

APPENDIX G - SPENDING & SAVINGS PROPOSALS REQUIRING A DECISION - CED, DCED, NAC & CHB (CORE ONLY)

Directorate Reference	Direct orate	Cabinet Member	Headline description	Brief description	2025-26	2026-27	2027-28	MTFP Category	Base budget for context (£k) *			what is budget figure based on
					£k	£k	£k		Gross	Income	Net	
2025-26 LOCAL CHOICE SPENDING PROPOSALS												
Internal Audit Resourcing	CED	Roger Gough	Internal Audit Resourcing	The core business of the Internal Audit service is the delivery of assurance and consultancy services to Kent County Council. This assessment of future needs is broadly based on resources required for the current KCC and external client base. Any additional opportunities would need to be assessed on the basis that they would need to be addressed by cost effective recruitment of resources.	110.7	0.0	0.0	Service Strategies & Improvements	1,507.9	-207.8	1,300.1	Internal Audit cost centres (50100 & 50101)
TOTAL ROGER GOUGH					110.7	0.0	0.0					
Grant Uplift - Retriever Contract, Staff Resource	CED	Peter Oakford	Local Democracy - Grants to District Councils	Annual uplift in grant covering contribution for Retriever (debt tracing) contract (CPI linked) and staff resources grant (pay linked) related to Council Tax collection to help increase levels of council tax raised via improving tax base/collection rates.	9.5	10.6	7.5	Prices	479.4	-81.7	397.7	Compensation for 2nd homes discount / Counter Fraud Initiatives cost centre (59004)
TOTAL PETER OAKFORD					9.5	10.6	7.5					
TOTAL LOCAL CHOICE SPENDING PROPOSALS - CED, DCED, NAC & CHB DIRECTORATES					120.2	10.6	7.5					
2025-26 MIXTURE OF LOCAL CHOICE & UNAVOIDABLE SPENDING PROPOSALS												
Compliance with Procurement Act	CED	Roger Gough	Procurement - Compliance & Reporting	Additional transparency and performance requirements in line with the implementation of the Procurement Act 2023	40.0	0.0	0.0	Government & Legislative	3,382.0	-328.5	3,053.5	Contracting & Procurement Core Service
TOTAL ROGER GOUGH					40.0	0.0	0.0					
TOTAL MIXTURE OF LOCAL CHOICE & UNAVOIDABLE SPENDING PROPOSALS - CED, DCED, NAC & CHB DIRECTORATES					40.0	0.0	0.0					
2025-26 POLICY & TRANSFORMATION SAVINGS PROPOSALS												
KSAS Alternative funding source - CED	CED	Roger Gough	Commercial and Procurement	Explore alternative sources of funding for the administration of the Kent Support & Assistance Service	-262.0	0.0	0.0	Policy	262.0		262.0	KSAS staffing cost centre (46006)
TOTAL ROGER GOUGH					-262.0	0.0	0.0					
Agency Staff reduction	CHB	Peter Oakford	Reduced spend on agency staff	Reduction in the volume and duration of agency staff	-250.0	0.0	0.0	Transformation - Service Transformation	8,198.5		8,198.5	2023-24 outturn on agency staff excluding social care, asylum & SEN as these services are not included within this savings target #
Embedded staff review	CHB	Peter Oakford	Review of embedded staff	Review of embedded teams in Directorates, to establish opportunities for consolidation and/or centralisation of practice	-1,300.0	0.0	0.0	Transformation - Service Transformation	391,889.6		391,889.6	Total non delegated staffing budget

