

Appendix A (ii)
Detailed 2015-16 Budget Plan by Directorate

Heading	Description	E&YP	SCH&W	GET	S&CS	FI	U	Total	Total In Three Year Summary £000s	
		£000s	£000s	£000s	£000s	£000s	£000s	£000s		
2014-15 Base	Approved budget by County Council on 13th February 2014	92,686.8	466,735.5	170,909.8	81,209.9	128,770.6	0.0	940,312.6		
Base Adjustments (internal)	Approved changes to budgets which have nil overall affect on net budget requirement.	-10,377.1	5,254.4	8,509.4	-931.5	-2,455.2	0.0	0.0		
Base Adjustments (external)	Approved changes to budgets from external factors e.g. grant changes and may affect net budget requirement.	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Revised 2014-15 Base		82,309.7	471,989.9	179,419.2	80,278.4	126,315.4	0.0	940,312.6	940,312.6	
Additional Spending Pressures										
Pay and Prices										
Pay and Reward	Additional contribution to performance reward pot and impact on base budget of uplifting pay grades in accordance with single pay reward scheme.	0.0	0.0	0.0	0.0	0.0	4,000.0	4,000.0	11,362.8	
<i>Specific Price Increases:</i>										
Business Rates	Index linked uplift in NNDR multiplier for KCC premises	0.0	0.0	0.0	116.3	0.0		116.3		
Energy	Price increases on energy contracts as notified by Commercial Services	0.0	0.0	618.2	213.7	0.0		831.9		
Highway Contracts	Index linked increases on maintenance, technical services and traffic management	0.0	0.0	545.5	0.0	0.0		545.5		
Waste Contracts	Index linked increases to composting, haulage & transfer stations, household waste recycling centres, landfill, landfill tax, recycling and waste to energy contracts	0.0	0.0	1,644.1	0.0	0.0		1,644.1		
Non specific price provision	Non specific provision for inflation on other negotiated contracts without indexation clauses	100.0	4,000.0	25.0	100.0	0.0		4,225.0		
Demography										
<i>Additional spending associated with increasing population and demographic composition of the population</i>										
Adults with Learning Disabilities & Mental Health	Additional client numbers arising from children progressing into adulthood (transitions) and older adults previously cared for by families (provisionals).	0.0	7,200.0	0.0	0.0	0.0		7,200.0	9,600.0	
Specialist Children's Services	Impact on children's services of current year placements of children in care	0.0	1,400.0	0.0	0.0	0.0		1,400.0		
Waste Tonnage	Impact on base budget (up to 14,000 tonnes) of additional waste anticipated due to rise in tonnage in 2014-15 excluding one-off factors in that year	0.0	0.0	1,000.0	0.0	0.0		1,000.0		

