

KENT COUNTY COUNCIL – PROPOSED RECORD OF DECISION

DECISION TO BE TAKEN BY:

Cabinet

DECISION NUMBER:

26/00030

For publication

Key decision: Yes

Key decision criteria. The decision will:

- a) result in savings or expenditure which is significant having regard to the budget for the service or function (currently defined by the Council as in excess of £1,000,000); or
- b) be significant in terms of its effects on a significant proportion of the community living or working within two or more electoral divisions – which will include those decisions that involve:
 - the adoption or significant amendment of major strategies or frameworks;
 - significant service developments, significant service reductions, or significant changes in the way that services are delivered, whether County-wide or in a particular locality.

Subject Matter / Title of Decision: Revenue and Capital Budget Monitoring Report – Outturn 2025-26

Decision:

The Cabinet agree to:

- a) NOTE the revenue and capital outturn position for 2025-26 detailed in the report, and accompanying appendices
- b) AGREE that £0.8 million is rolled forward to fund existing criteria (per Appendix)
- c) AGREE that £0.3 million is rolled forward to fund member grants (per Appendix)
- d) AGREE the drawing down from General Fund reserves to fund the 2025-26 overspend
- e) AGREE the capital slippage / re-phasing from 2025-26 will be added to the 2026-27 and later years' capital budgets (per the report)
- f) NOTE the review of the capital programme
- g) AGREE the proposed capital cash limit changes (per Appendix)
- h) AGREE the changes made as a result of a reserves review (per the report)

Reason(s) for decision:

The capital and revenue outturn position for the Council needs to be noted by Cabinet. The rolling forward of funds into 2026-27, the capital budget changes and the reserves drawdowns and review needs to be agreed by Cabinet.

How the proposed decision supports the Council's Strategic Statement

The Council's strategic statement, Reforming Kent 2025-28, recognises the significant financial and demand pressures the Council faces, balancing the need to manage spending, deliver savings and generate income, whilst delivering positive outcomes for Kent residents, businesses and local communities.

The Council's strategic statement acknowledges the significance of adults social care and SEND on the wider KCC budget position and therefore the need for the financial position to be presented to Cabinet for consideration on a regular basis. The forecast outturn report for 2025-26 provides the detail of the financial position and the relevant information on the delivery of savings, reserves position and Treasury Management

Financial implications:

This finance monitoring report sets out the outturn position and the impact on our reserves, which Cabinet are asked to agree.

Legal implications:

This finance monitoring report sets out the outturn position and the impact on our reserves

Equalities implications:

No direct service impact from the monitoring report– the equalities implications of the savings and management actions will be managed at service level

Data Protection implications:

None

Cabinet Committee recommendations and other consultation:

A report will be presented to Cabinet on 25 June 2026.

Any alternatives considered and rejected:

N/A

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