CONSOLIDATED G&S SCHEDULE

Explanatory notes:

1 Individual requests below £5k have been consolidated under minor miscellaneous budget adjustments for each cost centre.

2 Items relating to the same service area have been consolidated to show the net budget impact (for example, Lifeline digitalisation income and associated operational growth).

		Recurring	One-off
Net	**Non Reserve**	461,305	500,454
	Reserve Funded	193,333	487,000
£1,653,349	**GRAND TOTAL**	**654,638**	**987,454**

Cost Centre Description	Growth/ (Saving)	Basis	Brief Item Description	Original 2026/27 Budget	Growth/ (Saving) Request	Proposed 2027/28 Budget	Growth/ Saving Description	Reasons for Budget Adjustment	Funding Type
Cemeteries	Saving	Recurring	Cemeteries income increase	(44,450)	(3,220)	(47,670)	Estimated increase across various cemeteries income streams. Based on last three year average trend.	Budget realignment	Non Reserve
Cemeteries	Saving	Recurring	Burials Income increase	(122,370)	(34,980)	(157,350)	Income fluctuates, however increased burial income based on an average over the last three years	Budget realignment	Non Reserve
Burials	Saving	Recurring	Net income increase from recoverable public health funeral expenses	2,000	(4,958)	(2,958)	Public Health Funeral income and expenses is difficult to predict, however updated budget to reflect average net amount over last three years (i.e. based on current trend).	Budget realignment	Non Reserve
Emergency Planning	Saving	Recurring	Reduction in emergency centre expenses	16,200	(6,200)	10,000	Rolling budget for Emergency Centre expenses; reduction /savings offered based on previous years emergency centre expenditure, whilst retaining reasonable budget for district emergencies.	Budget realignment	Non Reserve
Local Land Charges	Growth	Recurring	Reduction to land charges income following lower demand for searches and HM Land registry expected to retain search function.	(121,600)	30,000	(91,600)	Ongoing reduction in official searches; nationwide trend and out of Council control. Dependent on the property market and the types of searches submitted. Additionally, from October 2026, LLC searches will be migrated to HMLR (government directive) which will result in a further loss of income of an expected £20,000. Total anticipated reduction in income £30,000.	Budget realignment	Non Reserve
Local Land Charges	Saving	Recurring	Reduction in land registry search fees	33,250	(5,250)	28,000	Land registry fees saving in KCC Highway questions due to reduction in local searches. Some budget retained to cover potential inflation increases.	Budget realignment	Non Reserve
Civic Wardens	Saving	Recurring	Minor Miscellaneous Budget Adjustments	6,600	(4,244)	2,356	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Council Tax Collection	Growth	Recurring	Reduction in recoverable court costs income	(415,000)	75,000	(340,000)	Estimated reduction in recovered court costs income due to reduction in court availability. Estimates based on current trends and historic income levels.	Budget realignment	Non Reserve
Finance	Growth	Recurring	Minor Miscellaneous Budget Adjustments	4,430	2,800	7,230	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Finance	Growth	One-off	Change in insurance commission discount recognition	(12,500)	12,500	0	Insurance commission is now reflected as a reduction in insurance premium costs rather than a separate income line item. Income line to be removed from budget. This growth is offset by a saving in general inflation on the insurance contract.	Budget realignment	Non Reserve
Household Waste Collection	Growth	Recurring	Replacement of lost or damaged domestic waste bins	130,000	20,000	150,000	Increased spend on replacing lost or damaged domestic waste bins in line with published policy.	Budget realignment	Non Reserve

Miscellaneous Licensing	Saving	Recurring	Minor Miscellaneous Budget Adjustments	(6,040)	(2,960)	(9,000)	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Miscellaneous Licensing	Saving	Recurring	Gambling License income increase	(20,000)	(5,000)	(25,000)	Gambling licence income exceeded 24/25 and 25/26 budgets targets. Budget updated to reflect current income trend.	Budget realignment	Non Reserve