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Government & Legislative										
<u>Funded by Grants and Contributions</u>										
Public Health	Transfer of 0-5 children's public health commissioning from Health to Local Authorities from 1 October 2015	0.0	10,816.0	0.0	0.0	0.0		10,816.0	26,812.5	
Care Act Implementation	New costs associated with the implementation of provisions in the Care Act in relation to carers and prisoners which come into force during 2015-16. Funded by new grant income from DCLG and DoH.	0.0	1,904.6	0.0	0.0	0.0		1,904.6		
Care Act Preparation	New costs associated with additional assessment activity in advance of provisions in the Care Act in relation to cap on care costs and universal deferred payments which come into force in 2016-17. Funded by new grant income from DCLG.	0.0	6,947.9	0.0	0.0	0.0		6,947.9		
Better Care Fund (BCF)	Additional support for carers, advocacy and related activity funded out of KCC's element of the BCF pool for Social Care Act	0.0	3,566.0	0.0	0.0	0.0		3,566.0		
<u>Other</u>										
Deprivation of Liberty Safeguards	Estimated additional assessment costs following Supreme Court judgement in March 2014 in relation to the Mental Capacity Act 2005 or Mental Health Act 1983	0.0	1,300.0	0.0	0.0	0.0		1,300.0		
Adoption and Special Guardianship Fees	Revised financial allowances for the provision of support for children, their families and carers as they relate to Child Arrangements Orders, Special Guardianship Orders and Adoption Orders.	0.0	1,000.0	0.0	0.0	0.0		1,000.0		
Transfer of equipment costs to revenue due to capital grant funding changes	Increase in revenue costs due to general capital funding for adult social care being reduced requiring a revenue contribution to capital to fund minor occupational therapy equipment.	0.0	1,028.0	0.0	0.0	0.0		1,028.0		
Growth and Infrastructure Plan	New responsibilities aimed at speeding up the planning process in order stimulate major infrastructure developments and increase housing approvals	0.0	0.0	250.0	0.0	0.0		250.0		
Removal of Grants										
Welfare Provision	Removal of specific DWP grant used to fund Kent Support and Assistance Service	0.0	3,418.0	0.0	0.0	0.0		3,418.0	4,675.8	
Adoption Reform Grant	Removal of specific Adoption Reform Grant income on the assumption that it will not continue in the absence of any announcement from the DfE	0.0	1,257.8	0.0	0.0	0.0		1,257.8		

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Budget Realignment	<i>Necessary adjustments to reflect current and forecast activity levels from in-year monitoring reports</i>								
SEN Transport	Higher than budgeted number of pupils travelling and higher overall costs as a result of other factors such as distance and type of travel.	1,800.0	0.0	0.0	0.0	0.0		1,800.0	9,209.6
Specialist Children's Services	Unachievable prior year savings	0.0	3,350.0	0.0	0.0	0.0		3,350.0	
Early Retirement enhancements	Additional costs from restructuring within OPPD Division and Double Day Lodge residential care home.	0.0	238.6	0.0	0.0	0.0		238.6	
Insurance Premium and Excess	Increased costs of running the Kent insurance fund	0.0	0.0	0.0	0.0	320.0		320.0	
Waste income	Loss of income from sale of textile waste	0.0	0.0	150.0	0.0	0.0		150.0	
Domiciliary Care	Realisation of transformation savings now profiled over a longer time period	0.0	800.0	0.0	0.0	0.0		800.0	
Young Person's Travel Pass	Estimate of potential impact of higher than anticipated usage of the new pass introduced from September 2014 (evaluation of usage pattern is still ongoing)	0.0	0.0	1,000.0	0.0	0.0		1,000.0	
Commercial Services dividend	Impact of reduced dividend in 2014-15	0.0	0.0	0.0	0.0	1,391.0		1,391.0	
Other	Unachievable prior year savings	0.0	0.0	160.0	0.0	0.0		160.0	
Service Strategies & Improvements									
Capital Financing	Additional borrowing necessary for new/revised projects identified in capital investment programme. Overall revenue cost of financing borrowing to fund capital programme is limited to 15% of net revenue budget	0.0	0.0	0.0	0.0	5,280.0		5,280.0	8,275.3
Coroners Officers	Cost of supporting transfer of Coroners Officers from Police	0.0	0.0	147.0	0.0	0.0		147.0	
Implementation of transformation projects	Revenue investment necessary to deliver transformation projects and savings	0.0	0.0	210.0	0.0	0.0		210.0	
Contribution to general reserve	Balance of KCC share of net surplus from District collection funds after funding final changes in re-published draft budget	0.0	0.0	0.0	0.0	2,488.3		2,488.3	
Waste site	Revenue implications of investment in Church Marshes site	0.0	0.0	150.0	0.0	0.0		150.0	
Replace use of one-offs	Impact of not being able to repeat one-off use of reserves and underspends in approved budget for 2014-15	0.0	3,696.0	0.0	0.0	8,861.1		12,557.1	12,557.1
Total Additional Spending Demands		1,900.0	51,922.9	5,899.8	430.0	18,340.4	4,000.0	82,493.1	

