on the Cantium Business Solutions contract					269.3			269.3	

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Other Transport Related inflation	Provision for price inflation related to other transport services including subsidised bus services where the amount provides for an average increase of 3% although within this there is scope to provide more or less on individual contracts subject to contractual provisions.			236.5				234.9	471.4	
Corporate Landlord	Provision for price inflation for rent and rates for the office estate					164.4			164.4	
Public Health contracts	Estimated increase in contract prices				1,425.9				1,425.9	
Other	Other price increases of less than £200k		87.7		8.0	136.6	57.4		289.7	
Demand & Cost Drivers	Additional spending associated with change in demand, population growth and other cost drivers									
Adult Social Care	Provision for impact of an increase in client numbers and additional costs resulting from existing and new clients whose needs are becoming more complex, including the transition of known clients at age 26 from Lifespan Pathway age 18-25	13,000.0	1,200.0						14,200.0	20,748.2
Children's Social Care	Estimated impact of an increase in the population of children in Kent, leading to increased demand for children's social work and disabled children's services		3,700.0						3,700.0	
Home to School transport - SEN	Estimated impact of rising pupil population on SEN Home to School and College Transport		1,500.0						1,500.0	
Kent Travel Saver	Estimated impact of the Covid pandemic on take up and usage of the Kent Travel Saver pass								-1,900.0	
Waste tonnage	Estimated impact of changes in waste tonnage as a result of population and housing growth			711.5					711.5	
Waste tonnage	Increase in kerbside waste tonnage due to more homeworking both during the Covid pandemic, as well as following easing of lockdowns, the cost of which is higher to process than recycled waste. These waste tonnes would usually have been disposed of commercially.			2,873.0				-1,144.0	1,729.0	
English National Concessionary Travel Scheme (ENCTS)	Estimated impact of the Covid pandemic on usage of the ENCTS pass							2,000.0	-1,384.0	
Planning Applications	Increase in staffing and legal capacity to deliver statutory planning service due to significant increase in the number of applications			200.0					200.0	

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Facilities Management	Mobilisation costs of new Facilities Management contracts where we will incur costs such as legal, pensions, TUPE and set up costs and potentially some dual running costs. The impact of these costs on the budget is being spread over the life of the contract via the temporary use of reserves.					800.0			800.0	
Client Financial Services	Additional resources required for financial assessments of social care clients due to increasing number of new clients					235.0			235.0	
Public Health - Sexual Health	Increase in online contract for sexual health services based on anticipated service levels				300.0				300.0	
Other	Other minor demographic pressures of less than £200k			288.5	368.2				656.7	
Government & Legislative										
Adult Social Care Reform: Market Sustainability and Fair Cost of Care Fund	Provision for our share of the £0.2bn national allocation for social care reform, funded from the 1.25% increase in national insurance from 1 April 2022, pending further detail from government on what costs this funding is expected to cover and decisions on how this will be applied							4,161.0	4,161.0	4,161.0
Trading Standards	Additional staffing required to undertake extra duties imposed as a result of the end of EU Exit transition such as Border Ports, Animal Health and Feed Officers. This is a new burden and permanent funding is required (this is offset by additional forecast grant funding)			579.0					579.0	-669.6
Public Health - Health Visiting	Additional contact for Universal Plus/Universal Partnership Plus families due to change in Health & Care Profession Guidance				380.0				380.0	
Technology	Removal of temporary provision for additional ICT equipment and peripherals to enable more flexible working required as a result of Covid							-250.0	-250.0	
Personal Protective Equipment	Removal of temporary warehousing and distribution costs of PPE							-360.0	-360.0	
Regeneration	Removal of temporary Covid Business Help Line							-200.0	-200.0	
Registration Service	Removal of temporary loss of income as a result of the Covid pandemic							-506.3	-506.3	
Other	Other Government & Legislative pressures of less than £200k	120.0		74.0				-506.3	-312.3	
Service Strategies & Improvements										
Capital Programme	The impact on debt charges of both the review of the 2021-24 capital programme, and prior year capital programme							2,656.9	2,656.9	9,270.3

