

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------------|-------------|------------------|--|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Base Budget Changes | ASCH | Diane Morton | Adult Social Care | Budget Realignment for the underlying pressure from 2025/26 within Adult Social Care | 37,666.6 | 0.0 | 0.0 | Adults and Older People | Core |
| Base Budget Changes | CYPE | Christine Palmer | Looked After Children | Realignment of the Children's Looked After placement budget to reflect the increase in cost of supporting children in 2025-26 | 6,455.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Base Budget Changes | CYPE | Christine Palmer | Looked After Children (Disability) | Realignment of the Children's Looked After budget to reflect the increase in cost of supporting children in 2025-26 (Children with a Disability) | 4,186.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Base Budget Changes | CYPE | Christine Palmer | Children's Social Care - Care Leaver Service | Underlying underspend carried forward from 24-25 to 25-26 on care leavers services to reflect ongoing underspending since new practices were implemented in 2023 | -500.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Base Budget Changes | CYPE | Beverley Fordham | Home to School Transport | Underlying underspend carried forward from 24-25 to 25-26 on Home to School Transport, along with further underspends in 25-26 from implementation of route planning software | -7,500.0 | 0.0 | 0.0 | Transport | Core |
| Base Budget Changes | GET | Peter Osborne | English National Concessionary Transport Scheme (ENCTS) - current activity | To account for the cost of additional trips made under the English National Concessionary Travel Scheme (ENCTS) scheme, following build back of confidence in public transport following the pandemic and which local authorities have to fund despite this being a national scheme. | 1,446.0 | 0.0 | 0.0 | Transport | Core |
| Base Budget Changes | GET | Peter Osborne | Kent Travel Saver | An increase in the number of free and discounted passes | 400.0 | 0.0 | 0.0 | Transport | Core |
| Base Budget Changes | GET | Paul King | Waste | Rightsizing of budget for household waste recycling centres and waste transfer stations dues to added cost pressures | 379.7 | 0.0 | 0.0 | Waste | Core |
| Base Budget Changes | GET | Paul King | Waste | Growth in housing in Thanet, has resulted in KCC being charged additional fees for tipping away. Tipping away is a statutory requirement if the waste disposal authority does not provide a facility within the administrative boundaries of the waste collection authority. An agreed payment, must be made to account for the extra costs incurred by the waste collection authority | 138.0 | 0.0 | 0.0 | Waste | Core |
| Base Budget Changes | GET | Paul King | Waste | Realignment of the budget in line with current tonnage levels following behaviour change initiatives being implemented | -355.5 | 0.0 | 0.0 | Waste | Core |
| Base Budget Changes | CED | Brian Collins | Corporate Finance - Financial Assessment & Income | <p>The LGSCO investigation completed under section 26D of the Local Government act 1974 recommended that Kent County Council review its care and financial assessment processes to enable the financial assessment to be completed, prior to a care package starting and to ensure compliance with its policy and the Care Act.</p> <p>Kent County Council are clear that there is no legal requirement to complete a financial assessment in advance of care but recognise that to enable people to make informed choices about their care and to ensure that people are not faced with large, backdated charges it is good practice to complete the financial assessment as quickly as possible.</p> <p>FA&I changed their process to accommodate the outcome of the section 26D. This created additional demand in terms of the statutory services delivered by FA&I alongside managing the complexity of people's financial positions and the increased expectations of the public. This request of £373.4k is to fund 10 additional posts.</p> | 373.4 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|----------------------------------|-------------|-----------------|--|--|-------------------|-------------------|-------------------|---|---------------------------------|
| Base Budget Changes | CED | Brian Collins | Corporate Finance - Financial Assessment & Income | <p>Require £117.7k (shortfall on current budget) .This budget pays for the printing and delivery of in the region of 15,000 Kentcare invoices sent every four weeks (client billing). The budget also pays for the letters sent associated with the annual reassessment process and the prepaid envelopes required for documentary evidence associated with financial assessments to be returned. Any costs associated with inserts sent with the invoices i.e., Frequently Asked Questions, Direct Debit Flyers, Direct Debit mandates and Payment Methods, along with guides to the Kent Care Invoices. More recently the budget is paying for any charges incurred for the collection of income i.e. gov pay, direct debit portal, death certificates and probate checks.</p> <p>The spend is determined by the number of invoices produced and amount of income electronically collected. The budget has not been inflated for years despite postage costs increasing i.e., 2018 the cost of a 2nd class stamp was 58p. Currently the cost is 87p.</p> | 117.7 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Base Budget Changes | CED | Brian Collins | Corporate Finance - Financial Assessment & Income | Corporate Director of Finance agreed in 2023 to the introduction of a new telephony solution (Luware) to support the incoming calls received due to the delivery of in the region of 13,500 Kentcare Invoices every 4 weeks. License costs are £92.2k per year. | 92.2 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Base Budget Changes | CED | Brian Collins | Strategic Management and Departmental Budgets (CED) | Annual increase of Public Health overhead recharge - funded by PH grant | -89.8 | 0.0 | 0.0 | Public Health | Core |
| Base Budget Changes | CED | Brian Collins | Impact of Cap on Capitalisation of Property Disposal costs | Removal of short term funding for impact on the revenue budget of 4% cap on capitalisation of asset disposal costs pending improvement in market conditions and implementation of changes to asset disposal strategy | -100.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Base Budget Changes | DCED | Linden Kemkaran | Governance & Democracy | Senior staff reorganisation across Law and G&D - new Head of Governance role in G&D, offset by role deletion in Law (CED) | 120.0 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Base Budget Changes | DCED | Brian Collins | Human Resources | Increase to cover additional resource for services already delivered by HR Connect due to further requirements from KCC. | 23.6 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Base Budget Changes | NAC | Brian Collins | Capital Financing Costs | Reinstate in 2027-28 the temporary reduction in debt charges in 2024-25 to 2026-27 due to decisions taken by Members to contain the capital programme; significant levels of re-phasing of the capital programme in 2022-23, 2023-24 and 2024-25; changes in interest rates and a review of asset lives in the modelling of debt charges. | 0.0 | 4,000.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Base Budget Changes | NAC | Brian Collins | Corporate Levies | Rightsize budget for the Environment Agency Levy as the increase in 2025-26 was lower than anticipated when the budget was set | -6.7 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Base Budget Changes | NAC | Brian Collins | Other Non Attributable Costs | Removal of the payment to Kent Fire & Rescue Service of their 3% share of the Retained Business Rates levy in line with the Kent Business Rates pool agreement as the Kent Business Rates pool ceases to exist from 1 April 2026 | -142.5 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Base Budget Changes | CHB | Brian Collins | Pay and Reward | Release of 2025-26 unallocated pay and reward allocation. The costs of the pay award were less than assumed when the 2025-26 budget was set based on actual staff in post | -236.9 | 0.0 | 0.0 | Unallocated | Core |
| Base Budget Changes | CHB | Brian Collins | Pay and Reward - 2025-26 National Insurance increase | Release of 2025-26 unallocated employers national insurance increase. The allocations to directorates for the base funded costs of the 2025-26 employers national insurance increase were lower than the grant allocation. | -1,904.0 | 0.0 | 0.0 | Unallocated | Core |
| TOTAL BASE BUDGET CHANGES | | | | | 40,562.8 | 4,000.0 | 0.0 | | |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------------------------|-------------|------------------|---------------------------|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Reduction in Grant Income | ASCH | Diane Morton | Adult Social Care | Removal of the Social Care in Prisons grant following the Government decision to simplify the local government funding landscape. This simplification includes consolidating some revenue specific grant funding into the Revenue Support Grant (RSG). From 2026-27 this grant will be received as part of the RSG, which is a general funding source rather than a specific grant, and the impact of this change is to increase our net budget by £333.1k. (293.3k in Long Term Division) | 293.3 | 0.0 | 0.0 | Adults and Older People | Core |
| Reduction in Grant Income | ASCH | Diane Morton | Adult Social Care | Removal of the War Pensions Disregard grant following the Government decision to simplify the local government funding landscape. This simplification includes consolidating some revenue specific grant funding into the Revenue Support Grant (RSG). From 2026-27 this grant will be received as part of the RSG, which is a general funding source rather than a specific grant, and the impact of this change is to increase our net budget by £290.8k. | 290.8 | 0.0 | 0.0 | Adults and Older People | Core |
| Reduction in Grant Income | ASCH | Diane Morton | Adult Social Care | Removal of the Local Reform and Community Voices: Deprivation of Liberty Safeguards Funding following the Government decision to simplify the local government funding landscape. This simplification includes consolidating some revenue specific grant funding into the Revenue Support Grant (RSG). From 2026-27 this grant will be received as part of the RSG, which is a general funding source rather than a specific grant, and the impact of this change is to increase our net budget by £132.2k. | 132.2 | 0.0 | 0.0 | Adults and Older People | Core |
| Reduction in Grant Income | ASCH | Diane Morton | Adult Social Care | Removal of the Social Care in Prisons grant following the Government decision to simplify the local government funding landscape. This simplification includes consolidating some revenue specific grant funding into the Revenue Support Grant (RSG). From 2026-27 this grant will be received as part of the RSG, which is a general funding source rather than a specific grant, and the impact of this change is to increase our net budget by £333.1k. (39.8k in Short Term Division) | 39.8 | 0.0 | 0.0 | Adults and Older People | Core |
| Reduction in Grant Income | CYPE | Christine Palmer | Children & Families Grant | Removal of the Children's & Families specific grant following Government decision to include this within the Core Spending Power in the 2026-27 Local Government Finance Settlement meaning this is now received as a general funding source rather than specific grant. | 8,571.2 | 0.0 | 0.0 | Children's Social Care | Core |
| Reduction in Grant Income | CYPE | Christine Palmer | Children & Families Grant | Removal of the Children's & Families specific grant following Government decision to include this within the Core Spending Power in the 2026-27 Local Government Finance Settlement meaning this is now received as a general funding source rather than specific grant. | 2,705.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Reduction in Grant Income | CYPE | Christine Palmer | Children's Social Care | Removal of the Virtual School Heads for children with a social worker and children in kinship care specific grant following the Government decision to include this within the Core Spending Power in the 2026-27 Local Government Finance Settlement meaning this is now received as a general funding source rather than specific grant. | 197.9 | 0.0 | 0.0 | Children's Social Care | Core |
| Reduction in Grant Income | GET | Paul King | Environment | Removal of the Biodiversity Net Gain Planning Requirement grant following the Government decision to simplify the local government funding landscape. This simplification includes consolidating some revenue specific grant funding into the Revenue Support Grant (RSG). From 2026-27 this grant will be received as part of the RSG, which is a general funding source rather than a specific grant, and the impact of this change is to increase our net budget by £27.1k. | 27.1 | 0.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| TOTAL REDUCTION IN GRANT INCOME | | | | | 12,257.3 | 0.0 | 0.0 | | |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|------------------|-------------|------------------|---|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Pay | ASCH | Diane Morton | Pay and Reward | Uplift in pay budget in line with general pay pot for posts which are temporarily covered by agency staff - 18-25 Disabled Young People Services - long term support | 15.6 | 15.6 | 15.6 | Adults and Older People | Core |