Dog Control	Growth	Recurring	Minor Miscellaneous Budget Adjustments	(3,750)	3,350	(400)	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Housing Standards	Saving	Recurring	Minor Miscellaneous Budget Adjustments	(7,660)	(2,340)	(10,000)	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Homes For Ukraine	Growth	Recurring	Minor Miscellaneous Budget Adjustments	790	(790)	0	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Housing Options	Growth	Recurring	Rough Sleeping initiative expenditure	(35,390)	35,390	0	Budget updated to reflect new grant funding arrangements for rough sleeping from Government, including amendments to S31 and Revenue Support Grant, and remove this budget line.	Budget realignment	Non Reserve
Town of Culture	Saving	Recurring	Removal of one-off 2026/27 funding	100,000	(100,000)	0	Removal of one off increase to base budget for Town of Culture appliction costs following unsuccessful bid.	Budget realignment	Non Reserve
Grounds Maintenance	Growth	Recurring	Minor Miscellaneous Budget Adjustments	48,380	3,750	52,130	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Site Maintenance & Security	Saving	Recurring	Maintenance budget re-alignment.	119,000	(100,000)	19,000	Maintenance allocation of £19,000 retained for ongoing maintenance costs to hoarding/site.	Budget realignment	Non Reserve
Area Officers	Saving	Recurring	Reduction to hire vehicles for area officers	11,500	(3,000)	8,500	Reduction in expenditure on rented vehicles for area officer use - now 1 leased vehicle.	Budget realignment	Non Reserve
Maintenance Officers	Growth	Recurring	Reduction to memorial benches due to lack of space	(59,810)	10,240	(49,570)	Income from memorial benches has fallen in recent years, primarily from a lack of space at popular locations such as The Leas & Hythe Seafront. Budget updated to match income trend.	Budget realignment	Non Reserve
Maintenance Officers	Saving	Recurring	Reduction in donated seats and memorial plaque costs	30,000	(5,000)	25,000	Budget realigned to expected maintenance costs.	Budget realignment	Non Reserve
Estates And Assets	Saving	Recurring	Minor Miscellaneous Budget Adjustments	1,500	(400)	1,100	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Public Toilets	Saving	Recurring	Public Toilets - electricity budget reduction	18,790	(2,000)	16,790	Public Toilets - electricity budget realignment based on expected spend/trends.	Budget realignment	Non Reserve
Sports & Recreation Buildings	Saving	Recurring	Sports & Recreation Buildings - reduction to maintenance costs	1,240	(1,240)	0	Budget realignment as cyclical maintenance costs can be absorbed elsewhere within repairs and maintenance budgets.	Budget realignment	Non Reserve
Sports & Recreation Buildings	Saving	Recurring	Reduced maintenance expenditure on sports and recreation sites no longer viable to repair.	12,000	(7,000)	5,000	Reduced maintenance costs for sites.	Budget realignment	Non Reserve
Charity Parks & Open Spaces	Growth	Recurring	Charity Parks & Open Spaces - rent increase	50	800	850	Budget realigned for increased rental costs.	Budget realignment	Non Reserve
Memorial Arch	Saving	Recurring	Memorial Arch - maintenance budget reduction	7,000	(4,000)	3,000	Maintenance expenditure to the memorial arch is generally low - budget realignment to reflect trend.	Budget realignment	Non Reserve
Sports Development Initiatives, Disc	Saving	Recurring	Re-alignment of Community Grants budgets	173,900	(149,000)	24,900	Overall £149k reduction Community Grants payable; Discretionary grants (£90.9k) and sports grant (£58.1k).	Budget realignment	Non Reserve
Members Allowances&Expenses	Growth	Recurring	Minor Miscellaneous Budget Adjustments	2,100	3,710	5,810	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Civic Ceremonials	Growth	Recurring	Minor Miscellaneous Budget Adjustments	1,160	1,551	2,711	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve