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Transportation	Funding to support the Active Travel agenda, including coordination and management of the Tranche 2 and pending multi-year Tranche 3 allocations from Government, plus delivery of the Vision Zero ongoing strategy			500.0					500.0	
Technology contracts	Increased costs of moving to Cloud storage for increased cyber security					400.0			400.0	
Highway Maintenance Contract	Removal of one-off set up costs in 2020-21 associated with the recommissioning of the highways term maintenance contract, including procurement and pre-commencement costs			-100.0					-100.0	
Economic Development Recovery Plan	Re-design of the service and additional staffing and consultancy capacity to draft and deliver the Economic Recovery Plan/Economic Strategy following the Covid pandemic			250.0					250.0	
Asset Management	Revenue contributions to capital required to maintain and deliver asset management for Kent's Windmills and Surface Water Flood Risk Management			200.0					200.0	
Public Health	Additional temporary Public Health posts				373.1				373.1	
People & Communications	Additional staffing to balance capacity with service demand and to meet and enhance the organisation's strategic objective to improve the engagement and experience of residents					382.5			382.5	
Infrastructure - Property	Creation of a budget to commission third party estates work to meet increased demand for change across the Corporate Landlord estate					246.5			246.5	
Technology	Re-design of the Technology Function staffing structure to ensure the correct level of expertise is available to provide and commission a safe and secure ICT function, including appointment to the new Director of Technology role					1,458.9			1,458.9	
Strategy & Partnerships	Increased resources in the Analytics Team to design and assess evaluation frameworks for major change activity and project delivery					225.0			225.0	
Governance, Law & Democracy	Additional legal resource to support lawful operation of the Council and to ensure Monitoring Officer has minimum capacity to discharge statutory duties					500.0			500.0	
Special Educational Needs staffing	Restructure of SEN service and additional staffing required to process and support the growing number of Education & Health Care Plans		1,000.0						1,000.0	
Education Basic Need Programme	Removal of provision for COVID specific expenses in relation to the basic need programme (provision of sufficient school places)							-1,121.0	-1,121.0	

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Public Health - Children's Programme	Increased one-off investment in additional counselling services for children, Healthy child programme and Children's Weight Management				947.5				947.5	
Public Health - Sexual Health	Rephasing of contribution to capital for completion of works to Flete Unit				400.0				400.0	
Public Health - Health Visiting	Increased one-off investment in speech and language therapy, peri-natal mental health, Family Partnership Programme, text messaging service for parents and Health Visiting services				538.6				538.6	
Public Health - Healthy Lifestyles	Further investment in Kent Sports Unit				200.0				200.0	
Public Health - Healthy Lifestyles	Investment in Public Health services to promote and support Healthy Lifestyles				281.1				281.1	
Gypsy & Traveller Service	Removal of one-off investment at Barnfield site to remove illegally dumped waste and install preventative measures			-500.0					-500.0	
Other	Other minor service improvements of less than £200k			45.0	208.3	177.9			431.2	
	Total Additional Growth	44,567.5	13,890.6	1,088.3	6,000.6	6,688.2	893.4	10,510.7	83,639.3	83,639.3
Savings and Income										
Transformation Savings										
Adult Social Care service redesign	The redesign of the Adult Social Care operating model, focusing on social care practice, data led decision making and innovation which will reduce and manage the costs and future demand for social care. This may also include efficiencies in our future ways of working resulting in a reduction in staffing spend.	-8,407.7							-8,407.7	-8,407.7
Coroners	Part year impact of the introduction of the use of Digital Autopsy techniques in the Coroners' service			-100.0					-100.0	-451.4
Sport and Physical Activity	Service has re-focused to deliver Public Health outcomes within the Sports & Physical activity unit, with grant funding allocated accordingly			-200.0					-200.0	
Other	Other minor savings to be achieved through transformation of less than £200k		-3.0	-29.0		-119.4			-151.4	
Income										
Review of Charges for Service Users - existing service income streams & inflationary increases	Uplift in social care client contributions in line with estimated benefit and other personal income uplifts for 2022-23, together with inflationary increases and a review of fees and charges across all KCC services, in relation to existing service income streams	-2,492.9	-50.6	-51.9					-2,595.4	-8,676.6
Kent Travel Saver	Kent Travel Saver price realignment to offset bus operator inflationary fare increases			-115.6					-115.6	

