

# Budget Book 2026-27

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# ASHFORD BOROUGH COUNCIL

## BUDGET BOOK 2026/27

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# ASHFORD BOROUGH COUNCIL

## BUDGET 2026/27

### Introduction

This Budget Book shows the Council's revenue estimates for 2026/27, the Capital Programme 2026/27 to 2028/29 and the Fees and Charges effective from 1 April 2026.

Whilst developing the budget for 2026/27 inflation was 3.4% which is above Bank of England target range of 2%, it is anticipated that the Bank Rate is likely to fall gradually further in future, but this will depend on whether variables like pay growth and whether services inflation continues to ease. Interest rates are not reducing as quickly as originally anticipated, although markets are expecting to see more decreases as we move through 2026/27. However, with continued unrest around the globe and domestic and global fiscal policies still evolving there is ongoing risk to both these areas.

The budget for 2026/27 budget is showing a balanced position and is focused primarily on maintaining service delivery while mitigating and reducing risk. Although we are now presenting a balanced budget we must still be conscious of the risks ahead and the future reductions in settlement funding.

This budget supports the priorities within the new Borough Plan 2024-2028 which was recently adopted and has three overarching principals, Planet, People and Place.

The budget includes the Port Health Authority which has become fully operational and is run on a cost recovery basis from the fees and charges it collects.

The budget for the Housing Revenue Account has been set to support its 30 year business plan. The business plan is affordable over the life of the model, it is ambitious, with a focus on ensuring the existing stock meets the required standards, as well as working towards increasing housing provision, the increase in supply is designed to not only reduce the waiting list but also to reduce the pressure on temporary accommodation.

Additional resource has been included to better support customer concerns through a Resolution Team, and more resource for ensuring compliance standards are met.

The budget for the Housing Revenue Account, includes an average increase in rents of 4.8% in line with government formula.

This budget book also includes the NNDR1 form which is the estimate for business rate income for the coming year.

## COUNCIL TAX STATISTICS

2025/26		2026/27	
<b>No</b>	<b>COUNCIL TAX</b>	<b>No</b>	
49,332	Tax Base	49,222	
<b>£</b>	<b>Band D Rates:</b>	<b>£</b>	<b>% Increase</b>
193.58	Ashford Borough Council	199.37	2.99%
1,691.19	Kent County Council	1,758.60	3.99%
270.15	Kent Police Authority	285.15	5.55%
94.86	Kent and Medway Fire Authority	99.81	5.22%
<b>2,249.78</b>		<b>2,342.93</b>	<b>4.14%</b>
<b>PRECEPTS</b>			
9,549,686	Ashford Borough Council	9,813,390	
83,429,785	Kent County Council	86,561,809	
13,327,040	Kent Police Authority	14,035,653	
4,679,634	Kent and Medway Fire Authority	4,912,848	
3,029,502	Parish Councils	3,309,423	
<b>114,015,646</b>		<b>118,633,124</b>	

### COMPARISON WITH PREVIOUS YEARS

The table gives the make up of the Council Tax for Band D properties for previous years.

	Ashford BC	Kent CC	Kent Police	Kent Fire	TOTAL
2026/27	199.37	1,758.60	285.15	99.81	2,342.93
2025/26	193.58	1,691.19	270.15	94.86	2,249.78
2024/25	187.96	1,610.82	256.15	89.91	2,144.84
2023/24	182.50	1,534.23	243.15	87.30	2,047.18
2022/23	177.50	1,461.24	228.15	82.35	1,949.24
2021/22	172.50	1,418.76	218.15	80.82	1,890.23
2020/21	167.50	1,351.26	203.15	79.29	1,801.20
2019/20	162.50	1,299.42	193.15	77.76	1,732.83
2018/19	157.50	1,237.68	169.15	75.51	1,639.84
2017/18	154.00	1,178.82	157.15	73.35	1,563.32

### PARISH PRECEPTS

Council taxpayers living in parished areas pay additional amounts to provide for the precepts levied by their parish/town council. Expressed as Band D these amounts range from £9.47 (Crundale) to £195.43 (Tenterden). The total of all Parish Precepts is £3,309,423, an increase of 9.24% over 2025/26.

<b>CALCULATION OF THE BUDGET REQUIREMENT AND COUNCIL TAX AT BAND D</b>		
	£	£
Gross Expenditure - General Fund	92,226,800	
Gross Expenditure - HRA	40,994,840	
Parish Precepts	<u>3,309,423</u>	136,531,063
Less Gross Income	(110,912,410)	(110,912,410)
<b>NET EXPENDITURE</b>		<u>25,618,653</u>
Government Grant	(8,521,680)	
New Homes Bonus	0	
Retained Business Rates	<u>(3,974,160)</u>	
Government Grant (S31 grants)		(12,495,840)
<b>BUDGET REQUIREMENT</b>		<u>13,122,813</u>
Less Parish Precepts		(3,309,423)
<b>Council Tax Requirement</b>		<u><u>9,813,390</u></u>
Council Tax Base		49,222
Band 'D' Council Tax		199.37
Average including Parishes		266.60

**CALCULATION OF COUNCIL TAX FOR DIFFERENT VALUATIONS BANDS**

<b>VALUATION BAND</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
The Multipliers specified in Section 5(1) of the Local Government Finance Act 1992, to apply Basic Tax	6/9	7/9	8/9	1	11/9	13/9	15/9	18/9
ABC Council Tax at £197.37 Band D multiplied by item 1 above to give the Council Tax for the year in respect of valuation band	132.91	155.07	177.22	199.37	243.67	287.98	332.28	398.74
Precepts issued to the Council								
1. Kent County Council	1,172.40	1,367.80	1,563.20	1,758.60	2,149.40	2,540.20	2,931.00	3,517.20
2. Kent Police Authority	190.10	221.78	253.47	285.15	348.52	411.88	475.25	570.30
3. Kent and Medway Fire Rescue Authority (provisional figure).	66.54	77.63	88.72	99.81	121.99	144.17	166.35	199.62
The total of items 2 and 3 above, which is the full Council Tax before Parish precepts for 2026/27	1,561.95	1,822.28	2,082.61	2,342.93	2,863.58	3,384.23	3,904.88	4,685.86

**PARISH EXPENDITURE AND PRECEPTS 2026/27**

2026/27		2025/2026	2025/26	2026/27		2026/27		2026/2027
Local tax base	Parish	Precept charged to taxpayers	Local Tax at Band D	Precept charged to taxpayers	Percentage Change in Precept	Local tax at Band D	Percentage change at Band D	Total paid to Parish
		£	£	£		£		£
628	Aldington & Bonnington	75,727.00	119.07	89,477.00	18%	142.48	20%	89,477.00
398	Appledore	29,510.00	72.86	29,510.00	0%	74.15	2%	29,510.00
779	Bethersden	65,000.00	82.38	79,000.00	22%	101.41	23%	79,000.00
1,285	Biddenden	74,773.30	57.65	88,750.00	19%	69.07	20%	88,750.00
164	Bilsington	9,780.00	60.00	10,936.00	12%	66.68	11%	10,936.00
1,077	Boughton Aluph and Eastwell	45,283.65	41.97	40,881.88	-10%	37.96	-10%	40,881.88
633	Brabourne	36,000.00	56.87	58,000.00	61%	91.63	61%	58,000.00
151	Brook	14,000.00	93.33	15,000.00	7%	99.34	6%	15,000.00
562	Challock	24,000.00	42.78	26,000.00	8%	46.26	8%	26,000.00
1,365	Charing	229,186.13	165.00	251,532.00	10%	184.27	12%	251,532.00
782	Chilham	56,686.09	71.66	58,103.24	2%	74.30	4%	58,103.24
95	Crundale (PM)	700.00	7.45	900.00	29%	9.47	27%	900.00
523	Egerton	50,680.00	96.72	54,126.00	7%	103.49	7%	54,126.00
178	Godmersham	10,000.00	56.18	10,500.00	5%	58.99	5%	10,500.00
3,053	Great Chart with Singleton	391,235.00	127.11	446,221.00	14%	146.16	15%	446,221.00
117	Hastingleigh	6,200.00	52.99	6,600.00	6%	56.41	6%	6,600.00
824	High Halden	40,000.00	47.90	45,000.00	13%	54.61	14%	45,000.00
258	Hothfield	15,500.00	57.20	15,500.00	0%	60.08	5%	15,500.00
112	Kenardington	7,100.00	62.83	8,400.00	18%	75.00	19%	8,400.00
3,915	Kennington	115,000.00	28.84	115,000.00	0%	29.37	2%	115,000.00
4,650	Kingsnorth	264,047.52	56.66	264,576.00	0%	56.90	0%	264,576.00
138	Little Chart	7,000.00	51.47	8,000.00	14%	57.97	13%	8,000.00
552	Mersham	26,000.00	47.02	30,000.00	15%	54.35	16%	30,000.00
109	Molash	4,770.00	43.36	4,770.00	0%	43.76	1%	4,770.00
114	Newenden	10,260.00	89.22	11,000.00	7%	96.49	8%	11,000.00
684	Orlestone	32,272.00	46.70	32,272.00	0%	47.18	1%	32,272.00
535	Pluckley	52,762.00	98.25	55,400.00	5%	103.55	5%	55,400.00
715	Rolvenden	40,500.00	56.09	43,000.00	6%	60.14	7%	43,000.00
359	Ruckinge	19,987.00	55.52	21,437.00	7%	59.71	8%	21,437.00
905	Sevington	14,517.00	15.97	14,984.00	3%	16.56	4%	14,984.00
577	Shadoxhurst	24,100.00	41.41	25,305.00	5%	43.86	6%	25,305.00
739	Smarden	67,000.00	90.17	77,452.26	16%	104.81	16%	77,452.26
376	Smeeth	20,000.00	52.63	24,000.00	20%	63.83	21%	24,000.00
1,201	South Willesborough & Newtown	110,983.00	88.29	114,344.00	3%	95.21	8%	114,344.00
677	Stanhope	20,000.00	26.95	22,000.00	10%	32.50	21%	22,000.00
223	Stone	6,375.00	28.59	7,165.00	12%	32.13	12%	7,165.00
4,004	Tenterden (TC)	710,372.00	175.40	782,500.00	10%	195.43	11%	782,500.00
231	Warehorne	7,700.00	33.19	8,225.00	7%	35.61	7%	8,225.00
505	Westwell	32,017.00	63.65	33,609.00	5%	66.55	5%	33,609.00
560	Wittersham	37,700.00	66.73	39,500.00	5%	70.54	6%	39,500.00
883	Woodchurch	44,650.00	50.11	48,118.00	8%	54.49	9%	48,118.00
1,070	Wye with Hinxhill	180,128.00	165.71	192,329.00	7%	179.75	8%	192,329.00
<b>36,517</b>		<b>3,029,501.69</b>		<b>3,309,423.38</b>				<b>3,309,423.38</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
2026-27

**PART 1A: NON-DOMESTIC RATING INCOME**

This section of the form uses entries from other parts to calculate the forecast net business rates income for the authority in 2026-27. Note that you still need to enter data for line 5 and line COLLECTABLE RATES (See Note A)

	£		<b>FOR INFORMATION: Breakdown of Collectable Rates</b>		
1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments	59,500,099		Gross rates payable in year	81,824,419	Part 2, Line 4
<b>TRANSITIONAL PROTECTION PAYMENTS</b>			Cost of mandatory relief	-13,464,543	Part 2, Line 20 + Part 2, Line 25
2. Sums due to the authority	1,880,938		Cost of discretionary relief	-3,709,863	Part 2, Line 33 + Part 2, Line 42
3. Sums due from the authority	0		Net cost of transitional arrangements	-1,880,938	Part 2, Line 9
<b>COST OF COLLECTION (See Note B)</b>			Cost of accounting adjustments for losses on collection	-1,421,932	Part 3, Line 2
4. Cost of collection formula	208,624		Cost of accounting adjustments for addition to appeals provision	-1,847,044	Part 3, Line 3
5. Legal costs	0		<b>Collectable Rates</b>	59,500,099	Part 3 Line 4 and Part 1, Line 1
6. Allowance for cost of collection	208,624				
<b>SPECIAL AUTHORITY DEDUCTIONS</b>					
7. City of London Offset : Not applicable for your authority	0				
<b>TOTAL S31 GRANT (see Note C)</b>					
8. Sums due to the authority through section 31 grant	18,565,084				
9. Sums due to the authority for Supplements and over-indexation not netted off	0				
<b>DISREGARDED AMOUNTS</b>					
10. Amounts retained in respect of Designated Areas of which:	0				
10a. Amounts of section 31 grant retained in respect of Designated Area	0				
11. Amounts retained in respect of Renewable Energy Schemes (See Note D) of which:	101,525				
11a. sums retained by billing authority	101,525				
11b. sums retained by major precepting authority	0				
<b>NON-DOMESTIC RATING INCOME</b>					
12. Line 1 plus line 2, minus lines 3, 6, 7, 10 and 11, plus line 8	79,635,972				

Local Authority : Ashford

**PART 1B: PAYMENTS**

This part is for information only; please do not amend any of the figures

The payments to be made, during the course of 2026-27 to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
- ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
- iii) transferred by the billing authority from its Collection Fund to its General Fund,

are set out below

	Column 1 Central Government	Column 2 Ashford	Column 3 Kent County Council	Column 4 Kent Fire Authority	Column 5 Total
	£	£	£	£	£
<b>Retained NDR shares</b>					
13. % of non-domestic rating income to be allocated to each authority in 2026-27	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2026-27</b>					
14. Non-domestic rating income from rates retention scheme	39,817,986	31,854,389	7,167,237	796,360	79,635,972
<b>Other Income for 2026-27</b>					
15. add: cost of collection allowance		208,624			208,624
16. add: amounts retained in respect of Designated Areas		0			0
17. add: amounts of S31 grant retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		101,525	0		101,525
19. add: City of London Offset		0			0
20. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>					
21. Surplus/Deficit at end of 2025-26 (+ve = surplus, -ve = deficit)	-444,643	-355,714	-80,036	-8,893	-889,285
<b>TOTAL FOR THE YEAR</b>					
22. Total amount due to authorities	39,373,344	31,808,824	7,087,201	787,467	79,056,836

**NATIONAL NON- DOMESTIC RATES RETURN - NDR1**  
**2026-27**

Local Authority : Ashford

**PART 1C: SECTION 31 GRANT BREAKDOWN (See Note E)**

This page is for information only; please do not amend any of the figures

Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system

	Column 1	Column 2	Column 3	Column 4	Column 5
	Central Government	Ashford	Kent County Council	Kent Fire Authority	Total (excluding growth in DA)
	£	£	£	£	£
<b>Small Business Rate Relief</b>					
23. Cost to authorities of providing relief	2,413,803	1,931,042	434,485	48,276	4,827,606
<b>Charitable occupation</b>					
24. Cost to authorities of providing relief	2,477,376	1,981,901	445,928	49,548	4,954,753
<b>Community Amateur Sports Clubs (CASCs)</b>					
25. Cost to authorities of providing relief	44,013	35,210	7,922	880	88,025
<b>Rural Rate Relief</b>					
26. Cost to authorities of providing 100% rural rate relief	8,659	6,926	1,558	173	17,316
<b>Public lavatories relief</b>					
27. Cost to authorities of providing relief	2,503	2,003	451	50	5,007
<b>Low-carbon heat networks relief</b>					
28. Cost to authorities of providing relief	0	0	0	0	0
<b>Improvement relief</b>					
29. Cost to authorities of providing relief	0	0	0	0	0
<b>Partially occupied hereditament</b>					
30. Cost to authorities of providing relief	0	0	0	0	0
<b>Empty premises</b>					
31. Cost to authorities of providing relief	1,785,919	1,428,734	321,465	35,718	3,571,836
<b>Supporting Small Business Scheme</b>					
32. Cost to authorities of providing relief	1,658,493	1,326,795	298,529	33,170	3,316,987
<b>Film Studio relief</b>					
33. Cost to authorities of providing relief	0	0	0	0	0
<b>Freeports relief</b>					
34. Cost to authorities of providing relief					
<b>Investment Zones relief</b>					
35. Cost to authorities of providing relief	0	0	0	0	0
<b>EZ case A relief</b>					
36. Cost to authorities of providing relief					
<b>In respect of Port of Bristol: Not applicable</b>					
37. Cost to authorities of providing relief: Not applicable		0			0
<b>SUPPLEMENTS AND DISCOUNTS</b>					
38. Reduced revenue to authorities from RHL multipliers	1,449,536	1,159,630	260,917	28,991	2,899,074
39. Additional revenue to authorities from High Value multipliers	-557,760	-446,208	-100,397	-11,155	-1,115,520
40. Cost to authority of under-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0
41. Additional revenue to authority of over-indexation of the multiplier - Not applicable in 2026-27	0	0	0	0	0
<b>TOTAL FOR THE YEAR</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>42. Amount of Section 31 grant due to authorities to compensate for reliefs (not below zero)</b>	<b>9,282,542</b>	<b>7,426,033</b>	<b>1,670,858</b>	<b>185,651</b>	<b>18,565,084</b>
<i>of which</i>					
42a. Total Section 31 due for reliefs and RHL multipliers	9,840,302	7,872,241	1,771,255	196,806	19,680,604
42b. Additional revenue from High Value Multiplier	-557,760	-446,208	-100,397	-11,155	-1,115,520
42c. Additional revenue from High Value Multiplier outside of Section 31 grant	0	0	0	0	0

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
2026-27

**PART 2: RELIEFS AND NET RATES PAYABLE**

This section of the form is for you to enter the gross rates value and the amount of various business rates reliefs forecast for 2026-27. This will then calculate the forecast net rates payable.

You should complete columns 1 only

		Column 1	Column 2	Column 3
		BA Area (exc. Designated areas).	Designated areas	TOTAL (All)
		Complete this column	Do not complete this column	Do not complete this column
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - See Note F		£		£
1. Rateable Value at	Date 06/01/2026	178,843,588		178,843,588
Of which	Multiplier in pence			
1.a. Small multiplier for 2026-27 (input RV)	43.2	37,149,100		37,149,100
1.b. Standard multiplier for 2026-27 (input RV)	48.0	44,473,000		44,473,000
1.c. Small RHL multiplier for 2026-27 (input RV)	38.2	18,807,338		18,807,338
1.d. Standard RHL multiplier for 2026-27 (input RV)	43.0	39,174,150		39,174,150
1.e. High Value multiplier for 2026-27 (input RV)	50.8	39,240,000		39,240,000
2. Gross rates 2026-27 (RV x multiplier)		81,358,659		81,358,659
3. Estimated growth/decline in gross rates (+ = increase, - = decrease)		465,760		465,760
Of which				
3.a. Small multiplier for 2026-27 (input RV)		-397,825		-397,825
3.b. Standard multiplier for 2026-27 (input RV)		693,375		693,375
3.c. Small RHL multiplier for 2026-27 (input RV)		0		0
3.d. Standard RHL multiplier for 2026-27 (input RV)		0		0
3.e. High Value multiplier for 2026-27 (input RV)		600,000		600,000
4. Forecast gross rates payable in 2026-27		81,824,419		81,824,419
Of which				
4a. Reduced revenue due to RHL multipliers		-2,899,074		-2,899,074
4b. Additional revenue due to High Value multiplier		1,115,520		1,115,520
4c. Reduced revenue due to under-indexation - not applicable in 2026-27		0		0
4d. Additional revenue due to over-indexation - not applicable in 2026-27		0		0
<b>TRANSITIONAL ARRANGEMENTS (See Note G)</b>				
5. Revenue foregone because increases in rates have been deferred (Show as -ve)		-3,669,373		-3,669,373
6. Transitional Relief Supplement (show as +ve)		1,788,435		1,788,435
7. Net cost of transitional arrangements		-1,880,938		-1,880,938
8. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)		0		0
9. Forecast net cost of transitional arrangements		-1,880,938		-1,880,938
<b>TRANSITIONAL PROTECTION PAYMENTS</b>				
10. Sum due to/(from) authority		1,880,938		1,880,938

**NATIONAL NON- DOMESTIC RATES RETURN - NNDR1**

**2026-27**

**RELIEFS FUNDED THROUGH SECTION 31 GRANT**

**MANDATORY RELIEFS (See Note H) (All data should be entered as -ve unless specified otherwise)**

**Small Business Rate Relief**

11. Forecast of relief to be provided in 2026-27	-4,827,606	-4,827,606
of which		
11a. relief on existing properties where a 2nd property is occupied	-12,060	-12,060

**Charitable occupation**

12. Forecast of relief to be provided in 2026-27	-4,954,753	-4,954,753
--	------------	------------

**Community Amateur Sports Clubs (CASCs)**

13. Forecast of relief to be provided in 2026-27	-88,025	-88,025
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**Rural rate relief**

14. Forecast of relief to be provided in 2026-27	-17,316	-17,316
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**Public Lavatories relief (See note J)**

15. Forecast of relief to be provided in 2026-27	-5,007	-5,007
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**Low-carbon heat networks relief**

16. Forecast of relief to be provided in 2026-27	0	0
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**Improvement relief**

17. Forecast of relief to be provided in 2026-27	0	0
--	---	---

18. Forecast of mandatory reliefs to be provided in 2026-27 (Sum	-9,892,707	-9,892,707
--	------------	------------

19. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0	0
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<b>20. Total forecast mandatory reliefs (excluding unoccupied property) to be provided in 2026-27</b>	<b>-9,892,707</b>	<b>-9,892,707</b>
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**UNOCCUPIED PROPERTY (See Note I) (All data should be entered as -ve unless specified otherwise)**

**Partially occupied hereditaments**

21. Forecast of 'relief' to be provided in 2026-27	0	0
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**Empty premises**

22. Forecast of 'relief' to be provided in 2026-27	-3,571,836	-3,571,836
--	------------	------------

23. Forecast of unoccupied property 'relief' to be provided in 2026-27 (Line 21 + line 22)	-3,571,836	-3,571,836
--	------------	------------

24. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0	0
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<b>25. Total forecast unoccupied property 'relief' to be provided in 2026-27</b>	<b>-3,571,836</b>	<b>-3,571,836</b>
--	-------------------	-------------------

**DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT (See Note**

**Supporting Small Business Scheme**

26. Forecast of relief to be provided in 2026-27	-3,316,987	-3,316,987
--	------------	------------

**Film Studio relief**

27. Forecast of relief to be provided in 2026-27	0	0
--	---	---

**Freeport relief (see Note K): Not applicable**

28. Forecast of relief to be provided in 2026-27	0	0
--	---	---

**Investment Zone Relief (see Note K): Not applicable**

29. Forecast of relief to be provided in 2026-27	0	0
--	---	---

**EZ Case A relief**

30. Forecast of relief given to Case A hereditaments in 2026-27	0	0
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31. Forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27 (Sum of lines 26 to 30)	-3,316,987	-3,316,987
--	------------	------------

32. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0	0
--	---	---

<b>33. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2026-27</b>	<b>-3,316,987</b>	<b>-3,316,987</b>
---	-------------------	-------------------

<b>34. Total forecast of reliefs funded through S31 grant to be provided in 2026-27</b>	<b>-16,781,530</b>	<b>-16,781,530</b>
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**NATIONAL NON- DOMESTIC RATES RETURN - NDR1**  
**2026-27**