Printing Services	Growth	Recurring	Minor Miscellaneous Budget Adjustments	20,000	2,000	22,000	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Payroll	Saving	One-off	Removal of one-off 2026/27 funding	92,620	(22,620)	70,000	2026/27 balanced budget included one off software renewal costs that will not be required in 2027/28 (or in medium term)	Budget realignment	Non Reserve
Human Resources(Central Costs)	Growth	Recurring	Minor Miscellaneous Budget Adjustments	19,500	2,472	21,972	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Communications & Engagement	Saving	One-off	Minor Miscellaneous Budget Adjustments	6,460	(3,000)	3,460	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Legal	Growth	Recurring	Minor Miscellaneous Budget Adjustments	12,790	9,950	22,740	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Building Control	Growth	Recurring	Minor Miscellaneous Budget Adjustments	50	950	1,000	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Development Control	Growth	Recurring	Minor Miscellaneous Budget Adjustments	3,000	1,000	4,000	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Development Control	Saving	Recurring	Planning Income increase	(40,000)	(30,000)	(70,000)	Planning pre-app fee income revised to reflect trend over the past 3 financial years.	Budget realignment	Non Reserve
Chief Executive	Growth	One-off	Minor Miscellaneous Budget Adjustments	500	400	900	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Leadership & Pa Support	Growth	Recurring	Minor Miscellaneous Budget Adjustments	0	120	120	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Governance, Performance & Risk	Growth	Recurring	Minor Miscellaneous Budget Adjustments	0	701	701	Minor individual requests under £5,000 aggregated - net impact	Budget realignment	Non Reserve
Civic Centre-Cleaning Contract	Growth	Recurring	Civic Centre cleaning contract retender	56,080	11,220	67,300	Estimated cleaning contract costs following the end of existing cleaning contract (2026/27) and required retender for 2027/28.	Change in Supplier	Non Reserve
Pump Maintenance Crew	Growth	Recurring	Higher Cesspit emptying charges	40,000	9,000	49,000	Higher cesspit emptying costs following re-tendered supplier contract. Annual cost now at £49,000.	Change in Supplier	Non Reserve
Housing Benefits	Growth	Recurring	Reduction to Housing Benefit Subsidy Admin grant	(300,000)	10,000	(290,000)	Estimated reduction to HB subsidy admin grant based on declining funding from DWP in recent years. This is a non controllable growth based on expected reduction to DWP grant funding.	Change/ end of external funding	Non Reserve
Toilet Cleaning	Growth	Recurring	Loss of cleaning income received following public convenience closure	(6,500)	6,500	0	Income for chargeable cleaning works has ceased following closure of a set of local toilets.	Change/ end of external funding	Non Reserve
Coast Protection	Growth	Recurring	Reduction in Coast Protection grant from KCC	(166,920)	21,279	(145,641)	Loss of grant income from KCC (reduces annually)	Change/ end of external funding	Non Reserve
Homelessness(Grant Funded)	Growth	One-off	Changes to apportionment of Central Government Funding through various grant settlements.	(886,780)	124,394	(762,386)	Amendment to the Homelessness Prevention Grant (HPG) to reflect recent changes from Central Government in terms of how it is funded. Budgets have been updated to reflect the new funding arrangement with some budget now received as part of the main council settlement (via RSG).	Change/ end of external funding	Non Reserve
Finance	Saving	Recurring	Oportunitas management fee income	(24,000)	(30,000)	(54,000)	New annual Oportunitas management fee agreed at £30k (plus annual inflation uplift).	Change/ end of external funding	Non Reserve
Corporate Management-Misc Exp	Growth	Recurring	External audit fees increase	193,600	20,300	213,900	External (statutory) audit fees increase which are determined by the Public Sector Audit Appointments (PSAA). Growth based on latest PSAA proposed fee levels currently under consultation (2025/26 core fees; £188,902 plus 3% inflation as at April 2026). As fees remain subject to consultation, the final charge may differ once confirmed.	Contract/ non-controllable inflation	Non Reserve