| Pay | CYPE | Christine Palmer | Pay and Reward | Uplift in pay budget in line with general pay pot for posts which are temporarily covered by agency staff (Integrated Children's Services Operations) | 346.2 | 173.2 | 177.0 | Children's Social Care | Core |
| Pay | CYPE | Beverley Fordham | Pay and Reward | Uplift in pay budget in line with general pay pot for posts which are temporarily covered by agency staff (Special Educational Needs) | 225.1 | 112.7 | 115.1 | Children's Other Services | Core |
| Pay | CYPE | Christine Palmer | Pay and Reward | Uplift in pay budget in line with general pay pot for posts which are temporarily covered by agency staff (Children's Disability Services) | 62.9 | 31.5 | 32.2 | Children's Social Care | Core |
| Pay | GET | Paul Webb | Community Protection (Kent Scientific Services) | Increase in staffing costs within Kent Scientific Services to deliver scientific testing which are offset by increased income | 26.9 | 17.0 | 18.2 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Pay | GET | Paul Webb | Coroners | Increase in pay for senior, area and assistant coroners. There is no longer a national Joint Negotiating Committee for Coroners. This figure is based on an increase in line with KCC staff pay increases eastimate based on likely inflation | 26.5 | 17.9 | 16.6 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Pay | NAC | Brian Collins | Apprenticeship Levy | Increase in the Apprenticeship Levy in line with the estimated increase in the pay bill | 102.1 | 78.9 | 75.1 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Pay | CHB | Brian Collins | Pay and Reward | Contribution for annual pay award and impact on base budgets from the transition to and progression through the Council's new pay structure from 1 April 2025, as agreed at County Council on 23 May 2024. This includes an estimate for staff pay awards and ensuring that lower pay scales increase in line with the Foundation Living Wage. This is still subject to finalising the pay bargaining process with Trade Unions. | 16,600.0 | 14,700.0 | 13,400.0 | Unallocated | Core |
| Pay | CHB | Brian Collins | Pay and Reward | Employer Pension contribution reduction. 2% reduction in 26-27, with a further 1.9% in 27-28 | -4,600.0 | -4,800.0 | 0.0 | Unallocated | Core |
| TOTAL PAY | | | | | 12,805.3 | 10,346.8 | 13,849.8 | | |
| Prices | ASCH | Diane Morton | 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 | 9,917.3 | 17,538.4 | 17,120.7 | Adults and Older People | Core |
| Prices | CYPE | Christine Palmer | Children's Social Care - Non-disabled Children | Provision for price negotiations with external providers, and uplift to in-house foster carers in line with DFE guidance (Integrated Children's Services Operations) | 4,592.3 | 2,970.7 | 2,828.3 | Children's Social Care | Core |
| Prices | CYPE | Beverley Fordham | Home to School Transport | Provision for inflation on contracted services and season tickets for mainstream & SEN Home to School and College Transport | 3,467.0 | 2,431.6 | 2,233.9 | Transport | Core |
| Prices | CYPE | Christine Palmer | Children's Social Care - Disabled Children | Provision for price negotiations with external providers, and uplift to in-house foster carers in line with DFE guidance (Children with a Disability) | 1,816.1 | 1,417.3 | 1,367.5 | Children's Social Care | Core |
| Prices | CYPE | Christine Palmer | Children's Social Care | Provision for uplift to Special Guardianship and Adoption payments | 595.6 | 374.2 | 332.8 | Children's Social Care | Core |
| Prices | CYPE | Beverley Fordham | Schools' Services - Historic Pension Arrangements | Non specific provision for CPI inflation on other negotiated contracts without indexation clauses - Children, Young People & Education | 223.2 | 140.2 | 124.8 | Schools Services | Core |
| Prices | CYPE | Christine Palmer | Children's Social Care - Care Leavers | Provision for price negotiations with external providers, and uplift to Kent Supported Homes payments (Care Leavers) | 192.6 | 114.2 | 66.7 | Children's Social Care | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------|-------------|------------------|---|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Prices | CYPE | Beverley Fordham | Kent 16+ Travel Saver | Provision for price inflation related to the Kent Travel Saver and Kent 16+ Travel Saver which is recovered through uplifting the charge for the pass - Kent 16+ Travel Saver | 124.9 | 78.5 | 69.8 | Transport | Core |
| Prices | GET | Paul King | Waste | Provision for price inflation related to Waste contracts (based on contractual indices) - updated for Office for Budget Responsibility November 25 forecasts | 2,983.0 | 2,636.0 | 2,678.0 | Waste | Core |
| Prices | GET | Peter Osborne | Highways | Provision for price inflation related to Highways contracted services (based on contractual indices) | 1,286.3 | 1,324.8 | 1,384.7 | Highways | Core |
| Prices | GET | Peter Osborne | Supported Bus Services | Provision for price inflation, which results from the re-tendering of supported bus services, which reflects increases in operating costs over the life of a contract. | 763.0 | 763.0 | 0.0 | Transport | Core |
| Prices | GET | Peter Osborne | English National Concessionary Transport Scheme (ENCTS) - Inflation | Provision for price inflation, resulting from bus operator fare increases feeding into the ENCTS re-imbursement calculator. The re-imbursement calculator is used to calculate what a bus operator receives in payment, for each pass presented per trip. | 495.0 | 519.0 | 543.0 | Transport | Core |
| Prices | GET | Peter Osborne | Kent Travel Saver | Provision for price inflation related to the Kent Travel Saver and Kent 16+ Travel Saver which is recovered through uplifting the charge for the pass - Kent Travel Saver | 479.7 | 479.7 | 479.7 | Transport | Core |
| Prices | GET | Paul Webb | Public Rights of Way | Provision for price inflation related to Public Rights of Way contracts | 83.0 | 56.0 | 56.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Coroners | Provision for inflationary increase in specialist pathologist fees | 31.0 | 19.5 | 21.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Coroners - Funeral Directors Contract | Provision for price inflation related to contracted services (based on contractual indices) | 25.9 | 16.4 | 17.5 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Libraries, Registration & Archives | Provision for price inflation related to contracted services (based on contractual indices) - annual uplift to the SLAs we have in place for - Amelia, Tunbridge Wells Borough Council , Sandgate Library, Sandgate Parish Council, Swanley Link, Swanley Town Council and contribution to Beaney, Canterbury City Council. | 17.6 | 18.5 | 19.5 | Community Services | Core |
| Prices | GET | Paul King | Country Parks | Inflationary increases in the gross costs to supply catering goods, materials and stock used to generate income through resale in on-site cafes and shops. | 14.8 | 9.4 | 10.1 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Coroners | Increase in budget for toxicology analysis due to increasing number and complexity of cases plus inflationary rises in salaries and consumables | 14.3 | 10.6 | 11.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Community Protection (Kent Scientific Services) | Inflationary increases to public laboratory non-staffing costs including consumables, fuel etc. | 12.0 | 7.5 | 8.1 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Coroners - Post Mortem Contract | Provision for price inflation related to contracted services (based on contractual indices) | 1.9 | 1.2 | 1.3 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Coroners | The Coroner Service is required by law to record inquests and provide limited secure access to streaming. AV Equipment to do this was installed at the new facilities at Oakwood House but requires ongoing maintenance. | 1.2 | 0.7 | 0.8 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | GET | Paul Webb | Mobile Libraries Fuel | Provision for price inflation related to other transport services | 1.0 | 1.0 | 1.0 | Community Services | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|------------------------------|-------------|------------------|---|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Prices | GET | Peter Osborne | Streetlight Energy | Provision for price changes related to Streetlight energy, as estimated by Commercial Services/LASER for 25/26 and 26/27 and same for 28/29 pending energy price information. | -161.0 | 0.0 | 0.0 | Highways | Core |
| Prices | CED | Brian Collins | KCC Estate - Facilities Management including Compliance | Estimated future price uplift within the Corporate Landlord budget for Facilities Management contracts | 578.2 | 410.0 | 405.0 | Costs of running our operational premises (CLL) | Core |
| Prices | CED | Brian Collins | KCC Estate - Rent | Provision for price inflation within the Corporate Landlord budget for rent of the KCC estate | 142.3 | 118.4 | 122.0 | Costs of running our operational premises (CLL) | Core |
| Prices | CED | Brian Collins | Schools' Services - Facilities Management | Provision for price increase for Facilities Managements in line with contract indexation - schools | 82.2 | 62.7 | 62.7 | Schools Services | Core |
| Prices | CED | Brian Collins | KCC Estate - Rates | Provision for price inflation within the Corporate Landlord budget for rates for the office estate | 41.9 | -37.1 | 136.0 | Costs of running our operational premises (CLL) | Core |
| Prices | CED | Brian Collins | 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. | 8.5 | 8.3 | 8.5 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Prices | CED | Brian Collins | KCC Estate - Energy | Anticipated price change on energy contracts for the KCC estate as estimated by Commercial Services | -47.7 | 86.3 | 88.1 | Costs of running our operational premises (CLL) | Core |
| Prices | DCED | Brian Collins | Technology | Inflationary uplift on the CBS ICT contract | 225.0 | 186.8 | 192.9 | Management, Support Services & Overheads | Core |
| Prices | DCED | Brian Collins | Technology | Provision for price inflation on Third Party ICT related contracts | 123.8 | 110.8 | 103.3 | Management, Support Services & Overheads | Core |
| Prices | DCED | Brian Collins | Human Resources | Inflationary uplift on the KCS HR Connect contract | 58.5 | 48.6 | 50.2 | Management, Support Services & Overheads | Core |
| Prices | DCED | Linden Kemkaran | Contact Centre | Price inflation on Agilisys contract for provision of Contact Centre | 17.5 | 67.2 | 58.8 | Community Services | Core |
| Prices | NAC | Brian Collins | Environment Agency Levy | Estimated increase in Environment Agency Levy together with impact of estimated change in taxbase | 20.2 | 21.0 | 21.9 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Prices | NAC | Brian Collins | Non specific price provision - Inshore Sea Fisheries Conservation Area Levy | Non specific provision for inflation on other contracts without indexation clauses - increase in Inshore Sea Fisheries Conservation Area (IFCA) Levy | 13.3 | 16.0 | 23.6 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL PRICES | | | | | 28,241.4 | 32,027.4 | 30,649.2 | | |
| Demand & Cost Drivers - Cost | ASCH | Diane Morton | Adult Social Care | Estimated cost pressures. Relates mainly to new people starting to receive services, being at higher cost than those who are continuing or leaving services. The Council will operate a Sustainability Fund to support the discharge of the Council's market shaping and sustainability duties under section 5 of the Care Act 2014, through targeted, proportionate and time-limited interventions where there is clear evidence of risk to the sustainability of the adult social care market or continuity of care, and will be deployed subject to affordability and appropriate governance arrangements | 15,671.5 | 15,778.7 | 15,778.7 | Adults and Older People | Core |
| Demand & Cost Drivers - Cost | ASCH | Diane Morton | Adult Social Care | Estimated cost pressures. Relates mainly to new people starting to receive services, being at higher cost than those who are continuing or leaving services - Short Term Support | 107.2 | 0.0 | 0.0 | Adults and Older People | Core |
| Demand & Cost Drivers - Cost | CYPE | Christine Palmer | Children's Social Care - Non-disabled children | Estimated impact of an increase in the population of children in Kent, leading to increased demand of services for children's social work and Non disabled children's services (increase in cost of packages) | 9,285.8 | 8,779.5 | 9,061.6 | Children's Social Care | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---|-------------|------------------|---|--|-------------------|-------------------|-------------------|--|---------------------------|