**UNFUNDED DISCRETIONARY RELIEFS (See Note L) (All data should be entered as -ve unless specified otherwise)**

**Charitable occupation**

35. Forecast of relief to be provided in 2026-27

-198,234

-198,234

**Non-profit making bodies**

36. Forecast of relief to be provided in 2026-27

-147,708

-147,708

**Community Amateur Sports Clubs (CASCs)**

37. Forecast of relief to be provided in 2026-27

-14,409

-14,409

**Small rural businesses**

38. Forecast of relief to be provided in 2026-27

-32,525

-32,525

**Other ratepayers (refer to guidance for further details)**

39. Forecast of relief to be provided in 2026-27

0

0

40. Forecast of discretionary relief to be provided in 2026-27 (Sum of lines 35 to 39)

-392,876

-392,876

41. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)

0

0

**42. Total forecast unfunded discretionary relief to be provided in 2026-27**

-392,876

-392,876

**NET RATES PAYABLE**

43. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs

£  
62,769,075

£  
62,769,075

**NATIONAL NON- DOMESTIC RATES RETURN - NNDR1**

**2026-27**

	BA Area (exc. Designated) Complete this column	Designated Areas Do not complete this column	TOTAL (All BA Area) Do not complete this column
<b>NET RATES PAYABLE</b>	£		£
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and	62,769,075		62,769,075
<b>(LESS) LOSSES (Data should be entered as -ve)</b>			
2. Estimated bad debts in respect of 2026-27 rates payable	-1,421,932		-1,421,932
3. Estimated repayments in respect of 2026-27 rates payable	-1,847,044		-1,847,044
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	59,500,099		59,500,099
	Column 1 BA Area (exc. Designated) Complete this column	Column 2 Designated Areas Do not complete this column	Column 3 TOTAL (All BA Area) Do not complete this column
<b>DISREGARDED AMOUNTS (Data should be entered as +ve)</b>			
5. Renewable Energy (see Note D)	101,525		101,525
6. Transitional Protection Payment			
7. Baseline			
<b>DISREGARDED AMOUNTS</b>			
8. Total Disregarded Amounts			0
<b>Port of Bristol</b>			
9. In respect of Port of Bristol: Not applicable	0		0
<b>THIS SECTION RELATES TO DESIGNATED AREAS SO IS NOT APPLICABLE FOR YOUR AUTHORITY</b>			
	Values in Designated Area	Position above baseline	Section 31 above baseline
<b>Designated Areas Section 31 grant retention as a result of growth (see Note M)</b>			
(a) Net rates payable less losses	0		
(b) Renewable Energy schemes	0		
(c) Transitional Protection Payment	0		
(d) Baseline	0		
(e) Total Disregarded Amounts			0
(f) Net value of Discounts and Supplement in Designated Areas	0		0
(g) Add on :Value of under- or over-indexation in Designated Areas	0		0
(h) Add on: Value of Section 31 funded reliefs in Designated Areas	0		0
(i) Total additional retention in Designated Areas			0

**NATIONAL NON - DOMESTIC RATES RETURN - NNDR1**  
**2026-27**

**PART 4: ESTIMATED COLLECTION FUND BALANCE IN 2025-26**

This section estimates the collection fund closing balance for the current year, (not the forecast year otherwise referred to in this form). Please refer

**OPENING BALANCE**

	£	£
1a. Opening Balance (From Collection Fund Statement)		2,445,666
1b. Agreed adjustment to Collection Fund Opening Balance (in respect of brought forward discrepancies)		0
1c. Adjusted Opening Balance		2,445,666

**BUSINESS RATES CREDITS AND CHARGES**

2. Business rates credited and charged to the Collection Fund in 2025-26 (enter as +ve)	57,577,870	
3. Sums written off in excess of the allowance for non-collection (enter as -ve)	0	
4. Changes to the allowance for non-collection	-533,240	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes (enter as +ve)	1,782,741	
6. Changes to the provision for alteration of lists and appeals	-2,310,764	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		<b>56,516,607</b>

**OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)**

8. Transitional protection payments received, or to be received in 2025-26	807,477	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2025-26 in respect of a previous year's deficit	0	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		<b>807,477</b>

**OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)**

12. Transitional protection payments made, or to be made, in 2025-26	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2025-26	-29,059,380	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income, 2025-26	-5,811,877	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2025-26	-23,247,505	
16. Transfers made, or to be made, to the billing authority's General Fund; and payments made, or to be made, to a precepting authority in respect of disregarded amounts in 2025-26	-306,333	
17. Transfers/payments from the Collection Fund for end-year reconciliations	0	
18. Transfers/payments made from the Collection Fund in 2025-26 in respect of a previous year's surplus	-2,233,940	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		<b>-60,659,035</b>

**ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR**

2025-26 - Surplus (positive), Deficit (Negative)		£
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11,19)		-889,285

**APPORTIONMENT OF ESTIMATED SURPLUS / DEFICIT**

	Column 1 Central Government	Column 2 Ashford	Column 3 Kent County Council	Column 4 Kent Fire Authority	Column 5 Total
21. % for distribution of prior year surplus/deficit (i.e. 2025-26)	50%	40%	9%	1%	100%
22. Total prior year surplus (+)/deficit (-)	105,863	84,690	19,055	2,117	211,726
23. % for distribution of in-year surplus/deficit (i.e. 2026-27)	50%	40%	9%	1%	100%
24. In year surplus (+)/deficit (-)	-550,506	-440,404	-99,091	-11,010	-1,101,011
<b>25. Total (total lines 22 and 24)</b>	<b>-444,643</b>	<b>-355,714</b>	<b>-80,036</b>	<b>-8,893</b>	<b>-889,285</b>

REVENUE BUDGET				
SERVICE SUMMARY				
Actuals 2024/25 £	Budget 2025/26 £	Projected Outturn 2025/26 £	Service	Budget 2026/27 £
2,443,055	2,653,920	2,753,570	Finance	2,971,240
581,463	737,080	761,620	People, Communications and Technology	693,820
3,595,078	3,652,220	3,953,790	Housing	4,738,810
869,791	996,570	949,120	Health and Wellbeing	1,047,120
(381,215)	(300,000)	(300,000)	Port Health	(250,000)
7,056,513	6,744,310	6,915,140	Environment, Property and Recreation	5,674,800
2,012,857	2,264,130	2,253,550	Direct Services	2,340,920
(134,398)	620,010	517,000	Safety, Amc, Parking & Eng	1,450
3,027,561	2,685,530	2,617,140	Planning and Development	2,734,850
641,762	(28,670)	383,550	Corporate Management Costs	518,360
727,781	755,290	753,080	Head of Economic Development	732,000
1,305,482	1,296,890	1,345,740	Head of Performance and Policy	1,426,930
563,292	539,890	541,890	Solicitor to The Council and Monitoring Officer	480,610
(55,859)	19,820	19,820	Head of Development	590
<b>22,253,165</b>	<b>22,636,990</b>	<b>23,465,010</b>	<b>Service Expenditure</b>	<b>23,111,500</b>
463,659	(1,128,400)	(1,128,400)	Capital Charges & Net Interest	(1,425,440)
0	0	0	Revenue Funding of Capital Expenditure	0
334,217	348,880	348,880	Levies	367,830
182,992	(344,780)	(266,690)	Contribution to/(from) Balances	255,340
<b>23,234,033</b>	<b>21,512,690</b>	<b>22,418,800</b>	<b>ABC Budget Requirement</b>	<b>22,309,230</b>
			<b>Income</b>	
(1,428,929)	(2,269,000)	(2,269,000)	Government Grant	(8,521,680)
(9,822,692)	(9,615,000)	(9,557,400)	Retained Business Rates	(3,974,160)
			Business Rates S31 Grants	
(1,447,393)	(79,000)	(79,000)	New Homes Bonus	0
0	0	0	Council Tax 2020/21 Surplus	0
(9,167,794)	(9,549,690)	(9,851,690)	Council Tax	(9,813,390)
<b>1,367,226</b>	<b>0</b>	<b>661,710</b>		<b>0</b>

SUBJECTIVE ANALYSIS									
	Finance	People, Communication s and Technology	Housing	Environmental Health	Port Health	Environment, Property and Recreation	Direct services	Safety,Amc,Park ing & Eng	Planning and Development
EXPENDITURE									
Employees	4,346,930	3,175,900	2,270,220	1,378,020	12,377,570	1,982,900	1,620,850	969,530	3,263,770
Premises	-	1,000	3,030,820	840,940	-	3,212,950	342,860	782,930	2,250
Supplies and Services	25,923,040	1,136,880	5,509,730	170,220	892,200	7,962,830	216,700	1,337,470	642,220
Transport	32,500	22,800	87,610	96,940	18,750	62,620	212,670	37,380	111,940
<b>TOTAL EXPENDITURE</b>	<b>30,302,470</b>	<b>4,336,580</b>	<b>10,898,380</b>	<b>2,486,120</b>	<b>13,288,520</b>	<b>13,221,300</b>	<b>2,393,080</b>	<b>3,127,310</b>	<b>4,020,180</b>
INCOME									
Grants	( 24,442,440)	-	( 1,417,090)	( 600)	-	( 2,204,470)	-	( 30,000)	-
Fees & Charges	( 1,526,450)	( 86,000)	( 4,902,320)	( 476,800)	( 17,150,000)	( 8,213,590)	( 325,260)	( 3,020,450)	( 1,899,000)
<b>TOTAL INCOME</b>	<b>( 25,968,890)</b>	<b>( 86,000)</b>	<b>( 6,319,410)</b>	<b>( 477,400)</b>	<b>( 17,150,000)</b>	<b>( 10,418,060)</b>	<b>( 325,260)</b>	<b>( 3,050,450)</b>	<b>( 1,899,000)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>4,333,580</b>	<b>4,250,580</b>	<b>4,578,970</b>	<b>2,008,720</b>	<b>( 3,861,480)</b>	<b>2,803,240</b>	<b>2,067,820</b>	<b>76,860</b>	<b>2,121,180</b>
NON CONTROLLABLE ITEMS									
Support Services	1,102,320	598,880	458,620	1,587,680	2,212,320	3,291,040	190,760	197,220	1,557,450
Capital Charges	-	225,490	113,040	-	50,910	3,486,970	277,250	189,290	64,100
Recharged to other Accounts	( 2,464,660)	( 4,381,130)	-	( 2,549,280)	-	( 3,879,880)	( 294,910)	( 9,000)	( 715,330)
Transfer to/from Reserves	-	-	( 411,820)	-	1,348,250	( 26,570)	100,000	( 452,920)	( 292,550)
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 1,362,340)</b>	<b>( 3,556,760)</b>	<b>159,840</b>	<b>( 961,600)</b>	<b>3,611,480</b>	<b>2,871,560</b>	<b>273,100</b>	<b>( 75,410)</b>	<b>613,670</b>
<b>NET EXPENDITURE</b>	<b>2,971,240</b>	<b>693,820</b>	<b>4,738,810</b>	<b>1,047,120</b>	<b>( 250,000)</b>	<b>5,674,800</b>	<b>2,340,920</b>	<b>1,450</b>	<b>2,734,850</b>

	Corporate Management Costs	Head of Economic Development	Head of Performance and Policy	Solicitor To The Council and Monitoring Officer	Head of Development	General Fund	Capital Charges and Net interest	HRA	Total
EXPENDITURE									
Employees	900,080	501,930	842,610	1,255,490	930,490			6,514,460	42,330,750
Premises	1,000	-	-	-	-			7,578,860	15,793,610
Supplies and Services	449,700	135,870	892,010	219,000	45,860	367,830	6,925,900	1,990,760	54,818,220
Transport	30,380	18,630	27,230	29,650	36,900			398,930	1,224,930
<b>TOTAL EXPENDITURE</b>	<b>1,381,160</b>	<b>656,430</b>	<b>1,761,850</b>	<b>1,504,140</b>	<b>1,013,250</b>	<b>367,830</b>	<b>6,925,900</b>	<b>16,483,010</b>	<b>114,167,510</b>
INCOME									
Grants	-	-	( 45,590)	-	-	( 22,309,230)		( 2,999,850)	( 53,449,270)
Fees & Charges	-	( 3,900)	( 25,000)	( 217,110)	-		( 3,931,500)	( 39,633,650)	( 81,411,030)
<b>TOTAL INCOME</b>	<b>-</b>	<b>( 3,900)</b>	<b>( 70,590)</b>	<b>( 217,110)</b>	<b>-</b>	<b>( 22,309,230)</b>	<b>( 3,931,500)</b>	<b>( 42,633,500)</b>	<b>( 134,860,300)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,381,160</b>	<b>652,530</b>	<b>1,691,260</b>	<b>1,287,030</b>	<b>1,013,250</b>	<b>( 21,941,400)</b>	<b>2,994,400</b>	<b>( 26,150,490)</b>	<b>( 20,692,790)</b>
NON CONTROLLABLE ITEMS									
Support Services	1,055,750	66,680	488,040	257,860	98,350			4,040,190	17,203,160
Capital Charges	-	12,790	-	-	-		( 4,419,840)	20,529,180	20,529,180
Recharged to other Accounts	( 1,918,550)	-	( 752,370)	( 1,119,530)	( 1,111,010)			( 57,540)	( 19,253,190)
Transfer to/from Reserves	-	-	-	55,250	-	255,340		-	574,980
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 862,800)</b>	<b>79,470</b>	<b>( 264,330)</b>	<b>( 806,420)</b>	<b>( 1,012,660)</b>	<b>255,340</b>	<b>( 4,419,840)</b>	<b>24,511,830</b>	<b>19,054,130</b>
<b>NET EXPENDITURE</b>	<b>518,360</b>	<b>732,000</b>	<b>1,426,930</b>	<b>480,610</b>	<b>590</b>	<b>( 21,686,060)</b>	<b>( 1,425,440)</b>	<b>( 1,638,660)</b>	<b>( 1,638,660)</b>

	2025/26			Forecast at 31 March 2026 £'000	2026/27		Forecast at 31 March 2027 £'000
	Balance at 31 March 2025	Transfers In	Transfers Out		Transfers In	Transfers Out	
	£'000	£'000	£'000		£'000	£'000	
General Fund General Reserve	(3,265)	(81)	0	(3,346)	0	0	(3,346)
<u>Earmarked General Fund Reserves</u>							
MTFP Risk	(8,332)	0	6,052	(2,284)	0	1,200	(1,084)
Collection Fund Risk	(1,000)	0	1,000	0	0	0	0
Strategic Investment and Property Risk	(3,000)	(9,000)	0	(12,000)	0	0	(12,000)
Climate Change Delivery Fund	(900)	(854)	0	(1,754)	0	0	(1,754)
Provide for Maintenance of Assets	(5,265)	(600)	0	(5,865)	0	2,500	(3,365)
Ashford Port Health	(4,917)	(3,987)	3,987	(4,917)	(1,348)	0	(6,265)
Total Earmarked Reserves	(23,414)	(14,441)	11,039	(26,820)	(1,348)	3,700	(24,468)
Required by Statute Reserves and other ring fenced amounts	(5,572)	0	0	(5,572)	0	0	(5,572)
Developer Contributions	(4,265)	0	0	(4,265)	0	0	(4,265)
	(9,837)	0	0	(9,837)	0	0	(9,837)
Total Earmarked and General Reserve	(36,516)	(14,522)	11,039	(40,003)	(1,348)	3,700	(37,651)

REVENUE BUDGET				
Finance				
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
91,362	254,790	254,790	Accountancy	187,370
719,704	741,870	611,870	Benefits Administration	734,910
341,871	474,970	674,970	Council Tax Collection	829,930
38,399	(48,250)	(48,250)	Housing Benefits Payments	75,000
(142,502)	(13,970)	(13,970)	NNDR Collection	(49,240)
1,044,248	879,510	879,510	Non-Distributed Costs	783,140
169,722	108,690	173,020	Exchequer	149,990
(15,000)	1,610	1,610	Debtors/Debt Recovery	30
189,747	219,130	201,430	Investigation And Enforcement Support	263,270
5,506	35,570	18,590	Contracts & Procurement	(3,160)
<b>2,443,055</b>	<b>2,653,920</b>	<b>2,753,570</b>	<b>SERVICE EXPENDITURE</b>	<b>2,971,240</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**

**Finance**

	<b>Accountancy</b>	<b>Benefits Administration</b>	<b>Council Tax Collection</b>	<b>Housing Benefits Payments</b>	<b>NNDR Collection</b>	<b>Non-Distributed Costs</b>
<b>EXPENDITURE</b>						
Employees	647,820	681,020	714,280	-	11,300	1,285,000
Premises	-	-	-	-	-	-
Supplies and Services	273,050	222,250	230,500	24,700,000	117,000	-
Transport	6,050	9,750	3,580	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>926,920</b>	<b>913,020</b>	<b>948,360</b>	<b>24,700,000</b>	<b>128,300</b>	<b>1,285,000</b>
<b>INCOME</b>						
Grants	-	( 395,000)	( 195,000)	( 23,600,000)	( 207,000)	-
Fees & Charges	( 21,500)	( 1,000)	( 360,000)	( 1,025,000)	( 25,000)	-
<b>TOTAL INCOME</b>	<b>( 21,500)</b>	<b>( 396,000)</b>	<b>( 555,000)</b>	<b>( 24,625,000)</b>	<b>( 232,000)</b>	<b>-</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>905,420</b>	<b>517,020</b>	<b>393,360</b>	<b>75,000</b>	<b>( 103,700)</b>	<b>1,285,000</b>
<b>NON CONTROLLABLE ITEMS</b>						
Support Services	170,830	217,890	436,570	-	54,460	-
Capital Charges	-	-	-	-	-	-
Recharges	( 888,880)	-	-	-	-	( 501,860)
Transfers to/from Reserves	-	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 718,050)</b>	<b>217,890</b>	<b>436,570</b>	<b>-</b>	<b>54,460</b>	<b>( 501,860)</b>
<b>NET EXPENDITURE</b>	<b>187,370</b>	<b>734,910</b>	<b>829,930</b>	<b>75,000</b>	<b>( 49,240)</b>	<b>783,140</b>

