

## Appendix F - Draft Directorate Revenue Budget Changes 2023-24

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	CED	DCED	Non Attributable Costs	Corporately held budgets	Total		
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>2022-23 Base Budget</b>	Approved budget by County Council on 10th February 2022	460,208.4	318,677.7	175,623.5	0.0	32,359.5	71,715.9	128,762.9	4,145.9	1,191,493.8		
<b>Base Adjustments (internal)</b>	Changes to budgets which have nil overall affect on net budget requirement	4,133.7	74.3	1,603.9	0.0	35.7	1,660.6	-3,112.3	-4,395.9			
<b>Revised 2022-23 Base Budget</b>		<b>464,342.1</b>	<b>318,752.0</b>	<b>177,227.4</b>	<b>0.0</b>	<b>32,395.2</b>	<b>73,376.5</b>	<b>125,650.6</b>	<b>-250.0</b>	<b>1,191,493.8</b>	<b>1,191,493.8</b>	
<b>Growth</b>												
<b>Net Base Budget Changes</b>	Growth based on current and forecast activity levels											63,510.3
Adult Social Care	Underlying budget pressure from 2022-23 due to increased costs and activity across all Adult social care services	22,839.0	4,334.1							27,173.1		
Energy Costs	Realignment for the increase in energy costs for our operational buildings in 2022-23 due to the extraordinary economic consequences of global and national circumstances						4,521.2			4,521.2		
Subsidised Buses	Realignment for price uplift in routes retendered during 2022-23			216.6						216.6		
Waste prices and income	Realignment of prices, waste tonnage and income levels for a variety of waste streams			3,660.0						3,660.0		
Libraries	Realignment of library income levels as a result of reduced usage during and following the Covid pandemic			460.0						460.0		
Home to School Transport	Realignment to reflect increased costs and demand in 2022-23		13,594.0							13,594.0		
Streetlight Energy	Realignment of the streetlight energy budget reflecting high price rises due to the extraordinary economic consequences of global and national circumstances			2,690.8						2,690.8		
Children's Social Care	Underlying budget pressure from 2022-23 due to increased costs and activity across all Children's social care services		10,628.7							10,628.7		
Special Educational Needs & Disability (SEND)	Additional cost of new SEND structure required to support increasing numbers of Education, Health and Care Plans (EHCPs)		500.0							500.0		
Corporate Landlord	Removal of short-term provision for potential loss of rental income from tenants who deferred rent from 2020-21 and have subsequently gone out of business							-200.0		-200.0		
Other	Other minor growth based on current activity levels less than £200k			156.0	24.6	65.0	-60.0	80.3		265.9		
<b>Reduction In Grant Income</b>												
Adult Social Care	Reduction in Independent Living Fund specific grant which has been consolidated into the Social Care Grant as part of the provisional Local Government Finance Settlement 2023-24 and shown as general funding of the Council's budget	1,902.6	17.2							1,919.8		3,106.4
Public Health	Anticipated reduction in external funding for various Public Health activities (includes time-limited funding)					1,186.6				1,186.6		

