

# KENT COUNTY COUNCIL – PROPOSED RECORD OF DECISION

**DECISION TO BE TAKEN BY:**

Cabinet

**DECISION NUMBER:**

26/00006

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## **Executive Decision – Key**

### **26/00006 – Late Changes to the 2026-27 budget**

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#### **Decision:**

Cabinet is asked to:

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- a) **APPROVE** the revised net revenue budget for 2026-27 of £1,654.5m, arising from the final funding announcements.
  - b) **APPROVE** that the increase in the net budget is reflected in increased spending where funding is from a consolidated grant (£115k for Domestic Abuse and £0.3k for Crisis and Resilience), with the transitional changes to the Revenue Support Grant of £6,570k transferred to reserves.
  - c) **APPROVE** the reduction in retained business rates income from renewable energy £169.6k and collection fund deficit of £151.7k are balanced with a drawdown of £321.3k from the local taxation reserve.
  - d) **APPROVE** the technical changes to transfer the residual balance of the £61.1m previous years' contributions and £20.2m of future years' KCC Safety Valve contributions to a new earmarked SEND reserve. This follows the government's announcement that the Safety Valve Programme will cease on 1st April 2026 as a result of the introduction of the new High Needs Sustainability Grant.
  - e) **APPROVE** the one-off increase in member community grants for 2026-27 to £4,600 per member.
  - f) **NOTE** the other late changes to the specific grants and minor technical changes as reflected in the updated High level 2026-27 Budget & 2026-29 Medium Term Financial Plan at appendix A and Key Service analysis at appendix B to the Cabinet report.
  - g) **NOTE** the impact of these late changes on the S25 assurance as shown in section 6 of the Cabinet report
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#### **Reasons for decision:**

Additional information now received from MHCLG and District Councils relating to 2026-27 funding received after the Budget County Council meeting on 12<sup>th</sup> February.

Information received from the Department for Education confirming cessation of the Safety Valve Programme on 1 April 2026, and the introduction of a new High Needs Stability Grant.

In addition some technical changes which reflect final decisions on allocations between service lines or correct minor errors.

### **Financial implications:**

A net increase in the total revenue funding for 2026-27 of £6.4m, increasing the total budget to £1,654.5m (from £1,648.1m).

The £6.4m change in funding arises from:

- a) Additional Revenue Support Grant +£6.570m (propose to transfer this to reserves)
- b) Additional Homelessness, Rough Sleeping and Domestic Abuse Grant +£0.115m (propose to increase the Domestic Abuse expenditure budget)
- c) Reduction in Retained Business Rates (Renewable Energy) -£0.170m (propose to fund this reduction via a drawdown from reserves)
- d) Business Rates Collection Fund Deficit -£0.152m (propose to fund this reduction via a drawdown from reserves)

There is one other minor increase to the Crisis and Resilience grant of £0.3k, and it is proposed to increase the associated expenditure budget by the same value.

The technical changes have a net nil impact on the 2026-27 revenue budget.

### **Legal implications:**

There are no specific legal implications to add, save for noting that Members at Full Council on 12th February 2026 agreed the proposed budget. In accordance with the recommendations from Cabinet pursuant to paragraph 8.14 of the current KCC Constitution.

### **Equalities implications:**

An Equality Impact Assessment (EqIA) was completed and the assessment has indicated that there are no anticipated adverse impacts that are associated with this decision.

### **Data Protection implications:**

A Data Protection Impact Assessment is not required to be undertaken

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Cabinet Committee recommendations and other consultation:

The proposed decision will be presented to Cabinet on 26th March 2026.

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Any alternatives considered and rejected:

No alternatives were considered. The Council is required to incorporate the final Local Government Finance Settlement, updated retained Business Rates, etc. etc. into its approved 2026–27 budget. These updates reflect statutory funding announcements and technical adjustments that must be applied to ensure the budget remains compliant,

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Any interest declared when the decision was taken and any dispensation granted by the Proper Officer:

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Signed

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Date