Off-Street Parking / On-Street Parki	Growth	Recurring	Modaxo parking enforcement back office software license increase	128,750	30,000	158,750	Contract inflation: increase in DVLA charges plus additional Modaxo new contract charges for back office management system.	Contract/ non-controllable inflation	Non Reserve
Grounds Maintenance	Growth	Recurring	Grounds Maintenance fuel costs increase	45,250	20,000	65,250	Inflation: global events have pushed up fuel prices leading to us spending more on fuel across all Grounds Maintenance budget areas.	Contract/ non-controllable inflation	Non Reserve
Registration Of Electors	Growth	Recurring	Registration Of Electors - postage charges increase	49,000	3,000	52,000	Inflation: Royal Mail postage license and delivery cost increases.	Contract/ non-controllable inflation	Non Reserve
Ict Operations	Growth	Recurring	ICT Contracts - contract inflation	1,454,730	150,000	1,604,730	Contract inflation across all IT contracts (collectively).	Contract/ non-controllable inflation	Non Reserve
Printing Services	Growth	Recurring	Increased postage costs	209,060	75,000	284,060	Non-controllable postage cost (including hybrid print) inflation based on volume.	Contract/ non-controllable inflation	Non Reserve
Organisational Development/Hr	Growth	Recurring	Minor Miscellaneous Budget Adjustments	13,050	1,600	14,650	Minor individual requests under £5,000 aggregated - net impact	Contract/ non-controllable inflation	Non Reserve
Waste Contract	Growth	Recurring	Waste Contract - Contract inflation at 4.8%	6,644,450	321,340	6,965,790	Waste Contract - Contract inflation at 4.8%	Contract/ non-controllable inflation	Non Reserve
Contract Parking Enforcement	Growth	Recurring	Parking Contract - Contract inflation at RPI 3%	530,300	15,910	546,210	Parking Contract - Contract inflation at RPI 3%	Contract/ non-controllable inflation	Non Reserve
Leas Cliff Hall	Growth	Recurring	Leas Cliff Hall - Contract inflation at above RPI 3.2%	1,052,310	33,680	1,085,990	Leas Cliff Hall - Contract inflation of 3.2%	Contract/ non-controllable inflation	Non Reserve
Various	Growth	Recurring	Estimated inflation applied to various expense lines across the Council	0	89,200	89,200	Total Council estimated expense inflation applied to all relevant budget lines including insurance premium increase (10%).	Contract/ non-controllable inflation	Non Reserve
On-Street Parking Enforcement	Growth	Recurring	Increased street lining and maintenance costs for controlled parking zones	24,000	6,000	30,000	Increased maintenance costs of CPZs (lining etc).	Emergency works and maintenance	Non Reserve

Hythe Swimming Pool	Growth	Recurring	Minor Miscellaneous Budget Adjustments	22,500	5,500	28,000	Minor individual requests under £5,000 aggregated - net impact	Emergency works and maintenance	Non Reserve
Civic Centre	Growth	Recurring	Increase to Civic Centre maintenance budget	66,700	9,850	76,550	Increase to cyclical maintenance and maintenance costs for Civic Centre	Emergency works and maintenance	Non Reserve
Public Toilets	Saving	Recurring	Public Toilets - reduction in maintenance costs	23,150	(3,000)	20,150	Opportunity for minor savings due to capital investment in recent years	Emergency works and maintenance	Non Reserve
Royal Military Canal Buildings	Growth	Recurring	Minor Miscellaneous Budget Adjustments	890	1,100	1,990	Increased expenditure at Twiss Road depot due to age of building.	Emergency works and maintenance	Non Reserve
Charity Parks & Open Spaces	Growth	Recurring	Charity Parks & Open Spaces - maintenance costs increase	22,890	9,110	32,000	The budget has been realigned to realistic spend on maintenanc based on historic cost trends due to the amount of parks and spaces requiring investment.	Emergency works and maintenance	Non Reserve
Depots & Cemetery Buildings	Growth	Recurring	Depots & Cemetery Buildings - maintenance costs increase	11,680	5,000	16,680	Year on year increase in cost of maintenance and servicing, as well as increased cost to repair for adopted churchyard boundary walls.	Emergency works and maintenance	Non Reserve