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<b>Pay and Prices</b>												
<b>Pay:</b>												
Pay and Reward	Contribution to pay pot and impact on base budget of uplifting pay grades in accordance with single pay reward scheme including the revision of lower Kent Scheme pay scales to further increase the differential between the lowest pay range and the Foundation Living Wage and increasing the annual leave entitlement for some staff. This is the subject of pay bargaining with Trade Unions.								16,300.0	16,300.0	13,883.0	
Employer National Insurance contributions	Impact of Government reversal of the increase in employer and employee national insurance contributions by 1.25% in 2022-23 to fund social care reforms and NHS backlog								-1,600.0	-1,600.0		
Employer Pension contributions 2022 Valuation	Reduction in the employer pension contribution from 2022 actuarial review (0.8% reduction in annual rate)								-1,570.0	-1,570.0		
Public Health Pay	Estimated net impact of KCC pay award/adjustments for KCC Public Health staff				785.7					785.7		
Other	Other changes to pay and pensions less than £200k				-121.6			88.9		-32.7		
<b>Inflation:</b>												
KCC Estate Energy	Anticipated price increases on energy contracts for the KCC estate as estimated by Commercial Services						2,229.3			2,229.3	70,441.2	
Streetlight Energy	Provision for price inflation related to Streetlight energy as estimated by Commercial Services			2,200.4						2,200.4		
Streetlight Energy Rebate	Rebates from our Solar Farms offset against the streetlight energy charges			-895.0						-895.0		
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.	25,228.5	2,531.3							27,759.8		
Adult Social Care	Provision for contractual and negotiated price increases across all adult social care packages funded by the Market Sustainability and Improvement Fund included in the provisional local government finance settlement	5,406.6								5,406.6		
Children's Social Care	Provision for price negotiations with external providers, and uplift to in-house foster carers in line with DFE guidance		7,071.6							7,071.6		
Home to School Transport	Provision for inflation on contracted services and season tickets for mainstream & SEN Home to School and College Transport and the 16+ Kent Travel Saver.		1,910.8							1,910.8		
Kent Travel Saver & 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		268.2	1,488.0						1,756.2		
Kent Travel Saver	Increase in bus operator price inflation above the budgeted amount in 2022-23 related to the Kent Travel Saver which is to be recovered through uplifting the charge for the pass			1,018.0						1,018.0		
Contract related inflation	Provision for price inflation related to Highways, Waste and other contracted services (based on contractual indices)			11,248.3						11,248.3		

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Technology contracts	Provision for price inflation on Third Party ICT related contracts						399.4			399.4		
Software Licences	Negotiated annual price uplift for three year contract (July 2020 to July 2023) for E5 software licences						430.8			430.8		
Facilities Management	Estimated future price uplift to new Facilities Management contracts		315.6				1,549.0			1,864.6		
Cantium Business Solutions (CBS) and Kent Commercial Services (KCS)	Inflationary uplift on the CBS ICT contract and KCS HR Connect contract						771.5			771.5		
Other Transport Related inflation	Provision for price inflation related to other transport services including subsidised bus services			1,148.0						1,148.0		
Corporate Landlord	Provision for price inflation for rent and rates for the office estate						454.3			454.3		
Public Health contracts	Estimated increase in contract prices				4,316.2					4,316.2		
Highways Maintenance	Anticipated increased costs of recommissioning of the Highways Maintenance Contract			500.0						500.0		
Special Educational Needs	Provision for price inflation on the cost of agency staff		602.4							602.4		
External Audit fee	Estimated increase in external audit fee							316.1		316.1		
General Prices reduction	Reductions to be identified from review of contract uplifts		-186.8	-243.3			-69.9			-500.0		
Other	Other price increases of less than £200k		296.4				100.0	35.5		431.9		
<b>Demand &amp; Cost Drivers</b>	Additional spending associated with change in demand, population growth and other cost drivers											
Adult Social Care	Provision for impact of the full year effect of all current costs of care, further increases in client numbers expected through transition into adulthood from Children's Social Care, additional costs arising for existing clients and for those new clients whose needs are becoming more complex.	13,716.5	2,400.0							16,116.5		34,001.7
Adult Social Care	Provision for impact of an increase in client numbers and additional costs resulting from existing and new clients whose needs are becoming more complex, funded by the Market Sustainability and Improvement Fund included in the provisional local government finance settlement and shown within the general funding of the Council's budget	4,867.5								4,867.5		
Adult Social Care	Provision for impact of an increase in client numbers and additional costs resulting from existing and new clients whose needs are becoming more complex, funded from the new ringfenced Adult Social Care Discharge Fund included in the provisional local government finance settlement and shown within the general funding of the Council's budget	7,012.0								7,012.0		
Children's Social Care	Estimated impact of an increase in the population of children in Kent, leading to increased demand for children's social work and disabled children's services		3,300.0							3,300.0		
Home to School transport - SEN	Estimated impact of rising pupil population on SEN Home to School and College Transport		3,843.7							3,843.7		