	<b>Exchequer</b>	<b>Debtors/Debt Recovery</b>	<b>Investigation And Enforcement Support</b>	<b>Contracts &amp; Procurement</b>	<b>Total</b>
<b>EXPENDITURE</b>					
Employees	258,510	78,780	351,510	318,710	4,346,930
Premises	-	-	-	-	-
Supplies and Services	322,000	11,300	44,900	2,040	25,923,040
Transport	-	-	10,980	2,140	32,500
<b>TOTAL EXPENDITURE</b>	<b>580,510</b>	<b>90,080</b>	<b>407,390</b>	<b>322,890</b>	<b>30,302,470</b>
<b>INCOME</b>					
Grants	-	-	( 45,440)	-	( 24,442,440)
Fees & Charges	-	-	( 93,950)	-	( 1,526,450)
<b>TOTAL INCOME</b>	<b>-</b>	<b>-</b>	<b>( 139,390)</b>	<b>-</b>	<b>( 25,968,890)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>580,510</b>	<b>90,080</b>	<b>268,000</b>	<b>322,890</b>	<b>4,333,580</b>
<b>NON CONTROLLABLE ITEMS</b>					
Support Services	82,650	60,600	55,640	23,680	1,102,320
Capital Charges	-	-	-	-	-
Recharges	( 513,170)	( 150,650)	( 60,370)	( 349,730)	( 2,464,660)
Transfers to/from Reserves	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 430,520)</b>	<b>( 90,050)</b>	<b>( 4,730)</b>	<b>( 326,050)</b>	<b>( 1,362,340)</b>
<b>NET EXPENDITURE</b>	<b>149,990</b>	<b>30</b>	<b>263,270</b>	<b>( 3,160)</b>	<b>2,971,240</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Accountancy</b>		
<b>SERVICE DESCRIPTION</b>		Provision of Accountancy, Treasury Management services, budget setting, budget monitoring and final accounts. These costs are fully recharged to services.		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Assistant Director of Finance		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
492,665	587,180	587,180	EXPENDITURE	
-	-	-	Employees	647,820
278,414	247,960	247,960	Premises	-
5,249	6,050	6,050	Supplies and Services	273,050
			Transport	6,050
<b>776,328</b>	<b>841,190</b>	<b>841,190</b>	<b>TOTAL EXPENDITURE</b>	<b>926,920</b>
-	-	-	INCOME	
(22,367)	(21,500)	(21,500)	Grants	-
			Fees and Charges	(21,500)
<b>753,962</b>	<b>819,690</b>	<b>819,690</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>905,420</b>
165,980	142,820	142,820	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	170,830
(828,580)	(707,720)	(707,720)	Capital Charges	-
-	-	-	Recharges	(888,880)
			Transfers to/from Reserves	-
<b>91,362</b>	<b>254,790</b>	<b>254,790</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>187,370</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>254,790</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>254,790</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>254,790</b>	COMMENTS	
Employees	46,760	Annual salary increase and restructure costs		
Employees	73,880	2 new Accountancy Assistant posts		
Employees	(60,000)	Restructuring Contingency removed		
Supplies and Services	(170)			
Supplies and Services	25,260	Increase in software subscription cost for financial system		
Support Services	28,010			
Recharges	(181,160)			
<b>Base Budget 2026/27</b>		<b>187,370</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Benefits Administration</b>		
<b>SERVICE DESCRIPTION</b>		Administration of Housing and Council Tax Benefit on behalf of the Department of Works and Pensions		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Revenues & Benefits Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
662,938	802,210	672,210	EXPENDITURE	
-	-	-	Employees	681,020
927,366	185,370	185,370	Premises	-
8,885	9,710	9,710	Supplies and Services	222,250
			Transport	9,750
<b>1,599,190</b>	<b>997,290</b>	<b>867,290</b>	<b>TOTAL EXPENDITURE</b>	<b>913,020</b>
(1,137,546)	(475,000)	(475,000)	INCOME	
-	(1,040)	(1,040)	Grants	(395,000)
<b>461,644</b>	<b>521,250</b>	<b>391,250</b>	Fees and Charges	(1,000)
			<b>NET CONTROLLABLE EXPENDITURE</b>	<b>517,020</b>
258,060	220,620	220,620	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	217,890
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>719,704</b>	<b>741,870</b>	<b>611,870</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>734,910</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>741,870</b>	<b>COMMENTS</b>	
Employees		(130,000)	Salary Savings due to posts not being filled	
Supplies and Services		-		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>611,870</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>741,870</b>	<b>COMMENTS</b>	
Employees		21,880	Annual salary increase	
Employees		(110,030)	Reduction in posts and movement of post to Council Tax	
Employees		(33,040)	Senior Technical Support Officer Post part funded by HRA	
Supplies & Services		6,880		
Supplies & Services		30,000	Increase in Grant Thorntons audit Fees for HB subsidy	
Transport		40		
Grants		80,000	Decrease in HB Subsidy grant	
Fees and Charges		40		
Support Services		(2,730)		
<b>Base Budget 2026/27</b>		<b>734,910</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Council Tax Collection</b>		
<b>SERVICE DESCRIPTION</b>		Collection and administration of Council Tax		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Revenues & Benefits Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
577,875	649,420	649,420	EXPENDITURE	
-	-	-	Employees	714,280
237,822	203,510	203,510	Premises	-
3,128	3,580	3,580	Supplies and Services	230,500
			Transport	3,580
<b>818,825</b>	<b>856,510</b>	<b>856,510</b>	<b>TOTAL EXPENDITURE</b>	<b>948,360</b>
(452,003)	(394,960)	(194,960)	INCOME	
(400,581)	(360,350)	(360,350)	Grants	(195,000)
			Fees and Charges	(360,000)
<b>(33,759)</b>	<b>101,200</b>	<b>301,200</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>393,360</b>
375,630	373,770	373,770	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	436,570
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>341,871</b>	<b>474,970</b>	<b>674,970</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>829,930</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>474,970</b>	COMMENTS	
Supplies and Services		-		
Grants		200,000	Reduction in KCC grants for Council Tax Grant incentive payments	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>674,970</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>474,970</b>	COMMENTS	
Employees		22,440	Annual salary increase	
Employees		42,420	Post moved from benefits admin	
Supplies and Services		11,990	Increase in software and other misc. inflationary pressures	
Supplies and Services		15,000	Increase in postage costs (Off site billing)	
Grants		199,960	Reduction in KCC grants for Council Tax Grant incentive payments	
Fees and Charges		350		
Support Services		62,800		
<b>Base Budget 2026/27</b>		<b>829,930</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Housing Benefits Payments</b>		
<b>SERVICE DESCRIPTION</b>		Payment of Housing Benefits to Private Tenants (Rent Allowances) to Council Tenants (Rent Rebates) and Council Tax Benefits		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Revenues & Benefits Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
23,929,687	24,712,000	24,712,000	Premises	-
-	-	-	Supplies and Services	24,700,000
-	-	-	Transport	-
<b>23,929,687</b>	<b>24,712,000</b>	<b>24,712,000</b>	<b>TOTAL EXPENDITURE</b>	<b>24,700,000</b>
(22,914,704)	(23,725,000)	(23,725,000)	INCOME	(23,600,000)
(976,584)	(1,035,250)	(1,035,250)	Grants	(1,025,000)
<b>38,399</b>	<b>(48,250)</b>	<b>(48,250)</b>	Fees and Charges	
			<b>NET CONTROLLABLE EXPENDITURE</b>	<b>75,000</b>
-	-	-	RECHARGES & CAPITAL CHARGES	-
-	-	-	Support Services	-
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>38,399</b>	<b>(48,250)</b>	<b>(48,250)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>75,000</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>(48,250)</b>	<b>COMMENTS</b>	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(48,250)</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>(48,250)</b>	<b>COMMENTS</b>	
Supplies and Services		(12,000)	Decrease in rent allowances	
Grants		125,000	Increase in costs relating to supported Housing Schemes	
Fees and Charges		10,250		
<b>Base Budget 2026/27</b>		<b>75,000</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>NNDR Collection</b>		
<b>SERVICE DESCRIPTION</b>		Collection on behalf of Central Government of the National Non-Domestic Rates. Service is delivered by Canterbury City Council under agreement.		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Revenues & Benefits Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
9,349	12,440	12,440	EXPENDITURE	
-	-	-	Employees	11,300
44,406	103,130	103,130	Premises	-
8	-	-	Supplies and Services	117,000
			Transport	-
<b>53,763</b>	<b>115,570</b>	<b>115,570</b>	<b>TOTAL EXPENDITURE</b>	<b>128,300</b>
(207,115)	(151,200)	(151,200)	INCOME	
(36,900)	(25,000)	(25,000)	Grants	(207,000)
			Fees and Charges	(25,000)
<b>(190,252)</b>	<b>(60,630)</b>	<b>(60,630)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(103,700)</b>
47,750	46,660	46,660	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	54,460
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>(142,502)</b>	<b>(13,970)</b>	<b>(13,970)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(49,240)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(13,970)</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(13,970)</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(13,970)</b>	COMMENTS	
Employees		1,000	Annual salary increase	
Employees		(2,140)	Reallocation to Council Tax collection	
Supplies & Services		13,870	Increase in Business Rates shared service cost	
Grants		(55,800)	Increase in NNDR cost of collection allowance grant	
Support Services		7,800		
<b>Base Budget 2026/27</b>		<b>(49,240)</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Non-Distributed Costs</b>		
<b>SERVICE DESCRIPTION</b>		Those costs that are specifically excluded (by CIPFA's Code of Practice) from full allocation to individual services because to include them would distort the true cost of those services within the accounting year. The only costs that this Council can presently treat as NDC are pension costs relating to Retired Officers Pensions and Back funding of the Superannuation Scheme (i.e. the recovery of the pension fund deficit).		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Assistant Director of Finance		
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>OUTTURN</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>2025/26</b>		<b>£</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
1,414,861	1,457,460	1,457,460	EXPENDITURE	1,285,000
-	-	-	Employees	-
192,097	-	-	Premises	-
-	-	-	Supplies and Services	-
-	-	-	Transport	-
<b>1,606,958</b>	<b>1,457,460</b>	<b>1,457,460</b>	<b>TOTAL EXPENDITURE</b>	<b>1,285,000</b>
-	-	-	INCOME	-
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>1,606,958</b>	<b>1,457,460</b>	<b>1,457,460</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,285,000</b>
-	-	-	RECHARGES & CAPITAL CHARGES	-
-	-	-	Support Services	-
(562,710)	(577,950)	(577,950)	Capital Charges	-
-	-	-	Recharges	(501,860)
-	-	-	Transfers to/from Reserves	-
<b>1,044,248</b>	<b>879,510</b>	<b>879,510</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>783,140</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>879,510</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>879,510</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>879,510</b>	COMMENTS	
Employees		(185,000)	Decrease in pension backfunding contributions following Pension fund triennial review	
Employees		22,540	Increase in apprenticeship levy	
Employees		(10,000)	Decrease in retired Officer Pensions payments	
Recharges		76,090	Decrease in recharge to Port Health and HRA for Superannuation backfunding	
<b>Base Budget 2026/27</b>		<b>783,140</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Exchequer</b>		
<b>SERVICE DESCRIPTION</b>		Provision for Creditors, income management functions, includes bank charges and treasury management fee. The costs are fully recharged to services.		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Exchequer Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
233,027	237,360	237,360	EXPENDITURE	
-	-	-	Employees	258,510
280,398	225,670	290,000	Premises	-
27	-	-	Supplies and Services	322,000
			Transport	-
<b>513,452</b>	<b>463,030</b>	<b>527,360</b>	<b>TOTAL EXPENDITURE</b>	<b>580,510</b>
			INCOME	
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>513,452</b>	<b>463,030</b>	<b>527,360</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>580,510</b>
			RECHARGES & CAPITAL CHARGES	
83,590	83,140	83,140	Support Services	82,650
-	-	-	Capital Charges	-
(427,320)	(437,480)	(437,480)	Recharges	(513,170)
-	-	-	Transfers to/from Reserves	-
<b>169,722</b>	<b>108,690</b>	<b>173,020</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>149,990</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>108,690</b>	<b>COMMENTS</b>	
Supplies and Services		64,330	Increase in Bank Charges due to increase in online payments	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>173,020</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>108,690</b>	<b>COMMENTS</b>	
Employees		13,750	Annual salary increase and regradings	
Employees		7,400	Movement of staff from Debtors team	
Supplies and Services		92,330	Increase in Bank Charges due to increase in online payments	
Supplies and Services		4,000	Increase in Software costs	
Support Services		(490)		
Recharges		(75,690)		
<b>Base Budget 2026/27</b>		<b>149,990</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Debtors/Debt Recovery</b>		
<b>SERVICE DESCRIPTION</b>		Collection of sundry debtors due to Ashford Borough Council		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Exchequer Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
62,634	80,710	80,710	EXPENDITURE	
-	-	-	Employees	78,780
2,086	11,300	11,300	Premises	-
10	-	-	Supplies and Services	11,300
			Transport	-
<b>64,730</b>	<b>92,010</b>	<b>92,010</b>	<b>TOTAL EXPENDITURE</b>	<b>90,080</b>
			INCOME	
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>64,730</b>	<b>92,010</b>	<b>92,010</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>90,080</b>
			RECHARGES & CAPITAL CHARGES	
53,380	53,440	53,440	Support Services	60,600
-	-	-	Capital Charges	-
(133,110)	(143,840)	(143,840)	Recharges	(150,650)
-	-	-	Transfers to/from Reserves	-
<b>(15,000)</b>	<b>1,610</b>	<b>1,610</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>30</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,610</b>	<b>COMMENTS</b>	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,610</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,610</b>	<b>COMMENTS</b>	
Employees	5,470	Annual salary increase		
Employees	(7,400)	Movement of staff to Exchequer team		
Support Services	7,160			
Recharges	(6,810)			
<b>Base Budget 2026/27</b>	<b>30</b>			

REVENUE BUDGET				
<b>SERVICE</b>		<b>Investigation And Enforcement Support</b>		
<b>SERVICE DESCRIPTION</b>		To deliver and promote an anti fraud and corruption culture throughout the authority through awareness and training in order to deter, prevent and detect incidents of fraud across the borough including checking of temporary accommodation applications.		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Investigation and Enforcement Support Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
248,747	264,770	269,570	EXPENDITURE	
-	-	-	Employees	351,510
110,843	37,900	37,900	Premises	-
9,959	10,290	10,290	Supplies and Services	44,900
			Transport	10,980
<b>369,549</b>	<b>312,960</b>	<b>317,760</b>	<b>TOTAL EXPENDITURE</b>	<b>407,390</b>
			INCOME	
(39,990)	(40,000)	(40,000)	Grants	(45,440)
(145,172)	(48,100)	(70,600)	Fees and Charges	(93,950)
<b>184,387</b>	<b>224,860</b>	<b>207,160</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>268,000</b>
			RECHARGES & CAPITAL CHARGES	
53,140	43,480	43,480	Support Services	55,640
-	-	-	Capital Charges	-
(47,780)	(49,210)	(49,210)	Recharges	(60,370)
-	-	-	Transfers to/from Reserves	-
<b>189,747</b>	<b>219,130</b>	<b>201,430</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>263,270</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>219,130</b>	<b>COMMENTS</b>	
Employees		4,800	New contract with Canterbury City Council for fraud investigation work	
Fees and Charges		(22,500)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>201,430</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>219,130</b>	<b>COMMENTS</b>	
Employees		3,620	Annual salary increase	
Employees		44,160	Investigation and enforcement support Officer	
Employees		38,960	Trainee Investigation & Enforcement Support Officer	
Supplies and Services		7,000	Increase in misc. costs (part recoverable)	
Transport		690		
Grants		(5,440)	Increase in recoverable costs	
Fees and Charges		(45,850)	New contract with Canterbury City Council for fraud investigation work	
Support Services		12,160		
Recharges		(11,160)		
<b>Base Budget 2026/27</b>		<b>263,270</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Contracts &amp; Procurement</b>		
<b>SERVICE DESCRIPTION</b>		Provision of comprehensive and expert procurement and contract advice and support to Managers and Officers in order to maximize on-going efficiencies and savings through robust procurement and contract practices. Provision of contract monitoring of PFI Contract. Provision of Business Support to Services within the Council.		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Procurement & Contracts Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
283,671	320,480	303,500	EXPENDITURE	318,710
-	-	-	Employees	-
2,164	2,040	2,040	Premises	-
2,491	2,140	2,140	Supplies and Services	2,040
			Transport	2,140
<b>288,326</b>	<b>324,660</b>	<b>307,680</b>	<b>TOTAL EXPENDITURE</b>	<b>322,890</b>
-	-	-	INCOME	-
-	-	-	Grants	-
			Fees and Charges	-
<b>288,326</b>	<b>324,660</b>	<b>307,680</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>322,890</b>
30,040	23,540	23,540	RECHARGES & CAPITAL CHARGES	23,680
-	-	-	Support Services	-
(312,860)	(312,630)	(312,630)	Capital Charges	(349,730)
-	-	-	Recharges	-
			Transfers to/from Reserves	-
<b>5,506</b>	<b>35,570</b>	<b>18,590</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(3,160)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>35,570</b>	COMMENTS	
Employees		(16,980)	Training not to be completed this year	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>18,590</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>35,570</b>	COMMENTS	
Employees		7,230	Annual salary increase	
Employees		(9,000)	Reduction in training costs	
Support Services		140		
Recharges		(37,100)		
<b>Base Budget 2026/27</b>		<b>(3,160)</b>		

<b>REVENUE BUDGET</b>				
<b>People, Communications &amp; Digitisation</b>				
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>2025/26</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
99,874	31,030	57,030	ICT	65,360
12,620	(20)	(20)	Telephony	380
(49,008)	12,400	12,400	Visitor & Call Centre	10
92,687	216,720	215,260	Human Resources	149,570
425,291	476,950	476,950	Communications & Marketing	478,500
<b>581,463</b>	<b>737,080</b>	<b>761,620</b>	<b>SERVICE EXPENDITURE</b>	<b>693,820</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**People, Communications & Digitisation**

	ICT	Telephony	Visitor & Call Centre	Human Resources	Communications & Marketing	Total
<b>EXPENDITURE</b>						
Employees	1,200,260	-	651,130	936,460	388,050	3,175,900
Premises	-	-	1,000	-	-	1,000
Supplies and Services	892,590	46,370	25,000	115,920	57,000	1,136,880
Transport	7,700	-	1,000	8,970	5,130	22,800
<b>TOTAL EXPENDITURE</b>	<b>2,100,550</b>	<b>46,370</b>	<b>678,130</b>	<b>1,061,350</b>	<b>450,180</b>	<b>4,336,580</b>
<b>INCOME</b>						
Grants	-	-	-	-	-	-
Fees & Charges	( 6,000)	-	-	( 60,000)	( 20,000)	( 86,000)
<b>TOTAL INCOME</b>	<b>( 6,000)</b>	<b>-</b>	<b>-</b>	<b>( 60,000)</b>	<b>( 20,000)</b>	<b>( 86,000)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,094,550</b>	<b>46,370</b>	<b>678,130</b>	<b>1,001,350</b>	<b>430,180</b>	<b>4,250,580</b>
<b>NON CONTROLLABLE ITEMS</b>						
Support Services	173,630	330	134,120	219,480	71,320	598,880
Capital Charges	83,740	-	141,750	-	-	225,490
Recharges	( 2,286,560)	( 46,320)	( 953,990)	( 1,071,260)	( 23,000)	( 4,381,130)
Transfers to/from Reserves	-	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 2,029,190)</b>	<b>( 45,990)</b>	<b>( 678,120)</b>	<b>( 851,780)</b>	<b>48,320</b>	<b>( 3,556,760)</b>
<b>NET EXPENDITURE</b>	<b>65,360</b>	<b>380</b>	<b>10</b>	<b>149,570</b>	<b>478,500</b>	<b>693,820</b>

REVENUE BUDGET				
<b>People, Communications &amp; Digitisation</b>		<b>ICT</b>		
<b>SERVICE DESCRIPTION</b>		Provision of IT support to all services, cybersecurity and to lead in the development of new applications, including GIS. Also includes Print Room and Multi Functional Devices.		
<b>SERVICE MANAGER</b>		Service Lead for IT & Digital		
<b>BUDGET MANAGER</b>		Service Lead for IT & Digital		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
1,031,199	1,090,810	1,090,810	EXPENDITURE	
-	-	-	Employees	1,200,260
731,153	681,040	707,040	Premises	-
8,717	7,200	7,200	Supplies and Services	892,590
			Transport	7,700
<b>1,771,068</b>	<b>1,779,050</b>	<b>1,805,050</b>	<b>TOTAL EXPENDITURE</b>	<b>2,100,550</b>
-	-	-	INCOME	
(11,918)	-	-	Grants	-
			Fees and Charges	(6,000)
<b>1,759,151</b>	<b>1,779,050</b>	<b>1,805,050</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,094,550</b>
162,390	140,920	140,920	RECHARGES & CAPITAL CHARGES	
40,900	77,960	77,960	Support Services	173,630
(1,862,567)	(1,966,900)	(1,966,900)	Capital Charges	83,740
-	-	-	Recharges	(2,286,560)
			Transfers to/from Reserves	-
<b>99,874</b>	<b>31,030</b>	<b>57,030</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>65,360</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>31,030</b>	COMMENTS	
Supplies and Services		26,000	Increase cost of corporate postage	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>57,030</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>31,030</b>	COMMENTS	
Employees		60,450	Annual Salary increase	
Employees		49,000	Data & systems analyst post transferred from Health	
Supplies and Services		92,550	Microsoft Licences	
Supplies and Services		80,000	New Cyber Security Services software	
Supplies and Services		9,000	Increase cost and usage of corporate postage	
Supplies and Services		10,000	Increase in Abavus software costs	
Supplies and Services		20,000	Increase for back-up and recovery software.	
Transport		500		
Fees & Charges		(6,000)	Increase in number of external printing jobs	
Support Services		32,710		
Capital Charges		5,780		
Recharges		(319,660)		
<b>Base Budget 2026/27</b>		<b>65,360</b>		

REVENUE BUDGET				
People, Communications & Digitisation		Telephony		
SERVICE DESCRIPTION		All the organisations telephone are charged here then re-charged to individual services		
SERVICE MANAGER		Service Lead for IT & Digital		
BUDGET MANAGER		Service Lead for IT & Digital		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
72,210	60,000	60,000	Premises	-
-	-	-	Supplies and Services	46,370
-	-	-	Transport	-
<b>72,210</b>	<b>60,000</b>	<b>60,000</b>	<b>TOTAL EXPENDITURE</b>	<b>46,370</b>
-	-	-	INCOME	-
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>72,210</b>	<b>60,000</b>	<b>60,000</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>46,370</b>
480	4,800	4,800	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	330
(60,070)	(64,820)	(64,820)	Capital Charges	-
-	-	-	Recharges	(46,320)
-	-	-	Transfers to/from Reserves	-
<b>12,620</b>	<b>(20)</b>	<b>(20)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>380</b>
ANALYSIS OF OUTTURN VARIATIONS				
Base Budget 2025/26		(20)	COMMENTS	
Outturn 2025/26 (P6 Forecast)		(20)		
ANALYSIS OF BUDGET VARIATIONS				
Base Budget 2025/26		(20)	COMMENTS	
Supplies & Services		(13,630)	KCC SIP service charges - moved to ICT	
Support Services		(4,470)		
Recharges		18,500		
Base Budget 2026/27		380		

REVENUE BUDGET				
<b>People, Communications &amp; Digitisation</b>		<b>Visitor &amp; Call Centre</b>		
<b>SERVICE DESCRIPTION</b>		The provision of the customer contact and call centres.		
<b>SERVICE MANAGER</b>		Assistant Director HR, Customer Services, Communications and Digitalisation		
<b>BUDGET MANAGER</b>		Assistant Director HR, Customer Services, Communications and Digitalisation		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
521,746	637,700	637,700	EXPENDITURE	
-	1,000	1,000	Employees	651,130
19,694	25,000	25,000	Premises	1,000
212	1,000	1,000	Supplies and Services	25,000
			Transport	1,000
<b>541,652</b>	<b>664,700</b>	<b>664,700</b>	<b>TOTAL EXPENDITURE</b>	<b>678,130</b>
			INCOME	
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>541,652</b>	<b>664,700</b>	<b>664,700</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>678,130</b>
			RECHARGES & CAPITAL CHARGES	
161,730	143,480	143,480	Support Services	134,120
132,700	135,610	135,610	Capital Charges	141,750
(885,090)	(931,390)	(931,390)	Recharges	(953,990)
-	-	-	Transfers to/from Reserves	-
<b>(49,008)</b>	<b>12,400</b>	<b>12,400</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>10</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>12,400</b>	<b>COMMENTS</b>	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>12,400</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>12,400</b>	<b>COMMENTS</b>	
Employees		13,430		
Support Services		(9,360)		
Capital Charges		6,140		
Recharges		(22,600)		
<b>Base Budget 2026/27</b>		<b>10</b>		

REVENUE BUDGET				
<b>People, Communications &amp; Digitisation</b>		<b>Human Resources</b>		
<b>SERVICE DESCRIPTION</b>		The Human Resources team is responsible for personnel and training procedures, payroll, personnel policy and employee relations. These costs are recharged to services on a per head basis.		
<b>SERVICE MANAGER</b>		Assistant Director HR, Customer Services, Communications and Digitalisation		
<b>BUDGET MANAGER</b>		Assistant Director HR, Customer Services, Communications and Digitalisation		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
741,787	894,910	894,910	EXPENDITURE	
-	-	-	Employees	936,460
114,289	77,620	77,620	Premises	-
8,798	3,250	3,250	Supplies and Services	115,920
			Transport	8,970
<b>864,874</b>	<b>975,780</b>	<b>975,780</b>	<b>TOTAL EXPENDITURE</b>	<b>1,061,350</b>
-	-	-	INCOME	
(61,680)	(59,740)	(61,200)	Grants	-
			Fees and Charges	(60,000)
<b>803,195</b>	<b>916,040</b>	<b>914,580</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,001,350</b>
201,380	140,170	140,170	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	219,480
(911,860)	(839,490)	(839,490)	Capital Charges	-
-	-	-	Recharges	(1,071,260)
			Transfers to/from Reserves	-
<b>92,715</b>	<b>216,720</b>	<b>215,260</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>149,570</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>216,720</b>	COMMENTS	
Fees and Charges		(1,460)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>215,260</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>216,720</b>	COMMENTS	
Employees		41,550	Annual Salary increases and regradings	
Supplies and Services		300		
Supplies and Services		8,000	Increase in subscriptions	
Supplies and Services		14,000	Preventative Healthcare costs	
Supplies and Services		16,000	Increase in costs from new HR management software contract	
Transport		5,720		
Fees and Charges		(260)		
Support Services		79,310		
Recharges		(231,770)		
<b>Base Budget 2026/27</b>		<b>149,570</b>		

REVENUE BUDGET				
<b>People, Communications &amp; Digitisation</b>		<b>Communications &amp; Marketing</b>		
<b>SERVICE DESCRIPTION</b>		To provide marketing and communications services internally and externally to promote and protect the reputation of the Council and the growth of Ashford. This includes responsibility for web design and content management, media management, marketing, and publications (hard copy and on-line)		
<b>SERVICE MANAGER</b>		Assistant Director HR, Customer Services, Communications and Digitalisation		
<b>BUDGET MANAGER</b>		Communications and Marketing Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
339,274	380,420	380,420	EXPENDITURE	
693	-	-	Employees	388,050
37,982	56,000	56,000	Premises	-
5,152	5,130	5,130	Supplies and Services	57,000
			Transport	5,130
<b>383,100</b>	<b>441,550</b>	<b>441,550</b>	<b>TOTAL EXPENDITURE</b>	<b>450,180</b>
-	-	-	INCOME	
(16,560)	(20,000)	(20,000)	Grants	-
			Fees and Charges	(20,000)
<b>366,541</b>	<b>421,550</b>	<b>421,550</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>430,180</b>
81,750	78,400	78,400	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	71,320
(23,000)	(23,000)	(23,000)	Capital Charges	-
-	-	-	Recharges	(23,000)
			Transfers to/from Reserves	-
<b>425,291</b>	<b>476,950</b>	<b>476,950</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>478,500</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>476,950</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>476,950</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>476,950</b>	COMMENTS	
Employees		7,630	Annual pay increase	
Supplies and Services		1,000		
Support Services		(7,080)		
<b>Base Budget 2026/27</b>		<b>478,500</b>		

<b>REVENUE BUDGET</b>				
<b>Housing</b>				
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>OUTTURN</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>2025/26</b>		<b>£</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
5,405	52,470	23,690	Gypsy Site - Chilmington	18,650
3,520,019	3,500,580	3,842,680	Housing Options	4,622,910
60,887	95,440	87,420	Housing Strategy and Enabling	97,250
8,767	-	-	Refugee Project	-
<b>3,595,078</b>	<b>3,648,490</b>	<b>3,953,790</b>	<b>SERVICE EXPENDITURE</b>	<b>4,738,810</b>