Lifeline Facilities	Saving	Recurring	Net income increase following Lifeline digitalisation project	(444,800)	(54,402)	(499,202)	Net income increase following Lifeline analogue to digitisation project - to offset implementation costs.	Fees and charges rate increase	Non Reserve
Events	Saving	Recurring	Land hire and events income increase	(8,400)	(4,916)	(13,316)	Expected income increase following uplift to fees and charges for 2027/28	Fees and charges rate increase	Non Reserve
Off-Street Parking	Saving	Recurring	Off Street parking income increase due to parking controls.	(1,941,910)	(125,000)	(2,066,910)	The increased budget reflect income receipt trends for parking usage and fixed penalty notices in previous years, as well as permits all based on volume.	Budget realignment	Non Reserve
On-Street Parking Enforcement	Saving	Recurring	Increase to On Street Parking income following changes to controlled parking zones	(1,209,410)	(393,383)	(1,602,793)	Increase in CPZs have led to greater usage of on-street pay & display facilities and permit income (resident and visitor). Increase in the number of penalty charge notices issued to illegally parked vehicles. Budget realigned to actual income trend over the past few years.	Budget realignment	Non Reserve
Various	Saving	Recurring	Estimated additional income from inflation increase to fees and charges across the Council	0	(94,080)	(94,080)	Income inflation starting from 2.6% June CPI.	Fees and charges rate increase	Non Reserve
Lifeline Facilities	Growth	Recurring	Minor Miscellaneous Budget Adjustments	(9,240)	1,980	(7,260)	Minor individual requests under £5,000 aggregated - net impact	Legal/ Regulatory compliance	Non Reserve
Other Environmental Services	Growth	Recurring	Emergency response officers on-call cover costs	34,000	7,600	41,600	Requested increase to provide weekly out of hours on-call cover for four emergency response officers.	Legal/ Regulatory compliance	Non Reserve
Customer Support	Growth	Recurring	Minor Miscellaneous Budget Adjustments	1,000	2,251	3,251	Minor individual requests under £5,000 aggregated - net impact	Legal/ Regulatory compliance	Non Reserve
Corporate Management-Misc Exp	Growth	Recurring	Increased bank charges fees	20,960	5,040	26,000	Variable costs based on volume of banking transactions across the Council. Budget realignment to meet the actual cost of banking services and timely payments to suppliers.	Budget realignment	Non Reserve
Revenues & Benefits	Growth	Recurring	Minor Miscellaneous Budget Adjustments	(560)	1,690	1,130	Minor individual requests under £5,000 aggregated - net impact	Legal/ Regulatory compliance	Non Reserve
Toilet Cleaning	Growth	Recurring	Additional PHS contract costs	17,250	6,000	23,250	PHS contract costs increase due to higher facilities usage resulting in more frequent bin collections.	Contract/ non-controllable inflation	Non Reserve
Conducting Elections	Growth	One-off	Cost of Elections	40,000	180,000	220,000	Cost of running District elections for 2027/28 to be added to budget.	Legal/ Regulatory compliance	Non Reserve
Development Management	Growth	Recurring	Lone worker devices for Planning team	0	4,791	4,791	Corporate requirement - lone worker devices. This is required for compliance with FHDC lone worker policy	Legal/ Regulatory compliance	Non Reserve
Charity Areas	Saving	Recurring	Reduction in temporary and seasonal staff for Coastal Park	79,160	(39,599)	39,561	Temporary staff cost savings which are offset by permanent staffing (Park Keepers) for the Coastal Park.	New Post	Non Reserve
Charity Areas	Growth	Recurring	New post - 2 additional full time Park Keepers at Coastal Park	0	74,662	74,662	2 FTE new permanent Park Keepers at Coastal Park.	New Post	Non Reserve
Grounds Maintenance	Growth	Recurring	New post - 1 additional full time Gardener	0	37,331	37,331	1 FTE new permanent gardener at Kingsnorth Gardens	New Post	Non Reserve