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<u>Savings and Income</u>									
<i>Transformation Savings</i>									
Adults Phase 1 OP	Continued rollout of phase 1 transformation including improved assessment, care placement decisions and improved contract management	0.0	-9,527.6	0.0	0.0	0.0		-9,527.6	-14,725.3
Adults Phase 2 OP/PD	New initiatives aimed at promoting better integration with health services including better range of support services for clients leaving hospital	0.0	-4,347.7	0.0	0.0	0.0		-4,347.7	
Adults Phase 2 LD/MH	New initiatives aimed at reducing dependence on care services for vulnerable adults	0.0	-850.0	0.0	0.0	0.0		-850.0	
Specialist Children's Services	Reduction in the number and length of time children are in care following improved targeting of preventative services including reduction and improvement in assessment activity	0.0	-2,400.0	0.0	0.0	0.0		-2,400.0	-5,583.0
Children's Preventative	Range of initiatives across children's preventative services to ensure activities are better focussed including children's centres, youth services, supporting people and troubled families programme	-3,183.0	0.0	0.0	0.0	0.0		-3,183.0	
Libraries, Registration and Archives	Service re-design/transformation prior to transfer to proposed Trust model in future years. The majority of the saving will come from primarily a reduction in staffing, along with the full year effect of a reduction to the book fund.	0.0	0.0	-1,010.0	0.0	0.0		-1,010.0	-6,989.9
Street lighting	Commencement of project to convert streetlight network to more efficient LED technology and to implement a central monitoring system. Savings will also be made by reviewing existing maintenance arrangements.	0.0	0.0	-660.0	0.0	0.0		-660.0	
Waste recycling	Range of initiatives to convert existing recycling costs into income streams	0.0	0.0	-1,000.0	0.0	0.0		-1,000.0	
SEN Transport	Savings from initiatives aimed at increasing independence including developing independent travel training, direct payments to parents and delegation to schools. Savings also arising from review of specialist provision to provide more local places	-1,475.0	0.0	0.0	0.0	0.0		-1,475.0	
Support Services	Transfer of back-office support functions into integrated business service centre and planned Property LATCO	0.0	-143.0	0.0	-2,162.9	0.0		-2,305.9	
Integration of services with Police & Fire	Joint working on community safety and emergency planning	0.0	0.0	-250.0	0.0	0.0		-250.0	
Full year effect of previous savings		-289.0	0.0	0.0	0.0	0.0		-289.0	

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Income									
Trading	Increased income from trading with schools, academies and other local authorities & public bodies	-455.0	0.0	0.0	-676.0	0.0		-1,131.0	-4,215.6
Client Charges	Uplift in social care client contributions in line with benefit uplifts for 2015-16 and charges for other activity led services	0.0	-1,454.3	-450.0	-128.7	0.0		-2,033.0	
Enforcement Income	Increased contribution from penalty notices and proceeds of crime	-200.0	0.0	-75.0	0.0	0.0		-275.0	
Property Rental	Review of charges for renting space in KCC buildings to ensure where appropriate external tenants pay a market rent	0.0	0.0	0.0	-376.6	0.0		-376.6	
Commercial Services	Increased contribution from Commercial Services following business restructuring	0.0	0.0	0.0	0.0	-400.0		-400.0	
Increases in Grants & Contributions									
Public Health	Transfer of 0-5 children's public health commissioning from Health to Local Authorities from 1 October 2015	0.0	-10,816.0	0.0	0.0	0.0		-10,816.0	-23,234.5
Care Act	Grants from DCLG and DoH for aspects of preparation and implementation of provisions in the Care Act 2014	0.0	-8,852.5	0.0	0.0	0.0		-8,852.5	
Better Care Fund (BCF)	Contribution from the BCF pool towards KCC's additional costs with the implementation of the Social Care Act	0.0	-3,566.0	0.0	0.0	0.0		-3,566.0	
Efficiency Savings									
Staffing									
Staff restructures	As a result of service re-design, integration of services and more efficient ways of working that there would be a reduction of staff costs that equates to the equivalent of approx. 250 to 400 fte. The delivery of which would be with appropriate and detailed consultations.	-3,129.0	0.0	-1,321.0	-3,017.0	0.0		-7,467.0	-9,512.0
Staff training	Adjustment to staff training budget to align with strategic training priorities	0.0	0.0	0.0	-655.0	0.0		-655.0	
Alternative funding sources	Identification of specific posts to be funded from specific grants and capital programme rather than base budget	-1,390.0	0.0	0.0	0.0	0.0		-1,390.0	
Property									
Established Programmes	Existing savings plans arising from rationalisation of office accommodation (New Ways of Working), facilities management, utility contracts, asset rationalisation and dilapidations	0.0	0.0	0.0	-2,522.0	0.0		-2,522.0	-2,522.0