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Kent Travel Saver	Estimated impact of the Covid pandemic on take up and usage of the Kent Travel Saver pass			288.0						288.0	
Waste - tonnage changes	Estimated impact of changes in waste tonnage as a result of population and housing growth			748.0						748.0	
English National Concessionary Travel Scheme (ENCTS)	Continuation of reduced usage of the ENCTS pass following the Covid pandemic			-1,900.0						-1,900.0	
Highways	Re-introduction of the second weed spray as current climate means that existing policy is insufficient to ensure the roads remain safe and ensure a pro-active approach to asset management to avoid weeds establishing to a point to cause damage to roads and footways resulting in more costly repairs			200.0						200.0	
Highways	Review of staff grades and capitalisation levels within the Highways team to reflect current complexity and reduced capital activity/works			325.0						325.0	
Facilities Management	Removal of provision for mobilisation costs of new Facilities Management contracts where we will incur costs such as legal, pensions, TUPE and set up costs and potentially some dual running costs. The impact of these costs on the budget is being spread over the life of the contract via the temporary use of reserves.						-800.0			-800.0	
Public Health	Removal of one-off public health costs in 2022-23 funded from reserves related to Healthy Lifestyles and Substance Misuse				-448.2					-448.2	
Other	Other minor demographic pressures of less than £200k		169.4	179.5	100.3					449.2	
<b>Government &amp; Legislative</b>											
Household Support Fund	Extension of the Government funded Household Support Fund into 2023-24 as announced in the Chancellor's Autumn Statement on 17th November 2022								22,130.8	22,130.8	22,130.8
Family Hubs	New responsibilities to be funded from the new DfE/DHSC Family Hubs and Start for Life grant		4,109.0							4,109.0	5,833.2
Domestic Abuse New Burdens	Costs of undertaking domestic abuse support in safe accommodation duties funded by specific grant	89.3				2,236.5				2,325.8	
Public Health - Health Visiting	Removal of one-off funding in 2022-23 for additional contacts under the Universal Plus/Universal Partnership Plus families due to change in Health & Care Profession Guidance				-380.0					-380.0	
Other	Other Government & Legislative pressures of less than £200k	-90.0		-170.0				38.4		-221.6	
<b>Service Strategies &amp; Improvements</b>											
Capital Programme	The impact on debt charges of both the review of the 2021-24 capital programme, and prior year capital programme decisions							2,000.0		2,000.0	3,862.4
Highways	Increased maintenance works due to a pro-active asset management approach identifying drainage assets in need of repair. This budget does not include storm events.			850.0						850.0	

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Economic Development Recovery Plan	Removal of time limited funding for re-design of the service and additional staffing and consultancy capacity to draft and deliver the Economic Recovery Plan/Economic Strategy following the Covid pandemic			-270.0						-270.0	
Oakwood House Development	Removal of holding costs and loss of income in the short term once Oakwood House is no longer operational, offset by savings in the longer term following change of use						-250.0			-250.0	
Technology	Full year effect of re-design of the Technology Function staffing structure to ensure the correct level of expertise is available to provide and commission a safe and secure ICT function, including appointment to the new Director of Technology role						229.2			229.2	
Strategy & Partnerships	Additional resources to support the statutory development of the Integrated Care System including engagement with a wide number of partner organisations					220.0				220.0	
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	478.8	10.0							488.8	
Public Health - Children's Programme	Removal of one-off investment in 2022-23 in additional counselling services for children, Healthy child programme and Children's Weight Management				-840.5					-840.5	
Public Health	Estimated reduction in Public Health activities to offset a reduction in external funding				-1,050.4					-1,050.4	
Public Health - Sexual Health	Removal of one-off contribution to capital in 2022-23 for completion of works to Flete Unit				-400.0					-400.0	
Public Health - Children's Programme	Investment in counselling services for children, and Children's Health Programme campaigns				892.7					892.7	
Public Health - Healthy Lifestyles	Investment in Public Health services to promote and support Healthy Lifestyles including health checks, health visiting and adult weight management				272.6					272.6	
Public Health - Health Visiting	Removal of one-off investment in 2022-23 in speech and language therapy, peri-natal mental health, Family Partnership Programme, text messaging service for parents and Health Visiting services				-538.6					-538.6	
Public Health - Sexual Health	Investment in Public Health Sexual Health Services				499.1					499.1	
Public Health - Substance Misuse	Investment in Substance Misuse services funded by Supplemental Substance Misuse Treatment and Recovery grant from Office for Health Improvement & Disparities				1,100.8					1,100.8	
Public Health - Healthy Lifestyles	Removal of one-off investment in 2022-23 in Public Health services to promote and support Healthy Lifestyles				-281.1					-281.1	
Other	Other minor service improvements	120.0		17.0	-25.1	775.9	52.0			939.8	
	<b>Total Additional Growth</b>	<b>81,570.8</b>	<b>55,715.6</b>	<b>23,915.3</b>	<b>5,093.1</b>	<b>3,297.4</b>	<b>9,356.8</b>	<b>2,559.2</b>	<b>35,260.8</b>	<b>216,769.0</b>	<b>216,769.0</b>