Legal	Growth	Recurring	Legal Restructure - residual growth not funded by carry forward reserves.	0	7,399	7,399	Legal Restructure costs to meet service needs, not offset by carry forwards reserve.	New Post	Non Reserve
Customer Support	Growth	Recurring	New Post - Customer Support Officer (Parking)	0	38,407	38,407	New full time Customer Support Officer to support on increased Parking related customer queries.	New Post	Non Reserve

Revenues & Benefits	Growth	Recurring	Voicescape communication software costs	6,500	15,000	21,500	Voicescape communication software costs to support Council tax collection. Pilot campaign in 2026/27 targeted 106 accounts which successfully generated approximately £11,300 in additional collections. Continued use is expected to be cost neutral overall, while improving council tax collection rates and reduce recovery activity.	Other - detail to be provided	Non Reserve
Crime And Disorder	Growth	Recurring	Minor Miscellaneous Budget Adjustments	8,100	7,900	16,000	Minor individual requests under £5,000 aggregated - net impact	Other - detail to be provided	Non Reserve
Litter And Fouling Enforcement	Growth	Recurring	Reduction to fixed penalty income from litter and fouling enforcement	(4,000)	2,000	(2,000)	FPN income has reduced based on historic actuals.	Other - detail to be provided	Non Reserve
Pollution Reduction	Growth	Recurring	Reduction to Environmental Enforcement fixed penalty charges issued	(15,000)	2,000	(13,000)	FPN income has reduced based on historic actuals.	Other - detail to be provided	Non Reserve
Fhdc Temporary Accommodation	Growth	Recurring	Minor Miscellaneous Budget Adjustments	0	1,000	1,000	Minor individual requests under £5,000 aggregated - net impact	Other - detail to be provided	Non Reserve
Fhdc Temporary Accommodation	Growth	Recurring	Increased maintenance costs for temporary accommodation units	0	75,000	75,000	Additional costs for maintaining additional council owned TA units, no previous budget was present in prior years.	Other - detail to be provided	Non Reserve
Fhdc Temporary Accommodation	Growth	Recurring	Council Tax liability for Council owned temporary accommodation units	0	15,000	15,000	Council tax liability due for council owned TA. No previous budget set as this was offset by Housing Benefit income.	Other - detail to be provided	Non Reserve
Fhdc Temporary Accommodation	Growth	Recurring	Rent due to HRA for use of HRA stock to support temporary accommodation	0	262,000	262,000	Increased rent paid **(£158k**) and capital financing costs **(£104k)** for additional HRA TA properties funded by HB income.	Other - detail to be provided	Non Reserve
Fhdc Temporary Accommodation	Saving	Recurring	Rental income from letting temporary accommodation units	(100,000)	(300,000)	(400,000)	Additional income from HRA TA units, as more units are used.	Other - detail to be provided	Non Reserve
Neighbourhood Management	Growth	Recurring	Running cost for electrical vehicle for the Housing caretaker use	11,500	10,000	21,500	£8k increase for annual lease for new EV for housing caretaker plus £2k fuel costs.	Other - detail to be provided	Non Reserve
Grounds Maintenance	Growth	One-off	Folkestone Forest Tree planting project	64,220	(23,140)	41,080	Budget adjusted to match requirement for the districrt wide tree planting programme.	Other - detail to be provided	Non Reserve
Communications & Engagement	Growth	One-off	Print second additional issue of Your District Today community magazine	15,000	15,000	30,000	To cover costs of distribution of 2 x Your District Today (extra budget to cover additional distibution).	Other - detail to be provided	Non Reserve
Cleansing	Growth	One-off	Additional support for summer season street cleansing	1,862,440	50,000	1,912,440	Additional support for summer season street cleansing funded from 2025-26 underspend.	Reserve Funded - Carry Forward reserve	Reserve Funded
Community Grants	Growth	One-off	Youth projects funded from outturn surplus	0	37,000	37,000	Youth Projects Funded by 25-56 Outturn Surplus (Charivari + Dame Kelly Holmes Trust).	Reserve Funded - Carry Forward reserve	Reserve Funded