| Demand & Cost Drivers - Cost | CYPE | Christine Palmer | Children's Social Care - Disabled children | Estimated impact of an increase in the population of children in Kent, leading to increased demand of services for children's social work and disabled children's services (increase in cost of packages) | 5,439.3 | 5,269.3 | 5,192.9 | Children's Social Care | Core |
| Demand & Cost Drivers - Cost | CYPE | Beverley Fordham | Mainstream Home to School Transport | The number of school days in a financial year will fluctuate depending on when the school holidays fall each year | -196.4 | 314.6 | -157.5 | Transport | Core |
| Demand & Cost Drivers - Cost | CYPE | Christine Palmer | Children's Social Care | Assumed Actions by Government to manage Children's Market (Children with a disability) | -306.4 | -663.9 | -1,051.2 | Children's Social Care | Core |
| Demand & Cost Drivers - Cost | CYPE | Christine Palmer | Children's Social Care | Assumed Actions by Government to manage Children's Market (looked after children) | -559.5 | -1,212.5 | -1,919.8 | Children's Social Care | Core |
| Demand & Cost Drivers - Cost | CYPE | Beverley Fordham | SEN Home to School Transport | The number of schools days in a financial year fluctuations depending on when the school holidays fall during the academic year. | -2,000.7 | 3,302.3 | -1,681.3 | Transport | Core |
| TOTAL DEMAND & COST DRIVERS - COST | | | | | 27,440.8 | 31,568.0 | 25,223.4 | | |
| Demand & Cost Drivers - Demand | ASCH | Diane Morton | Adult Social Care | Provision for the impact in Adult Social Care of the full year effect of all current costs of care during 2025-26 in addition to new financial demands that will be placed on adult social care including those young people aged 18-25 (a) New people requiring a funded package of support (b) Young people transitioning into adulthood from 1st April 2026 to 31st March 2027 (c) Individuals in receipt of a funded package of support on 31st March 2026, and require an increase in funded support following a review or reassessment (d) People no longer eligible for CHC and now require funded support from ASCH from (e) People who have previously funded their own care and support and now require funded support from ASCH | 25,285.2 | 25,285.2 | 25,285.2 | Adults and Older People | Core |
| Demand & Cost Drivers - Demand | CYPE | Beverley Fordham | Home to School transport - SEN Demand | Estimated impact of rising pupil population on SEN Home to School and College Transport | 3,199.1 | 2,263.5 | 1,422.2 | Transport | Core |
| Demand & Cost Drivers - Demand | CYPE | Christine Palmer | Children's Social Care - Disabled children | Estimated impact of an increase in the population of children in Kent, leading to increased demand of services for children's social work and disabled children's services (higher number of children requiring support) | 321.6 | 490.2 | 630.5 | Children's Social Care | Core |
| Demand & Cost Drivers - Demand | CYPE | Christine Palmer | Children's Social Care - Non-disabled children | Estimated impact of an increase in the population of children in Kent, leading to increased demand of services for children's social work and Non disabled children's services (higher number of children requiring support) | 182.2 | 630.3 | 451.7 | Children's Social Care | Core |
| Demand & Cost Drivers - Demand | CYPE | Beverley Fordham | Home to School transport - Mainstream - Demand Driven | Estimated impact of rising pupil population on Mainstream Home to School transport | 115.4 | 118.0 | 121.4 | Transport | Core |
| Demand & Cost Drivers - Demand | GET | Paul King | Waste | This is an increase in spend, due to estimated impact of changes in waste tonnage as a result of increasing population and housing growth | 984.2 | 1,063.1 | 1,111.2 | Waste | Core |
| Demand & Cost Drivers - Demand | GET | Peter Osborne | English National Concessionary Transport Scheme (ENCTS) - future activity | Forecast build back of journey numbers for this English National Concessionary Travel Scheme (ENCTS) following reduced numbers during/after Covid-19 pandemic | 180.0 | 182.0 | 184.0 | Transport | Core |
| Demand & Cost Drivers - Demand | GET | Peter Osborne | Streetlight energy & maintenance | Adoption of new streetlights at new housing developments and associated increase in energy costs | 27.5 | 27.5 | 27.5 | Highways | Core |
| TOTAL DEMAND & COST DRIVERS - DEMAND | | | | | 30,295.2 | 30,059.8 | 29,233.7 | | |
| Government & Legislative | GET | Paul Webb | Coroners | Revisions to staffing structure, primarily to adhere with Government guidance on caseload/complexity | 65.0 | 0.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---|-------------|------------------|--|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Government & Legislative | GET | Paul Webb | Public Rights of Way | Adoption of new routes (e.g. King Charles III England Coast Path), including creation of new routes and recording of historic rights where they are publicly maintainable. | 12.0 | 12.0 | 12.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Government & Legislative | GET | Paul King | Waste - Waste to Energy Emissions | From January 2028, UK Energy for Waste (EFW) plants will be included within the existing UK Emissions Trading Scheme (ETS), and KCC will be subject to a pass through related to this cap and trade scheme. Please note that we are awaiting the response to the consultation on this so the intricacies of this scheme are unknown and therefore accurate estimations of cost are not possible. | 0.0 | 3,375.0 | 12,703.9 | Waste | Core |
| Government & Legislative | DCED | Linden Kemkaran | Governance & Democracy | County Council approved the appointment of Political Assistants on 18th December 2025. In line with Sections 9 (6) and (7) of the Local Government and Housing Act 1989, the Council may appoint a maximum of three political assistants, one for each of the three largest parties, providing they have at least 10% of the Members of the authority. In Kent County Council's case, the Reform UK and Liberal Democrat Groups would currently qualify for a Political Assistant. | 140.0 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Government & Legislative | NAC | Brian Collins | 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 | 11,100.0 | -1,000.0 | -10,100.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL GOVERNMENT & LEGISLATIVE | | | | | 11,317.0 | 2,387.0 | 2,615.9 | | |
| Service Strategies & Improvements | ASCH | Diane Morton | Adult Social Care | Increase in the bad debt provision to reflect the anticipated impact of the high cost of living on our income collection rates from client contributions | 385.0 | 385.0 | 385.0 | Adults and Older People | Core |
| Service Strategies & Improvements | CYPE | Christine Palmer | Children's Social Care - Families First Partnership | Increase in costs to match the increase in the Families First Partnership funding within the Children, Families & Youth Grant to support delivery of the Children's Wellbeing and Schools Bill reforms by strengthening local authority support for children & families in line with national reforms | 8,939.9 | 0.0 | -3,167.9 | Children's Social Care | Core |
| Service Strategies & Improvements | GET | Paul King | Waste infrastructure | Revenue contribution towards the development of the waste transfer station in Folkestone & Hythe | 7,710.0 | -7,710.0 | 0.0 | Waste | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Mobilisation and increase contract costs for new HTMC contract | Mobilisation and commissioning costs associated with the new Highways Term Maintenance contract (April 2026), then increased cost of HTMC contract | 2,833.5 | 0.0 | 0.0 | Highways | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Highways | Repairing emergency road collapses due to underlying ground conditions such as sink holes and moving geology. | 750.0 | 0.0 | 0.0 | Highways | Core |
| Service Strategies & Improvements | GET | Paul King | Waste - remediation works | A condition survey of all of the sites has been carried out, to assess the works required on the Household Waste Recycling Centres (HWRC's) and Waste Transfer Stations (WTS), between 2026 -2030 when the contract expires. This work, is necessary to ensure that the sites are brought up to a specification that ensures a contractor can operate them, post 2030. | 541.0 | -115.0 | -40.0 | Waste | Core |
| Service Strategies & Improvements | GET | Paul King | Waste | The council has a number of inter authority agreements (IAAs), to improve levels of recycling across the county. As performance improves the payments also increase, but should result in savings to the residual budget. | 472.0 | 0.0 | 0.0 | Waste | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|-----------------------------------|-------------|----------------|--|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Service Strategies & Improvements | GET | Paul King | Waste | This is a spend to save initiative to avoid residual waste costs through increasing recycling rates and reduction of residual waste. This focuses on food waste capture and reduction, increasing recycling and decreasing contamination, as well as the introduction of flexible plastics to be recycled: This will be achieved through: - Communications and behaviour change initiatives - Improving waste systems, through supporting the districts to increase the performance of Kerbside recycling schemes - Infrastructure improvement and development to enable maximum opportunities to segregate recycling and comply with legislation. | 300.0 | 0.0 | -300.0 | Waste | Core |
| Service Strategies & Improvements | GET | Paul King | Waste Infrastructure | Replacement of 4x Landfill gas extractors and modification of 2x landfill flares | 140.0 | -40.0 | -100.0 | Waste | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Highways - Structures & Tunnels Team | A re-structure of the team has been undertaken and additional posts and re-grading of key posts completed. | 125.0 | 0.0 | 0.0 | Highways | Core |
| Service Strategies & Improvements | GET | Paul Webb | Trading Standards | Contract extension required in order to complete a service-wide migration from an existing case management system to a more efficient and cost effective platform. Extension needed to retain access to old system until after staff 'onboarding' and full data migration has taken place. | 93.2 | -93.2 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Highways (capital inflation) | Capital budgets are not linked to annual price increases, only the revenue budgets. As capital funding levels remain static, level of highways works delivered via capital spend diminishes year on year. A revenue contribution to capital to mitigate this will ensure consistency with revenue inflation being funded and will ensure consistent levels of works delivered each year | 0.0 | 2,008.5 | 2,068.8 | Highways | Core |
| Service Strategies & Improvements | GET | Paul King | Waste - infrastructure | Operating and haulage costs of a new waste transfer facility in the Folkestone & Hythe area which is required as currently this waste is either tipped via a subcontractor or outside of borough | 0.0 | 937.0 | 0.0 | Waste | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Highways Maintenance | To base fund an annual pothole programme should the Govt grant for Local Highways Maintenance Fund not continue | 0.0 | 100.0 | 0.0 | Highways | Core |
| Service Strategies & Improvements | GET | Paul Webb | Sports & Physical Activity Development | Capital sports grant to contribute towards refurbishment or improvement of existing sports facilities, sites or buildings; development of new community sports facilities; and purchase of fixed sports equipment. | 0.0 | 37.5 | 0.0 | Community Services | Core |
| Service Strategies & Improvements | GET | Paul Webb | Village Halls & Community Centres | Change the funding of grants for improvements and adaptations to village halls and community centres from capital to revenue | 0.0 | 37.5 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Service Strategies & Improvements | GET | Paul King | Flood Risk Management | Revenue contributions to capital required to deliver Surface Water Flood Risk Management schemes | 0.0 | 0.0 | 500.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Service Strategies & Improvements | GET | Peter Osborne | Highways - Streetlighting | Removal of one-off costs of upgrade of the Streetlighting Control Management System from 3G connectivity due to the shutting down of the 3G network | -160.0 | 0.0 | 0.0 | Highways | Core |
| Service Strategies & Improvements | GET | Paul King | Waste - HWRC Contract | SPEND REVERSAL - Funds required to mobilise new contract and demobilise existing contract, including getting sites into a condition that new contractor will accept, following the decision to procure a new contract. | -500.0 | 0.0 | 0.0 | Waste | Core |
| Service Strategies & Improvements | CED | Brian Collins | Corporate Landlord - Strategic Office Estate | Increased cost of staying in Sessions House per decision 25-00057. Offset by saving template re Invicta House | 834.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|---------------|------------------|---|---|-------------------|-------------------|-------------------|---|---------------------------------|