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Income return from our companies	Estimated income contribution from our limited companies, to be transferred to reserves and used to fund time limited activities to support Strategic Priorities						-4,000.0		-4,000.0	
Economic Recovery	Re-prioritise external income to support the wider economic recovery within Kent			-1,500.0					-1,500.0	
Highways	Increase in net income budgets for streetworks and permit scheme			-400.0					-400.0	
Other	Other minor changes in income of less than £200k			10.0	-75.6				-65.6	
Increases in Grants & Contributions										
Public Health Grant	Anticipated increase in Public Health Grant pending announcement from Department of Health and Social Care				-2,161.8				-2,161.8	-3,621.8
New Burdens	Assumed New Burdens grant to fund ongoing EU Exit costs including Border Ports and Animal Health and Feed Officers and responsibilities under the new Marriage Schedule Act 2021.			-660.0					-660.0	
Supporting Families	Estimated grant allocation from the new Supporting Families grant announced in the Chancellor's autumn 2021 budget to fund Early Help & Preventative services and Local Children's Partnership		-800.0						-800.0	
Efficiency Savings										
Staffing:										
Workforce Management	Staffing savings across the organisation to be achieved through a range of measures including business process review; automation; rationalisation and digitalisation to be delivered and monitored by the Strategic Reset Programme Board							-250.0	-250.0	-380.0
Other	Other Direct & Indirect Staffing Efficiencies of less than £200k			-106.0		-24.0			-130.0	
Contracts & Procurement:										
Highways	Removal of one-off use of grant funding to offset cost of works and operating fees			2,000.0					2,000.0	-3,316.0
Adult Social Care Commissioning	Review existing contracts for commissioned services to ensure the market is supported and developed to meet the needs of individuals, which will require costs to be reduced on some contracts.	-5,000.0							-5,000.0	
Other	Other minor contracts & procurement savings of less than £200k			-316.0					-316.0	

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Other:										
Libraries, Registration & Archives (LRA)	Removal of one-off saving in 2021-22 from review of LRA non staffing spend enabled by the closure of libraries during the early part of the pandemic			260.0					260.0	-1,304.6
Central Services for Schools	Efficiency savings to offset the anticipated 20% annual reduction in Dedicated Schools Grant: Central Services for Schools Block		-839.3						-839.3	
Early retirements	Review of early retirement budget			-30.0		-250.0			-280.0	
Community Learning & Skills	Development of income earning activities within the CLS service and engage in efficiency measures to reduce costs		-200.0						-200.0	
Other	Other minor efficiency savings of less than £200k			-75.0	-170.3				-245.3	
Financing Savings										
Debt repayment	Reduction in overall level of prudential borrowing as a result of rephasing in prior years; assessment of government funding levels to finance the capital programme and review amounts set aside for debt repayment (MRP) based on review of asset life						-2,094.0		-2,094.0	-2,094.0
Policy Savings										
Library Material Fund	Replacement of the temporary reduction in the Libraries materials budget in 2021-22. This budget is used to purchase all books, physical and e-books, magazines and newspapers as well as all our online resources and study resources.			300.0					300.0	-9,606.5
Adult Social Care - Non Framework Placements	Removal of undelivered prior year saving from maximising the use of negotiated framework providers to improve quality and efficiency	700.0							700.0	
Care Leavers Placement Cost Reductions	Review the Care Leavers offer where appropriate including maximising use of housing benefit where possible		-375.0						-375.0	
Strategic Review of In House Adult Social Care Services	The review is on-going and fits within the strategic direction of the Adult Social Care strategy and Making a Difference Every Day. Management action and outcomes of the review will deliver the required savings in 2022-23.	-3,400.0							-3,400.0	
Community Wardens	Replace saving from not recruiting to vacant wardens posts and funding from one-off Covid grant in 2021-22			220.0					220.0	
Proposed Review of English National Concessionary Travel Scheme (ENCTS)	Withdraw the current free entitlement to discretionary disabled companion passes from the ENCTS scheme and withdraw the right for Other Local Authority (OLA) disabled companion passes to be used for travel in Kent			-300.0					-300.0	