Planning Policy	Growth	One-off	Local Plan budget increase	91,000	400,000	491,000	Request to draw down £400,000 of identified Local Plan reserves for estimated spending on new local plan for 2027/28.	Reserve Funded - Carry Forward reserve	Reserve Funded
Legal	Growth	Recurring	Legal Restructure - reserve-funded	0	110,000	110,000	Legal Restructure reserve funded growth	Reserve Funded - Carry Forward reserve	Reserve Funded
Green Business Grant Scheme	Growth	Recurring	Green Business Grant Scheme	0	83,333	83,333	Additional annual top up to the Green Business Grant scheme for 3 years (2026/27 to 2028/29).	Reserve Funded - Climate Change Reserve	Reserve Funded
Housing Benefits/ Rent Rebates	Growth	Recurring	Housing subsidy gap	2,121,600	473,150	2,594,750	Overall net growth £473,150 housing subsidy gap comprising; £163,850 growth against Housing Benefits (Growth from reduced recoverable rent allowance income from DWP £446,500 offset £282,650 saving in reduced rent allowance payments) and increase in Rent rebates £309,300.	Temporary Accommodation subsidy gap	Non Reserve
Rent Rebates	Growth	Recurring	Rent rebates income increase	0	(55,000)	(55,000)	Estimated uplift for temporary accommodation rents from £50 to £60 per night for 8 Council owned units, reflecting CPIH indexation since 2022 when the rate was last reviewed. The uplifted fee is subject to approval.	Temporary Accommodation subsidy gap	Non Reserve
Members Allowance	Growth	One-off	Training budget increase for councillors	5,000	15,000	20,000	Increased training budget for potential new councillors following May 2027 District Elections.	Training Budgets - Councillors	Non Reserve
Various services	Growth	One-off	Funding for non essential training requests	120,540	9,700	130,240	Funding for training requests for staff.	Training Budgets - Staff	Non Reserve
Fhdc Temporary Accommodation	Growth	Recurring	Utility costs for Council owned temporary accommodation units	500	30,000	30,500	Additional utility costs for council owned TA. No previous budget was covered by HB income in prior year.	Utilities	Non Reserve
Civic Centre	Growth	Recurring	Increase to Civic Centre utility budget for water	10,490	14,000	24,490	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Civic Centre	Saving	Recurring	Civic Centre business rates liability	137,940	(5,000)	132,940	Reduced Civic Centre business rates budget based on historical spend	Utilities	Non Reserve
Shorncliffe Pavilion	Saving	Recurring	Shorncliffe Pavilion - reduced business rates budget	15,500	(8,500)	7,000	Shorncliffe Pavilion - business rates budget re-aligned based on actuals to date.	Utilities	Non Reserve
Shorncliffe Pavilion	Saving	Recurring	Shorncliffe Pavilion - utility budget for electricity reduced	10,000	(7,000)	3,000	Shorncliffe Pavilion - utility budget for electricity reduced	Utilities	Non Reserve
Public Toilets	Growth	Recurring	Public Toilets - increased water charges	66,920	23,000	89,920	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Parks & Open Spaces Buildings	Saving	Recurring	Parks & Open Spaces Buildings - electricity budget reduction	6,100	(3,000)	3,100	Saving on budget anticipated based on spend and last year's actuals	Utilities	Non Reserve
Royal Military Canal Buildings	Growth	Recurring	Royal Military Canal Buildings - electricity budget increase	650	3,000	3,650	Growth anticipated based on last year's actuals	Utilities	Non Reserve
Royal Military Canal Buildings	Growth	Recurring	Royal Military Canal Buildings - water budget increase	120	80	200	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Sports & Recreation Buildings	Saving	Recurring	Sports & Recreation Buildings - increased electricity costs	2,040	3,000	5,040	Utility cost inflation based on actual spend.	Utilities	Non Reserve

Sports & Recreation Buildings	Saving	Recurring	Sports & Recreation Buildings - reduced water budget	1,870	(1,870)	0	Budget removed based on actuals	Utilities	Non Reserve
Charity Parks & Open Spaces	Growth	Recurring	Charity Parks & Open Spaces - increased water rates	8,550	4,800	13,350	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Charity Parks & Open Spaces	Saving	Recurring	Charity Parks & Open Spaces - lower than expected business rates liability	28,370	(7,000)	21,370	Lower NDR rates bill	Utilities	Non Reserve