| Service Strategies & Improvements | CED | Brian Collins | KCC Estate - Maintenance | Essential maintenance of our operational buildings to keep them open | 500.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Service Strategies & Improvements | CED | Brian Collins | Corporate Finance - Counter Fraud | Seeking additional staffing resources to support KCC in addressing fraud and error | 54.5 | 0.0 | 0.0 | Unallocated | Core |
| Service Strategies & Improvements | DCED | Linden Kemkaran | Member Allowances | Annual uplift to Member Allowances as agreed and approved by County Council | 54.6 | 45.4 | 46.8 | Management, Support Services & Overheads | Core |
| Service Strategies & Improvements | DCED | Brian Collins | Technology | Oracle Cloud spend met by flexible use of capital receipts | -8,021.0 | 0.0 | 0.0 | Management, Support Services & Overheads | Core |
| Service Strategies & Improvements | NAC | Brian Collins | Dedicated Schools Grant (DSG) Deficit - Safety Valve | Set aside our previous contribution to the Safety Valve Agreement as a provision towards the impact of removal of the statutory override arrangement | 0.0 | 0.0 | 10,100.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL SERVICE STRATEGIES & IMPROVEMENTS | | | | | 15,051.7 | -4,407.3 | 9,492.7 | | |
| Base Budget Changes | Public Health | Diane Morton | Public Health | Increased corporate overheads charge to Public Health | 89.8 | 0.0 | 0.0 | Public Health | External |
| TOTAL BASE BUDGET CHANGES | | | | | 89.8 | 0.0 | 0.0 | | |
| Pay | Public Health | Diane Morton | Public Health - Staffing | Pay adjustments including pay uplifts for Public Health staff | 271.5 | 263.4 | 144.2 | Public Health | External |
| Pay | Public Health | Diane Morton | Public Health - Staffing | Reduction in pension contribution required for staff in the pension scheme due to actuarial revaluation | -106.8 | -110.0 | 0.0 | Public Health | External |
| TOTAL PAY | | | | | 164.7 | 153.4 | 144.2 | | |
| Prices | Public Health | Diane Morton | Public Health - Children's Health Programme | Increased cost of School Health contract | 334.8 | 106.3 | 108.4 | Public Health | External |
| Prices | Public Health | Diane Morton | Public Health - Sexual Health | Increased cost of Sexual Health contract | 264.9 | 270.0 | 275.3 | Public Health | External |
| Prices | Public Health | Diane Morton | Public Health Contracts | Contractually committed increases | 141.0 | 679.9 | 687.4 | Public Health | External |
| Prices | Public Health | Diane Morton | Public Health | Other smaller increases in expenditure across Public Health | 113.2 | 0.0 | 0.0 | Public Health | External |
| Prices | Public Health | Diane Morton | Public Health - Advice & Other staffing | Increased analytics staff recharges | 64.6 | 0.0 | 0.0 | Public Health | External |
| TOTAL PRICES | | | | | 918.5 | 1,056.2 | 1,071.1 | | |
| Demand & Cost Drivers - Demand | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) anticipated in year deficit | Anticipated in year deficit of £74.3m in 2026-27 (compared to £23.9m budgeted for 2025-26) reducing to £48.3m in 2027-28 and £36.7m in 2028-29 against the Dedicated Schools Grant due to costs of High Needs Education expected to exceed the grant allocation | 50,400.0 | -26,000.0 | -11,600.0 | Schools & High Needs | External |
| TOTAL DEMAND & COST DRIVER - DEMAND | | | | | 50,400.0 | -26,000.0 | -11,600.0 | | |
| Government & Legislative | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) Deficit - Safety Valve | Apply the DfE contribution to the Safety Valve agreement to the in year DSG deficit in accordance with the Safety Valve Agreement | 14,200.0 | 14,200.0 | -28,400.0 | Schools & High Needs | External |
| Government & Legislative | CYPE | Christine Palmer | Family Hubs | Provisional increase in our share of the rebranded DfE/DHSC Best Start Family Hubs grant following the Government announcement to continue this grant for a further 3 years | 1,132.3 | -191.4 | 115.3 | Children's Other Services | External |
| Government & Legislative | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) transfer of in year deficit to DSG Adjustment Account | Transfer to DSG deficit adjustment account of the in year deficit on High Needs Education in accordance with the Safety Valve Agreement | -74,300.0 | 26,000.0 | 11,600.0 | Schools & High Needs | External |
| Government & Legislative | GET | Peter Osborne | Local Transport Consolidated Funding - Local Transport Grant | This is revenue from DfT for the preparatory work on schemes we have had to complete at risk up until now. So business case preparation, environmental surveys and so on. | 1,126.3 | 0.0 | 0.0 | Transport | External |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---|---------------|-----------------|---|---|-------------------|-------------------|-------------------|---------------|---------------------------------|
| Government & Legislative | GET | Peter Osborne | Local Transport Consolidated Funding - Active Travel | Increase in the Consolidated Active Travel Fund spending in accordance with the terms of the revenue grant allocation for 2026-27 to 2028-29 | 341.5 | 0.0 | 0.0 | Transport | External |
| Government & Legislative | GET | Peter Osborne | Local Transport Consolidated Funding - Local Electric Vehicle Infrastructure Grant (LEVI) | Government funding for the revenue costs of installing Electric Vehicle chargers on the highway. This will assist in finding suitable locations, public consultation, pilot schemes (e.g gulley chargers) | 295.2 | 0.0 | 0.0 | Transport | External |
| Government & Legislative | CED | Linden Kemkaran | Crisis & Resilience Fund (previously Household Support Fund) | Announced in the Spending Review 2025 was the first ever multi-year settlement to transform the Household Support Fund into a new Crisis and Resilience Fund incorporating Discretionary Housing Payments and funding councils to support some of the poorest households so that their children do not go hungry outside of term time. This fund enables local authorities to provide preventative support to communities, working with the voluntary and community sector, as well as to assist people when faced with a financial crisis, with the aim of ending mass dependence on emergency food parcels. | -330.9 | -10.6 | 2,900.2 | Unallocated | External |
| Government & Legislative | Public Health | Diane Morton | Public Health - Supervised Toothbrushing Programme | Continuation of Supervised Toothbrushing Programme for 3-5 year olds | 198.1 | 0.0 | 0.0 | Public Health | External |
| TOTAL GOVERNMENT & LEGISLATIVE | | | | | -57,337.5 | 39,998.0 | -13,784.5 | | |
| Service Strategies & Improvements | GET | Peter Osborne | Subsidised Bus Services (Local Transport Consolidated Funding Local Authority Bus Grant funded routes) (previously Bus Service Improvement Plan (BSIP) grant) | Relates to the allocation and use of Department for Transport Bus Fund, previously referred to as Bus Service Improvement Plan (BSIP). The funding will be used to continue to support 62 bus services cancelled by operators, to continue to maintain the cost of the KCC Travel Saver scheme as low as possible and to meet revenue costs and provide capacity associated with the delivery of other schemes relating to the revenue and capital allocations. This new revenue funding has now been confirmed for 2026-29. | 9,315.8 | 0.0 | 0.0 | Transport | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Redundancy costs relating to the Healthy Lifestyle service transformation | 1,400.0 | -1,400.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Children's Health Programme | Increased contribution from Public Health to Family Hubs | 1,000.0 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Mental Health | Mental Health innovation projects funded from reserves | 407.6 | -11.8 | -395.8 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Community Safety | Increased contribution from Public Health to Domestic Abuse | 295.0 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Investment in Marmot Accelerator Projects | 286.3 | -286.3 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Sexual Health | Investment in Mobile Sexual Health Clinic and Clinical Fellows | 198.9 | -141.1 | -57.8 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Increased spend to reflect future grant uplift | 142.2 | 459.8 | 465.3 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Community Safety | Investment in Community Safety innovation project - Coastal Health Independent Domestic Violence Advisor (IDVA) pilot | 140.2 | 5.1 | -145.3 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Investment in pilot of Health Promotion support in Emergency Departments | 105.0 | -105.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Research & Intelligence | Investment in Research & Intelligence innovation project - System Impact Evaluation and System Modelling Function | 103.5 | -60.4 | -43.1 | Public Health | External |

APPENDIX F: 2026-29 SPENDING

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|---------------|----------------|---|--|-------------------|-------------------|-------------------|---------------|---------------------------------|
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Prevention | Investment in Prevention innovation projects | 100.0 | 25.0 | -125.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Wider Determinants of Health | Investment in Health and Nature Fund innovation project | 80.0 | -80.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Contribution to Big Conversations | 75.0 | -75.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Sexual Health | Investment in Sexual Health Innovation projects | 75.0 | -75.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Investment in Healthy Lifestyles innovation project | 50.0 | -50.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Infant Feeding | Investment in innovation project to sustain breast pump loan scheme | 34.1 | 0.0 | -34.1 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Workforce Development | Investment in Making Every Contact Count (MECC) Trainer | 28.7 | -28.7 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Temporary expenditure for the Marmot Coastal Initiative | 0.0 | -90.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Children's Health Programme | Removal of additional one-off expenditure for children's hearing pilot to support more accurate testing | -10.0 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Sexual Health | Removal of one off spend on capital works at Rowan Tree Clinic funded by Public Health revenue reserve | -41.3 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Temporary transitional funding for Postural Stability to move to new delivery model | -54.2 | 12.3 | -25.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Health Visiting | Removal of one-off transitional costs for Infant feeding Service | -100.0 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Mental Health | Temporary additional funding for Live Well Mental Health contract | -250.0 | -500.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Staffing, Advice & Monitoring | Temporary investment in Public Health staff in 2026-27 and phased removal from 2027-28 onwards of temporary investments in staffing in prior years | -261.0 | -795.9 | -262.2 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health | Realignment of activity to staffing budget | -291.5 | 0.0 | 0.0 | Public Health | External |
| Service Strategies & Improvements | Public Health | Diane Morton | Public Health - Children's Health Programme | Removal of one off costs related to Therapeutic Services for Young People costs transitioning to a new delivery model | -400.0 | 0.0 | 0.0 | Public Health | External |
| TOTAL SERVICE STRATEGIES & IMPROVEMENTS | | | | | 12,429.3 | -3,197.0 | -623.0 | | |
| CORE | | | | | 177,971.5 | 105,981.7 | 111,064.7 | | |
| EXTERNAL | | | | | 6,664.8 | 12,010.6 | -24,792.2 | | |
| TOTAL | | | | | 184,636.3 | 117,992.3 | 86,272.5 | | |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---|-------------|------------------|--|---|-------------------|-------------------|-------------------|-------------------------|---------------------------------|
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Efficiencies through Enablement | -8,086.5 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Technology Enhanced Lives Service (TELS) uses a range of care technologies and data to help people stay safe and independent, both at home and in the community. Care technology achieves financial benefits through right shaping care and support. | -3,591.3 | -123.8 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Occupational Therapists | -985.8 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Realignment of the unachievable Transformation saving - Reduction in Residential and Nursing Placements. This saving has been made in part but not in full and therefore the rest is being realigned | 163.2 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Realignment of the unachievable Transformation saving - In-House Short Term Beds (Maximisation). This saving has been made in part but the rest is being realigned | 173.6 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care Service Redesign | Realignment of the unachievable Transformation saving - Other Reviews | 216.6 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Realignment of the unachievable Transformation saving - Reviews: First Reviews (assumes 5% current rate is 2.7%). This saving has been made in part but not in full and therefore the rest is being realigned | 747.4 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Realignment of the unachievable Transformation saving - Initial Contact (Front Door) Adult Social Care Connect was established to support preventative, enablement-focused interventions at the point of contact. Our goal is to have meaningful conversations, use our enablement and technology offerings, assess and intervene early, identify emerging themes and gaps, and connect people with appropriate services to avoid unnecessary statutory intervention, in line with the principles of the Care Act: Prevent, Reduce, Delay. | 1,435.9 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care - Service Redesign | Realignment of the unachievable Transformation saving - Reviews: Ongoing Reviews. This saving has been made in part but not in full and therefore the rest is being realigned | 2,041.7 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | ASCH | Diane Morton | Adult Social Care Service Redesign | Realignment for the non delivery of the additional savings target included in the 2025-26 budget | 2,521.5 | 0.0 | 0.0 | Adults and Older People | Core |