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<b>Savings and Income</b>												
<b>Transformation Savings</b>												
Adult Social Care service redesign	Rephasing of savings from earlier years from the redesign of the Adult Social Care operating model, focusing on social care practice, data led decision making and innovation. These savings are to be delivered in future years from reducing and managing the costs and future demand for social care. This may also include efficiencies in our future ways of working resulting in a reduction in staffing spend.	752.1								752.1		752.1
Children's Social Care	Explore strategies, including statutory guidance, to reduce dependency on social work agency staff		-1,005.0							-1,005.0		-2,405.0
Looked After Children	Reduce the recent increase in the number of Looked After Children placements through practice reviews & improved court proceedings		-1,500.0							-1,500.0		
Coroners	Savings from the use of Digital Autopsy techniques in the Coroner service including adjustment for non delivery of the project in 2022-23			100.0						100.0		
<b>Income</b>	uplifts from applying existing policy											
Review of Charges for Service Users - existing service income streams & inflationary increases	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	-8,479.6	-176.6	-161.5						-8,817.7		-15,641.3
Kent Travel Saver	Kent Travel Saver price realignment to offset bus operator inflationary fare increases			-1,488.0						-1,488.0		
Kent Travel Saver	Kent Travel Saver price realignment to offset an increase in bus operator inflationary fare increases in 2022-23 above the budgeted amount			-1,018.0						-1,018.0		
Kent 16+ Travel Saver	Kent 16+ Travel Saver price realignment to offset bus operator inflationary fare increases		-268.2							-268.2		
Income return from our companies	Estimated increase in the income contribution from our limited companies							-2,000.0		-2,000.0		
Highways	Increase in net income budgets for streetworks and permit scheme			-450.0						-450.0		
Economic Recovery	Rephasing of the original saving planned for 2022-23 from re-prioritising external income to support the wider economic recovery within Kent									1,500.0		1,500.0
Adult Social Care	Estimated annual inflationary increase in Better Care Fund	-2,339.3								-2,339.3		
Review of fees & charges	Further savings to be identified from a review of all fees and charges								-500.0	-500.0		
Other	Other minor changes in income of less than £200k			-115.0	-85.1		-60.0			-260.1		
<b>Increases in Grants &amp; Contributions</b>												
Public Health Grant	Estimated increase in Public Health Grant pending announcement from Department of Health and Social Care					-2,007.4				-2,007.4		-31,862.8