<b>SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE</b>					
<b>Housing</b>					
	<b>Gypsy Site - Chilmington</b>	<b>Housing Strategy and Enabling</b>	<b>Housing Options</b>	<b>Refugee Project</b>	<b>Total</b>
<b>EXPENDITURE</b>					
Employees	26,790	63,890	1,810,380	369,160	2,270,220
Premises	84,630	-	2,931,190	15,000	3,030,820
Supplies and Services	2,970	15,080	5,331,510	160,170	5,509,730
Transport	1,460	2,500	66,710	16,940	87,610
<b>TOTAL EXPENDITURE</b>	<b>115,850</b>	<b>81,470</b>	<b>10,139,790</b>	<b>561,270</b>	<b>10,898,380</b>
<b>INCOME</b>					
Grants	-	-	( 1,215,800)	( 201,290)	( 1,417,090)
Fees & Charges	( 113,600)	-	( 4,788,720)	-	( 4,902,320)
<b>TOTAL INCOME</b>	<b>( 113,600)</b>	<b>-</b>	<b>( 6,004,520)</b>	<b>( 201,290)</b>	<b>( 6,319,410)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,250</b>	<b>81,470</b>	<b>4,135,270</b>	<b>359,980</b>	<b>4,578,970</b>
<b>NON CONTROLLABLE ITEMS</b>					
Support Services	7,370	15,780	383,630	51,840	458,620
Capital Charges	9,030	-	104,010	-	113,040
Recharges	-	-	-	-	-
Transfers to/from Reserves	-	-	-	( 411,820)	( 411,820)
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>16,400</b>	<b>15,780</b>	<b>487,640</b>	<b>( 359,980)</b>	<b>159,840</b>
<b>NET EXPENDITURE</b>	<b>18,650</b>	<b>97,250</b>	<b>4,622,910</b>	<b>-</b>	<b>4,738,810</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Gypsy Site - Chilmington</b>		
<b>SERVICE DESCRIPTION</b>		Provision of 16 pitches at the Travellers site at Chilmington		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Housing Operations Manager, Income and Neighbourhoods		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
10,727	26,390	11,610	EXPENDITURE	
103,710	89,600	75,600	Employees	26,790
2,081	2,800	2,800	Premises	84,630
628	1,870	1,870	Supplies and Services	2,970
			Transport	1,460
<b>117,146</b>	<b>120,660</b>	<b>91,880</b>	<b>TOTAL EXPENDITURE</b>	<b>115,850</b>
-	-	-	INCOME	
(125,141)	(83,980)	(83,980)	Grants	-
			Fees and Charges	(113,600)
<b>(7,995)</b>	<b>36,680</b>	<b>7,900</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,250</b>
6,300	6,820	6,820	RECHARGES & CAPITAL CHARGES	
7,100	8,970	8,970	Support Services	7,370
-	-	-	Capital Charges	9,030
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>5,405</b>	<b>52,470</b>	<b>23,690</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>18,650</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>52,470</b>	COMMENTS	
Employees		(14,780)	Vacancy salary saving	
Premises		(14,000)	Decrease in Electricity costs	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>23,690</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>52,470</b>	COMMENTS	
Employees		400	Annual increase in employee costs	
Premises		(4,970)	Decrease in Electricity costs	
Supplies and Services		170		
Transport		(410)		
Fees and Charges		(7,400)	Increase in rent as site is back to full capacity as well as an incremental rent increase.	
Fees and Charges		(22,220)	Increase in service charge income for cost recovery	
Support Services		550		
Capital Charges		60		
<b>Base Budget 2026/27</b>		<b>18,650</b>		

REVENUE BUDGET				
SERVICE		Housing Options		
SERVICE DESCRIPTION		The administration of the homeless service including Temporary Accommodation (TA) costs such as B&B, self-managed TA schemes and on-street purchases, providing housing advice and maintenance of the housing register Lettings, ABC Lettings and Private Sector Leasing.		
SERVICE MANAGER		Assistant Director of Housing		
BUDGET MANAGER		Service Lead for Options and Allocations		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
1,415,196	1,707,720	1,700,830	EXPENDITURE	
2,417,730	2,263,940	2,742,290	Employees	1,810,380
4,434,513	4,176,480	4,924,750	Premises	2,931,190
52,668	58,420	59,820	Supplies and Services	5,331,510
			Transport	66,710
<b>8,320,106</b>	<b>8,206,560</b>	<b>9,427,690</b>	<b>TOTAL EXPENDITURE</b>	<b>10,139,790</b>
			INCOME	
(1,278,794)	(1,633,410)	(1,636,260)	Grants	(1,215,800)
(3,955,444)	(3,521,680)	(4,401,060)	Fees and Charges	(4,788,720)
<b>3,085,869</b>	<b>3,051,470</b>	<b>3,390,370</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>4,135,270</b>
			RECHARGES & CAPITAL CHARGES	
398,150	383,380	386,580	Support Services	383,630
36,000	65,730	65,730	Capital Charges	104,010
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>3,520,019</b>	<b>3,500,580</b>	<b>3,842,680</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>4,622,910</b>
ANALYSIS OF OUTTURN VARIATIONS				
Base Budget 2025/26		3,500,580	COMMENTS	
Employees		(6,890)		
Premises		80,350	Utilities and maintenance costs for new ABC managed TA properties	
Premises		365,000	Increase in ABC letting rents paid to landlords	
Premises		33,000	Rents for Hunter Road HMO scheme	
Supplies and Services		21,490	Miscellaneous costs for new ABC managed TA properties	
Supplies and Services		693,090	Increase in Temporary Accommodation costs	
Supplies and Services		33,690	Increase in Private Sector Leasing rents paid to landlords	
Transport		1,400		
Grants		(2,850)		
Fees and Charges		(329,120)	Increase in Housing Benefit and rental income from TA units	
Fees and Charges		(365,000)	Increase in ABC lettings rent from tenants	
Fees and Charges		(36,500)	Increase in ABC lettings management fee income	
Fees and Charges		(148,760)	Increase in Housing Benefit and rental income from new TA self managed units as well as on-street house purchases used as TA	
Support Services		3,200		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>3,842,680</b>		
ANALYSIS OF BUDGET VARIATIONS				
Base Budget 2025/26		3,500,580	COMMENTS	
Employees		18,740	Annual increase in employee costs	
Employees		83,920	1.5 FTE salary increase in the Interim Accommodation Team	
Premises		69,250	Utilities and maintenance costs for new ABC managed TA properties	
Premises		33,000	Rents for Hunter Road HMO scheme	
Premises		565,000	Increase in ABC letting rents paid to landlords	
Supplies and Services		951,510	Increase in Temporary Accommodation costs	
Supplies and Services		155,520	Increase in prevention funding	
Supplies and Services		48,000	Increase in Private Sector Leasing rents paid to landlords	
Transport		8,290	Lease car/ cash equivalent for new posts	
Grants		417,610	Decrease in government grants following TA element of grant rolling into Revenue Support Grant	
Fees and Charges		(239,990)	Increase in Housing Benefit and rental income from new TA self managed units as well as on-street house purchases used as TA	
Fees and Charges		(565,000)	Increase in ABC lettings rent from tenants	
Fees and Charges		(56,500)	Increase in ABC lettings management fee income	
Fees and Charges		(392,230)	Increase in Housing Benefit and rental income from TA units	
Fees and Charges		(13,320)	Increase in Private Sector Leasing rent from landlords	
Support Services		250		
Capital Charges		38,280		
<b>Base Budget 2026/27</b>		<b>4,622,910</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Housing Strategy and Enabling</b>		
<b>SERVICE DESCRIPTION</b>		To encourage the provision of affordable housing outside of the HRA		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Development Partnership Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
31,207	67,500	59,480	EXPENDITURE	
-	-	-	Employees	63,890
14,104	15,430	15,430	Premises	-
626	690	690	Supplies and Services	15,080
			Transport	2,500
<b>45,937</b>	<b>83,620</b>	<b>75,600</b>	<b>TOTAL EXPENDITURE</b>	<b>81,470</b>
-	-	-	INCOME	
-	-	-	Grants	-
			Fees and Charges	-
<b>45,937</b>	<b>83,620</b>	<b>75,600</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>81,470</b>
14,950	11,820	11,820	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	15,780
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>60,887</b>	<b>95,440</b>	<b>87,420</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>97,250</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>95,440</b>	COMMENTS	
Employees		(8,020)	Salary vacancy saving	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>87,420</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>95,440</b>	COMMENTS	
Employees		(3,610)		
Supplies and Services		(350)		
Transport		1,810		
Support Services		3,960		
<b>Base Budget 2026/27</b>		<b>97,250</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Refugee Project</b>		
<b>SERVICE DESCRIPTION</b>		The administration of refugee programmes funded by central government.		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Resettlement Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
326,249	626,250	403,920	EXPENDITURE	
87,204	113,110	16,200	Employees	369,160
88,035	174,110	145,690	Premises	15,000
18,389	28,880	28,880	Supplies and Services	160,170
			Transport	16,940
<b>519,877</b>	<b>942,350</b>	<b>594,690</b>	<b>TOTAL EXPENDITURE</b>	<b>561,270</b>
(691,783)	-	(443,280)	INCOME	
-	-	-	Grants	(201,290)
			Fees and Charges	-
<b>(171,906)</b>	<b>942,350</b>	<b>151,410</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>359,980</b>
75,132	56,660	53,460	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	51,840
-	-	-	Capital Charges	-
-	-	-	Recharges	-
105,540	(999,010)	(204,870)	Transfers to/from Reserves	(411,820)
<b>8,767</b>	<b>-</b>	<b>-</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>-</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		-	COMMENTS	
Employees		(222,330)	Salary vacancy saving	
Premises		(96,910)	Pym house no longer refugee funded	
Supplies and Services		(28,420)	New provider for language support	
Grants		(443,280)	Grant income received from new arrivals	
Support Services		(3,200)		
Transfers to/from Reserves		794,140	Reduction of transfer to refugee reserves	
<b>Outturn 2025/26 (P6 Forecast)</b>		-		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		-	COMMENTS	
Employees		11,670	Annual increase in employee costs	
Employees		(237,220)	Removal of 5 FTE in Refugee Team	
Employees		(31,540)	Short stay accommodation officer' no longer refugee funded	
Premises		(98,110)	Pym house no longer refugee funded	
Supplies and Services		(13,940)	New provider for language support	
Transport		(11,940)	Decrease in lease car/ cash alternative	
Grants		(201,290)	Grants received for new arrivals and year 2-5 claims	
Support Services		(4,820)		
Transfers to/from Reserves		587,190	Expenditure funded by refugee reserves	
<b>Base Budget 2026/27</b>		-		

REVENUE BUDGET				
Environmental Health				
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
7,582	8,020	8,020	Insurance	(10)
163,876	189,970	190,380	Private Sector Housing	312,390
558,126	690,040	658,980	Environmental Health	601,190
140,207	90,350	91,740	Licencing	133,550
<b>869,791</b>	<b>978,380</b>	<b>949,120</b>	<b>SERVICE EXPENDITURE</b>	<b>1,047,120</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Environmental Health**

	<b>Insurance</b>	<b>Private Sector Housing</b>	<b>Environmental Health</b>	<b>Licencing</b>	<b>Total</b>
<b>EXPENDITURE</b>					
Employees	186,390	271,930	914,200	5,500	1,378,020
Premises	837,390	-	500	3,050	840,940
Supplies and Services	65,950	13,820	83,890	6,560	170,220
Transport	56,520	11,770	28,650	-	96,940
<b>TOTAL EXPENDITURE</b>	<b>1,146,250</b>	<b>297,520</b>	<b>1,027,240</b>	<b>15,110</b>	<b>2,486,120</b>
<b>INCOME</b>					
Grants	-	-	-	(600)	(600)
Fees & Charges	(100,000)	(30,550)	(20,250)	(326,000)	(476,800)
<b>TOTAL INCOME</b>	<b>(100,000)</b>	<b>(30,550)</b>	<b>(20,250)</b>	<b>(326,600)</b>	<b>(477,400)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,046,250</b>	<b>266,970</b>	<b>1,006,990</b>	<b>(311,490)</b>	<b>2,008,720</b>
<b>NON CONTROLLABLE ITEMS</b>					
Support Services	197,980	45,420	899,240	445,040	1,587,680
Capital Charges	-	-	-	-	-
Recharges	(1,244,240)	-	(1,305,040)	-	(2,549,280)
Transfers to/from Reserves	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>(1,046,260)</b>	<b>45,420</b>	<b>(405,800)</b>	<b>445,040</b>	<b>(961,600)</b>
<b>NET EXPENDITURE</b>	<b>(10)</b>	<b>312,390</b>	<b>601,190</b>	<b>133,550</b>	<b>1,047,120</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Insurance</b>		
<b>SERVICE DESCRIPTION</b>		Insurance premium account recharged across departments and insurance admin expenses. The expenditure relates to the premiums paid in relation to each area.		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Environmental Health Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
-	175,730	175,730	EXPENDITURE	
-	728,210	728,210	Employees	186,390
7,642	18,940	18,940	Premises	837,390
-	47,890	47,890	Supplies and Services	65,950
-			Transport	56,520
<b>7,642</b>	<b>970,770</b>	<b>970,770</b>	<b>TOTAL EXPENDITURE</b>	<b>1,146,250</b>
-	-	-	INCOME	
(90)	(6,000)	(6,000)	Grants	-
			Fees and Charges	(100,000)
<b>7,552</b>	<b>964,770</b>	<b>964,770</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,046,250</b>
169,080	149,390	149,390	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	197,980
(169,050)	(1,106,140)	(1,106,140)	Capital Charges	-
-	-	-	Recharges	(1,244,240)
-	-	-	Transfers to/from Reserves	-
<b>7,582</b>	<b>8,020</b>	<b>8,020</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(10)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>8,020</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>8,020</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>8,020</b>	COMMENTS	
Employees		10,660	Increase in Employees Insurance	
Premises		109,180	Increase in Premises Insurance	
Supplies and Services		47,010	Increase in Misc Insurances	
Transport		8,630	Increase in Vehicle related insurance	
Fees and Charges		(94,000)	Misc Insurance recovered	
Support Services		48,590		
Recharges		(138,100)	Increase in recharges to General Fund, HRA and Port services	
<b>Base Budget 2026/27</b>		<b>(10)</b>		
NOTES				
This budget page in 2024/25 previously showed no expenditure because insurance is recharged directly to services. Although this is still the case it is much clearer to show the total insurance cost as an expenditure and to show separately the recharge to other services.				

REVENUE BUDGET				
<b>SERVICE</b>		<b>Private Sector Housing</b>		
<b>SERVICE DESCRIPTION</b>		To improve the quality of Private Sector Housing stock and to provide services to private sector landlords, as well as the administration of disabled facilities grants		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Private Sector Housing Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
147,538	169,930	169,930	EXPENDITURE	
6,857	-	-	Employees	271,930
8,153	13,410	13,770	Premises	-
6,440	9,790	9,840	Supplies and Services	13,820
			Transport	11,770
<b>168,987</b>	<b>193,130</b>	<b>193,540</b>	<b>TOTAL EXPENDITURE</b>	<b>297,520</b>
2,700	-	-	INCOME	
(41,482)	(30,670)	(30,670)	Grants	-
			Fees and Charges	(30,550)
<b>130,206</b>	<b>162,460</b>	<b>162,870</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>266,970</b>
33,670	27,510	27,510	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	45,420
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>163,876</b>	<b>189,970</b>	<b>190,380</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>312,390</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>189,970</b>	COMMENTS	
Supplies and Services		360		
Transport		50		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>190,380</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>189,970</b>	COMMENTS	
Employees		1,580	Annual increase in employee costs	
Employees		100,420	Increase in 2.2 FTE for 2 new posts and an increase in hours	
Supplies and Services		410		
Transport		1,980		
Fees and Charges		120		
Support Services		17,910		
<b>Base Budget 2026/27</b>		<b>312,390</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Environmental Health</b>		
<b>SERVICE DESCRIPTION</b>		Responsible for the statutory requirements for food safety, infectious disease control, environmental protection & health and safety (including corporate health & safety)		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Environmental Health Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
839,813	933,460	899,820	EXPENDITURE	
44,325	13,700	13,810	Employees	914,200
83,246	77,380	79,950	Premises	500
31,148	31,560	31,460	Supplies and Services	83,890
			Transport	28,650
<b>998,533</b>	<b>1,056,100</b>	<b>1,025,040</b>	<b>TOTAL EXPENDITURE</b>	<b>1,027,240</b>
-	-	-	INCOME	
(64,227)	(28,050)	(28,050)	Grants	-
			Fees and Charges	(20,250)
<b>934,306</b>	<b>1,028,050</b>	<b>996,990</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,006,990</b>
814,700	885,990	885,990	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	899,240
(1,190,880)	(1,224,000)	(1,224,000)	Capital Charges	-
-	-	-	Recharges	(1,305,040)
			Transfers to/from Reserves	-
<b>558,126</b>	<b>690,040</b>	<b>658,980</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>601,190</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>690,040</b>	COMMENTS	
Employees		(33,640)	Salary vacancy savings	
Premises		110		
Supplies and Services		2,570	New sound equipment	
Transport		(100)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>658,980</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>690,040</b>	COMMENTS	
Employees		29,730	New apprentice post and incremental salary increase	
Employees		(48,990)	Post transferred to IT	
Premises		(13,200)	Saving from moving of One You Shop to The Gateway	
Supplies and Services		6,510		
Transport		(2,910)		
Fees and Charges		7,800	Decrease in works recoverable mostly linked to recoverable costs of One You Shop	
Support Services		13,250		
Recharges		(81,040)	Increase in recharges to General Fund, HRA and Port services	
<b>Base Budget 2026/27</b>		<b>601,190</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Licencing</b>		
<b>SERVICE DESCRIPTION</b>		Provision and enforcement of licences including Gambling, Liquor, Hackney Carriage and other various licences.		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Environmental Health Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
4,973	3,000	3,000	EXPENDITURE	
3,001	1,850	1,850	Employees	5,500
8,212	5,150	5,940	Premises	3,050
-	-	-	Supplies and Services	6,560
-	-	-	Transport	-
<b>16,186</b>	<b>10,000</b>	<b>10,790</b>	<b>TOTAL EXPENDITURE</b>	<b>15,110</b>
-	-	600	INCOME	
(300,267)	(320,200)	(320,200)	Grants	(600)
(2,522)	-	-	Fees and Charges	(326,000)
			S106 Contributions	
<b>(286,603)</b>	<b>(310,200)</b>	<b>(308,810)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(311,490)</b>
426,810	400,550	400,550	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	445,040
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>140,207</b>	<b>90,350</b>	<b>91,740</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>133,550</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>90,350</b>	COMMENTS	
Supplies and Services		790		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>91,740</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>90,350</b>	COMMENTS	
Employees		2,500		
Premises		1,200		
Supplies and Services		1,410		
Grants		(600)		
Fees and Charges		(5,800)	Increase in number of licences issued and fee increase	
Support Services		44,490	Increase in recharges from other General Fund services	
<b>Base Budget 2026/27</b>		<b>133,550</b>		

REVENUE BUDGET				
Ashford Port Health				
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
(381,215)	(300,000)	(300,000)	Ashford Port Health	(250,000)
<b>(381,215)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>SERVICE EXPENDITURE</b>	<b>(250,000)</b>

**SUBJECTIVE ANALYSIS - 2025/26 ESTIMATE**  
**Ashford Port Health**

	Ashford Port Health	Total
EXPENDITURE		
Employees	12,377,570	12,377,570
Premises	-	-
Supplies and Services	892,200	892,200
Transport	18,750	18,750
<b>TOTAL EXPENDITURE</b>	<b>13,288,520</b>	<b>13,288,520</b>
INCOME		
Grants	-	-
Fees & Charges	(17,150,000)	(17,150,000)
<b>TOTAL INCOME</b>	<b>(17,150,000)</b>	<b>(17,150,000)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(3,861,480)</b>	<b>(3,861,480)</b>
NON CONTROLLABLE ITEMS		
Support Services	2,212,320	2,212,320
Capital Charges	50,910	50,910
Recharges	-	-
Transfers to/from Reserves	1,348,250	1,348,250
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>3,611,480</b>	<b>3,611,480</b>
<b>NET EXPENDITURE</b>	<b>(250,000)</b>	<b>(250,000)</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Ashford Port Health</b>		
<b>SERVICE DESCRIPTION</b>		This service is responsible for port health procedures for Sanitary and Phytosanitary (SPS) controls in relation to imports of, products of animal origin (POAO) and high risk food not of animal origin (HRFNOA), arriving through the Channel Tunnel and the Port of Dover. The service also checks for Illegal Unreported and Unregulated fishing (IUU).		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Port Health Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
6,507,315	12,361,030	8,588,230	EXPENDITURE	12,377,570
34,650	-	22,000	Employees	-
365,329	397,000	876,510	Premises	892,200
9,086	7,700	17,000	Supplies and Services	18,750
<b>6,916,379</b>	<b>12,765,730</b>	<b>9,503,740</b>	Transport	
			<b>TOTAL EXPENDITURE</b>	<b>13,288,520</b>
(1,747,978)	-	-	INCOME	-
(9,247,858)	(15,183,160)	(13,671,170)	Grants	(17,150,000)
			Fees and Charges	
<b>(4,079,457)</b>	<b>(2,417,430)</b>	<b>(4,167,430)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(3,861,480)</b>
1,449,541	2,072,100	2,072,100	RECHARGES & CAPITAL CHARGES	2,212,320
37,300	45,330	45,330	Support Services	50,910
-	-	-	Capital Charges	-
2,211,401	-	1,750,000	Recharges	1,348,250
			Transfers to/from Reserves	
<b>(381,215)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(250,000)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(300,000)</b>	COMMENTS	
Employees		(3,772,800)	Recruitment paused while awaiting confirmation from Central Government on the EU SPS agreement for border checks	
Premises		22,000	Waste collection costs	
Supplies & Services		479,510	Increase in software costs for AI Project	
Transport		9,300	Train travel for training and other transport costs	
Fees & Charges		1,511,990	Decrease in Port Health income following recruitment pause	
Transfers to/from Reserves		1,750,000	Transfer to Port Health Reserves	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(300,000)</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(300,000)</b>	COMMENTS	
Employees		16,540	Increase in employee costs	
Supplies & Services		495,200	Increase in software costs for AI Project	
Transport		11,050	Cash alternative for manager posts	
Fees & Charges		(2,016,840)	Increase in Port Health charges	
Fees & Charges		50,000	Decrease in IUU income	
Support Services		140,220	Increase in internal charges to Port Health	
Capital Charges		5,580		
<b>Base Budget 2026/27</b>		<b>(250,000)</b>		

REVENUE BUDGET				
Direct Services				
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
2,012,857	2,264,130	2,253,750	Grounds Maintenance	2,340,920
<b>2,012,857</b>	<b>2,264,130</b>	<b>2,253,750</b>	<b>SERVICE EXPENDITURE</b>	<b>2,340,920</b>