| Transformation - Future Cost Increase Avoidance | CYPE | Christine Palmer | Children's Social Care - In-house fostering | Strategies to improve the recruitment and retention of in-house foster carers (Integrated Childrens Services) | -1,217.8 | -1,300.2 | -2,586.5 | Children's Social Care | Core |
| Transformation - Future Cost Increase Avoidance | CYPE | Christine Palmer | Children's Social Care - In-house fostering (disability) | Strategies to improve the recruitment and retention of in-house foster carers (children with a disability) | -729.8 | -1,274.9 | -2,042.3 | Children's Social Care | Core |
| Transformation - Future Cost Increase Avoidance | GET | Paul King | Waste | Increased recycling rate as a result of behaviour change activities | -392.1 | -480.1 | -575.3 | Waste | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|-------------|------------------|-----------------------------------|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Transformation - Future Cost Increase Avoidance | GET | Paul King | Waste | Increased recycling rates will result in avoided spend with regards to Emissions Trading Scheme (ETS) | 0.0 | -231.6 | -1,516.1 | Waste | Core |
| TOTAL TRANSFORMATION - FUTURE COST INCREASE AVOIDANCE | | | | | -7,703.4 | -3,410.6 | -6,720.2 | | |
| Transformation - Service Transformation | ASCH | Diane Morton | Review of Embedded Staff | Review of embedded teams in ASCH Directorate, to establish opportunities for consolidation and/or centralisation of practice | -55.2 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | CYPE | Christine Palmer | Special School Estate | Development of residential special schools offer creating greater availability of 52-week looked after children placements | -704.4 | -1,489.3 | -2,113.2 | Children's Social Care | Core |
| Transformation - Service Transformation | CYPE | Christine Palmer | Review of Embedded Staff | Review of embedded teams in CYPE Directorate, to establish opportunities for consolidation and/or centralisation of practice | -175.1 | 0.0 | 0.0 | Children's Other Services | Core |
| Transformation - Service Transformation | GET | Paul King | Review of Embedded Staff | Review of embedded teams in GET Directorate, to establish opportunities for consolidation and/or centralisation of practice - Environment and Circular Economy Division | -21.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | GET | Peter Osborne | Review of Embedded Staff | Review of embedded teams in GET Directorate, to establish opportunities for consolidation and/or centralisation of practice - Highways and Transportation Division | -21.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | CED | Linden Kemkaran | Review of Embedded Staff | Review of embedded teams in CED Directorate, to establish opportunities for consolidation and/or centralisation of practice - SPRCA Division | -128.4 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | CED | Brian Collins | Review of Embedded Staff | Review of embedded teams in CED Directorate, to establish opportunities for consolidation and/or centralisation of practice - Infrastructure Division | -8.5 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | DCED | Linden Kemkaran | Review of Embedded Staff | Review of embedded teams in DCED Directorate, to establish opportunities for consolidation and/or centralisation of practice - Marketing & Resident Experience Division | -2.6 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | DCED | Brian Collins | Review of Embedded Staff | Review of embedded teams in DCED Directorate, to establish opportunities for consolidation and/or centralisation of practice - Technology | -2.4 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | DCED | Linden Kemkaran | Review of Embedded Staff | Review of embedded teams in DCED Directorate, to establish opportunities for consolidation and/or centralisation of practice - SMDB Division | -1.8 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Transformation - Service Transformation | CHB | Brian Collins | Spans and layers | Review of structures across the Council to ensure adherence to the Council's organisation design policy | -1,500.0 | 0.0 | 0.0 | Unallocated | Core |
| Transformation - Service Transformation | CHB | Brian Collins | Review of embedded staff | Review of embedded teams in Directorates, to establish opportunities for consolidation and/or centralisation of practice | -468.0 | 0.0 | 0.0 | Unallocated | Core |
| TOTAL TRANSFORMATION - SERVICE TRANSFORMATION | | | | | -3,088.4 | -1,489.3 | -2,113.2 | | |
| Efficiency | ASCH | Diane Morton | Adult Social Care - Mental Health | Under current arrangements we use the Camberwell Assessment of Need (CAN) Tool to determine the % funding split for services provided to people eligible for aftercare under section 117 of the Mental Health Act. The use of this tool typically ends up with a greater proportion of the care being funded by social care than by health (ICB). There is no nationally agreed mechanism to determine funding splits but other authorities have achieved a 50/50% split and move to 50/50% would be in line with neighbouring authorities. | -5,900.0 | 0.0 | 0.0 | Adults and Older People | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------|-------------|------------------|---|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Efficiency | ASCH | Diane Morton | Adult Social Care | A new Older People Residential & Nursing (OPRN) contract is planned for Quarter 2/3 which will introduce a new sustainable pricing model. Ahead of implementation ASC are managing cost pressures during the transition period ensuring affordability of all new placements until the new contract is mobilised. | -2,000.0 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | ASCH | Diane Morton | Domestic Abuse | Public Health increased contribution for Domestic Abuse | -295.0 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | ASCH | Diane Morton | Adult Social Care | Commissioning of Residential Care for Learning Disability, Physical Disability & Mental Health clients | -178.1 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | ASCH | Diane Morton | Adult Social Care - equipment contract | Realignment of unachievable efficiency savings in relation to the purchasing of equipment contract | 590.0 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | ASCH | Diane Morton | Adult Social Care - Contract & Commissioning Care & Support in the Home | Realign for unachievable efficiency savings in relation to the purchasing of care and support in the home | 3,818.8 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | ASCH | Diane Morton | Adult Social Care - Contract & Commissioning Supported Living | Realign for unachievable efficiency savings in relation to the purchasing and monitoring of delivery of supported living | 6,046.0 | 0.0 | 0.0 | Adults and Older People | Core |
| Efficiency | CYPE | Beverley Fordham | Home to School Transport - SEN | Implementation of a new system to support transport planning and explore route optimisation, along with wider review of existing processes, to deliver efficiencies across the school network. | -1,553.0 | -1,170.5 | -87.1 | Transport | Core |
| Efficiency | CYPE | Christine Palmer | Children's Prevention Grant | Use of grant to fund the Social Connection Service | -1,500.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Efficiency | CYPE | Christine Palmer | Family Hubs | Use of grants to fund Family Hub Offer | -1,500.0 | 0.0 | 0.0 | Children's Other Services | Core |
| Efficiency | CYPE | Christine Palmer | Family Hubs | Public Health contribution to Family Hub Offer | -1,000.0 | 0.0 | 0.0 | Children's Other Services | Core |
| Efficiency | CYPE | Beverley Fordham | Special Educational Needs | Review to identify opportunities to consolidate and/or standardise practices through use of technology and modernisation of processes (SEN) | -403.6 | -67.5 | 0.0 | Children's Other Services | Core |
| Efficiency | CYPE | Christine Palmer | Children's Other Services | Review to identify opportunities to consolidate and/or standardise practices through use of technology and modernisation of processes (Countywide Children's Other Services) | -400.0 | -60.0 | 0.0 | Children's Other Services | Core |
| Efficiency | CYPE | Christine Palmer | Children's Social Care | Review to identify opportunities to consolidate and/or standardise practices, including through use of technology and modernisation of processes (Children Social Care) | -400.0 | -60.0 | 0.0 | Children's Social Care | Core |
| Efficiency | CYPE | Beverley Fordham | Schools' Services | Reduction in the number of Historic Pension Arrangements - CYPE Directorate | -223.2 | -140.2 | -124.8 | Schools Services | Core |
| Efficiency | CYPE | Christine Palmer | Virtual School Kent | Use of grant to partly fund Virtual Schools Kent offer | -200.0 | 0.0 | 0.0 | Children's Social Care | Core |
| Efficiency | CYPE | Beverley Fordham | Community Learning & Skills | Community Learning & Skills general efficiencies to ensure service is fully funded from external grants and income | -97.8 | -69.9 | 0.0 | Community Services | Core |
| Efficiency | CYPE | Christine Palmer | Special Educational Needs Contract Review | Review of Together with Parents Contract | 0.0 | -200.0 | 0.0 | Children's Other Services | Core |
| Efficiency | GET | Paul Webb | Growth, Environment & Transport staffing | Review of staffing budgets across GET - Growth and Communities | -380.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------|-------------|-----------------|---|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Efficiency | GET | Paul King | Waste | Reduced cost of mixed dry recycling and food waste disposal following Government legislation regarding Simpler Recycling, and work with Kent District Councils to deliver savings from improving kerbside recycling rates | -343.2 | -1,029.6 | 0.0 | Waste | Core |
| Efficiency | GET | Paul King | Waste | A review and re-let of haulage contracts has identified a reduced cost | -250.0 | 0.0 | 0.0 | Waste | Core |
| Efficiency | GET | Peter Osborne | Highways - on-street Electric Vehicle Charging | Grant funding to cover part of project cost for a further 3 years of the roll out of the on-street charging (LEVI) infrastructure programme. | -56.0 | 0.0 | 0.0 | Highways | Core |
| Efficiency | GET | Paul King | Environmental Management | Reinstatement of a temporary reduction in annual maintenance/weatherproofing of windmills | 0.0 | 50.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Efficiency | GET | Paul Webb | Libraries, Registration & Archives | Continuation of temporary reduction since 2023-24 in the Libraries Materials Fund and continuation of contribution holiday for the Mobile Libraries renewals reserve. The materials fund covers ur purchase of new/replacement books in physical, e-formats including audio, e-magazines, e-newspapers and our online support resources. | 0.0 | 207.0 | 0.0 | Community Services | Core |