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<u>Contracts & Procurement</u>									
Non front-line non staffing	Savings across a range of non staffing budgets including consultants, ICT infrastructure and contracts and other procured activities	0.0	-62.0	-474.0	-1,976.0	0.0		-2,512.0	-16,316.4
Coroners	Removal of one-off funding in 2014-15	0.0	0.0	-70.0	0.0	0.0		-70.0	
Savings from current year activity	Reduced in year spending on home to school transport, road safety, street lighting contracts and carbon reduction payments due to lower than anticipated activity and/or over delivery of savings	-700.0	0.0	-550.0	0.0	-200.0		-1,450.0	
Procurement efficiencies on contracts	Savings from the re-letting of highways, transport and waste contracts	0.0	0.0	-4,220.0	0.0	0.0		-4,220.0	
Concessionary Fares	Estimated reduction in the number of journeys being reimbursed. Efficiency saving from a four year programme for renewal of passes.	0.0	0.0	-800.0	0.0	0.0		-800.0	
Commissioning activity/income	Savings on commissioned activity under budgets managed by Director of Strategic Commissioning in Adult Social Care	0.0	-859.0	0.0	0.0	0.0		-859.0	
Public Health	Efficiency savings on activities commissioned through the public health team. Savings will enable Public Health Grant to be redirected to existing public health improvement programmes	0.0	-1,476.4	0.0	0.0	0.0		-1,476.4	
Highway maintenance	Renegotiation of highways maintenance contracts limiting remedial work to safety critical issues only and utilising available capital funding for long life permanent highway surface	0.0	0.0	-2,500.0	0.0	0.0		-2,500.0	
Procurement and commissioning	Detail still to be confirmed	0.0	0.0	0.0	-2,000.0	0.0		-2,000.0	
Supporting People	Efficiency savings on activities for vulnerable adults and older people through the Supporting People Commissioning Body	0.0	-429.0	0.0	0.0	0.0		-429.0	