<b>SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE</b>	
<b>Direct Services</b>	
	<b>Grounds Maintenance</b>
<b>EXPENDITURE</b>	
Employees	1,620,850
Premises	342,860
Supplies and Services	216,700
Transport	212,670
<b>TOTAL EXPENDITURE</b>	<b>2,393,080</b>
<b>INCOME</b>	
Grants	-
Fees & Charges	( 325,260)
<b>TOTAL INCOME</b>	<b>( 325,260)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,067,820</b>
<b>NON CONTROLLABLE ITEMS</b>	
Support Services	190,760
Capital Charges	277,250
Recharges	( 294,910)
Transfers to/from Reserves	100,000
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>273,100</b>
<b>NET EXPENDITURE</b>	<b>2,340,920</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Grounds Maintenance</b>		
<b>SERVICE DESCRIPTION</b>		Provision of the Council's landscape management of the green spaces to include pre planned and reactive maintenance across the Borough.		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Aspire and Parks Portfolio Operations Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
1,566,345	1,544,310	1,577,530	EXPENDITURE	
401,479	354,070	354,610	Employees	1,620,850
146,108	226,200	226,200	Premises	342,860
229,127	233,880	220,880	Supplies and Services	216,700
			Transport	212,670
<b>2,343,060</b>	<b>2,358,460</b>	<b>2,379,220</b>	<b>TOTAL EXPENDITURE</b>	<b>2,393,080</b>
21,907	-	-	INCOME	
(316,250)	(332,770)	(363,910)	Grants	-
			Fees and Charges	(325,260)
<b>2,048,717</b>	<b>2,025,690</b>	<b>2,015,310</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,067,820</b>
190,930	168,350	168,350	RECHARGES & CAPITAL CHARGES	
60,400	265,000	265,000	Support Services	190,760
(287,190)	(294,910)	(294,910)	Capital Charges	277,250
-	100,000	100,000	Recharges	(294,910)
			Transfers to/from Reserves	100,000
<b>2,012,857</b>	<b>2,264,130</b>	<b>2,253,750</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>2,340,920</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>2,264,130</b>	COMMENTS	
Employees		33,220	Movement of salaries to other services as part of a restructure	
Premises		540		
Transport		(13,000)	Reduction in hire vehicles cost	
Fees and Charges		(31,140)	Additional income for highways land management	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>2,253,750</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>2,264,130</b>	COMMENTS	
Employees		76,540	Movement of salaries to other services as part of a restructure	
Premises		(11,210)	Reduction in bedding plants	
Supplies and Services		(9,500)	Savings on external grants payable	
Transport		(21,210)	Reduction in vehicle hire & running costs	
Fees and Charges		7,510		
Support Services		22,410		
Capital Charges		12,250		
<b>Base Budget 2026/27</b>		<b>2,340,920</b>		

REVENUE BUDGET				
Safety, AMC, Parking & Engineering				
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
855,297 (989,695)	1,222,910 (602,900)	1,226,850 (709,850)	Community Safety & Monitoring Parking & Engineering	958,890 (957,440)
<b>(134,398)</b>	<b>620,010</b>	<b>517,000</b>	<b>SERVICE EXPENDITURE</b>	<b>1,450</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Safety,Amc,Parking & Eng**

	Parking & Engineering	Community Safety & Monitoring	Total
<b>EXPENDITURE</b>			
Employees	599,950	369,580	969,530
Premises	764,130	18,800	782,930
Supplies and Services	449,370	888,100	1,337,470
Transport	24,470	12,910	37,380
<b>TOTAL EXPENDITURE</b>	<b>1,837,920</b>	<b>1,289,390</b>	<b>3,127,310</b>
<b>INCOME</b>			
Grants	-	( 30,000)	( 30,000)
Fees & Charges	( 2,997,950)	( 22,500)	( 3,020,450)
<b>TOTAL INCOME</b>	<b>( 2,997,950)</b>	<b>( 52,500)</b>	<b>( 3,050,450)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>( 1,160,030)</b>	<b>1,236,890</b>	<b>76,860</b>
<b>NON CONTROLLABLE ITEMS</b>			
Support Services	117,450	79,770	197,220
Capital Charges	85,140	104,150	189,290
Recharges	-	( 9,000)	( 9,000)
Transfers to/from Reserves	-	( 452,920)	( 452,920)
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>202,590</b>	<b>( 278,000)</b>	<b>( 75,410)</b>
<b>NET EXPENDITURE</b>	<b>( 957,440)</b>	<b>958,890</b>	<b>1,450</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Parking &amp; Engineering</b>		
<b>SERVICE DESCRIPTION</b>		Provision, maintenance and enforcement of On-Street, Off Street Parking, Abandoned Vehicles and Engineering Services.		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Safety and Wellbeing Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
626,219	582,070	563,190	EXPENDITURE	
754,662	801,830	806,170	Employees	599,950
483,514	481,010	449,120	Premises	764,130
26,921	24,570	24,560	Supplies and Services	449,370
			Transport	24,470
<b>1,891,316</b>	<b>1,889,480</b>	<b>1,843,040</b>	<b>TOTAL EXPENDITURE</b>	<b>1,837,920</b>
(25,439)	-	(8,350)	INCOME	
-	-	-	S106 Contributions	-
(3,066,923)	(2,814,440)	(2,866,600)	Grants	-
			Fees and Charges	(2,997,950)
<b>(1,201,045)</b>	<b>(924,960)</b>	<b>(1,031,910)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(1,160,030)</b>
188,850	242,710	242,710	RECHARGES & CAPITAL CHARGES	
22,500	79,350	79,350	Support Services	117,450
-	-	-	Capital Charges	85,140
-	-	-	Recharges	-
			Transfers to/from Reserves	-
<b>(989,695)</b>	<b>(602,900)</b>	<b>(709,850)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(957,440)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(602,900)</b>	COMMENTS	
Employees		(18,880)	Vacancy savings	
Premises		4,340	Additional work funded by S106	
Supplies and Services		4,100		
Supplies and Services		4,010	Additional work funded by S106	
Supplies and Services		(40,000)	Reduction in HGV Clamping	
Transport		(10)		
S106 Contributions		(8,350)		
Fees and Charges		(92,160)	Increase in parking fee, fine and season ticket income	
Fees and Charges		40,000	Reduction in HGV Clamping	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(709,850)</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(602,900)</b>	COMMENTS	
Employees		17,880	Annual increase in employee costs	
Premises		22,300	Rent and business rates increase	
Premises		(27,000)	Rent relating to Edinburgh Road Car Park	
Premises		(33,000)	Service charge for Edinburgh Road Car Park	
Supplies and Services		8,360		
Supplies and Services		(40,000)	Decrease in HGV clamping fees paid	
Transport		(100)		
Fees and Charges		(313,510)	Increase in parking fee, fine and season ticket income	
Fees and Charges		40,000	Decrease in HGV clamping fee income	
Fees and Charges		90,000	Loss Fee income from Edinburgh Road Car Park	
Support Services		(125,260)	Reduction in internal charges from other general fund areas	
Capital Charges		5,790		
<b>Base Budget 2026/27</b>		<b>(957,440)</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Community Safety &amp; Monitoring</b>		
<b>SERVICE DESCRIPTION</b>		Providing community safety in the Ashford Borough by the administration of community support schemes and monitoring of CCTV. This area also includes the emergency planning and emergency response team.		
<b>SERVICE MANAGER</b>		Corporate Director of Health and Wellbeing		
<b>BUDGET MANAGER</b>		Safety and Wellbeing Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
843,335	1,078,320	1,061,630	EXPENDITURE	
10,871	30,700	31,200	Employees	369,580
241,855	216,350	224,810	Premises	18,800
26,134	15,370	15,370	Supplies and Services	888,100
			Transport	12,910
<b>1,122,195</b>	<b>1,340,740</b>	<b>1,333,010</b>	<b>TOTAL EXPENDITURE</b>	<b>1,289,390</b>
			INCOME	
(34,848)	(32,000)	(32,000)	Grants	(30,000)
(134,339)	(15,500)	(3,830)	Fees and Charges	(22,500)
<b>953,007</b>	<b>1,293,240</b>	<b>1,297,180</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,236,890</b>
			RECHARGES & CAPITAL CHARGES	
167,580	170,390	170,390	Support Services	79,770
77,200	98,240	98,240	Capital Charges	104,150
(342,490)	(338,960)	(338,960)	Recharges	(9,000)
-	-	-	Transfers to/from Reserves	(452,920)
<b>855,297</b>	<b>1,222,910</b>	<b>1,226,850</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>958,890</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,222,910</b>	<b>COMMENTS</b>	
Employees		(76,690)	Salary vacancy saving from AMC	
Employees		60,000	Savings target removed	
Premises		500		
Supplies and Services		8,460	Increase in computer software cost	
Fees and Charges		11,670	Cancellation of CCTV monitoring contract	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,226,850</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,222,910</b>	<b>COMMENTS</b>	
Employees		18,570	Annual salary increases	
Employees		(787,310)	Savings of salaries following disbanding of AMC and entering partnership with Swale to take over CCTV and Out of Hours work	
Employees		60,000	Savings target from previous year removed	
Premises		(11,900)	Utilities and maintenance savings following partnership with Swale	
Supplies and Services		771,940	First year payment for partnership with Swale (includes initial set up costs which are to be funded from reserve)	
Supplies and Services		(100,190)	Saving in connection and other misc costs following partnership with Swale	
Transport		(2,460)	Saving in cash alternative following partnership with Swale	
Grants		2,000		
Fees and Charges		(7,000)	Removal of provision for lifeline refunds	
Support Services		(90,620)	Reduction of internal charges from other departments	
Capital Charges		5,910		
Recharges		329,960	Reduction in charge to HRA for Lifeline and CCTV monitoring	
Transfers to/from Reserves		(452,920)	To fund the initial set up costs for Partnership with Swale	
<b>Base Budget 2026/27</b>		<b>958,890</b>		

REVENUE BUDGET				
Environment, Property and Recreation				
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
52,854	(90,040)	(32,140)	Facilities Management	155,550
119,910	442,220	516,720	Property Building Services	179,760
69,650	63,630	37,870	Commercial Projects	-
(563,537)	(492,870)	(490,040)	Environmental Contracts & Operations	(600,870)
5,589,857	5,526,460	5,552,122	Refuse, Recycling, Street Clean	5,024,630
163,673	(403,030)	(223,110)	Estates	(148,680)
1,624,055	1,697,940	1,553,722	Leisure Contracts	1,064,410
<b>7,056,463</b>	<b>6,744,310</b>	<b>6,915,144</b>	<b>SERVICE EXPENDITURE</b>	<b>5,674,800</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Environment, Property and Recreation**

	<b>Facilities Management</b>	<b>Property Building Services</b>	<b>Commercial Projects</b>	<b>Environmental Contracts &amp; Operations</b>	<b>Refuse, Recycling, Street Clean</b>	<b>Estates</b>	<b>Leisure Contracts</b>	<b>Total</b>
<b>EXPENDITURE</b>								
Employees	125,930	533,550	347,840	332,750	-	463,480	179,350	1,982,900
Premises	420,230	568,380	-	87,680	26,190	1,984,440	126,030	3,212,950
Supplies and Services	3,120	48,800	55,200	29,440	7,673,480	119,080	33,710	7,962,830
Transport	2,180	26,910	8,590	6,520	-	11,780	6,640	62,620
<b>TOTAL EXPENDITURE</b>	<b>551,460</b>	<b>1,177,640</b>	<b>411,630</b>	<b>456,390</b>	<b>7,699,670</b>	<b>2,578,780</b>	<b>345,730</b>	<b>13,221,300</b>
<b>INCOME</b>								
Grants	-	-	-	-	( 2,204,470)	-	0	( 2,204,470)
Fees & Charges	( 16,120)	-	-	( 985,850)	( 1,572,690)	( 4,628,980)	( 1,009,950)	( 8,213,590)
<b>TOTAL INCOME</b>	<b>( 16,120)</b>	<b>-</b>	<b>-</b>	<b>( 985,850)</b>	<b>( 3,777,160)</b>	<b>( 4,628,980)</b>	<b>( 1,009,950)</b>	<b>( 10,418,060)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>535,340</b>	<b>1,177,640</b>	<b>411,630</b>	<b>( 529,460)</b>	<b>3,922,510</b>	<b>( 2,050,200)</b>	<b>( 664,220)</b>	<b>2,803,240</b>
<b>NON CONTROLLABLE ITEMS</b>								
Support Services	58,020	195,340	28,650	459,430	552,480	1,620,780	287,340	3,202,040
Capital Charges	142,330	18,640	6,630	128,850	660,250	1,055,980	1,474,290	3,486,970
Recharges	( 580,140)	( 1,211,860)	( 446,910)	( 659,690)	( 110,610)	( 781,670)	-	( 3,790,880)
Transfers to/from Reserves	-	-	-	-	-	6,430	( 33,000)	( 26,570)
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 379,790)</b>	<b>( 997,880)</b>	<b>( 411,630)</b>	<b>( 71,410)</b>	<b>1,102,120</b>	<b>1,901,520</b>	<b>1,728,630</b>	<b>2,871,560</b>
<b>NET EXPENDITURE</b>	<b>155,550</b>	<b>179,760</b>	<b>-</b>	<b>( 600,870)</b>	<b>5,024,630</b>	<b>( 148,680)</b>	<b>1,064,410</b>	<b>5,674,800</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Facilities Management</b>		
<b>SERVICE DESCRIPTION</b>		Management of Council's Office Accommodation		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Property Building Services and Facilities Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
123,270	125,270	126,150	EXPENDITURE	
614,694	544,610	593,630	Employees	125,930
14,493	5,650	6,570	Premises	420,230
2,110	2,080	2,080	Supplies and Services	3,120
			Transport	2,180
<b>754,567</b>	<b>677,610</b>	<b>728,430</b>	<b>TOTAL EXPENDITURE</b>	<b>551,460</b>
-	-	-	INCOME	
(21,593)	(24,100)	(17,020)	Grants	-
			Fees and Charges	(16,120)
<b>732,974</b>	<b>653,510</b>	<b>711,410</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>535,340</b>
95,930	77,360	77,360	RECHARGES & CAPITAL CHARGES	
125,900	136,180	136,180	Support Services	58,020
(907,280)	(957,090)	(957,090)	Capital Charges	142,330
5,330	-	-	Recharges	(580,140)
			Transfers to/from Reserves	-
<b>52,854</b>	<b>(90,040)</b>	<b>(32,140)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>155,550</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>(90,040)</b>	<b>COMMENTS</b>	
Employees		880		
Premises		41,500	Increase in security costs at Civic Centre and International House	
Premises		7,520	Increases in maintenance costs at Civic Centre and International	
Supplies and Services		920		
Fees and Charges		7,080	Loss in rental income following move to International House	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(32,140)</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>(90,040)</b>	<b>COMMENTS</b>	
Employees		660		
Premises		(193,290)	Savings from Civic Centre due to office relocation	
Premises		(29,000)	Saving in electricity costs at International House	
Premises		64,310	Increase in business rates at International House following relocation	
Premises		17,000	Increase in security costs for evening meetings at International House	
Premises		16,600	Increase in other associated costs	
Supplies and Services		(2,530)		
Transport		100		
Fees and Charges		7,980	Loss in rental income following move to International House	
Support Services		(19,340)		
Capital Charges		6,150		
Recharges		376,950		
<b>Base Budget 2026/27</b>		<b>155,550</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Property Building Services</b>		
<b>SERVICE DESCRIPTION</b>		Management, maintenance and compliancy all the non-residential property assets		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Property Building Services and Facilities Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
305,096	453,260	527,660	EXPENDITURE	
413,751	449,940	464,840	Employees	533,550
57,639	59,350	58,350	Premises	568,380
13,669	14,660	14,660	Supplies and Services	48,800
			Transport	26,910
<b>790,156</b>	<b>977,210</b>	<b>1,065,510</b>	<b>TOTAL EXPENDITURE</b>	<b>1,177,640</b>
-	-	-	INCOME	
(1,572)	-	-	Grants	-
			Fees and Charges	-
<b>788,584</b>	<b>977,210</b>	<b>1,065,510</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,177,640</b>
231,516	337,930	337,930	RECHARGES & CAPITAL CHARGES	
2,100	13,260	13,260	Support Services	195,340
(902,290)	(886,180)	(886,180)	Capital Charges	18,640
-	-	(13,800)	Recharges	(1,211,860)
			Transfers to/from Reserves	-
<b>119,910</b>	<b>442,220</b>	<b>516,720</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>179,760</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>442,220</b>	<b>COMMENTS</b>	
Employees		33,900	1 new post following restructure	
Employees		40,500	Increase in salary costs of 2 apprenticeships	
Premises		14,900		
Supplies and Services		(1,000)		
Transfer to/from Reserves		(13,800)	Reserve funding for footpath lighting	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>516,720</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>442,220</b>	<b>COMMENTS</b>	
Employees		38,960	1 new post following restructure for Building Repairs Team	
Employees		41,330	Salary regrades and annual salary increases	
Premises		56,890	Increase in maintenance of assets budget	
Premises		33,630	Cleaning costs and business rates for Victoria Park public conveniences transferred from Estates	
Premises		36,220	Odeon holding costs transferred from Commercial Projects	
Premises		(8,300)	Savings on running and maintenance of fountains	
Supplies and Services		(20,000)	Savings on running and maintenance of fountains	
Supplies and Services		(9,000)	Community toilet scheme transferred to Refuse, Recycling and Street Cleansing	
Supplies and Services		15,000	Asbestos management surveys	
Supplies and Services		3,450	Increase in other associated costs of maintaining our assets	
Transport		12,250	Transfer of vehicle costs for Building Repairs Team following restructure	
Support Services		(142,590)		
Capital Charges		5,380		
Recharges		(325,680)		
<b>Base Budget 2026/27</b>		<b>179,760</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Refuse, Recycling, Street Clean</b>		
<b>SERVICE DESCRIPTION</b>		Monitoring and management of the Council's refuse, recycling and street cleansing contract with Suez, delivered through the Mid Kent Waste Partnership with Swale, Maidstone and Kent County Council.		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Environmental Operations and Contracts Officer		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
9,658	-	-	EXPENDITURE	-
856	14,000	25,830	Employees	-
6,995,253	6,773,640	6,899,090	Premises	26,190
-	-	-	Supplies and Services	7,673,480
-	-	-	Transport	-
<b>7,005,767</b>	<b>6,787,640</b>	<b>6,924,920</b>	<b>TOTAL EXPENDITURE</b>	<b>7,699,670</b>
(3,429)	(272,000)	(111,618)	INCOME	(2,204,470)
(1,805,401)	(1,484,000)	(1,484,000)	Grants	(1,572,690)
<b>5,196,937</b>	<b>5,031,640</b>	<b>5,329,302</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>3,922,510</b>
503,530	605,430	605,430	RECHARGES & CAPITAL CHARGES	552,480
-	-	-	Support Services	660,250
(110,610)	(110,610)	(110,610)	Capital Charges	(110,610)
-	-	(272,000)	Recharges	-
<b>5,589,857</b>	<b>5,526,460</b>	<b>5,552,122</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>5,024,630</b>
-	-	-	Transfers to/from Reserves	-
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>5,526,460</b>	<b>COMMENTS</b>	
Premises		11,830	Movement of budgets from other areas due to a restructure	
Supplies and Services		125,450	Additional costs relating to waste collection	
Grants		160,382	Removal of KCC Enabling Payment has been funded from reserves	
Transfers to/from Reserves		(272,000)	Reserve funding to cover loss of income from KCC	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>5,552,122</b>		
		11,104,244		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>5,526,460</b>	<b>COMMENTS</b>	
Premises		12,190	Movement of budgets from other areas due to a restructure	
Supplies and Services		899,840	Uplift and property growth on the waste collection contract and cost of new initiative	
Grants		(1,932,470)	Extended Producer Responsibility grant funding	
Fees and Charges		(88,690)	Increase in garden waste fee income	
Support Services		(52,950)		
Capital Charges		660,250		
<b>Base Budget 2026/27</b>		<b>5,024,630</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Leisure Contracts</b>		
<b>SERVICE DESCRIPTION</b>		Monitoring of the Stour Centre, Tenterden Leisure Centre & Julie Rose Stadium contracts with Freedom Leisure		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Environmental Operations and Contracts Officer		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
			EXPENDITURE	
211,597	198,040	199,340	Employees	179,350
154,391	92,040	92,040	Premises	126,030
(1,844)	940	23,352	Supplies and Services	33,710
7,875	8,390	7,630	Transport	6,640
<b>372,020</b>	<b>299,410</b>	<b>322,362</b>	<b>TOTAL EXPENDITURE</b>	<b>345,730</b>
			INCOME	
(12,500)	-	(54,000)	Grants	-
(275,215)	(409,890)	(523,060)	Fees and Charges	(1,009,950)
(1,200)	-	-	S106 Contributions	
<b>83,105</b>	<b>(110,480)</b>	<b>(254,698)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(664,220)</b>
			RECHARGES & CAPITAL CHARGES	
417,850	359,070	359,070	Support Services	287,340
1,123,100	1,449,350	1,449,350	Capital Charges	1,474,290
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	(33,000)
<b>1,624,055</b>	<b>1,697,940</b>	<b>1,553,722</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>1,064,410</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,697,940</b>	<b>COMMENTS</b>	
Employees		1,300	Movement of salaries to other areas as part of a restructure	
Supplies and Services		22,412	Consultancy fee	
Transport		(760)		
Grants		(54,000)	Grant funding to support the walking and cycling campaign	
Fees and Charges		(113,170)	Increase in management fee income from the operator of the leisure centres	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,553,722</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>1,697,940</b>	<b>COMMENTS</b>	
Employees		(18,690)	Movement of salaries to other areas as part of a restructure	
Premises		33,990	Increase in premises insurance premiums	
Supplies and Services		32,770	Consultancy fees funded from reserves	
Transport		(1,750)		
Fees and Charges		(600,060)	Increase in management fee income from the operator of the leisure centres	
Support Services		(71,730)		
Capital Charges		24,940		
Transfers to/from Reserves		(33,000)	Reserve funding for consultancy fees	
<b>Base Budget 2026/27</b>		<b>1,064,410</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Commercial Projects</b>		
<b>SERVICE DESCRIPTION</b>		Responsible for the delivery of key corporate projects, with values up to several million pounds, delivered within budget, to programme and to the required quality standard. Adopt a commercial approach to project delivery that improves local places whilst generating sustainable income. The Cost of the team are recharged to the Capital Projects Delivered.		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Commercial Development and Regeneration Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
221,553	289,520	257,640	EXPENDITURE	
37,004	36,220	52,690	Employees	347,840
33,497	53,600	53,250	Premises	-
8,750	8,270	8,270	Supplies and Services	55,200
			Transport	8,590
<b>300,804</b>	<b>387,610</b>	<b>371,850</b>	<b>TOTAL EXPENDITURE</b>	<b>411,630</b>
-	-	(10,000)	INCOME	
-	-	-	Grants	-
			Fees and Charges	-
<b>300,804</b>	<b>387,610</b>	<b>361,850</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>411,630</b>
13,840	14,900	14,900	RECHARGES & CAPITAL CHARGES	
5,200	6,580	6,580	Support Services	28,650
-	(345,460)	(345,460)	Capital Charges	6,630
(250,194)	-	-	Recharges	(446,910)
			Transfers to/from Reserves	-
<b>69,650</b>	<b>63,630</b>	<b>37,870</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>-</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>63,630</b>	COMMENTS	
Employees		(31,880)	Salary saving due to new post not being filled as expected	
Premises		16,470		
Supplies and Services		(350)		
Grants		(10,000)	Grant funding for signage works	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>37,870</b>		
		75,740		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>63,630</b>	COMMENTS	
Employees		58,320	1 new post following restructure	
Premises		(36,220)	Odeon costs being transferred to Property Building Services	
Supplies and Services		1,600		
Transport		320		
Support Services		13,750		
Capital Charges		50		
Recharges		(101,450)		
<b>Base Budget 2026/27</b>		<b>-</b>		