| Efficiency | CED | Brian Collins | Legal Services | Recruitment of in-house solicitors to reduce utilisation of more expensive external law firms. Recruitment of 4 senior solicitors will lead to likely saving of c. £121k per solicitor; an in-house trial has already been accomplished which indicates that this is an achievable target. | -487.6 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Brian Collins | Legal Services | Support Service targeted reductions - reduced contribution to pension fund in respect of staff who transferred to Invicta Law | -286.1 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Brian Collins | Legal Services | Full year saving from senior staff reorganisation | -195.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Linden Kemkaran | Strategy, Policy, Relationships & Corporate Assurance | Staffing savings identified from the deletion of two currently vacant roles | -161.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Brian Collins | Finance | Staffing savings | -105.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Brian Collins | Corporate Landlord - rates | Greenbanks, Orchards, & Rainbow MASH sites currently seeking to remove from rating list. We believe they should be exempt. | -70.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Efficiency | CED | Brian Collins | Corporate Landlord | Removal of payment for family hubs rates where appropriate | -52.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Efficiency | CED | Brian Collins | Corporate Landlord - Removal of plants from office spaces | Current contract includes pruning, watering, pest control and replacement at no cost of any plants that die. It is not suitable for staff to replace these activities due to previous issues, therefore it is proposed to remove plants entirely. | -40.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Efficiency | CED | Brian Collins | Corporate Landlord - provision of drinking water | Review service provision of plumbed water coolers and bottled water. | -30.0 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Efficiency | CED | Brian Collins | Legal Services | Efficiencies in Legal case management | -27.6 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | CED | Brian Collins | KCC Estate - Specialist Assets | Property savings from a Corporate Landlord (CLL) review of specialist assets | -26.2 | -108.1 | -160.0 | Costs of running our operational premises (CLL) | Core |
| Efficiency | DCED | Linden Kemkaran | Contact Centre | Review of the use of technology to create effcieincies when the contract for the provision of the Contact Centre is renewed | -290.0 | 0.0 | 0.0 | Community Services | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|-------------------------|-------------|------------------|---|--|-------------------|-------------------|-------------------|--|---------------------------------|
| Efficiency | DCED | Brian Collins | Human Resources | Senior reorganisation as approved by full council vote | -165.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | DCED | Brian Collins | Governance & Democracy | Process changes approved by Full Council on 18 December 2025 intended to provide Committee administration, SRA and Member expense savings. The arrangements involve the de-commissioning of some Ordinary Committees and the disbanding a sub-committee. Savings also include related decommissioning of a Cabinet Committee as approved by the Leader in December 2025. | -75.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | DCED | Brian Collins | Commercial & Procurement | Savings target following assessment of ongoing service requirements | -35.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | DCED | Brian Collins | Governance & Democracy | Efficiencies and use of AI in School Appeals | -6.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| Efficiency | DCED | Brian Collins | Governance & Democracy | Running costs of the County Car, which is no longer in use. | -5.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |
| TOTAL EFFICIENCY | | | | | -8,281.6 | -2,648.8 | -371.9 | | |
| Income | ASCH | Diane Morton | Adult Social Care - Client Benefit Uplift | Annual uplift in social care client contributions in line with estimated benefit and other personal income uplifts, together with inflationary increases and a review of fees and charges across all KCC services, in relation to existing service income streams | -5,808.0 | -4,148.4 | -3,254.9 | Adults and Older People | Core |
| Income | ASCH | Diane Morton | Adult Social Care | Estimated annual increase in Better Care Fund (BCF) | -2,192.2 | -2,422.5 | -2,422.5 | Adults and Older People | Core |
| Income | CYPE | Christine Palmer | Children's Social Care | Increase contributions from health towards the placement cost of looked after children | -1,150.0 | -350.0 | 0.0 | Children's Social Care | Core |
| Income | CYPE | Beverley Fordham | Home to School Transport | Increased income from other local authorities for transport following recent Government announcements | -1,000.0 | 0.0 | 0.0 | Transport | Core |
| Income | CYPE | Christine Palmer | Looked after children | Increase contributions from health towards the placement cost of looked after children with a disability | -750.0 | -250.0 | 0.0 | Children's Social Care | Core |
| Income | CYPE | Beverley Fordham | Kent 16+ Travel Saver | Kent 16+ Travel Saver price realignment to offset bus operator inflationary fare increases | -124.9 | -78.5 | -69.8 | Transport | Core |
| Income | GET | Peter Osborne | Highways Road Closures | Ensuring full cost recovery against these income lines and reflecting current and forecast activity | -950.0 | 0.0 | 0.0 | Highways | Core |
| Income | GET | Peter Osborne | Kent Travel Saver | Kent Travel Saver price realignment to offset bus operator inflationary fare increases | -479.7 | -479.7 | -479.7 | Transport | Core |
| Income | GET | Paul Webb | Libraries, Registration and Archives | Increased Libraries, Registration and Archives income due to forecast increase in uptake of services in Registration. | -200.0 | 0.0 | 0.0 | Community Services | Core |
| Income | GET | Paul Webb | Trading Standards | Saving due to full government funding now being received for border control work | -200.0 | 0.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Peter Osborne | Highways | Review of all Highways & Transportation fees and charges, that are to be increased annually in line with inflation | -65.0 | -65.0 | 0.0 | Highways | Core |
| Income | GET | Paul Webb | Libraries, Registration & Archives | Annual inflationary uplift to Library, Registration and Archives (LRA) income levels and fees and charges in relation to existing service income streams | -50.0 | -50.0 | -50.0 | Community Services | Core |
| Income | GET | Paul Webb | Community Protection | Inflationary increase in income levels and pricing policy for Kent Scientific Services (KSS) | -36.1 | -30.8 | -21.8 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Paul Webb | Coroners | Changes to the contribution from Medway Council under Service Level Agreement (SLA) relating to increasing/decreasing costs for provision of Coroner service in Medway | -24.8 | -9.9 | -10.2 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------------|-------------|----------------|--|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Income | GET | Peter Osborne | Highways - on-street Electric Vehicle Charging | The income share from the roll out of the on-street charging (LEVI) infrastructure programme | -18.0 | -43.0 | -61.0 | Highways | Core |
| Income | GET | Paul King | Country Parks | Increase to fees and charges for paid for products and services to offset contract inflation and pay award for Kent Country Parks staff and to move towards full cost recovery as part of Fees and Charges | -14.8 | -9.3 | -10.1 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Paul Webb | Community Protection | Increased income within Kent Scientific Services (KSS) for toxicology analysis for the Coroners Service | -14.3 | -10.6 | -11.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Paul Webb | Trading Standards | Trading Standards inflationary fee increases | -1.8 | -1.2 | 1.2 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Peter Osborne | Traffic Management | Surplus from Moving Traffic camera enforcement penalties including contravening certain specific traffic restrictions (including box junctions and bus lanes) under new Moving Traffic Enforcement powers, to offset operational costs and overheads - in compliance with published Highways and Transportation fees and charges policy. Construction of sites with cameras and associated civil engineering costs is significant, but can be offset in the long run and good opportunity exists for significant income and reinvestment in Highways and Transportation service. | 0.0 | -50.0 | -50.0 | Highways | Core |
| Income | GET | Paul Webb | Community Protection - Port Health | Income from increased port health work | 0.0 | 0.0 | -50.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | David Wimble | Regeneration | Continuation of a one-off (2026-27) increase in the annual financial distribution to partners from East Kent Opportunities LLP. The remaining land parcels are currently anticipated to be disposed of by the end of 2026-27, at which point East Kent Opportunities LLP will be dissolved and the budget will need to be realigned in 2027-28. | 0.0 | 350.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Income | GET | Paul King | Waste | Review of income levels to offset part of the cost of disposal of packaging waste under Extended Producer Responsibility (EPR) | 1,636.8 | 0.0 | 0.0 | Waste | Core |
| Income | NAC | Brian Collins | Income return from our companies | Estimated increase in income contribution from our limited companies | -500.0 | -200.0 | -500.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL INCOME | | | | | -11,942.8 | -7,848.9 | -6,989.8 | | |
| Financing | DCED | Brian Collins | 2025-26 Flexible Use of Capital Receipts | One-off use of capital receipts under the Governments flexible use of capital receipts policy, which allows authorities to use the proceeds from asset sales to fund the revenue costs of projects that will reduce costs, increase revenue or support a more efficient provision of services. We are applying this flexibility to eligible Oracle Cloud costs in 2025-26. This flexible use of capital receipts is partially compensating for the share of the £19,835.2k policy savings required to replace the one-off solutions in the 2024-25 budget that are planned to be delivered in 2026-27. £11,705.8k of the £19,835.2k policy savings is planned for 2026-27, which will be temporarily met in 2025-26 from this £8,021k flexible use of capital receipts, £1,926.7k from our allocation of New Homes Bonus and £1,758.1k use of reserves, until the base budget savings are delivered in 2026-27. | 8,021.0 | 0.0 | 0.0 | Management, Support services & Overheads | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|------------------------|-------------|------------------|---|--|-------------------|-------------------|-------------------|---|---------------------------------|
| Financing | NAC | Brian Collins | 2026-27 Flexible use of capital receipts | One-off use of capital receipts under the Governments flexible use of capital receipts policy, which allows authorities to use the proceeds from asset sales to fund the revenue costs of projects that will reduce costs, increase revenue or support a more efficient provision of services. This is part of a £25m package of one-off measures towards balancing the 2026-27 budget. | -9,000.0 | 9,000.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Financing | NAC | Brian Collins | Debt Charges | Impact on debt interest costs of £50m early debt redemption in 2025-26 | -2,420.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Financing | NAC | Brian Collins | Investment Income | Projected fluctuations in investment income due to predicted changes in base rate as forecast by our Treasury Management Advisor, and also movement in forecast available cash flows and balances including loss of investment income due to repaying £50m loan from cash balances | -1,300.1 | -520.0 | 521.5 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Financing | NAC | Brian Collins | Debt repayment | Review amounts set aside for debt repayment (MRP) based on review of asset life | -1,000.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Financing | NAC | Brian Collins | Debt Charges | Annual discount received for 10 years on £50m early debt redemption in September 2025 and £10m in March 2025 | -682.7 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Financing | NAC | Brian Collins | Debt Charges | Impact on debt charges of changes made to the capital programme such as reduction in the Strategic Estate Programme, removal of Digital Autopsy and public mortuary project, use of grant instead of borrowing for Schools Basic Need Programme and Schools Modernisation/annual planned enhancement offset by an increase in the Modernisation of Assets and Highways Risks Category 1's. | -660.0 | -510.0 | -450.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL FINANCING | | | | | -7,041.8 | 7,970.0 | 71.5 | | |
| Policy | ASCH | Diane Morton | Community Based Preventative Services | Review of preventive services that prevent, reduce and delay care and support. Looking at where there is duplication within KCC's prevention approach and provision. Ensuring prevention services are more efficient, targeted and making best use of limited resources and focusing on the areas and people with greatest need. | -862.9 | 0.0 | 0.0 | Adults and Older People | Core |
| Policy | ASCH | Diane Morton | Mental Health | Temporary contribution from Public Health for Mental Health Live Well Kent contract (£1m in 2024-25 reducing to £0.75m in 2025-26, £0.5m in 26-27 and zero in 2027-28) | 250.0 | 500.0 | 0.0 | Adults and Older People | Core |
| Policy | ASCH | Diane Morton | Adult Social Care - Housing Related Support | Realign to remove the saving included in the 2025-26 budget from ceasing our contribution to the Home Improvement Agency as the contract has been extended | 294.0 | 0.0 | 0.0 | Adults and Older People | Core |
| Policy | CYPE | Beverley Fordham | Home to School Transport – 16+ Home to College SEN Transport | Review of 16+ Special Educational Needs (SEN) transport offer (from September 2026) | -1,800.0 | -1,350.0 | 0.0 | Transport | Core |