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Spans and Layers across the Council	CHB	Peter Oakford	Spans and layers	Review of structures across the Council to ensure adherence to the Council's organisation design policy	-500.0	-1,500.0	0.0	Transformation - Service Transformation	391,889.6		391,889.6	Total non delegated staffing budget
CHB contract review saving	CHB	Peter Oakford	Corporately Held 2024-25 saving	Removal of corporately held saving from part year impact of further discretionary policy decisions and deep dive into contract renewals with consideration of reducing service specifications, as these savings are reflected within the individual directorate proposals	2,300.0	0.0	0.0	Policy				N/A as this relates to the removal of a saving
Kent Community Asset review	DCED	Peter Oakford	KCC Estate - Community Assets	Corporate Landlord review of Community Delivery including Assets	-979.4	-232.1	0.0	Policy	22,787.1	-8,597.0	14,190.1	Corporate Landlord Core Service excl 8DR
Office Assets review	DCED	Peter Oakford	KCC Estate - office assets	Corporate Landlord review of Office Assets. 2025-26 includes the re-phasing of £388.8k prior year savings into future years and -£189k saving.	199.8	-343.1	-1,144.9	Policy	15,742.3	-1,217.7	14,524.6	Corporate Landlord service code (8DR)
List A Further Policy Savings to replace One Offs	CHB	Peter Oakford	Unidentified	Balance of the £19.8m policy savings target to be agreed with new Council administration following elections in May 2025 under objective 3 in Securing Kent's Future covering policy choices and scope of Council's ambitions. These savings will need to come from the budgets identified as those where there is scope for policy choices including purely discretionary services and statutory services where there is a choice regarding the extent of service delivery. It does not include those budgets in adult social care and children's services under objective 2 for service transformation opportunities, or those related to objective 4 for transforming the operating model of the Council.	0.0	-7,503.7	0.0	Policy	166,947.8	-71,000.3	95,947.5	Total 24-25 budget for List A services before any changes already in MTFP
List A Other Council Tax Incentives	CED	Peter Oakford	Finance - Other Council Tax Incentives	Terminate current arrangements to provide annual incentive to collection authorities to reduce/remove empty property council tax discounts and charge premiums on long-term empty properties	-1,450.0	0.0	0.0	Policy	1,623.7	-22.1	1,601.6	District Grants - Other Local Democracy cost centre (59007)
List A Support for Council Tax Reduction Schemes	CED	Peter Oakford	Finance – Support for Council Tax Reduction Schemes (CTRS)	Terminate the current £1.5m annual support provided to collection authorities towards the administration of local CTRS. The current arrangements provide each district with a fixed sum of £70k plus share of £660k based on number of eligible low income pensioner and working age households. The payments are funded by all major precepting authorities pro rata to share of council tax. There is a separate share of £0.5m funded solely by KCC allocated according weighted number of working age eligible households as incentive to align local CTR schemes with other welfare conditions.	-1,746.7	0.0	0.0	Policy	2,000.0	-253.3	1,746.7	Support for Local Council Tax Support Schemes cost centre (59006)
TOTAL PETER OAKFORD					-3,726.3	-9,578.9	-1,144.9					
TOTAL POLICY & TRANSFORMATION SAVINGS PROPOSALS - CED, DCED, NAC & CHB DIRECTORATES					-3,988.3	-9,578.9	-1,144.9					

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2025-26 CONTRIBUTIONS TO RESERVES

General at 5%-10% of NRE	NAC	Peter Oakford	General Reserves	Contribution to general reserves to rebuild financial resilience and provide for future risks, with a reserve balance of between 5% and 10% of net revenue budget considered acceptable	4,300.0	13,500.0	23,800.0	Contributions to reserves			1,496,958.2	Proposed 25-26 net revenue budget
22-23 Overspend Repayment	NAC	Peter Oakford	General Reserves repayment	Repay the General Reserve over two years (2024-25 & 2025-26) for the drawdown required in 2022-23 to fund the overspend	11,050.0	0.0	0.0	Contributions to reserves			1,496,958.2	Proposed 25-26 net revenue budget
KCC Contribution to Safety Valve Agreement	NAC	Peter Oakford	Dedicated Schools Grant (DSG) Deficit - Safety Valve	KCC Contribution towards funding the DSG deficit as agreed with DfE as part of the Safety Valve agreement	14,600.0	11,100.0	10,100.0	Contributions to reserves	103,431.0		103,431.0	31-3-24 DSG Deficit Adjustment Account balance
FM Mobilisation	DCED	Peter Oakford	Facilities Management	Contribution to reserves to smooth the impact of the mobilisation costs of the Facilities Management contracts over the life of the contracts (due to be fully repaid by 2025-26)	90.9	0.0	0.0	Contributions to reserves	16,528.5	0.0	16,528.5	TFM budget (Corporate Landlord, CL* sub analysis)
TOTAL PETER OAKFORD					30,040.9	24,600.0	33,900.0					
TOTAL CONTRIBUTIONS TO RESERVES - CED, DCED, NAC & CHB DIRECTORATES					30,040.9	24,600.0	33,900.0					

2025-26 DRAWDOWNS FROM RESERVES

drawdown to compensate for List A savings in 26-27	NAC	Peter Oakford	Budget Stabilisation smoothing reserve - timing of policy savings	One off use of budget stabilisation smoothing reserves in 2025-26 to compensate for a delay in delivering all of the £19,835.2k policy savings required in 2025-26 to replace the use of one-off solutions in the 2024-25 budget. £6,591.5k of these savings have been identified and are planned for delivery in 2026-27 and £7,503.7k are to be identified by the new Council Administration following the May 2025 local elections, requiring £14,095.2k to be met from reserves in 2025-26 until they are delivered in 2026-27.	-14,095.2	0.0	0.0	Drawdowns from reserves	166,947.8	-71,000.3	95,947.5	Total 24-25 budget for List A services before any changes already in MTFP
TOTAL PETER OAKFORD					-14,095.2	0.0	0.0					
TOTAL DRAWDOWNS FROM RESERVES - CED, DCED, NAC & CHB DIRECTORATES					-14,095.2	0.0	0.0					

* The contextual gross & income budget information includes both core and externally funded but the budget proposal figures focus just on core funded

The contextual figures provided for agency staff are 2023-24 outturn as we do not budget for agency staff separately from KCC staff.