Hythe Swimming Pool	Growth	Recurring	Hythe Swimming Pool - increased water rates	7,500	17,000	24,500	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Hythe Swimming Pool	Saving	Recurring	Hythe Swimming Pool - lower than expected business rates liability	37,390	(6,000)	31,390	Lower NDR rates bill	Utilities	Non Reserve
Hythe Swimming Pool	Saving	Recurring	Hythe Swimming Pool - reduced electricity budget	54,260	(14,000)	40,260	Saving on budget anticipated based on last year's actuals	Utilities	Non Reserve
Car Parks	Saving	Recurring	Car Parks - Water charges increase	200	800	1,000	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Car Parks	Saving	Recurring	Car Parks - Electricity budget reduction	17,690	(2,500)	15,190	Saving on budget anticipated based on last year's actuals	Utilities	Non Reserve
Car Parks	Growth	Recurring	Increased business rates liability following higher valuation of all car parks by the VOA	111,450	71,000	182,450	Increased rates bills due to increased rateable value. Cases referred to ratings adviser	Utilities	Non Reserve
Depots & Cemetery Buildings	Growth	Recurring	Depots & Cemetery Buildings - increase to water charges	1,080	1,920	3,000	Utility cost inflation based on actual spend.	Utilities	Non Reserve
Folca	Saving	Recurring	Reduced business rates budget for Folca based on actuals	117,250	(15,000)	102,250	Lower rates bill	Utilities	Non Reserve
Hythe Swimming Pool/ Shorncliffe P	Saving	Recurring	Gas budget reduction	82,310	(11,500)	70,810	Budget re-aligned based on actual gas expenditure for Civic Centre, Shorncliffe Pavilion and Hythe Swimming Pool	Utilities	Non Reserve
Vacancy Target	Saving	Recurring	Vacancy target increase	(224,000)	(126,000)	(350,000)	Vacancy target increased in line with the current organisational vacancy run rate to reflect forecast vacancy savings.	Vacancy target	Non Reserve
Mountfield Ind Estate	Growth	One-off	Mountfield Industrial Estate - Loss of rental income and associated holding costs from two vacant units	(104,730)	22,190	(82,540)	Loss of rental income (£16.5k) and business rates liability (£5,690) for two vacant units at Mountfield Industrial Estate. Growth based on a vacancy period of 6 months.	Vacant rental properties	Non Reserve
Misc Otterpool Property	Growth	One-off	Increased maintenance costs for Miscellaneous Otterpool Properties	16,030	15,000	31,030	Expenditure for repairs to tenanted properties has exceeded budget allocation historically. There is additional expenditure pressure for the vacant properties due to trespass as well as general maintenance of the corporate properties.	Vacant rental properties	Non Reserve
Misc Otterpool Property	Growth	One-off	Utility costs - water rates	0	9,000	9,000	Budget required for water costs at misc properties on the site.	Vacant rental properties	Non Reserve
Connect 38	Growth	One-off	Connect 38 - Loss of rental income and associated holding costs from vacant unit	(1,337,980)	96,500	(1,241,480)	Loss of rental income (£53k) and associated holding costs including; business rates liability (£28.5k) and service charges (£15k) due to vacant unit at Connect 38 site. Growth based on a vacancy period of 6 months.	Vacant rental properties	Non Reserve
CHANGING TIDES	Growth	One-off	Beach Huts - loss of rental income due to vacant beach huts offset	(135,000)	20,750	(114,250)	Reduction in rent based on current take-up of huts. Assumed 75% occupancy; void costs offset by full year rental expected for Café/ Concession (£13,000)	Vacant rental properties	Non Reserve
Reg & Community Services	Growth	Recurring	Kent Medway Safeguarding Adults Board Contribution	4,500	2,500	7,000	The original budget included the annual QES payment and the KSCMP annual contribution. An additional contribution of £2.5k towards KMSAB has subsequently been requested during the financial year and was not included in the original budget provision.	Other - detail to be provided	Non Reserve