REVENUE BUDGET				
SERVICE		Estates		
SERVICE DESCRIPTION		To provide Estates Management services of non-operational non-residential properties and land. To undertake and negotiate new lettings, licences, lease renewals, rent reviews, to deal with subletting's, assignments, landlord consent for alterations, deed of variations. To inspect properties to ensure covenants are adhered to such as repair and maintenance and to deal with encroachments.		
SERVICE MANAGER		Assistant Director of Environment, Property & Recreation		
BUDGET MANAGER		Estates Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
376,742	380,520	416,280	EXPENDITURE	
2,871,253	2,520,200	2,556,180	Employees	463,480
219,687	104,290	110,140	Premises	1,984,440
9,583	9,870	9,870	Supplies and Services	119,080
			Transport	11,780
<b>3,477,265</b>	<b>3,014,880</b>	<b>3,092,470</b>	<b>TOTAL EXPENDITURE</b>	<b>2,578,780</b>
(4,772,631)	(4,888,550)	(4,786,220)	Fees and Charges	(4,628,980)
<b>(1,295,367)</b>	<b>(1,873,670)</b>	<b>(1,693,750)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(2,050,200)</b>
1,094,750	968,580	968,580	RECHARGES & CAPITAL CHARGES	
744,800	996,760	996,760	Support Services	1,620,780
(389,540)	(500,350)	(500,350)	Capital Charges	1,055,980
9,030	5,650	5,650	Recharges	(781,670)
			Transfers to/from Reserves	6,430
<b>163,673</b>	<b>(403,030)</b>	<b>(223,110)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(148,680)</b>
ANALYSIS OF OUTTURN VARIATIONS				
Base Budget 2025/26		(403,030)	COMMENTS	
Employees		33,450	Increase in employment costs due to agency staff as unable to recruit Estates Manger	
Employees		2,310	Increase in salary costs due to regrading of existing post following restructure	
Premises		33,010	Increase in electricity costs on the Property Portfolio	
Premises		2,970	Various increases in premises costs on the Property portfolio	
Supplies and Services		5,850		
Fees and Charges		102,330	Overall reduction in rental and service charge income on the Property Portfolio	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(446,220)</b>		
ANALYSIS OF BUDGET VARIATIONS				
Base Budget 2025/26		(403,030)	COMMENTS	
Employees		144,000	Agency staff as unable to recruit Estates Manger	
Employees		(97,760)	Salary saving from Estates Manager post	
Employees		36,720	Increase in salary costs due to regrading of existing posts following restructure and annual salary increases	
Employees				
Premises		(230,220)	Reduction in service charge across the Property Portfolio	
Premises		(149,000)	Reduction in ground rent at Park Mall	
Premises		(87,040)	Reduction in our business rates liability across the Property Portfolio	
Premises		(53,680)	Reduction in electricity costs across the Property Portfolio	
Premises		(33,630)	Cleaning costs and business rates for Victoria Park public conveniences transferred to Property Building Services	
Premises		(12,970)	Various savings in premises costs on the Property Portfolio	
Premises		30,780	Increase in premises insurance across the Property Portfolio	
Supplies and Services		36,380	Increase in computer software for Estates team	
Supplies and Services		(25,000)	Saving on advertising costs at Elwick Place	
Supplies and Services		(10,500)	Saving on contributions as Ashford Gateway lease expires July 2026	
Supplies and Services		13,910	Increase in consultant valuer fees	
Transport		1,910		
Fees and Charges		259,570	Reduction in income across the Property Portfolio	
Support Services		652,200		
Capital Charges		59,220		
Recharges		(281,320)		
Transfers to/from Reserves		780		
<b>Base Budget 2026/27</b>		<b>(148,680)</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Environmental Contracts &amp; Operations</b>		
<b>SERVICE DESCRIPTION</b>		The provision of public conveniences including allotment management, cemetery services and gargages.		
<b>SERVICE MANAGER</b>		Assistant Director of Environment, Property & Recreation		
<b>BUDGET MANAGER</b>		Environmental Operations and Contracts Officer		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
328,498	382,780	324,760	EXPENDITURE	
38,025	87,460	90,410	Employees	332,750
5,941	39,280	36,260	Premises	87,680
7,302	8,370	7,060	Supplies and Services	29,440
			Transport	6,520
<b>379,766</b>	<b>517,890</b>	<b>458,490</b>	<b>TOTAL EXPENDITURE</b>	<b>456,390</b>
			INCOME	
-	-	-	Grants	-
(888,903)	(960,950)	(898,720)	Fees and Charges	(985,850)
<b>(509,137)</b>	<b>(443,060)</b>	<b>(440,230)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(529,460)</b>
			RECHARGES & CAPITAL CHARGES	
417,770	514,820	514,820	Support Services	459,430
120,200	158,300	158,300	Capital Charges	128,850
(592,370)	(722,930)	(722,930)	Recharges	(659,690)
-	-	-	Transfers to/from Reserves	-
<b>(563,537)</b>	<b>(492,870)</b>	<b>(490,040)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(600,870)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(492,870)</b>	COMMENTS	
Employees		(58,020)	Movement of salaries to other areas as part of a restructure	
Premises		2,950		
Supplies and Services		(3,020)		
Transport		(1,310)		
Fees and Charges		62,230	Reduction in garage rental income	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(490,040)</b>		
		(980,080)		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(492,870)</b>	COMMENTS	
Employees		(50,030)	Movement of salaries to other areas as part of a restructure	
Premises		220		
Supplies and Services		(9,840)	Reduction in public health funerals	
Transport		(1,850)		
Fees and Charges		(24,900)	Increase in income from cemetries	
Support Services		(55,390)		
Capital Charges		(29,450)		
Recharges		63,240		
<b>Base Budget 2026/27</b>		<b>(600,870)</b>		

<b>REVENUE BUDGET</b>				
<b>Planning and Development</b>				
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>OUTTURN</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>2025/26</b>		<b>£</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
172,488	174,470	174,170	Building Control	147,220
1,576,697	1,247,150	1,199,740	Development Manager	1,166,260
11,608	3,050	310	Land Charges	-
(7,456)	7,690	1,605	Planning Administration	-
1,274,224	1,253,170	1,241,310	Strategic Planning	1,421,370
<b>3,027,561</b>	<b>2,685,530</b>	<b>2,617,135</b>	<b>SERVICE EXPENDITURE</b>	<b>2,734,850</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Planning and Development**

	<b>Building Control</b>	<b>Development Manager</b>	<b>Land Charges</b>	<b>Planning Administration</b>	<b>Strategic Planning</b>	<b>Total</b>
<b>EXPENDITURE</b>						
Employees	286,300	1,368,980	164,540	407,470	1,036,480	3,263,770
Premises	-	250	-	-	2,000	2,250
Supplies and Services	12,480	300,460	11,370	13,790	304,120	642,220
Transport	11,230	61,090	-	-	39,620	111,940
<b>TOTAL EXPENDITURE</b>	<b>310,010</b>	<b>1,730,780</b>	<b>175,910</b>	<b>421,260</b>	<b>1,382,220</b>	<b>4,020,180</b>
<b>INCOME</b>						
Grants	-	-	-	-	-	-
Fees & Charges	(276,000)	(1,400,000)	(173,000)	-	(50,000)	(1,899,000)
<b>TOTAL INCOME</b>	<b>(276,000)</b>	<b>(1,400,000)</b>	<b>(173,000)</b>	<b>-</b>	<b>(50,000)</b>	<b>(1,899,000)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>34,010</b>	<b>330,780</b>	<b>2,910</b>	<b>421,260</b>	<b>1,332,220</b>	<b>2,121,180</b>
<b>NON CONTROLLABLE ITEMS</b>						
Support Services	113,210	909,780	22,950	110,740	400,770	1,557,450
Capital Charges	-	-	-	64,100	-	64,100
Recharges	-	(74,300)	-	(596,100)	(44,930)	(715,330)
Transfers to/from Reserves	-	-	(25,860)	-	(266,690)	(292,550)
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>113,210</b>	<b>835,480</b>	<b>(2,910)</b>	<b>(421,260)</b>	<b>89,150</b>	<b>613,670</b>
<b>NET EXPENDITURE</b>	<b>147,220</b>	<b>1,166,260</b>	<b>-</b>	<b>-</b>	<b>1,421,370</b>	<b>2,734,850</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Development Manager</b>		
<b>SERVICE DESCRIPTION</b>		This services includes the Strategic Sites Design Team which look at Major Sites, in addition to the general Development Control Team which deals with Processing Planning Applications, Planning Enforcement and Conservation		
<b>SERVICE MANAGER</b>		Assistant Director Planning and Development		
<b>BUDGET MANAGER</b>		Strategic Development & Delivery Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
1,310,713	1,467,550	1,385,210	EXPENDITURE	
1,016	250	250	Employees	1,368,980
407,710	218,450	363,680	Premises	250
61,101	64,000	65,030	Supplies and Services	300,460
			Transport	61,090
<b>1,780,540</b>	<b>1,750,250</b>	<b>1,814,170</b>	<b>TOTAL EXPENDITURE</b>	<b>1,730,780</b>
(26,807)	-	(27,140)	INCOME	
(1,065,876)	(1,360,000)	(1,277,190)	Grants	-
			Fees and Charges	(1,400,000)
<b>687,857</b>	<b>390,250</b>	<b>509,840</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>330,780</b>
958,880	929,040	929,040	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	909,780
(70,040)	(72,140)	(72,140)	Capital Charges	-
-	-	(167,000)	Recharges	(74,300)
			Transfers to/from Reserves	-
<b>1,576,697</b>	<b>1,247,150</b>	<b>1,199,740</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>1,166,260</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>1,247,150</b>	COMMENTS	
Employees		(82,340)	Salary saving due to vacant positions and maternity leave.	
Supplies and Services		19,690	Increase in costs for Computer Software Licences.	
Supplies and Services		120,220	Increase in costs for Planning Appeals	
Supplies and Services		5,320	Increase in costs for Subscription.	
Transport		1,030		
Grants		(27,140)	Biodiversity Net Gain Grant received for the year.	
Fees and Charges		82,810	Reduced income for planning application.	
Transfers to/from Reserves		(167,000)	Contribution from the reserve to support planning appeal costs and loss of income.	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,199,740</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>1,247,150</b>	COMMENTS	
			(1.3) FTE relating to two positions moved from the budget.	
Employees		45,730	Annual increase in employee costs.	
Employees		15,700	0.2 FTE moved back from Building Control.	
Employees		(160,000)	Savings Target.	
Supplies and Services		35,210	Increase in costs for annual Subscriptions, KCC Ecology SLA and Archaeological advice.	
Supplies and Services		29,560	Increase in costs for Computer Software Licences.	
Supplies and Services		17,240	Increase in Planning Appeals	
Transport		(2,910)		
Fees and Charges		(40,000)	Income increase in planning performance agreement fees and pre-application advice.	
Support Services		(19,260)		
Recharges		(2,160)		
<b>Base Budget 2026/27</b>		<b>1,166,260</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Building Control</b>		
<b>SERVICE DESCRIPTION</b>		This service includes income and expenditure for providing Building Control services which includes both chargeable and statutory works in accordance to the Building (Local Authority Charges) Regulations.		
<b>SERVICE MANAGER</b>		Assistant Director Planning and Development		
<b>BUDGET MANAGER</b>		Assistant Director Planning and Development		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
257,472	302,000	300,250	EXPENDITURE	286,300
-	-	-	Employees	-
17,168	12,040	13,240	Premises	12,480
11,228	11,840	12,590	Supplies and Services	11,230
			Transport	
<b>285,869</b>	<b>325,880</b>	<b>326,080</b>	<b>TOTAL EXPENDITURE</b>	<b>310,010</b>
(239,433)	(276,000)	(276,500)	INCOME	(276,000)
			Fees and Charges	
<b>46,436</b>	<b>49,880</b>	<b>49,580</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>34,010</b>
130,460	124,590	124,590	RECHARGES & CAPITAL CHARGES	113,210
-	-	-	Support Services	-
(4,409)	-	-	Capital Charges	-
-	-	-	Recharges	-
			Transfers to/from Reserves	-
<b>172,488</b>	<b>174,470</b>	<b>174,170</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>147,220</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>174,470</b>	COMMENTS	
Employees		(1,750)	Salary saving due to vacant positions.	
Supplies and Services		1,200	Increase in Computer software costs.	
Transport		750		
Fees and Charges		(500)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>174,170</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>174,470</b>	COMMENTS	
Employees		(15,700)	0.2 FTE reallocation back to Development Manager.	
Supplies and Services		440	(1.3) FTE relating to two positions moved from the budget.	
Transport		(610)		
Support Services		(11,380)		
<b>Base Budget 2026/27</b>		<b>147,220</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Land Charges</b>		
<b>SERVICE DESCRIPTION</b>		Provision of IT support to all services and to lead in the development of new applications, including GIS		
<b>SERVICE MANAGER</b>		Assistant Director Planning and Development		
<b>BUDGET MANAGER</b>		Business Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
147,099	157,990	154,910	EXPENDITURE	164,540
-	-	-	Employees	-
7,798	8,650	12,800	Premises	-
63	-	210	Supplies and Services	11,370
			Transport	-
<b>154,959</b>	<b>166,640</b>	<b>167,920</b>	<b>TOTAL EXPENDITURE</b>	<b>175,910</b>
(192,664)	(168,000)	(193,000)	INCOME	(173,000)
			Fees and Charges	
<b>(37,704)</b>	<b>(1,360)</b>	<b>(25,080)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,910</b>
36,900	25,390	25,390	RECHARGES & CAPITAL CHARGES	22,950
-	-	-	Support Services	-
-	-	-	Capital Charges	-
12,412	(20,980)	-	Recharges	-
			Transfers to/from Reserves	(25,860)
<b>11,608</b>	<b>3,050</b>	<b>310</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>-</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>3,050</b>	<b>COMMENTS</b>	
Employees		(3,080)	Salary saving due to maternity leave.	
Supplies and Services		4,150	Increase in costs for Computer Software Licences	
Transport		210		
Fees and Charges		(25,000)	Increase in income due to increased charges and works in SNN.	
Transfers to/from Reserves		20,980	Contributions removed from Reserves.	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>310</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>3,050</b>	<b>COMMENTS</b>	
Employees		6,550	Annual increase in employee costs.	
Supplies and Services		2,720	(1.3) FTE relating to two positions moved from the budget.	
Fees and Charges		(5,000)	Increase in SNN income.	
Support Services		(2,440)		
Transfers to/from Reserves		(4,880)	Increase in Contribution from the Reserve.	
<b>Base Budget 2026/27</b>		<b>-</b>		
<b>NOTES</b>				
Any surplus or deficit at year end is moved to or from the Land Charges reserve				

REVENUE BUDGET				
<b>SERVICE</b>		<b>Planning Administration</b>		
<b>SERVICE DESCRIPTION</b>		Holding account for the costs of the administration for the Planning and Building Control Service.		
<b>SERVICE MANAGER</b>		Assistant Director Planning and Development		
<b>BUDGET MANAGER</b>		Business Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
368,685	397,570	388,205	EXPENDITURE	
-	-	-	Employees	407,470
21,670	9,500	24,910	Premises	-
524	-	-	Supplies and Services	13,790
			Transport	-
<b>390,879</b>	<b>407,070</b>	<b>413,115</b>	<b>TOTAL EXPENDITURE</b>	<b>421,260</b>
(11,195)	-	(12,130)	INCOME	
			Fees and Charges	-
<b>379,684</b>	<b>407,070</b>	<b>400,985</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>421,260</b>
70,850	68,450	68,450	RECHARGES & CAPITAL CHARGES	
41,700	58,440	58,440	Support Services	110,740
(499,690)	(526,270)	(526,270)	Capital Charges	64,100
-	-	-	Recharges	(596,100)
			Transfers to/from Reserves	-
<b>(7,456)</b>	<b>7,690</b>	<b>1,605</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>-</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>7,690</b>	COMMENTS	
Employees		(9,365)	Salary saving due to a vacant position.	
Supplies and Services		15,410		
Fees and Charges		(12,130)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,605</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>7,690</b>	COMMENTS	
Employees		9,900	Annual increase in employee costs.	
Supplies and Services		4,290	(1.3) FTE relating to two positions moved from the budget.	
Support Services		42,290		
Capital Charges		5,660		
Recharges		(69,830)	Increase in Recharges.	
<b>Base Budget 2026/27</b>		<b>-</b>		
NOTES				
Supplies and Services, and Fees and Charges vary from budget due to an arrangement where the Council engages 3rd parties to complete surveys to support planning applications which are then recharged to the applicant, the nature of this work is unpredictable and therefore not budgeted for.				

REVENUE BUDGET				
<b>SERVICE</b>		<b>Strategic Planning</b>		
<b>SERVICE DESCRIPTION</b>		Producing the Local Development Framework for the Borough and taking forward Ashford growth proposals.		
<b>SERVICE MANAGER</b>		Assistant Director Planning and Development		
<b>BUDGET MANAGER</b>		Spatial Planning Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
1,035,418	1,100,920	1,101,210	EXPENDITURE	
2,804	2,000	2,080	Employees	1,036,480
120,922	300,650	290,980	Premises	2,000
42,399	43,540	43,760	Supplies and Services	304,120
			Transport	39,620
<b>1,201,543</b>	<b>1,447,110</b>	<b>1,438,030</b>	<b>TOTAL EXPENDITURE</b>	<b>1,382,220</b>
(60,000)	-	-	INCOME	
(65,949)	(50,000)	(52,780)	Grants	-
			Fees and Charges	(50,000)
<b>1,068,594</b>	<b>1,397,110</b>	<b>1,385,250</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,332,220</b>
247,980	187,380	187,380	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	400,770
(42,350)	(43,620)	(43,620)	Capital Charges	-
-	(287,700)	(287,700)	Recharges	(44,930)
			Transfers to/from Reserves	(266,690)
<b>1,274,224</b>	<b>1,253,170</b>	<b>1,241,310</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>1,421,370</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>1,253,170</b>	COMMENTS	
Employees		290		
Premises		80		
Supplies and Services		(9,670)	Decrease in costs for consultant planning.	
Transport		220		
Fees and Charges		(2,780)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>1,241,310</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>1,253,170</b>	COMMENTS	
Employees		(64,440)	(1.3) FTE relating to two positions moved from the budget.	
Supplies and Services		3,470	Increase in costs for Computer Software Licences.	
Transport		(3,920)		
Support Services		213,390		
Recharges		(1,310)		
Transfers to/from Reserves		(23,990)	Increase in Contribution from Reserve relating to 2 FTE is being funded from S106 Monitoring Fees and 1FTE from S106 Quality Monitoring fees.	
Transfers to/from Reserves		45,000	Reduction in Contribution from Reserve for Local Plan expenses.	
<b>Base Budget 2026/27</b>		<b>1,421,370</b>		

Revenue Budget				
Corporate Management Costs				
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
(77,708)	40	40	Audit Partnership	(10)
719,470	(28,710)	383,510	Strategic Corporate Costs	518,370
<b>641,762</b>	<b>(28,670)</b>	<b>383,550</b>	<b>SERVICE EXPENDITURE</b>	<b>518,360</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Corporate Management Costs**

	Audit Partnership	Strategic Corporate Costs	Total
EXPENDITURE			
Employees	-	900,080	900,080
Premises	-	1,000	1,000
Supplies and Services	195,700	254,000	449,700
Transport	-	30,380	30,380
<b>TOTAL EXPENDITURE</b>	<b>195,700</b>	<b>1,185,460</b>	<b>1,381,160</b>
INCOME			
Grants	-	-	-
Fees & Charges	-	-	-
<b>TOTAL INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>195,700</b>	<b>1,185,460</b>	<b>1,381,160</b>
NON CONTROLLABLE ITEMS			
Support Services	400	1,055,350	1,055,750
Capital Charges	-	-	-
Recharges	( 196,110)	( 1,722,440)	( 1,918,550)
Transfers to/from Reserves	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 195,710)</b>	<b>( 667,090)</b>	<b>( 862,800)</b>
<b>NET EXPENDITURE</b>	<b>( 10)</b>	<b>518,370</b>	<b>518,360</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Audit Partnership</b>		
<b>SERVICE DESCRIPTION</b>		The four-way Audit Partnership with Maidstone, Swale and Tunbridge Wells is responsible for internal audit within the four councils. The total cost is fully allocated to services.		
<b>SERVICE MANAGER</b>		Corporate Director of Housing, Customer, Technology and Finance		
<b>BUDGET MANAGER</b>		Assistant Director of Finance		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
90,322	168,000	168,000	Premises	-
-	-	-	Supplies and Services	195,700
-	-	-	Transport	-
<b>90,322</b>	<b>168,000</b>	<b>168,000</b>	<b>TOTAL EXPENDITURE</b>	<b>195,700</b>
-	-	-	INCOME	-
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>90,322</b>	<b>168,000</b>	<b>168,000</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>195,700</b>
530	550	550	RECHARGES & CAPITAL CHARGES	400
-	-	-	Support Services	-
(168,560)	(168,510)	(168,510)	Capital Charges	(196,110)
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>(77,708)</b>	<b>40</b>	<b>40</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(10)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>40</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>40</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>40</b>	COMMENTS	
Supplies and Services		27,700		
Support Services		(150)	Increase in recharges to reflect increase in costs	
Recharges		(27,600)		
<b>Base Budget 2026/27</b>		<b>(10)</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Strategic Corporate Costs</b>		
<b>SERVICE DESCRIPTION</b>		Provision of Corporate and Management Team costs, staff representation and an allocation for staff costs charged to projects. Vacancy savings are also vired here as they occur during the year.		
<b>SERVICE MANAGER</b>		Corporate Director of Housing, Customer, Technology and Finance		
<b>BUDGET MANAGER</b>		Assistant Director of Finance		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
1,102,282	600,170	1,012,390	EXPENDITURE	
629	1,000	1,000	Employees	900,080
288,892	245,570	245,570	Premises	1,000
28,447	28,660	28,660	Supplies and Services	254,000
			Transport	30,380
<b>1,420,250</b>	<b>875,400</b>	<b>1,287,620</b>	<b>TOTAL EXPENDITURE</b>	<b>1,185,460</b>
(24,807)	-	-	INCOME	
-	-	-	Grants	-
			Fees and Charges	-
<b>1,395,443</b>	<b>875,400</b>	<b>1,287,620</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,185,460</b>
1,040,526	1,074,340	1,074,340	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	1,055,350
(1,716,499)	(1,978,450)	(1,978,450)	Capital Charges	-
-	-	-	Recharges	(1,722,440)
			Transfers to/from Reserves	-
<b>719,470</b>	<b>(28,710)</b>	<b>383,510</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>518,370</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(28,710)</b>	COMMENTS	
Employees		412,220	Impact of Increase in Ni and Salary increase above estimate	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>383,510</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(28,710)</b>	COMMENTS	
Employees		37,380	Annual Salary increase	
Employees		412,220	Impact of Increase in NI and Salary increase above estimate	
Employees		(149,690)	Corporate Director Post taken as savings	
Supplies and Services		(10,070)		
Supplies and Services		18,500	Increase in Grant Thorntons annual external audit fee	
Transport		1,720		
Support Services		(18,990)		
Recharges		256,010		
<b>Base Budget 2026/27</b>		<b>518,370</b>		

<b>REVENUE BUDGET</b>				
<b>Head of Economic Development</b>				
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>OUTTURN</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>2025/26</b>		<b>£</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
191,643	125,150	120,740	Tourism & Heritage	119,920
536,138	630,140	632,340	Economic Development	612,080
<b>727,781</b>	<b>755,290</b>	<b>753,080</b>	<b>SERVICE EXPENDITURE</b>	<b>732,000</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**