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Household Support Fund	Extension of the Government funded Household Support Fund into 2023-24 as announced in the Chancellor's Autumn Statement on 17th November 2022								-22,130.8	-22,130.8	£000s
New Burdens	Removal of assumed New Burdens grant in 2022-23 to fund ongoing EU Exit costs including Border Ports and Animal Health and Feed Officers and responsibilities under the new Marriage Schedule Act 2021 as no grant funding was secured.			660.0						660.0	
Domestic Abuse	Increase in Domestic Abuse Duty grant to fund new burdens in providing domestic abuse support in safe accommodation	-938.3				-2,236.5				-3,174.8	
Public Health - Substance Misuse	Supplemental Substance Misuse Treatment and Recovery grant from Office for Health Improvement & Disparities				-1,100.8					-1,100.8	
Family Hubs	Estimate of our share of the new DfE/DHSC Family Hubs and Start for Life grant		-4,109.0							-4,109.0	
<b>Efficiency Savings</b>											
<b>Staffing:</b>											
Workforce Management	Removal of saving in 2022-23 budget from staffing savings across the organisation to be achieved through a range of measures including business process review; automation; rationalisation and digitalisation to be delivered and monitored by the Strategic Reset Programme Board. These savings are non cashable but have resulted in productivity gains								250.0	250.0	-1,582.4
Children's Services	Review of the Practice Development Service		-350.0							-350.0	
Early Help & Preventative Services	Expanding the reach of caseholding Early Help services		-540.0							-540.0	
Open Access - Youth & Children's Centres	Continue to implement vacancy management and avoid all non-essential spend across open access		-600.0							-600.0	
Environment	Planned phasing of the new structure in the Environment Team			-300.0						-300.0	
Other	Other Direct & Indirect Staffing Efficiencies of less than £200k		-2.4	-40.0						-42.4	
<b>Infrastructure</b>											
Other	Minor Infrastructure efficiency savings of less than £200k					-8.0				-8.0	-8.0
<b>Contracts &amp; Procurement:</b>											
Public Health	Estimated efficiency savings from Public Health Partnership working with Health				-1,000.0					-1,000.0	-1,391.0
Adult Social Care Commissioning	Rephasing of the original saving planned for 2022-23 from review of existing contracts for commissioned services to ensure the market is supported and developed to meet the needs of individuals, which will require costs to be reduced on some contracts.	329.3								329.3	
Public Health - Sexual Health	Estimated efficiencies within Sexual Health services				-245.0					-245.0	
Other	Other minor contracts & procurement savings of less than £200k			-200.0	-275.3					-475.3	

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Other:											-6,664.8
Children's Social Care	Review of Legal Services Spend through cost efficiencies by Invicta Law and review of the use of legal services by social workers		-1,014.6							-1,014.6	
Adult Social Care	Review of 18-25 community-based services: ensuring strict adherence to policy, review of packages with high levels of support and enhanced contributions from health		-1,754.8							-1,754.8	
Libraries, Registration & Archives (LRA)	One-off reduction in Libraries Materials Fund and a one year contribution holiday for the Mobile Libraries renewals reserve			-206.0						-206.0	
Children's Services	Reconfigure the Family Drug & Alcohol Court Services into the main Children's Social Work Teams		-201.3							-201.3	
Adult Social Care	Consistently adhere to our policy framework in relation to areas such as: Third Party Top Ups; arranging support and debt for self-funders; transport and maximisation of relevant benefits; use of in-house provision and occupancy to reduce reliance on external purchasing of short term beds; people in residential care in receipt of other services; timely reviews of Section 117 status with regard to charging	-1,330.0	-250.0							-1,580.0	
Transportation	Use developer agreement income to maintain current level of transportation services			-250.0						-250.0	
Historic Pension Costs	Reduction in the number of Historic Pension Arrangements		-296.4			-500.0				-796.4	
Waste - Household Waste & Recycling Centres (HWRCs)	Increased waste material segregation, increased re-use, black-bag splitting and trade waste recycling with a view to generating income or reducing cost			-605.0						-605.0	
Community Learning & Skills	Development of income earning activities within the CLS service and engage in efficiency measures to reduce costs		-200.0							-200.0	
Other	Other minor efficiency savings of less than £200k				-29.7	-27.0				-56.7	
<b>Financing Savings</b>											
Debt repayment	Review amounts set aside for debt repayment (MRP) based on review of asset life							-1,000.0		-1,000.0	-3,893.3
Investment Income	Increase in investment income largely due to the increase in base rate							-2,893.3		-2,893.3	
Revenue costs of borrowing	Delay in prudential borrowing costs as a result of rephasing of the capital programme										
<b>Policy Savings</b>											
Highways Capital works	Removal of revenue contribution towards highways capital works			-3,000.0						-3,000.0	-23,937.3
Highways Drainage	Review of highways drainage policy and level of works			-1,000.0						-1,000.0	
Highways Winter Service	Review of highways winter service policy including service levels, salting runs and network, resulting in reduced network coverage and detrimental impact on Keeping Kent Moving policy			-500.0						-500.0	
Highways	To reverse the prior decision to increase the number of swathe cuts			-300.0						-300.0	