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Proposed Review of and Reduction in Subsidised Bus contracts	Review KCC supported bus services using agreed value for money criteria and also taking account where possible of school journeys. Identify contracts that could potentially be terminated, allowing a saving to budget. Terminations to be consulted upon.			-2,210.0					-2,210.0	
Increase price of Kent Travel Saver	Increase the price of the Kent Travel Saver pass by more than the operator inflation uplift, reducing the amount of subsidy provided by KCC to the scheme. Pass price to increase to £450 from when the application window for 2022 academic year opens in May 2022 & increase price of pass for those on lower incomes or in receipt of Free School Meals to £150			-964.0					-964.0	
Home to School Transport - Kent 16+ Travel Saver	Increase the price of the Kent 16+ Travel Saver pass to £500 to maintain distinction between 16+ and KTS as 16+ is a 24/7 scheme		-350.0						-350.0	
Housing Related Support - Homelessness	Expiry of Homelessness contract from September 2022. Review services currently provided and develop suitable transitional arrangements which will be funded from reserves to mitigate the adverse impacts	-2,300.0							-2,300.0	
Adult Social Care Commissioning	Review existing contracts and grants with voluntary sector providers, to ensure the needs of individuals can continue to be met through appropriate recommissioning of existing arrangements	-550.0							-550.0	
Other	Other smaller policy savings of less than £200k	-8.5	-36.6	-261.0		-71.4			-377.5	
Total savings and Income		-21,459.1	-2,654.5	-4,528.5	-2,407.7	-464.8	-6,094.0	-250.0	-37,858.6	-37,858.6
Reserves										
Contributions To Reserves (incl removal of prior year contributions)										
New Homes Bonus	Contribution of New Homes Bonus funding to Strategic Priorities reserve						4,381.5		4,381.5	-6,419.6
Return from our limited companies	Contribution of the anticipated return from our limited companies to the Strategic Priorities Reserve						4,000.0		4,000.0	
Retained Business Rates Levy	Contribution of the retained business rates levy, the proceeds from the business rates pool, to Regeneration reserve						3,000.0		3,000.0	
General Reserves	Contribution to reserves in order to maintain general reserve at 5% of net revenue budget						2,513.0		2,513.0	
Facilities Management	Contribution to reserves to smooth the impact of the mobilisation costs of the Facilities Management contracts over the life of the contracts (2022-23 to 2026-27)					160.0			160.0	

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Workforce Reduction	Removal of one-off contribution to Workforce Reduction reserve in 2021-22 to manage the impact on staffing of the policy savings required over the medium term						-3,000.0		-3,000.0	
General Reserves	Removal of one-off contribution to General Reserves in 2021-22 to improve financial resilience						-14,000.0		-14,000.0	
Local Taxation Equalisation	Removal of contribution in 2021-22 relating to the late changes in estimated local share of business rates, collection fund balance and compensation grant for additional reliefs in 2020-21						-3,394.1		-3,394.1	
Removal of contribution related to repayment of previous "borrowing" from reserves	Reduction & full removal of the annual repayment of the "borrowing" from reserves to support the budget in 2011-12, reflecting when the reserves will be fully repaid						-80.0		-80.0	
Drawdowns from Reserves (incl removal of prior year drawdowns)										10,898.2
Children's Centres	Removal of use of Public Health reserves for Children's Centres in 2019-20 to 2021-22		500.0						500.0	
Children's Centres	Removal of additional one-off use of Public Health reserves for Children's Centres in 2021-22		500.0						500.0	
2020-21 Underspending	Removal of drawdown of reserves in 2021-22 related to underspending in 2020-21						18,553.4		18,553.4	
Public Health Reserves	Use of Public Health reserves to fund one-off costs and invest to save initiatives in 2022-23				-3,592.9				-3,592.9	
Drawdown corporate reserves	Drawdown from corporate smoothing reserves					-800.0	-4,262.3		-5,062.3	
Net Movement in Reserves		0.0	1,000.0	0.0	-3,592.9	-640.0	7,711.5	0.0	4,478.6	4,478.6
Proposed Controllable Budget		457,301.1	315,092.8	173,752.6	0.0	102,807.1	120,485.8	13,245.9	1,182,685.3	1,182,685.3
Memorandum - Provisional allocation of corporately held budgets:										
- Corporately held budgets for Social Care Reform, to be allocated once further detail is provided from Government		4,161.0						-4,161.0	0.0	0.0
- Corporately held budgets to be allocated to directorates if & when spend is fully incurred				234.9				-234.9	0.0	0.0
- Estimated apportionment of centrally held budgets (pay, employers NI & superannuation, workforce saving)		3,045.1	3,296.9	1,556.1		1,201.0	-249.1	-8,850.0	0.0	0.0
Total Net Budget including provisional share of corporately held budgets		464,507.2	318,389.7	175,543.6	0.0	104,008.1	120,236.7	0.0	1,182,685.3	1,182,685.3