	<b>Tourism &amp; Heritage</b>	<b>Economic Development</b>	<b>Total</b>
EXPENDITURE			
Employees	68,320	433,610	501,930
Premises	-	-	-
Supplies and Services	25,940	109,930	135,870
Transport	5,380	13,250	18,630
<b>TOTAL EXPENDITURE</b>	<b>99,640</b>	<b>556,790</b>	<b>656,430</b>
INCOME			
Grants	-	-	-
Fees & Charges	( 3,900)	-	( 3,900)
<b>TOTAL INCOME</b>	<b>( 3,900)</b>	<b>-</b>	<b>( 3,900)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>95,740</b>	<b>556,790</b>	<b>652,530</b>
NON CONTROLLABLE ITEMS			
Support Services	11,390	55,290	66,680
Capital Charges	12,790	-	12,790
Recharges	-	-	-
Transfers to/from Reserves	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>24,180</b>	<b>55,290</b>	<b>79,470</b>
<b>NET EXPENDITURE</b>	<b>119,920</b>	<b>612,080</b>	<b>732,000</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Economic Development</b>		
<b>SERVICE DESCRIPTION</b>		Planning and supporting growth in the area for both local and incoming business.		
<b>SERVICE MANAGER</b>		Head of Economic Development		
<b>BUDGET MANAGER</b>		Head of Economic Development		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
393,911	446,030	440,160	EXPENDITURE	
1,442	-	-	Employees	433,610
578,359	118,200	108,200	Premises	-
12,681	13,250	13,250	Supplies and Services	109,930
			Transport	13,250
<b>986,392</b>	<b>577,480</b>	<b>561,610</b>	<b>TOTAL EXPENDITURE</b>	<b>556,790</b>
(22,818)	-	-	INCOME	
(583,112)	(18,070)	-	S106 Contributions	-
-	-	-	Grants	-
			Fees and Charges	-
<b>380,462</b>	<b>559,410</b>	<b>561,610</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>556,790</b>
155,676	70,730	70,730	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	55,290
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>536,138</b>	<b>630,140</b>	<b>632,340</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>612,080</b>
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>630,140</b>	COMMENTS	
Employees		(5,870)		
Supplies & Services		(10,000)	Reduction in Festive Lighting costs	
Grants		18,070	Removal of funding linked to salary saving	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>632,340</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>630,140</b>	COMMENTS	
Employees		28,520	Annual Salary Increase	
Employees		(40,940)	Assistant Economic Development Officer post removed	
Supplies & Services		(8,270)	Reduction in Festive lighting costs	
Grants		18,070	LUF funding grant finished 31st March 2025	
Support Services		(15,440)		
<b>Base Budget 2026/27</b>		<b>612,080</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Tourism &amp; Heritage</b>		
<b>SERVICE DESCRIPTION</b>		This budget covers twinning costs,museum, grants and heritage work.		
<b>SERVICE MANAGER</b>		Head of Economic Development		
<b>BUDGET MANAGER</b>		Economic Development Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
131,293	68,900	64,490	EXPENDITURE	
573	-	-	Employees	68,320
27,416	25,460	25,460	Premises	-
5,241	5,380	5,380	Supplies and Services	25,940
			Transport	5,380
<b>164,523</b>	<b>99,740</b>	<b>95,330</b>	<b>TOTAL EXPENDITURE</b>	<b>99,640</b>
-	-	-	INCOME	
(8,240)	(3,900)	(3,900)	Grants	-
			Fees and Charges	(3,900)
<b>156,283</b>	<b>95,840</b>	<b>91,430</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>95,740</b>
22,020	16,610	16,610	RECHARGES & CAPITAL CHARGES	
5,100	12,700	12,700	Support Services	11,390
-	-	-	Capital Charges	12,790
8,240	-	-	Recharges	-
			Transfers to/from Reserves	-
<b>191,643</b>	<b>125,150</b>	<b>120,740</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>119,920</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>125,150</b>	COMMENTS	
Employees		(4,410)		
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>120,740</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>125,150</b>	COMMENTS	
Employees		(580)		
Supplies and Services		480		
Support Services		(5,220)		
Capital Charges		90		
<b>Base Budget 2026/27</b>		<b>119,920</b>		

REVENUE BUDGET				
Head of Performance and Policy				
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
84,536	90,580	90,580	Climate Change	79,920
277,055	271,200	271,200	Single Grants Gateway	273,700
646,978	590,590	590,590	Democratic Representation	667,140
45,128	78,920	78,920	Mayor	82,220
251,784	265,600	314,450	Policy And Performance	323,950
<b>1,305,482</b>	<b>1,296,890</b>	<b>1,345,740</b>	<b>SERVICE EXPENDITURE</b>	<b>1,426,930</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Head of Performance and Policy**

	<b>Climate Change</b>	<b>Single Grants Gateway</b>	<b>Democratic Representation</b>	<b>Mayor</b>	<b>Policy And Performance</b>	<b>Total</b>
<b>EXPENDITURE</b>						
Employees	182,480	-	194,880	37,610	427,640	842,610
Premises	-	-	-	-	-	-
Supplies and Services	20,000	298,700	501,300	18,560	53,450	892,010
Transport	5,130	-	3,350	15,100	3,650	27,230
<b>TOTAL EXPENDITURE</b>	<b>207,610</b>	<b>298,700</b>	<b>699,530</b>	<b>71,270</b>	<b>484,740</b>	<b>1,761,850</b>
<b>INCOME</b>						
Grants	( 45,590)	-	-	-	-	( 45,590)
Fees & Charges	-	( 25,000)	-	-	-	( 25,000)
<b>TOTAL INCOME</b>	<b>( 45,590)</b>	<b>( 25,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 70,590)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>162,020</b>	<b>273,700</b>	<b>699,530</b>	<b>71,270</b>	<b>484,740</b>	<b>1,691,260</b>
<b>NON CONTROLLABLE ITEMS</b>						
Support Services	13,010	-	416,500	10,950	47,580	488,040
Capital Charges	-	-	-	-	-	-
Recharges	( 95,110)	-	( 448,890)	-	( 208,370)	( 752,370)
Transfers to/from Reserves	-	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 82,100)</b>	<b>-</b>	<b>( 32,390)</b>	<b>10,950</b>	<b>( 160,790)</b>	<b>( 264,330)</b>
<b>NET EXPENDITURE</b>	<b>79,920</b>	<b>273,700</b>	<b>667,140</b>	<b>82,220</b>	<b>323,950</b>	<b>1,426,930</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Climate Change</b>		
<b>SERVICE DESCRIPTION</b>		Climate Action Team is coordinating the council's efforts in the delivery of the carbon reduction action plan.		
<b>SERVICE MANAGER</b>		Head of Performance and Policy		
<b>BUDGET MANAGER</b>		Climate Change Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
131,764	138,180	138,180	EXPENDITURE	
-	-	-	Employees	182,480
84,618	20,000	20,000	Premises	-
4,757	3,050	3,050	Supplies and Services	20,000
			Transport	5,130
<b>221,138</b>	<b>161,230</b>	<b>161,230</b>	<b>TOTAL EXPENDITURE</b>	<b>207,610</b>
(66,742)	-	-	INCOME	
-	-	-	Grants	(45,590)
			Fees and Charges	-
<b>154,396</b>	<b>161,230</b>	<b>161,230</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>162,020</b>
13,210	17,270	17,270	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	13,010
(83,070)	(87,920)	(87,920)	Capital Charges	-
-	-	-	Recharges	(95,110)
			Transfers to/from Reserves	-
<b>84,536</b>	<b>90,580</b>	<b>90,580</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>79,920</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>90,580</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>90,580</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>90,580</b>	COMMENTS	
Employees		790	Annual increase in employee costs	
Employees		43,510	Warm Homes & Energy Advisor post (Grant Funded)	
Transport		2,080	Cash Alternative for new post (Grant Funded)	
Grants		(45,590)	Grant Funding for Warm Homes & Energy Advisor post	
Support Services		(4,260)		
Recharges		(7,190)		
<b>Base Budget 2026/27</b>		<b>79,920</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Single Grants Gateway</b>		
<b>SERVICE DESCRIPTION</b>		Council grants to support voluntary and community sector organisations in the borough. This also includes a budget for Member Grants.		
<b>SERVICE MANAGER</b>		Head of Performance and Policy		
<b>BUDGET MANAGER</b>		Funding & Partnership Officer		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
310,385	295,200	295,200	Premises	-
-	-	-	Supplies and Services	298,700
-	-	-	Transport	-
<b>310,385</b>	<b>295,200</b>	<b>295,200</b>	<b>TOTAL EXPENDITURE</b>	<b>298,700</b>
(8,330)	-	-	INCOME	-
-	-	-	S106 Contributions	-
(25,000)	(24,000)	(24,000)	Grants	-
			Fees and Charges	(25,000)
<b>277,055</b>	<b>271,200</b>	<b>271,200</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>273,700</b>
-	-	-	RECHARGES & CAPITAL CHARGES	-
-	-	-	Support Services	-
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>277,055</b>	<b>271,200</b>	<b>271,200</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>273,700</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>271,200</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>271,200</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>271,200</b>	COMMENTS	
Supplies and Services		3,500	Increase in Member grants	
<b>Base Budget 2026/27</b>		<b>273,700</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Democratic Representation</b>		
<b>SERVICE DESCRIPTION</b>		Member support and administration of the council's committees		
<b>SERVICE MANAGER</b>		Head of Performance and Policy		
<b>BUDGET MANAGER</b>		Member Services Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
222,483	227,840	227,840	EXPENDITURE	
-	-	-	Employees	194,880
454,048	473,520	473,520	Premises	-
4,237	3,350	3,350	Supplies and Services	501,300
			Transport	3,350
<b>680,768</b>	<b>704,710</b>	<b>704,710</b>	<b>TOTAL EXPENDITURE</b>	<b>699,530</b>
			INCOME	
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>680,768</b>	<b>704,710</b>	<b>704,710</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>699,530</b>
			RECHARGES & CAPITAL CHARGES	
329,560	365,540	365,540	Support Services	416,500
-	-	-	Capital Charges	-
(363,350)	(479,660)	(479,660)	Recharges	(448,890)
-	-	-	Transfers to/from Reserves	-
<b>646,978</b>	<b>590,590</b>	<b>590,590</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>667,140</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>590,590</b>	<b>COMMENTS</b>	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>590,590</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>590,590</b>	<b>COMMENTS</b>	
Employees		2,900	Annual increase in employee costs	
Employees		(35,860)	Business Support Officer Post	
Supplies and Services		27,780	Increase in members allowances	
Support Services		50,960		
Recharges		30,770		
<b>Base Budget 2026/27</b>		<b>667,140</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Mayor</b>		
<b>SERVICE DESCRIPTION</b>		Mayoral Costs		
<b>SERVICE MANAGER</b>		Head of Performance and Policy		
<b>BUDGET MANAGER</b>		Member Services Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
9,618	37,140	37,140	EXPENDITURE	
-	-	-	Employees	37,610
24,987	17,780	17,780	Premises	-
13,730	15,100	15,100	Supplies and Services	18,560
			Transport	15,100
<b>48,334</b>	<b>70,020</b>	<b>70,020</b>	<b>TOTAL EXPENDITURE</b>	<b>71,270</b>
			INCOME	
-	-	-	Grants	-
(13,586)	-	-	Fees and Charges	-
<b>34,748</b>	<b>70,020</b>	<b>70,020</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>71,270</b>
			RECHARGES & CAPITAL CHARGES	
10,380	8,900	8,900	Support Services	10,950
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>45,128</b>	<b>78,920</b>	<b>78,920</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>82,220</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>78,920</b>	<b>COMMENTS</b>	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>78,920</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>78,920</b>	<b>COMMENTS</b>	
Employees		470	Annual increase in employee costs	
Supplies and Services		780		
Support Services		2,050		
<b>Base Budget 2026/27</b>		<b>82,220</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Policy And Performance</b>		
<b>SERVICE DESCRIPTION</b>		Responsible for development and oversight of business planning, corporate strategy, policy and performance management, programme management, Overview and Scrutiny, data protection, freedom of information & equalities.		
<b>SERVICE MANAGER</b>		Head of Performance and Policy		
<b>BUDGET MANAGER</b>		Head of Performance and Policy		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
288,193	298,670	347,520	EXPENDITURE	
-	-	-	Employees	427,640
37,503	50,800	50,800	Premises	-
3,070	3,550	3,550	Supplies and Services	53,450
			Transport	3,650
<b>328,766</b>	<b>353,020</b>	<b>401,870</b>	<b>TOTAL EXPENDITURE</b>	<b>484,740</b>
7,489	-	-	INCOME	
-	-	-	Grants	-
			Fees and Charges	-
<b>336,255</b>	<b>353,020</b>	<b>401,870</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>484,740</b>
63,580	46,150	46,150	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	47,580
(148,051)	(133,570)	(133,570)	Capital Charges	-
-	-	-	Recharges	(208,370)
			Transfers to/from Reserves	-
<b>251,784</b>	<b>265,600</b>	<b>314,450</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>323,950</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>265,600</b>	COMMENTS	
Employees		48,850	Additional Post agreed by Management Team (Project Support Officer)	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>314,450</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>265,600</b>	COMMENTS	
Employees		9,160	Annual Salary Increase	
Employees		53,600	New 'Performance and Insight Officer' post	
Employees		44,160	New 'Project Support Officer' post	
Employees		22,050	Part of 'Corporate Policy Officer' post remainder funded by HRA	
Supplies & Services		2,650		
Transport		100		
Support Services		1,430		
Recharges		(74,800)	Includes recharge of new posts to HRA	
<b>Base Budget 2026/27</b>		<b>323,950</b>		

REVENUE BUDGET				
Solicitor To The Council And Monitoring Officer				
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
457,205	451,730	451,730	Electoral Services	473,600
106,088	(928,340)	90,160	Legal	7,010
<b>563,292</b>	<b>(476,610)</b>	<b>541,890</b>	<b>SERVICE EXPENDITURE</b>	<b>480,610</b>

**SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE**  
**Solicitor To The Council And Monitoring Officer**

	Electoral Services	Legal	Total
EXPENDITURE			
Employees	235,280	1,020,210	1,255,490
Premises	-	-	-
Supplies and Services	83,000	136,000	219,000
Transport	3,850	25,800	29,650
<b>TOTAL EXPENDITURE</b>	<b>322,130</b>	<b>1,182,010</b>	<b>1,504,140</b>
INCOME			
Grants	-	-	-
Fees & Charges	( 2,240)	( 214,870)	( 217,110)
<b>TOTAL INCOME</b>	<b>( 2,240)</b>	<b>( 214,870)</b>	<b>( 217,110)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>319,890</b>	<b>967,140</b>	<b>1,287,030</b>
NON CONTROLLABLE ITEMS			
Support Services	98,460	159,400	257,860
Capital Charges	-	-	-
Recharges	-	( 1,119,530)	( 1,119,530)
Transfers to/from Reserves	55,250	-	55,250
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>153,710</b>	<b>( 960,130)</b>	<b>( 806,420)</b>
<b>NET EXPENDITURE</b>	<b>473,600</b>	<b>7,010</b>	<b>480,610</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Electoral Services</b>		
<b>SERVICE DESCRIPTION</b>		The administration of the elections and the maintenance of the electoral role. The cost of the KCC and the parliamentary elections are recovered		
<b>SERVICE MANAGER</b>		Solicitor to the Council and Monitoring Officer		
<b>BUDGET MANAGER</b>		Electoral Services Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
205,727	223,860	223,860	EXPENDITURE	
-	-	-	Employees	235,280
104,260	82,950	82,950	Premises	-
3,208	3,850	3,850	Supplies and Services	83,000
			Transport	3,850
<b>313,195</b>	<b>310,660</b>	<b>310,660</b>	<b>TOTAL EXPENDITURE</b>	<b>322,130</b>
(25,483)	-	-	INCOME	
(4,517)	(2,240)	(2,240)	Grants	-
			Fees and Charges	(2,240)
<b>283,195</b>	<b>308,420</b>	<b>308,420</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>319,890</b>
118,760	88,060	88,060	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	98,460
-	-	-	Capital Charges	-
55,250	55,250	55,250	Recharges	-
			Transfers to/from Reserves	55,250
<b>457,205</b>	<b>451,730</b>	<b>451,730</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>473,600</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>451,730</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>451,730</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>451,730</b>	COMMENTS	
Employees	11,420	Annual Salary Increase		
Supplies and Services	50			
Support Services	10,400			
<b>Base Budget 2026/27</b>		<b>473,600</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Legal</b>		
<b>SERVICE DESCRIPTION</b>		Providing Legal services to all departments and ensuring full compliance with Member Code of Conduct and Monitoring Officer Duties		
<b>SERVICE MANAGER</b>		Solicitor to the Council and Monitoring Officer		
<b>BUDGET MANAGER</b>		Principal Litigator & Practice Manager		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
1,018,844		1,069,650	EXPENDITURE	
559	-	-	Employees	1,020,210
124,186	128,620	128,620	Premises	-
19,435	25,190	25,190	Supplies and Services	136,000
			Transport	25,800
<b>1,163,025</b>	<b>153,810</b>	<b>1,223,460</b>	<b>TOTAL EXPENDITURE</b>	<b>1,182,010</b>
-	-	-	INCOME	
(172,091)	(206,950)	(206,950)	Grants	-
			Fees and Charges	(214,870)
<b>990,935</b>	<b>(53,140)</b>	<b>1,016,510</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>967,140</b>
168,980	180,680	180,680	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	159,400
(1,053,827)	(1,055,880)	(1,055,880)	Capital Charges	-
-	-	(51,150)	Recharges	(1,119,530)
			Transfers to/from Reserves	-
<b>106,088</b>	<b>(928,340)</b>	<b>90,160</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>7,010</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(928,340)</b>	COMMENTS	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>90,160</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(928,340)</b>	COMMENTS	
Employees		1,045,210	Annual Salary Increase	
Employees		(25,000)	Maternity leave cover included in 2025/26	
Supplies & Services		7,380	Computer software and misc. inflationary increases	
Transport		610		
Fees and Charges		(7,920)	Legal Income	
Support Services		(21,280)		
Recharges		(63,650)		
<b>Base Budget 2026/27</b>		<b>7,010</b>		

REVENUE BUDGET				
Head of Development Manager				
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
(55,859)	4,030	19,820	Project Delivery Team	590
<b>(55,859)</b>	<b>4,030</b>	<b>19,820</b>	<b>SERVICE EXPENDITURE</b>	<b>590</b>

<b>SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE</b>	
<b>Head of Development Manager</b>	
	<b>Project Delivery Team</b>
<b>EXPENDITURE</b>	
Employees	930,490
Premises	-
Supplies and Services	45,860
Transport	36,900
<b>TOTAL EXPENDITURE</b>	<b>1,013,250</b>
<b>INCOME</b>	
Grants	-
Fees & Charges	-
<b>TOTAL INCOME</b>	<b>-</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,013,250</b>
<b>NON CONTROLLABLE ITEMS</b>	
Support Services	98,350
Capital Charges	-
Recharges	( 1,111,010)
Transfers to/from Reserves	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>( 1,012,660)</b>
<b>NET EXPENDITURE</b>	<b>590</b>

REVENUE BUDGET				
<b>SERVICE</b>		<b>Project Delivery Team</b>		
<b>SERVICE DESCRIPTION</b>		Provides professional skills and services such as Project Management, building design, quantity surveying and drainage engineering for council projects including corporate and operational across capital and revenue budgets. Includes the statutory service for Land Drainage.		
<b>SERVICE MANAGER</b>		Head of Development		
<b>BUDGET MANAGER</b>		Head of Development		
ACTUAL 2024/25 £	BUDGET 2025/26 £	PROJECTED OUTTURN 2025/26 £	DETAIL	ESTIMATE 2026/27 £
572,543	813,440	829,230	EXPENDITURE	
51	-	-	Employees	930,490
35,891	21,470	21,470	Premises	-
23,300	35,330	35,330	Supplies and Services	45,860
			Transport	36,900
<b>631,785</b>	<b>870,240</b>	<b>886,030</b>	<b>TOTAL EXPENDITURE</b>	<b>1,013,250</b>
			INCOME	
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>631,785</b>	<b>870,240</b>	<b>886,030</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>1,013,250</b>
86,900	120,930	120,930	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	98,350
(774,544)	(987,140)	(987,140)	Capital Charges	-
-	-	-	Recharges	(1,111,010)
			Transfers to/from Reserves	-
<b>(55,859)</b>	<b>4,030</b>	<b>19,820</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>590</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>4,030</b>	COMMENTS	
Employees		15,790	Salary pressure following regrades and new post	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>19,820</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>4,030</b>	COMMENTS	
Employees		53,110	Salary regrades and annual salary increases	
Employees		63,940	New 'Senior Mechanical and Electrical Surveyor' post	
Supplies and Services		24,390	Increase in computer software costs	
Transport		1,570		
Support Services		(22,580)		
Recharges		(123,870)	Increase in recharges to HRA and capital schemes	
<b>Base Budget 2026/27</b>		<b>590</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>Net Interest and Capital Charges</b>		
<b>SERVICE DESCRIPTION</b>		Includes the Income earned on investments and interest payable on borrowing, the reversal of Capital Charges (contra entries) is also shown		
<b>SERVICE MANAGER</b>		Assistant Director of Finance		
<b>BUDGET MANAGER</b>		Assistant Director of Finance		
ACTUAL	BUDGET	PROJECTED	DETAIL	BUDGET
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
187,180	-	-	EXPENDITURE	-
-	192,500	192,500	Item 8 Credit	-
4,307,650	4,259,030	4,174,600	Item 8 Debit	187,500
1,797,181	2,005,760	2,005,760	Interest Paid	3,961,000
			MRP	2,777,400
<b>6,292,011</b>	<b>6,457,290</b>	<b>6,372,860</b>	<b>TOTAL EXPENDITURE</b>	<b>6,925,900</b>
			INCOME	
(4,130,421)	(3,844,000)	(3,893,500)	Fees and Charges	(3,931,500)
<b>2,161,590</b>	<b>2,613,290</b>	<b>2,479,360</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>2,994,400</b>
			RECHARGES & CAPITAL CHARGES	
(2,582,200)	(3,607,760)	(3,607,760)	Capital Charges	(4,419,840)
<b>(420,610)</b>	<b>(994,470)</b>	<b>(1,128,400)</b>	<b>NET EXPENDITURE</b>	<b>(1,425,440)</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
		£	COMMENTS	
<b>Base Budget 2024/25</b>		<b>(994,470)</b>		
Interest Paid		(84,430)	Saving on interest payable due the HRA taking out it's own debt	
Fees and Charges		(49,500)	Loss in capital value of UBS Mutli Asset Fund	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(1,128,400)</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
		£	COMMENTS	
<b>Base Budget 2025/26</b>		<b>(994,470)</b>		
Charge to/from HRA		(5,000)	Reduction in interest payable by HRA on internal borrowing	
Interest paid		(298,030)	Reduction in interest rates forecast and taking out long term borrowing has reduced borrowing costs	
MRP		771,640	Increase in statutory repayment	
Fees and Charges		(87,500)	Reduction in strategic and short term investment returns	
Capital Charges		(812,080)	Movement in capital charges	
<b>Budget 2026/27</b>		<b>(1,425,440)</b>		

<b>REVENUE BUDGET</b>				
<b>Housing Revenue Account</b>				
<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>DETAIL</b>	<b>ESTIMATE</b>
<b>2024/25</b>	<b>2025/26</b>	<b>2025/26</b>		<b>2026/27</b>
<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
7,447,950	7,323,790	7,340,490	HRA - Admin	8,866,920
(33,973,674)	(34,989,350)	(35,915,960)	HRA - Income	(38,775,940)
296,428	124,410	85,690	HRA - New Builds	67,710
15,005,077	17,893,980	17,654,250	HRA - Other	18,225,570
10,572,710	8,925,130	9,958,990	HRA - Repairs	9,977,080
<b>(651,509)</b>	<b>(722,040)</b>	<b>(876,540)</b>	<b>SERVICE EXPENDITURE</b>	<b>(1,638,660)</b>