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Member Community Grants	Reduce Member Community Grants from £10k to £3.6k per Member					-518.4				-518.4	
Waste - Household Waste & Recycling Centres (HWRCs)	Review of the number and operation of HWRC sites			-500.0						-500.0	
Services to Schools	Review our offer to schools in light of the latest DFE funding changes and guidance including exploring alternative funding arrangements and engaging in efficiency measure to reduce costs		-904.0							-904.0	
Strategic Review of In House Adult Social Care Services	The review is on-going and fits within the strategic direction of the Adult Social Care strategy and Making a Difference Every Day. Management action and outcomes of the review will deliver the required savings in 2022-23 & 2023-24	-3,550.0								-3,550.0	
Disabled Children's Placement and Support	Review of children with disability packages ensuring strict adherence to policy, review packages with high levels of support and enhanced contributions from health		-1,529.3							-1,529.3	
Looked After Children	Review of Integrated Looked After Children's Placements: Reduce dependence on high levels of additional support and seek enhanced contributions from health		-1,000.0							-1,000.0	
Children's Services	Review Section 17 payments and only provide where the Council has a statutory responsibility or to avoid children coming into care		-229.2							-229.2	
Care Leavers	Pursue a policy where independence is reached by a Young Person's 19th birthday.		-700.0							-700.0	
Early Help & Preventative Services	Reconfigure the Positive Behaviour Service into the main Early Help Teams		-800.0							-800.0	
Review of Open Access - Youth Services & Children's Centres	Ceasing of the Local Children's Services Partnership Grants		-600.0							-600.0	
Housing Related Support - Homelessness	The full year effect of the cessation of the Homelessness contract from September 2022	-2,300.0								-2,300.0	
Adult Social Care PFI	Review of Private Finance Initiative contracts and funding arrangements with NHS for our Older People Integrated Care Centres	-200.0								-200.0	
Adult Social Care contracts with Voluntary Sector	Review of contracts and grants for discretionary services, to negotiate support from the NHS, and explore possible reductions to some services.	-4,310.0								-4,310.0	
Public Health	Review of Public Health Services principally related to Healthy Lifestyles to ensure spending is contained within ringfenced grant				-426.4					-426.4	
Review of Community Wardens	Further review of the Community Warden Service			-500.0						-500.0	
Review of Open Access - Youth Services & Children's Centres	Review of open access services in light of implementing the Family Hub model		-300.0							-300.0	
Arts	Removal of Rendezvous contribution to Arts			-215.0						-215.0	
Kent 16+ Travel Saver	Review the Kent 16+ Travel Saver scheme		-250.0							-250.0	
Other	Other smaller policy savings of less than £200k	103.5		-95.0	-182.0	-50.0	-81.5			-305.0	