Appendix F - Final Draft Directorate Revenue Budget Changes 2022-23

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	S&CS	Non Attributable Costs	Corporately held budgets	Total	£000s
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Funding										
Provisional Settlement	Notification of funding from central government via the Provisional Local Government Finance Settlement for 2022-23									
Revenue Support Grant	Comprises share of previous Formula Grant, Early Intervention Grant, Learning Disability Grant, Council Tax Freeze Grant, Care Act Grant etc. allocated as revenue support grant, including impact of settlement announced in Spending Review 2021 on 27th October 2021.								10,018.1	10,018.1
Social Care Support Grant	Further one-off extension of the Adult Social Care Support Grant per the settlement announced in Spending Review 2021 on 27th October 2021								54,477.6	54,477.6
Social Care Reform Grant	Grant funding towards the cost of implementing Social Care reforms funded by the new Health & Social Care Levy (1.25% increase in national insurance contributions)								4,161.0	4,161.0
Spending Review 2021: Services grant	Grant funding announced in the Spending Review 2021								12,953.2	12,953.2
Business Rate Top-up	Top-up derived by comparing local share of business rates according to historical average and business rate baseline share of previous grants and reflects a freeze in the annual uplift in line with business rate multiplier, as per the settlement announced in the Spending Review 2021								138,429.0	138,429.0
Improved Better Care Fund (iBCF)	DLUHC un-ring-fenced grant allocated towards improved integration between social care and health, including the additional adult social care funding announced in the Chancellor's Spring Budget on 8th March 2017, and the winter pressures funding provided in 2018-19 and 2019-20 which rolled into iBCF in 2020-21								50,012.5	50,012.5
New Homes Bonus Grant	DLUHC un-ring-fenced grant allocated according to increase in tax base, as per the settlement announced in the Spending Review 2021								4,381.5	28,253.0
Business Rate Compensation	Compensation for additional reliefs on business rates for small businesses, retail premises and reduction in multiplier paid as un-ringfenced grant by DLUHC								19,564.9	
Un-ringfenced grants	Un-ringfenced grants from other Government Departments								1,969.0	
Drawdown from reserves of S31 grant for Compensation for irrecoverable local taxation losses due to Covid-19	Drawdown from reserves of S31 grant for irrecoverable local taxation losses resulting from the Covid-19 pandemic accounted for in the 2020-21 accounts in accordance with CIPFA guidance								2,337.6	

Appendix F - Final Draft Directorate Revenue Budget Changes 2022-23

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	S&CS	Non Attributable Costs	Corporately held budgets	Total	£000s
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Business Rates										
Business Rate Baseline	Local share of business rates baseline in the Local Government Finance Settlement reflecting a freeze in the annual uplift in line with business rate multiplier, as per the settlement announced in the Spending Review 2021								49,468.9	54,845.3
Business Rate Local Share	KCC 9% share of local tax base growth as notified by district councils less baseline share identified above								5,376.4	
Business Rate Collection Fund	KCC share of surpluses and deficits on business rate collection in prior years net of compensation for Covid-19 business rate reliefs								-1,127.6	-1,127.6
Local Taxation										
Council Tax Base	KCC band D equivalent tax base notified by district councils								709,536.2	725,505.3
Council Tax Increase	Impact of increase in Council Tax up to the 2% referendum limit								15,969.1	
Adult Social Care Levy	Impact of 1% increase in Council Tax for Adult Social Care Levy (total shown relates to 2016-17 to 2022-23 increases combined)								97,589.1	97,589.1
Council Tax Collection Fund	KCC share of 2021-22 surpluses and deficits on Council Tax collection								12,190.4	12,190.4
2020-21 Council Tax Collection Fund Deficit Spread	KCC share of 2020-21 deficit on Council Tax collection spread over 3 years								-4,621.6	-4,621.6
Total Funding									<u>1,182,685.3</u>	<u>1,182,685.3</u>

Key:

ASCH	Adult Social Care and Health
CYPE	Children, Young People and Education
DCS	Disabled Children's Services
GET	Growth, Environment & Transport
PH	Public Health
S&CS	Strategic & Corporate Services
NAC	Non Attributable Costs which includes corporate costs such as debt charges, interest, contributions to/from reserves & levies
CHB	Corporately Held Budgets
DLUHC	Department for Levelling Up, Housing and Communities