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Other									
Partnership with Parents	Revisions to the support and advice/guidance for parents accessing education services	-144.0	0.0	0.0	0.0	0.0		-144.0	-1,004.0
Turner Contemporary	Reduced support to Turner Contemporary Trust	0.0	0.0	-100.0	0.0	0.0		-100.0	
Academy conversions	Reduced support from legal services	-200.0	0.0	0.0	0.0	0.0		-200.0	
Economic Development	Review of contributions to external organisations	0.0	0.0	-110.0	0.0	0.0		-110.0	
Gateways	Review of contributions to Borough & District Councils for Gateway services	0.0	0.0	0.0	-150.0	0.0		-150.0	
Council Tax initiatives	Reduced activity as scope to increase Council Tax base is fully delivered with individual districts and underwriting of Council Tax Support schemes is unnecessary	0.0	0.0	0.0	-300.0	0.0		-300.0	
Financing Savings									
Drawdown reserves	Net reduction in earmarked reserves including Economic Downturn Reserves, directorate specific reserves and establishment of new reserve to invest to save initiatives	0.0	0.0	0.0	0.0	-6,200.0		-6,200.0	-17,440.0
Reductions in contributions to reserves	Removal of one-off contribution to reserves from 2013-14 Council Tax Collection Fund surplus plus reductions in contributions to reserves for workforce reduction, Regeneration Fund and Council Tax Support	0.0	0.0	0.0	0.0	-7,491.1		-7,491.1	
Revisions to MRP	Revised calculation of amount needed to repay prudential borrowing due to slippage in delivering capital programme and policy changes in MRP as outlined in appendix C of MTFP	0.0	0.0	0.0	0.0	-3,748.9		-3,748.9	
Policy Savings									
Full year effect of previous savings	Impact of previous decisions to remove discretions on home to school transport policy and Young Persons Travel pass	-398.0	0.0	-917.0	0.0	-833.0		-2,148.0	-4,784.5
Community Wardens	Outcome following consultation on the future provision of community warden service	0.0	0.0	-700.0	0.0	0.0		-700.0	
Kent Support and Assistance Service	Net effect of removal of specific DWP funding and creation of a new base budget from increased RSG	0.0	-1,936.5	0.0	0.0	0.0		-1,936.5	
Total savings and Income		-11,563.0	-46,720.0	-15,207.0	-13,964.2	-18,873.0	0.0	-106,327.2	
Proposed Budget		72,646.7	477,192.8	170,112.0	66,744.2	125,782.8	4,000.0	916,478.5	916,478.5

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Funding									
Provisional Settlement	<i>Notification of funding from central government</i>								
Revenue Support Grant	Comprises share of previous Formula Grant, Early Intervention Grant, Learning Disability Grant, Council Tax Freeze Grant, etc. allocated as revenue support grant including impact of overall reductions in local government settlement							161,005.1	
Business Rate Top-up	Top-up derived by comparing local share of business rate according to historical average and business rate baseline share of previous grants including annual uplift in line with business rate multiplier							122,939.1	
Business Rate Baseline	Local share of business rates based on historical average with annual uplift in line with business rate multiplier							47,600.9	
Business Rate Compensation	Compensation for additional reliefs on business rates for small businesses, retail premises and reduction in multiplier paid as un-ring-fenced grant by DCLG							3,341.7	
Education Services Grant	DfE un-ring-fenced grant allocated on per pupil basis to local authorities and academies for central functions							13,750.0	
New Homes Bonus Grant	DCLG un-ring-fenced grant allocated according to increase in tax base							7,325.3	
New Homes Bonus Adjustment Grant	Balance of overall funds available for New Homes Bonus within settlement allocated according to overall baseline assessment							560.9	
Other Grants									
Extension of Free School Travel	DfE un-ring-fenced grant							1,301.4	
Inshore Sea Fisheries	DCLG un-ring-fenced grant							137.9	
Lead Local Flood Authority	DCLG un-ring-fenced grant for element not transferred into baseline							327.0	

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Local Taxation									
Council Tax Base	KCC band D equivalent tax base as notified by district councils based on 2014-15 Council Tax							538,290.0	
Council Tax Increase	Impact of 1.99% increase in Council Tax							10,744.0	
Council Tax Collection Fund	KCC estimated share of surpluses and deficits on Council Tax collection in 2014-15							7,078.5	
Business Rate Local Share	KCC 9% share of local tax base as notified by district councils less baseline share identified above							1,626.1	
Business Rate Collection Fund	KCC share of surpluses and deficits on business rate collection in 2014-15							450.6	
Total Funding								<u>916,478.5</u>	

Key:

E&YP	Education & Young People's Services
SCH&W	Social Care, Health & Wellbeing
GET	Growth, Environment & Transport
S&CS	Strategic & Corporate Services
FI	Financing Items
U	Unallocated