| Policy | CYPE | Beverley Fordham | Home to College Special Education Needs (SEN) Transport - Post 19 | Review of ongoing discretionary offer for post 19 education transport (from September 2026) | -900.0 | -650.0 | 0.0 | Transport | Core |
| Policy | CYPE | Christine Palmer | Children's Residential Care | Development of in-house residential units to provide an alternative to independent sector residential care placements (invest to save) | -640.0 | -890.0 | 0.0 | Children's Social Care | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|---------------|-------------|------------------|---|---|-------------------|-------------------|-------------------|--|---------------------------------|
| Policy | CYPE | Beverley Fordham | Services for Schools | Review of services for schools including contribution to The Education People (TEP), staff care services and any other services for maintained schools (CYPE). | -545.6 | 0.0 | 0.0 | Schools Services | Core |
| Policy | CYPE | Beverley Fordham | The Education People (TEP) | Review of services provided by TEP to deliver efficiencies | -383.0 | -250.0 | 0.0 | Schools Services | Core |
| Policy | CYPE | Beverley Fordham | SEN Home to School Transport | Introduction of charging in September 2024 for post 16 Special Educational Needs (SEN) transport and reductions to the Post 19 transport offer | -300.0 | 0.0 | 0.0 | Transport | Core |
| Policy | CYPE | Beverley Fordham | Home to School Transport - Kent 16+Travel Saver | Review the Kent 16+ Travel Saver Scheme | -273.8 | 0.0 | 0.0 | Transport | Core |
| Policy | CYPE | Beverley Fordham | Education | Review Kent Association of Leaders in Education (KALE) Funding | -46.7 | -33.3 | 0.0 | Schools Services | Core |
| Policy | GET | Peter Osborne | Highways | Efficiency review of on-street parking, which may involve districts working collaboratively to deliver efficiency savings and/or for them declaring their surpluses to KCC | -600.0 | 0.0 | 0.0 | Highways | Core |
| Policy | GET | Paul King | Waste - Inter Authority Agreement payments | Savings from reduced incentivisation payments to districts due to the proposed introduction of Extended Producer Responsibility (EPR) legislation and where Department for Environment, Food & Rural Affairs (DEFRA) will recompense the districts for their costs incurred in collection of packaging. These costs will be based on average payments with the districts being put into individual family grouping with average fees rather than actuals | -310.4 | -1,626.1 | 0.0 | Waste | Core |
| Policy | GET | Peter Osborne | Kent Travel Saver | Review of pricing and strategy for the scheme | -290.0 | 0.0 | 0.0 | Transport | Core |
| Policy | GET | Paul King | Country Parks | Income generation initiatives in 25/26 were even more successful than projected, providing an opportunity to build on these further in 26/27 whilst also increasing service efficiency. Additional opportunities to reduce the cost of county parks to the authority will also be explored to include looking at (but not limited to): · Closure of public spaces for income generating private events and functions · Private / non-public sector investment arrangements for carbon offsetting, habitat banking or Biodiversity Net Gain (BNG). | -130.0 | 0.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Policy | GET | Paul Webb | Kent Music School | Reduction in the level of grant funding awarded | -57.0 | 0.0 | 0.0 | Community Services | Core |
| Policy | GET | David Wimble | Regeneration & Economic Development | A reduction in the KCC contribution to the operational costs of the Cyclopark sports and community facility in Gravesend. The park is owned by KCC and operated on KCC's behalf by the Cyclopark charitable trust. | -35.0 | 0.0 | 0.0 | Other (Public Protection, Environment, Regeneration, Planning & Local Democracy) | Core |
| Policy | CED | Brian Collins | Property Related Services to Schools | Review of services for maintained schools including facilities management costs, tree surveys and health and safety support (Infrastructure) | -2,048.1 | 0.0 | 0.0 | Schools Services | Core |
| Policy | CED | Brian Collins | Corporate Landlord - Strategic Estate | Saving from exit and disposal of Invicta House, assuming sale after two years of holding costs. | -526.4 | 131.4 | -607.0 | Costs of running our operational premises (CLL) | Core |
| Policy | CED | Brian Collins | Libraries, Registration & Archives – Corporate Landlord | Review of Library estate to match the Library Service requirements | -250.0 | -200.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Policy | CED | Brian Collins | KCC Estate - Community Assets | Corporate Landlord review of Community Delivery including Assets | -91.5 | 0.0 | 0.0 | Costs of running our operational premises (CLL) | Core |
| Policy | CED | Brian Collins | KCC Estate - office assets | Corporate Landlord review of Office Assets. 2025-26 includes the re-phasing of savings into future years due to programme timeline changes | -22.1 | -127.0 | -68.1 | Costs of running our operational premises (CLL) | Core |

APPENDIX F: 2026-29 SAVINGS

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|---------------|------------------|--|---|-------------------|-------------------|-------------------|---------------------------|---------------------------------|
| Policy | TBC | TBC | Future Savings under Development | Future Savings under Development | 0.0 | -1,274.8 | -308.0 | TBC | Core |
| TOTAL POLICY | | | | | -9,568.5 | -5,769.8 | -983.1 | | |
| Transformation - Service Transformation | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Healthy Lifestyles transformation saving | -406.8 | 0.0 | 0.0 | Public Health | External |
| TOTAL TRANSFORMATION - SERVICE TRANSFORMATION | | | | | -406.8 | 0.0 | 0.0 | | |
| Income | Public Health | Diane Morton | Public Health | Reduction in Public Health External Income | 243.3 | 0.0 | 0.0 | Public Health | External |
| TOTAL INCOME | | | | | 243.3 | 0.0 | 0.0 | | |
| Increases in Grants and Contributions | CYPE | Christine Palmer | Family Hubs | Provisional increase in our share of the rebranded DfE/DHSC Best Start Family Hubs grant following the Government announcement to continue this grant for a further 3 years | -1,132.3 | 191.4 | -115.3 | Children's Other Services | External |
| Increases in Grants and Contributions | CYPE | Beverley Fordham | High Needs Education - Safety Valve Agreement | Contribution from the Department for Education towards the Safety Valve agreement to reduce the Dedicated Schools Grant deficit on high needs education | 0.0 | -14,200.0 | 28,400.0 | Schools & High Needs | External |
| Increases in Grants and Contributions | GET | Peter Osborne | Subsidised Bus Services (Local Transport Consolidated Funding - Local Authority Bus Grant funded routes) | Government has confirmed that this funding (previously known as BSIP) will continue over the medium term plan so this represents the grant to fund the 62 routes that operators ceased to provide/fund in 2022. KCC took the decision to only continue the routes whilst Govt grant or other income was available to fund it. | -9,315.8 | 0.0 | 0.0 | Transport | External |
| Increases in Grants and Contributions | GET | Peter Osborne | Local Transport Consolidated Funding - Local Transport Grant | This is external funding from DfT to cover the revenue costs of developing schemes (eg business cases or environmental surveys) | -1,126.3 | 0.0 | 0.0 | Transport | External |
| Increases in Grants and Contributions | GET | Peter Osborne | Local Transport Consolidated Funding - Active Travel | Increase in Consolidated Active Travel Fund to reflect 2026-29 revenue grant allocation | -341.5 | 0.0 | 0.0 | Transport | External |
| Increases in Grants and Contributions | GET | Peter Osborne | Local Transport Consolidated Funding - Local Electric Vehicle Infrastructure Grant (LEVI) | Bespoke funding to cover the revenues costs of implementing our electric vehicle charging infrastructure funded by Govt (£12m) | -295.2 | 0.0 | 0.0 | Transport | External |
| Increases in Grants and Contributions | CED | Linden Kemkaran | Crisis and Resilience Fund (formerly Household Support Fund) | The Chancellor announced in the Spending Review 2025 the first ever multi-year settlement to transform the Household Support Fund into a new Crisis and Resilience Fund. Our allocation announced at the time of the Provisional Local Government Finance Settlement shows a reduction in 2026-27 and 2027-28 followed by an increase in 2028-29. | 330.9 | 10.6 | -2,900.2 | Unallocated | External |
| Increases in Grants and Contributions | Public Health | Diane Morton | Public Health | Increase in Public Health Grant | -2,353.3 | -1,669.4 | -1,680.6 | Public Health | External |
| TOTAL INCREASES IN GRANTS AND CONTRIBUTIONS | | | | | -14,233.5 | -15,667.4 | 23,703.9 | | |
| CORE | | | | | -47,626.5 | -13,197.4 | -17,106.7 | | |
| EXTERNAL | | | | | -14,397.0 | -15,667.4 | 23,703.9 | | |
| TOTAL | | | | | -62,023.5 | -28,864.8 | 6,597.2 | | |

APPENDIX F: 2026-29 RESERVES

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|-------------|----------------|--|---|-------------------|-------------------|-------------------|---|---------------------------|
| Contributions to reserves | NAC | Brian Collins | General Reserves repayment | Repay the General Reserve for the drawdown required in 2024-25 to fund the overspend | 20,205.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Contributions to reserves | NAC | Brian Collins | 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 minimal to acceptable | 16,840.1 | 23,800.0 | 25,000.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Contributions to reserves | NAC | Brian Collins | Corporate Reserves contribution holiday | Reinstate corporate contributions to reserves following one year payment holiday in 2025-26 facilitated by funding 2025-26 Oracle Cloud expenditure from flexible use of capital receipts instead of reserves. | 8,021.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Contributions to reserves | NAC | Brian Collins | General reserve - timing of policy savings | Repayment of the one-off use of general reserves in 2025-26 to compensate for the timing of delivering all of the £19.8m policy savings required to replace the use of one-off solutions in the 2024-25 budget. | 2,329.6 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Contributions to reserves | NAC | Brian Collins | Local Taxation Equalisation - Council Tax Collection Fund | Contribution to the Local Taxation Equalisation smoothing reserve of the Council Tax Collection Fund surplus above the budget assumption of a £5.7m surplus | 1,431.2 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL CONTRIBUTIONS TO RESERVES | | | | | 48,826.9 | 23,800.0 | 25,000.0 | | |
| Removal of prior year Contributions | CED | Brian Collins | Corporate Landlord - Facilities Management | Removal of prior year 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 | Costs of running our operational premises (CLL) | Core |
| Removal of prior year Contributions | DCED | Brian Collins | Removal of directorate contribution to reserves | Removal of annual contribution to Vehicle Plant & Equipment Renewals reserve (for Members IT equipment) following reassessment of need and pending decision on Local Government Review | -25.0 | 0.0 | 0.0 | Management, support services & overheads | Core |
| Removal of prior year Contributions | NAC | Brian Collins | General Reserves repayment | Removal of prior year repayment of General Reserve for the drawdown in 2024-25 to fund the overspend | 0.0 | -20,205.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | General reserve - timing of policy savings | Removal of repayment of temporary loan from General reserves needed to compensate for the timing of delivering all of the policy savings required to offset one-off solutions in the 2024-25 budget | 0.0 | -2,329.6 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | Local Taxation Equalisation - Council Tax Collection Fund | Removal of prior year contribution to the Local Taxation Equalisation smoothing reserve of the Council Tax Collection Fund surplus above the budgeted assumption | 0.0 | -1,431.2 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | Local Taxation Equalisation - Business Rates Collection Fund | Removal of prior year contribution to the Local Taxation Equalisation smoothing reserve of the Business Rates Collection Fund surplus | -313.3 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | Removal of corporate contribution to reserves | Removal of annual contribution to the major projects reserve for transformation | -800.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | General Reserves | Removal of prior year one-off contribution to general reserve | -4,798.7 | -16,840.1 | -23,800.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | General Reserves repayment | Removal of prior year repayment of General Reserve for the drawdown in 2022-23 to fund the overspend | -11,050.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |

APPENDIX F: 2026-29 RESERVES

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|-------------|----------------|--|--|-------------------|-------------------|-------------------|---|---------------------------------|