## Appendix F - Draft Directorate Revenue Budget Changes 2023-24

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	CED	DCED	Non Attributable Costs	Corporately held budgets	Total	
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Total savings and Income</b>		-22,262.3	-18,580.8	-8,683.5	-5,359.7	-3,331.9	-141.5	-5,893.3	-22,380.8	-86,633.8	-86,633.8
<b>Reserves</b>											
<b>Contributions To Reserves (incl removal of prior year contributions)</b>											
New Homes Bonus	Removal of prior year contribution of New Homes Bonus to reserves							-4,381.5		-4,381.5	-7,010.0
Return from our limited companies	Removal of prior year contribution of return from our limited companies to the Strategic Priorities Reserve							-4,000.0		-4,000.0	
Retained Business Rates Levy	Removal of prior year contribution of retained business rates levy to the Regeneration reserve							-3,000.0		-3,000.0	
General Reserves	Contribution to reserves in order to maintain general reserve at 5% of net revenue budget							5,800.0		5,800.0	
General Reserves	Removal of prior year one-off contribution to general reserve							-2,950.9		-2,950.9	
Risk Reserve	Contribution to reserves to reflect the heightened risks to the budget, including higher inflation and the impacts on the economy of the Russian invasion of Ukraine							12,000.0		12,000.0	
Risk Reserve	Removal of prior year one-off contribution to risk reserve							-14,966.3		-14,966.3	
Local Taxation Equalisation - Council Tax Collection Fund	Contribution of Council Tax Collection Fund surplus above £7m assumed, to the Local Taxation Equalisation smoothing reserve							4,488.7		4,488.7	
Facilities Management	Contribution to reserves to smooth the impact of the mobilisation costs of the Facilities Management contracts over the life of the contracts (2022-23 to 2026-27)						160.0			160.0	
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 (2022-23 to 2026-27)						-160.0			-160.0	
<b>Drawdowns from Reserves (incl removal of prior year drawdowns)</b>											
Public Health Reserves	Use of Public Health reserves to fund one-off costs and invest to save initiatives in 2023-24				-3,529.1					-3,529.1	-3,733.6
Public Health Reserves	Removal of use of Public Health reserves to fund one-off costs in previous year				3,795.7					3,795.7	
Drawdown corporate reserves	Fund the Kent Support and Assistance Service from Corporate Reserves for two years 2023-24 and 2024-25	-567.2				-300.0				-867.2	
Drawdown corporate reserves	One-off drawdown from the No Use Empty reserve							-200.0		-200.0	
Drawdown corporate reserves	One-off drawdown from reserves to be repaid in 2024-25							-7,909.3		-7,909.3	
Drawdown corporate reserves	Removal of use of Corporate Smoothing Reserves in 2022-23						800.0	4,176.3		4,976.3	
<b>Net Change in Use of Reserves</b>		-567.2	0.0	0.0	266.6	-300.0	800.0	-10,943.0	0.0	-10,743.6	-10,743.6
<b>Proposed Controllable Budget</b>		<b>523,083.4</b>	<b>355,886.8</b>	<b>192,459.2</b>	<b>0.0</b>	<b>32,060.7</b>	<b>83,391.8</b>	<b>111,373.5</b>	<b>12,630.0</b>	<b>1,310,885.4</b>	<b>1,310,885.4</b>
<b>Memorandum - Provisional allocation of corporately held budgets:</b>											
- Estimated apportionment of centrally held budgets (pay incl NI & Superannuation changes, resisting prices, review of fees & charges & review of discretionary grants)											
		4,194.8	4,798.9	1,897.6		1,126.0	612.1	0.6	-12,630.0	0.0	0.0
<b>Total Net Budget including provisional share of corporately held budgets</b>		<b>527,278.2</b>	<b>360,685.7</b>	<b>194,356.8</b>	<b>0.0</b>	<b>33,186.7</b>	<b>84,003.9</b>	<b>111,374.1</b>	<b>0.0</b>	<b>1,310,885.4</b>	<b>1,310,885.4</b>