| Removal of prior year Contributions | NAC | Brian Collins | Corporate Unspent grant and external funds reserve | Removal of prior year contribution to reserves of the balance of the Extended Producer Responsibility income, after investment in waste behaviour change initiatives to increase recycling and reduce residual waste. | -11,988.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Contributions | NAC | Brian Collins | Dedicated Schools Grant (DSG) Deficit - Safety Valve | Removal of prior year contribution to the DSG deficit in accordance with the Safety Valve Agreement with DfE | -14,600.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL REMOVAL OF PRIOR YEAR CONTRIBUTIONS | | | | | -43,665.9 | -40,805.9 | -23,800.0 | | |
| Drawdowns from reserves | GET | Paul King | Corporate unspent grant and external funds reserve | Behaviour change initiatives to reduce the existing base budget and/or reduce the future Emissions Trading Scheme levy by increasing recycling rates | -300.0 | -300.0 | 0.0 | Waste | Core |
| Drawdowns from reserves | GET | Paul King | Drawdown from the corporate unspent grant and external funds reserve | Use of reserves to fund revenue contribution to capital (RCCO) towards the development of the waste transfer station at Folkstone & Hythe | -7,710.0 | 0.0 | 0.0 | Waste | Core |
| Drawdowns from reserves | DCED | Brian Collins | Release of unrequired reserve balance | One-off release of £60k from Vehicle Plant & Equipment Renewals reserve (for Members IT equipment) following reassessment of need | -60.0 | 0.0 | 0.0 | Management, support services & overheads | Core |
| Drawdowns from reserves | NAC | Brian Collins | Drawdown corporate smoothing reserve for taxbase | One-off use of corporate smoothing reserves in 2026-27 to offset the lower taxbase increase than assumed in the budget modelling | -5,756.2 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Drawdowns from reserves | NAC | Brian Collins | Drawdown Earmarked Reserves | Drawdown of earmarked reserves identified as having no ongoing consequences and not requiring repayment as they are no longer required for their original purpose. This is part of a £25m package of one-off measures towards balancing the 2026-27 budget | -16,000.0 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| TOTAL DRAWDOWNS FROM RESERVES | | | | | -29,826.2 | -300.0 | 0.0 | | |
| Removal of prior year Drawdowns | GET | Peter Osborne | ICT Reserve | Removal of the drawdown in 2024-25 and 2025-26 from the ICT reserve to fund the one-off cost of the streetlighting Control Management System upgrade from 3G connectivity | 160.0 | 0.0 | 0.0 | Highways | Core |
| Removal of prior year Drawdowns | GET | Paul King | Corporate unspent grant and external funds reserve | Removal of drawdown from reserves to fund the waste behaviour change initiatives to increase recycling rates | 0.0 | 300.0 | 300.0 | Waste | Core |
| Removal of prior year Drawdowns | GET | Paul King | Corporate unspent grant and external funds reserve | Removal of the prior year drawdown from reserves required to fund the revenue contribution to capital outlay (RCCO) towards the development costs of the Folkestone & Hythe waste transfer station | 0.0 | 7,710.0 | 0.0 | Waste | Core |
| Removal of prior year Drawdowns | DCED | Brian Collins | Removal of one-off release of unrequired reserve balance | Removal of one-off release of £60k in 2026-27 from Vehicle Plant & Equipment Renewals reserve (for Members IT equipment) following reassessment of need | 0.0 | 60.0 | 0.0 | Management, support services & overheads | Core |
| Removal of prior year Drawdowns | NAC | Brian Collins | Drawdown Reserves for tax base | Removal of use of reserves in 2025-26 and 2026-27 to offset the lower taxbase increase than assumed in the initial draft budgets | 4,898.9 | 5,756.2 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Drawdowns | NAC | Brian Collins | Local Taxation Equalisation - Council Tax Collection Fund | Removal of prior year drawdown from the Local Taxation Equalisation smoothing reserve of the shortfall in the Council Tax Collection Fund surplus compared to the budgeted assumption | 3,790.1 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Drawdowns | NAC | Brian Collins | General reserve - timing of policy savings | Removal of prior year drawdown from General reserve for budget stabilisation due to timing of policy savings | 2,329.6 | 0.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |
| Removal of prior year Drawdowns | NAC | Brian Collins | Drawdown Earmarked Reserves | Removal of use of earmarked reserves in 2026-27 identified as part of the £25m package of corporate one-off measures to balance the budget | 0.0 | 16,000.0 | 0.0 | Borrowing costs, contributions to/from reserves & other corporate costs (NAC) | Core |

APPENDIX F: 2026-29 RESERVES

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|---------------|------------------|--|--|-------------------|-------------------|-------------------|----------------------|---------------------------------|
| TOTAL REMOVAL OF PRIOR YEAR DRAWDOWNS | | | | | 11,178.6 | 29,826.2 | 300.0 | | |
| Removal of prior year Contributions | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) Deficit - Safety Valve (DfE) | Removal of prior year DfE Contribution towards funding the DSG deficit as set out in the Safety Valve agreement | -14,200.0 | 0.0 | 0.0 | Schools & High Needs | External |
| TOTAL REMOVAL OF PRIOR YEAR CONTRIBUTIONS | | | | | -14,200.0 | 0.0 | 0.0 | | |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Workforce Development | Drawdown from reserves to fund costs of Making Every Contact Count (MECC) Trainer | -28.7 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Drawdown from reserves to fund Postural Stability Transition Costs for new delivery model | -30.8 | -43.1 | -18.1 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Infant Feeding | Drawdown of reserves to fund sustainability of the Kent breast pump loan scheme | -34.1 | -34.1 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Drawdown from reserves to fund Healthy Lifestyles Innovation Project | -50.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Sexual Health | Drawdown from reserves to fund Sexual Health innovation projects | -75.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - PH Director Budget | Drawdown of reserves for contribution to the Big Conversations work | -75.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Wider Determinants of Health | Drawdown from reserves to fund investment in Health & Nature Fund innovation project | -80.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health | Drawdown from Reserves for temporary spending for Marmot Initiative | -90.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Prevention | Drawdown from reserves to fund Prevention innovation projects | -100.0 | -125.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Research & Intelligence | Drawdown from reserves to fund Research & Intelligence Innovation Project - System Impact Evaluation and System Modelling Function | -103.5 | -43.1 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Costed ++ Pilot project | Drawdown of reserves to fund costs of undertaking pilot of Health Promotion support in Emergency Departments | -105.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Community Safety - Innovation project | Drawdown of reserves funding for Coastal Health Independent Domestic Violence Advisor (IDVA) pilot | -140.2 | -145.3 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health- Sexual Health | Drawdown of reserves for NHS improvement projects | -198.9 | -57.8 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Tackling Health Inequalities | Drawdown from reserves to fund investment in Marmot Accelerator Projects | -286.3 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Mental Health | Reserves drawdown to fund Mental Health innovation projects | -407.6 | -395.8 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Mental Health | Temporary funding for Live Well Kent Mental Health contract | -500.0 | 0.0 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Staffing, Advice & Monitoring | Drawdown of Reserves to fund temporary expenditure to cover staffing costs | -1,058.1 | -262.2 | 0.0 | Public Health | External |
| Drawdowns from reserves | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Drawdown of reserves to fund redundancy costs relating to Healthy Lifestyles transformation | -1,400.0 | 0.0 | 0.0 | Public Health | External |
| TOTAL DRAWDOWNS FROM RESERVES | | | | | -4,763.2 | -1,106.4 | -18.1 | | |
| Removal of prior year Drawdowns | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) - Safety Valve (DfE) | Removal of prior year drawdown of Safety Valve reserve (DfE contributions) | 14,200.0 | 0.0 | 0.0 | Schools & High Needs | External |
| Removal of prior year Drawdowns | CYPE | Beverley Fordham | Dedicated Schools Grant (DSG) - Safety Valve (KCC) | Removal of prior year drawdown of Safety Valve reserve (KCC contributions) | 9,700.0 | 0.0 | 0.0 | Schools & High Needs | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Staffing, Advice & Monitoring | Removal of prior year drawdown of reserves for temporary staffing costs | 1,319.1 | 1,058.1 | 262.2 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Mental Health | Removal of temporary contribution from Public Health reserve for Live Well Kent Mental Health contract | 750.0 | 500.0 | 0.0 | Public Health | External |

APPENDIX F: 2026-29 RESERVES

| MTFP Category | Directorate | Cabinet Member | Headline Description | Brief Description | 2026-27 £000's | 2027-28 £000's | 2028-29 £000's | Service Area | Core or Externally Funded |
|--|---------------|----------------|---|--|-------------------|-------------------|-------------------|---------------|---------------------------------|
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Children's Health Programme | Removal of use of reserve for one-off expenditure on Children's Health Programme in prior year | 410.0 | 0.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Health Visiting | Removal of one-off use of reserves in prior year for Infant Feeding Service | 100.0 | 0.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health | Removal of use of reserves for temporary expenditure in prior year for Marmot Initiative | 90.0 | 90.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Removal of prior year use of reserves to fund Postural Stability Transition Costs for new delivery model | 85.0 | 30.8 | 43.1 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Sexual Health | Removal of prior year drawdown from reserves to fund capital works at Rowan Tree Clinic | 41.3 | 0.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Workforce Development | Removal of reserves drawdown for Making Every Contact Count (MECC) Trainer | 0.0 | 28.7 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Infant Feeding | Removal of drawdown from reserves to fund investment in sustaining Kent breast pump scheme | 0.0 | 34.1 | 34.1 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Removal of drawdown from reserves to fund Healthy Lifestyles Innovation Project | 0.0 | 50.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - PH Director Budget | Removal of drawdown from reserves to fund contribution to Big Conversations work | 0.0 | 75.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Sexual Health | Removal of reserves drawdowns for Sexual Health innovation projects | 0.0 | 75.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Wider Determinants of Health | Removal of drawdown from reserves to fund Health & Nature Fund innovation project | 0.0 | 80.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Prevention | Removal of drawdown from reserves to fund Prevention innovation projects | 0.0 | 100.0 | 125.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Research & Intelligence | Removal of reserves funding for Research & Intelligence innovation project | 0.0 | 103.5 | 43.1 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Costed ++ Pilot | Removal of reserves drawdown to fund pilot of Health Promotion support in Emergency Departments | 0.0 | 105.0 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Community Safety - Innovation project | Removal of drawdown to fund Coastal Health Independent Domestic Violence Advisor (IDVA) pilot | 0.0 | 140.2 | 145.3 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Sexual Health | Removal of reserves drawdowns for Sexual Health NHS service improvements | 0.0 | 198.9 | 57.8 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Tackling Health Inequalities | Removal of drawdown to fund investment in Marmot Accelerator Projects | 0.0 | 286.3 | 0.0 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Mental Health | Removal of reserves drawdowns for Mental Health innovation projects | 0.0 | 407.6 | 395.8 | Public Health | External |
| Removal of prior year Drawdowns | Public Health | Diane Morton | Public Health - Healthy Lifestyles | Removal of reserves drawdowns relating to Healthy Lifestyles transformation costs | 0.0 | 1,400.0 | 0.0 | Public Health | External |
| TOTAL REMOVAL OF PRIOR YEAR DRAWDOWNS | | | | | 26,695.4 | 4,763.2 | 1,106.4 | | |
| CORE | | | | | -13,486.6 | 12,520.3 | 1,500.0 | | |
| EXTERNAL | | | | | 7,732.2 | 3,656.8 | 1,088.3 | | |
| TOTAL | | | | | -5,754.4 | 16,177.1 | 2,588.3 | | |