## Appendix F - Draft Directorate Revenue Budget Changes 2023-24

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	CED	DCED	Non Attributable Costs	Corporately held budgets	Total		
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Funding</b>												
<b>Draft Settlement</b>	Notification of funding from central government via the Provisional Local Government Finance Settlement for 2023-24											
Revenue Support Grant	Comprises share of previous Formula Grant, Early Intervention Grant, Learning Disability Grant, Council Tax Freeze Grant, Care Act Grant etc. allocated as revenue support grant									11,072.6	11,072.6	
Social Care Grant	Further extension of the Adult Social Care Grant per the Chancellor's Autumn Statement on 17th November 2022 and included in the provisional local government finance settlement to include the re-purposed Social Care Reform funding following the delay in charging reforms, which is available to fund a wide range of Adult and Children's social care costs built into the proposed draft budget, and also now includes the Independent Living Fund									88,770.7	88,770.7	
Market Sustainability and Improvement Fund	KCC share of the new £400m national grant allocation announced in the Autumn Statement 2022 and includes the transfer of grant funding provided in 2022-23 for Market Sustainability and Fair Cost of Care									14,435.1	14,435.1	
Adult Social Care Discharge Fund	KCC share of the additional £300m for Local Authorities announced by the Government in the November 2022 Autumn Statement and included in the provisional local government finance settlement. Conditions for this grant are yet to be confirmed									7,012.0	7,012.0	
Services Grant	Continuation of Grant funding announced in the Spending Review 2021 but reduced for the reversal of the 2022-23 National Insurance increase and other items									7,298.9	7,298.9	
Business Rate Top-up Grant	Top-up derived by comparing local share of business rates according to historical average and business rate baseline share of previous grants and reflects a freeze in the annual uplift in line with business rate multiplier, as per the settlement announced in the Spending Review 2022									140,802.3	140,802.3	
Improved Better Care Fund (iBCF)	DLUHC un-ring-fenced grant allocated towards improved integration between social care and health, including the additional adult social care funding announced in the Chancellor's Spring Budget on 8th March 2017, and the winter pressures funding provided in 2018-19 and 2019-20 which rolled into iBCF in 2020-21									50,014.7	50,014.7	
New Homes Bonus Grant	DLUHC un-ring-fenced grant allocated according to the increase in tax base resulting from the building of new homes									2,272.8	48,554.8	
Business Rate Compensation	Compensation for additional reliefs on business rates for small businesses, retail premises and reduction in multiplier paid as un-ringfenced grant by DLUHC									43,263.3		
Other Un-ringfenced grants	Un-ringfenced grants from other Government Departments									3,018.7		

## Appendix F - Draft Directorate Revenue Budget Changes 2023-24

Heading	Description	ASCH	CYPE (incl DCS Age 0-25)	GET	Public Health	CED	DCED	Non Attributable Costs	Corporately held budgets	Total	£000s
		£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Drawdown from reserves of S31 grant for Compensation for irrecoverable local taxation losses due to Covid-19	Drawdown from reserves of S31 grant for irrecoverable local taxation losses resulting from the Covid-19 pandemic accounted for in the 2021-22 accounts in accordance with CIPFA guidance									2,347.5	2,347.5
<b>Business Rates</b>											
Business Rate Baseline	Local share of business rates baseline in the Local Government Finance Settlement reflecting a freeze in the annual uplift in line with business rate multiplier, as per the settlement announced in the Spending Review 2022									54,127.2	58,057.7
Business Rate Local Share	KCC 9% share of local tax base growth as notified by district councils less baseline share identified above									3,930.5	
Business Rate Collection Fund	KCC share of surpluses and deficits on business rate collection in prior years net of compensation for Covid-19 business rate reliefs										-1,127.6
2020-21 Business Rate Collection Fund Deficit Spread	KCC share of 2020-21 deficit on Business Rate collection spread over 3 years									-1,127.6	
<b>Local Taxation</b>											
General Council Tax Base	KCC band D equivalent tax base notified by district councils									736,058.5	761,106.4
General Council Tax Increase	Impact of increase in Council Tax up to the 3% referendum limit									25,047.9	
Adult Social Care Tax Base	Impact on Adult Social Care Levy of change in KCC band D equivalent tax base notified by district councils									99,008.6	115,672.9
Adult Social Care Levy	Impact of 2% increase in Council Tax for Adult Social Care Levy									16,664.3	
Council Tax Collection Fund	KCC share of 2022-23 surpluses and deficits on Council Tax collection									11,488.7	11,488.7
2020-21 Council Tax Collection Fund Deficit Spread	KCC share of 2020-21 deficit on Council Tax collection spread over 3 years									-4,621.3	-4,621.3
<b>Total Funding</b>										<b>1,310,885.4</b>	<b>1,310,885.4</b>

**Key:**

ASCH	Adult Social Care and Health
CYPE	Children, Young People and Education
DCS	Disabled Children's Services
GET	Growth, Environment & Transport
PH	Public Health
CED	Chief Executive's Department
DCED	Deputy Chief Executive's Department
NAC	Non Attributable Costs which includes corporate costs such as debt charges, interest, contributions to/from reserves & levies
CHB	Corporately Held Budgets
DHSC	Department for Health and Social Care
DfE	Department for Education
DLUHC	Department for Levelling Up, Housing and Communities