SUBJECTIVE ANALYSIS - 2026/27 ESTIMATE						
Housing Revenue Account						
	HRA - Admin	HRA - Income	New Builds	HRA - Other	HRA - Repairs	Total
EXPENDITURE						
Employees	3,157,580	-	-	-	3,356,880	6,514,460
Premises	1,710,890	-	-	-	5,867,970	7,578,860
Supplies and Services	1,227,640	-	66,470	372,490	324,160	1,990,760
Transport	134,130	-	-	-	264,800	398,930
<b>TOTAL EXPENDITURE</b>	<b>6,230,240</b>	<b>-</b>	<b>66,470</b>	<b>372,490</b>	<b>9,813,810</b>	<b>16,483,010</b>
INCOME						
Grants	-	-	-	( 2,999,850)	-	( 2,999,850)
Fees & Charges	( 329,710)	( 38,775,940)	-	( 474,000)	( 54,000)	( 39,633,650)
<b>TOTAL INCOME</b>	<b>( 329,710)</b>	<b>( 38,775,940)</b>	<b>-</b>	<b>( 3,473,850)</b>	<b>( 54,000)</b>	<b>( 42,633,500)</b>
<b>NET CONTROLLABLE EXPENDITURE</b>	<b>5,900,530</b>	<b>( 38,775,940)</b>	<b>66,470</b>	<b>( 3,101,360)</b>	<b>9,759,810</b>	<b>( 26,150,490)</b>
NON CONTROLLABLE ITEMS						
Support Services	3,002,050	-	1,240	797,750	239,150	4,040,190
Capital Charges	-	-	-	20,529,180	-	20,529,180
Recharges	( 35,660)	-	-	-	( 21,880)	( 57,540)
Transfers to/from Reserves	-	-	-	-	-	-
<b>TOTAL NON-CONTROLLABLE ITEMS</b>	<b>2,966,390</b>	<b>-</b>	<b>1,240</b>	<b>21,326,930</b>	<b>217,270</b>	<b>24,511,830</b>
<b>NET EXPENDITURE</b>	<b>8,866,920</b>	<b>( 38,775,940)</b>	<b>67,710</b>	<b>18,225,570</b>	<b>9,977,080</b>	<b>( 1,638,660)</b>

REVENUE BUDGET				
<b>SERVICE</b>		HRA - Admin		
<b>SERVICE DESCRIPTION</b>		Core operating costs for the HRA		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Housing Operations Manager, Income and Neighbourhoods		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
2,683,829	2,653,330	2,763,840	EXPENDITURE	
1,529,036	1,827,860	1,638,800	Employees	3,157,580
1,138,717	1,167,530	1,230,130	Premises	1,710,890
106,602	105,820	119,880	Supplies and Services	1,227,640
			Transport	134,130
<b>5,458,183</b>	<b>5,754,540</b>	<b>5,752,650</b>	<b>TOTAL EXPENDITURE</b>	<b>6,230,240</b>
			INCOME	
(66,253)	(100,000)	(39,180)	Grants	-
(213,709)	(286,170)	(328,400)	Fees and Charges	(329,710)
<b>5,178,221</b>	<b>5,368,370</b>	<b>5,385,070</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>5,900,530</b>
			RECHARGES & CAPITAL CHARGES	
2,239,053	2,738,190	2,738,190	Support Services	3,002,050
56,477	-	-	Capital Charges	-
(33,600)	(782,770)	(782,770)	Recharges	(35,660)
7,798	-	-	Transfers to/from Reserves	-
<b>7,447,950</b>	<b>7,323,790</b>	<b>7,340,490</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>8,866,920</b>
<b>ANALYSIS OF OUTTURN VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>7,323,790</b>	<b>COMMENTS</b>	
Employees		59,700	Grade revaluations for all Independent Living Officers	
Employees		69,730	Agency staff	
Employees		(18,920)	Salary saving in Kent Housing Group	
Premises		(189,060)	Reduction in utility costs in independent living schemes	
Supplies and Services		(12,490)	Miscellaneous savings in department	
Supplies and Services		75,090	Implementation of new software	
Transport		14,060	Increase in in lease car and cash alternative	
Grants		60,820	Grant for increase in Employers NI was less than anticipated	
Fees and Charges		(61,150)	Increase in rent and service charge from Fortis House	
Fees and Charges		18,920	Reduction in salary transfer to Kent Housing Group	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>7,340,490</b>		
<b>ANALYSIS OF BUDGET VARIATIONS</b>				
<b>Base Budget 2025/26</b>		<b>7,323,790</b>	<b>COMMENTS</b>	
Employees		450,650	Grade revaluations, incremental salary increases, 5 additional posts as per the Business Plan	
Employees		53,600	New 'Tenants Participation Officer' post	
Premises		(116,970)	Reduction in utility costs in independent living schemes	
Supplies and Services		(13,990)	Miscellaneous savings across department	
Supplies and Services		74,100	Implementation of new software	
Transport		20,310	Increase in lease car and cash alternative	
Transport		8,000	Lease for new van in Estate Management team	
Grants		100,000	Support for Employers NI no longer recieved	
Fees and Charges		(43,540)	Increase in rent and service charge from Fortis House	
Support Services		263,860		
Recharges		747,110		
<b>Base Budget 2026/27</b>		<b>8,866,920</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>HRA - Income</b>		
<b>SERVICE DESCRIPTION</b>		Income collected from Council Tenants, Service Charges and Supporting People Income		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Housing Operations Manager, Income and Neighbourhoods		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
-	-	-	Premises	-
-	-	-	Supplies and Services	-
-	-	-	Transport	-
-	-	-	<b>TOTAL EXPENDITURE</b>	-
(15,744)	(8,000)	(8,000)	INCOME	(8,000)
(32,378,436)	(33,407,080)	(34,529,740)	Non-Dwelling Rents	(37,339,730)
(1,572,328)	(1,568,120)	(1,371,020)	Dwelling Rents	(1,421,010)
(7,165)	(6,150)	(7,200)	Service Charges	(7,200)
-	-	-	Land rent	-
-	-	-	Other	-
<b>(33,973,674)</b>	<b>(34,989,350)</b>	<b>(35,915,960)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(38,775,940)</b>
-	-	-	RECHARGES & CAPITAL CHARGES	-
-	-	-	Support Services	-
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>(33,973,674)</b>	<b>(34,989,350)</b>	<b>(35,915,960)</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>(38,775,940)</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(34,989,350)</b>	COMMENTS	
Dwelling Rents		(1,122,660)	Additional rental income	
Service Charges		197,100	Decrease in service charge to tenants	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>(35,915,960)</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>(34,989,350)</b>	COMMENTS	
Dwelling Rents		(3,932,650)	New Properties and increase in rental income from rent uplift	
Service Charges		147,110	Decrease in service charge to tenants	
Land rent		(1,050)		
<b>Base Budget 2026/27</b>		<b>(38,775,940)</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>HRA - Repairs</b>		
<b>SERVICE DESCRIPTION</b>		Revenue repairs associated with the maintenance of around 5,200 properties		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Housing Asset Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
£	£	£		£
			EXPENDITURE	
3,131,731	2,438,810	2,905,290	Employees	3,356,880
7,178,485	5,784,380	6,162,940	Premises	5,867,970
351,203	314,180	470,620	Supplies and Services	324,160
188,650	165,150	185,530	Transport	264,800
<b>10,850,068</b>	<b>8,702,520</b>	<b>9,724,380</b>	<b>TOTAL EXPENDITURE</b>	<b>9,813,810</b>
			INCOME	
-	-	-	Grants	-
(298,093)	(54,000)	(42,000)	Fees and Charges	(54,000)
<b>10,551,975</b>	<b>8,648,520</b>	<b>9,682,380</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>9,759,810</b>
			RECHARGES & CAPITAL CHARGES	
259,962	298,490	298,490	Support Services	239,150
2,793	-	-	Capital Charges	-
(242,020)	(21,880)	(21,880)	Recharges	(21,880)
-	-	-	Transfers to/from Reserves	-
<b>10,572,710</b>	<b>8,925,130</b>	<b>9,958,990</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>9,977,080</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>8,925,130</b>	COMMENTS	
Employees		(133,730)	Vacancy salary saving	
Employees		348,150	Agency staff to cover vacancies and long term leave	
Employees		252,060	Savings target removed	
Premises		203,560	Increase in void, jobbing and other responsive repair works	
Premises		175,000	Compensation payments	
Supplies and Services		156,440	Supplies and building materials	
Transport		20,380	Lease vans in electrical team	
Fees and Charges		12,000	Reduction in works recovered	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>9,958,990</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>8,925,130</b>	COMMENTS	
Employees		298,590	Increase in FTEs and incremental salary increases in Repairs	
Employees		367,420	New Void Management Team	
Employees		252,060	Savings target removed	
Premises		180,580	Increase in other responsive repair works	
Premises		174,500	Compensation payments	
Premises		(271,490)	Savings in void and jobbing	
Supplies and Services		9,980	Misc. pressures in department	
Transport		99,650	Leases for new vans in electrical and responsive repairs team	
Support Services		(59,340)		
<b>Base Budget 2026/27</b>		<b>9,977,080</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>HRA - New Builds</b>		
<b>SERVICE DESCRIPTION</b>		This cost centre captures the cost of exploring new housing development opportunities		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Housing Development & Regeneration Manager		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	OUTTURN		2026/27
£	£	2025/26		£
		£		
-	-	-	EXPENDITURE	-
(3,406)	48,050	26,230	Employees	-
45,493	65,000	48,100	Premises	-
-	-	-	Supplies and Services	66,470
-	-	-	Transport	-
<b>42,087</b>	<b>113,050</b>	<b>74,330</b>	<b>TOTAL EXPENDITURE</b>	<b>66,470</b>
-	-	-	INCOME	-
-	-	-	Grants	-
-	-	-	Fees and Charges	-
<b>42,087</b>	<b>113,050</b>	<b>74,330</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>66,470</b>
254,341	11,360	11,360	RECHARGES & CAPITAL CHARGES	
-	-	-	Support Services	1,240
-	-	-	Capital Charges	-
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>296,428</b>	<b>124,410</b>	<b>85,690</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>67,710</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>124,410</b>	COMMENTS	
Premises		(21,820)	Only liable for part year of Business Rates of former Kent Wool Growers site following demolition	
Supplies and Services		(16,900)	Reduction in various consultation fees	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>85,690</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>124,410</b>	COMMENTS	
Premises		(48,050)	No longer liable for Business Rates of former Kent Wool Growers site	
Supplies and Services		1,470		
Support Services		(10,120)		
<b>Base Budget 2026/27</b>		<b>67,710</b>		

REVENUE BUDGET				
<b>SERVICE</b>		<b>HRA - Other</b>		
<b>SERVICE DESCRIPTION</b>		Includes the PFI contract, Capital Charges, Corporate and Democratic costs, Staff Superannuation costs and the Bad Debt Provision		
<b>SERVICE MANAGER</b>		Assistant Director of Housing		
<b>BUDGET MANAGER</b>		Assistant Director of Housing		
ACTUAL	BUDGET	PROJECTED	DETAIL	ESTIMATE
2024/25	2025/26	2025/26		2026/27
£	£	£		£
-	-	-	EXPENDITURE	-
-	-	-	Employees	-
(99,553)	338,000	166,840	Premises	-
(27,362)	-	-	Supplies and Services	372,490
			Transport	-
<b>(126,916)</b>	<b>338,000</b>	<b>166,840</b>	<b>TOTAL EXPENDITURE</b>	<b>372,490</b>
(2,999,845)	(2,999,850)	(2,999,850)	INCOME	(2,999,850)
(690,025)	(706,000)	(706,000)	Grants	(474,000)
			Fees and Charges	
<b>(3,816,785)</b>	<b>(3,367,850)</b>	<b>(3,539,010)</b>	<b>NET CONTROLLABLE EXPENDITURE</b>	<b>(3,101,360)</b>
976,814	1,095,990	1,095,990	RECHARGES & CAPITAL CHARGES	
			Support Services	797,750
17,845,048	20,165,840	20,097,270	Capital Charges	20,529,180
-	-	-	Recharges	-
-	-	-	Transfers to/from Reserves	-
<b>15,005,077</b>	<b>17,893,980</b>	<b>17,654,250</b>	<b>NET EXPENDITURE (Including Recharges and Capital Charges)</b>	<b>18,225,570</b>
ANALYSIS OF OUTTURN VARIATIONS				
<b>Base Budget 2025/26</b>		<b>17,893,980</b>	COMMENTS	
Supplies and Services		(171,160)	Reduction in transfer to bad debt provision	
Capital Charges		(68,570)	Reduction in payment to PFI contractors	
<b>Outturn 2025/26 (P6 Forecast)</b>		<b>17,654,250</b>		
ANALYSIS OF BUDGET VARIATIONS				
<b>Base Budget 2025/26</b>		<b>17,893,980</b>	COMMENTS	
Supplies and Services		34,490	Increase in bad debt provision contribution	
Fees and Charges		232,000	Decrease in interest receivable	
Support Services		(298,240)	Decrease HRA share of corporate management	
Capital Charges		30,000	Increase in debt management expenses	
Capital Charges		88,340	Increase in payment to PFI contractors	
Capital Charges		293,000	Increase in depreciation expense	
Capital Charges		(48,000)	Decrease in interest payable on long term loans	
<b>Base Budget 2026/27</b>		<b>18,225,570</b>		

**Summary of HRA Capital Works - Excludes New Build & Sheltered Scheme Capital Projects**

<b>Planned Work</b>	<b>2024/25 Actuals £'000's</b>	<b>2025/26 Original Budget £'000's</b>	<b>2025/26 Current Estimate £'000's</b>	<b>2026/27 Estimate £'000's</b>
Insulation	0	0	0	0
Central Heating	568	1,000	800	800
Adaptations For The Disabled	443	800	800	800
Structural Works	63	120	120	120
Re-Roofing	133	1,400	0	600
Water Mains Replacement	0	0	0	0
Kitchen Refurbishments	1,246	800	800	1,200
Rewiring	0	0	0	0
Bathroom Refurbishment	639	800	800	1,200
Environmental Improvements	124	0	0	350
Sheltering Accommodation Improvements	1	0	20	320
External Walls	6	800	0	0
Fire Safety Work	1,390	1,900	4,000	2,300
Brookefield Court Renovation	0	0	200	0
Replacement Windows	1,471	1,400	3,000	2,000
Conversion work	11	250	101	0
Staff time capitalised	0	865	964	1,141
	<b>6,095</b>	<b>10,135</b>	<b>11,605</b>	<b>10,831</b>

Capital Programme 2026/27 - 2028/29						
	Current budget	Previous Expenditure	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Corporate Property and Projects</b>						
Corporate Property Planned Maintenance	2,000		500	500	500	500
Ellingham Re- Roofing	1,800	52			1,748	
Provisional for Economic Investment & Regeneration Board	8,000		2,000	2,000	2,000	2,000
Property Company Acquisitions - based on current business plan	142,680	39,705	1,975	7,000	43,000	28,500
Solar PV (various sites)	3,500	106		3,395		
Stour Centre Solar PV	6,800	26	40	6,734		
Elwick	2,400			2,400		
Decarbonisation International House	800	3		797		
Newtown Works	262,535	11,935	600	50,000	100,000	50,000
Park Mall Redevelopment	9,388	3,997	1,396	3,995		
Ninn Lane	3,763	918	120	2,725		
<b>Total - Corporate Property and Projects</b>	<b>443,666</b>	<b>56,742</b>	<b>6,631</b>	<b>79,546</b>	<b>147,248</b>	<b>81,000</b>
<b>Housing</b>						
Mandatory Disabled Facility Grants						
Expenditure	4,832		990	1,281	1,281	1,281
External Funding	(4,832)		(990)	(1,281)	(1,281)	(1,281)
<b>Total - Housing</b>	<b>4,832</b>	<b>0</b>	<b>990</b>	<b>1,281</b>	<b>1,281</b>	<b>1,281</b>
<b>Information Technology</b>						
Digital Transformation	650	325	41	284		
Port Health - Installation of AI - Including Phase 2	400		108	292		
<b>Total - Information Technology</b>	<b>1,050</b>	<b>325</b>	<b>149</b>	<b>576</b>	<b>0</b>	<b>0</b>
<b>Culture &amp; the Environment</b>						
33 High Street, Ashford	1,350			1,350		
Single Grants Gateway Fund	300		75	75	75	75
Conningbrook Lakes Country Park development	2,353	165	100	1,750	338	
Walking & Cycling	500		40	460		
Total Gross Expenditure	<b>4,503</b>	<b>165</b>	<b>215</b>	<b>3,635</b>	<b>413</b>	<b>75</b>
External Funding	(2,853)	(165)	(140)	(2,210)	(338)	
Net Expenditure	1,650	0	75	1,425	75	75
<b>Total Culture &amp; the Environment</b>	<b>4,503</b>	<b>165</b>	<b>215</b>	<b>3,635</b>	<b>413</b>	<b>75</b>
<b>Community Safety and Wellbeing</b>						
Automatic Number Plate Recognition	320	149		171		
<b>Total Community Safety and Wellbeing</b>	<b>320</b>	<b>149</b>	<b>0</b>	<b>171</b>	<b>0</b>	<b>0</b>
<b>General Fund Total</b>	<b>454,371</b>	<b>57,381</b>	<b>7,985</b>	<b>85,209</b>	<b>148,942</b>	<b>82,356</b>
<b>HRA Capital Works - as current business plan</b>						
Programmed Works	46,021		11,694	11,106	11,439	11,782
Adaptions to Disabled Properties	3,300		900	800	800	800
Street Purchases	38,360		8,220	5,480	5,480	2,740
S106 Purchases	16,461		7,570	5,462	2,700	730
Decarbonisation	16,002	6,669	6,000	1,333	1,333	667
55 Mabledon (Piper Joinery)	10,280	2,063	500	3,650	3,567	500
Oakleigh House	19,380	838	5,000	5,000	8,542	
Coneybeare	11,632	12		400	3,600	3,600
Civic Centre	18,895	11	550	8,904	9,430	
St Stephens Walk	6,017	567		500	2,500	2,450
Tile Kiln	6,573	1,229	275	3,000	2,068	
Kent Wool Growers	54,310	4,860	750	6,500	12,500	10,000
Heathside	1,687	187	1,000	500		
Monypenny & Vicarage	14,096	1,227		4,000	7,500	1,369
Pym House	8,658				500	4,000
Repton Medical Centre	5,572	36	500	2,787	1,250	1,000
Nutrient Neutrality	998	634	21	343		
Ford Way	11,655					3,000
Cotton Hill House	8,069			560	3,579	3,500
Thorne Estate	800		200	500	100	
Stanhope Surgery (Kilndown)	339		339			
Large Scale Purchases	197,990			86,700	27,448	41,367
	<b>497,095</b>	<b>18,333</b>	<b>43,519</b>	<b>147,525</b>	<b>104,336</b>	<b>87,505</b>
<b>Total HRA</b>	<b>497,095</b>	<b>18,333</b>	<b>43,519</b>	<b>147,525</b>	<b>104,336</b>	<b>87,505</b>
<b>Total Capital Spend</b>	<b>951,466</b>	<b>75,714</b>	<b>51,504</b>	<b>232,734</b>	<b>253,278</b>	<b>169,861</b>

Capital Programme 2026/27 - 2028/29						
	Current budget	Previous Expenditure	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
<b>CAPITAL SUMMARY</b>						
Corporate Property and Projects	443,666	56,742	6,631	79,546	147,248	81,000
Housing	4,832	0	990	1,281	1,281	1,281
Information Technology	1,050	325	149	576	0	0
Culture & the Environment	4,503	165	215	3,635	413	75
Community Safety and Wellbeing	320	149	0	171	0	0
<b>GENERAL FUND</b>	<b>454,371</b>	<b>57,381</b>	<b>7,985</b>	<b>85,209</b>	<b>148,942</b>	<b>82,356</b>
<b>HOUSING REVENUE ACCOUNT</b>	<b>497,095</b>	<b>18,333</b>	<b>43,519</b>	<b>147,525</b>	<b>104,336</b>	<b>87,505</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>951,466</b>	<b>75,714</b>	<b>51,504</b>	<b>232,734</b>	<b>253,278</b>	<b>169,861</b>
<b>Funding Statement 2026/27 - 2028/29</b>						
	Current budget	Previous Expenditure	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Funding Source</b>						
1-4-1 Capital Receipts - HRA	13,100	30	670	3,000	1,000	1,000
Other Capital Receipts - HRA	2,102	0	1,051	1,051	0	0
Capital Receipts - GF	458	38	195	75	75	75
Borrowing HRA	302,836	14,720	21,104	87,832	55,735	42,159
Borrowing GF	441,379	56,802	6,011	80,567	145,000	80,500
External grants & contributions HRA	129,736	3,583	8,100	43,736	35,363	31,764
External grants & contributions GF	7,685	165	1,130	3,491	1,618	1,281
Major Repairs Reserve HRA	49,321	0	12,594	11,906	12,239	12,582
Other Reserve HRA	0	0	0	0	0	0
Other Reserve GF	4,849	376	649	1,076	2,248	500
	<b>951,466</b>	<b>75,714</b>	<b>51,504</b>	<b>232,734</b>	<b>253,278</b>	<b>169,861</b>
<b>External Grants</b>						
Homes & Communities Agency (HCA)	122,452		6,400	42,736	34,362	31,764
Section 106	2,353	165	100	1,750	338	0
DFT	500		40	460	0	0
Better Care Fund - Disabled Facility Grants	4,833		990	1,281	1,281	1,281
Public Sector Decarbonisation Scheme Grant HRA	7,283	3,583	1,700	1,000	1,000	0
	<b>137,421</b>	<b>3,748</b>	<b>9,230</b>	<b>47,227</b>	<b>36,981</b>	<b>33,045</b>

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PROPERTY SERVICES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
Licences - valuation	If external valuers are appointed, the charge will be the amount invoiced by the valuer.	EX	at cost recovery	at cost recovery	at cost recovery	n/a
Licences - inspection/administration	The fee may depend upon whether a new boundary fence needs to be erected.	VT	365.40	379.00	393.00	3.50%
Land sales - valuation	If external valuers are appointed, the charge will be the amount invoiced by the valuer. Intial payment of £500 is requested	EX	at cost recovery	at cost recovery	at cost recovery	n/a
Land sales - inspection/administration	Cost of the site inspection £324 up to sales value of £2500, where sales value exceeds £2500 cost will be £334 + 1% of sales value. Reflects more appropriate charge.	VT	487.20	505.00	523.00	3.50%
Easements - valuation	If external valuers are appointed, the charge will be the amount invoiced by the valuer.	EX	at cost recovery	at cost recovery	at cost recovery	n/a
Easements - administration		VT	292.32	303.00	314.00	3.50%
Release of covenant - valuation	If external valuers are appointed, the charge will be the amount invoiced by the valuer.	EX	at cost recovery	at cost recovery	at cost recovery	n/a
Release of covenant - administration		VT	438.48	454.00	470.00	3.50%
Boundary disputes	Charge only applies if unlawful encroachment on Council land is found to have occurred. Final cost will depend upon complexity of dispute.	EX	265.00			
Development Administration Fee	To cover overheads in relation to officer time for processing, site visits for monitoring purposes for duration of works, insurance checks, review of method statements and risk assessments.	VT	675.60	700.00	725.00	3.50%
AutoCAD plan production fee	Production of drawings for the purpose of ABC legal agreements	VT	168.00	174.00	181.00	3.50%
Wayleaves - inspection/administration		VT	366.00	379.00	393.00	3.50%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PROPERTY SERVICES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25</b> £	<b>Charge 2025/26</b> £	<b>Charge 2026/27</b> £	<b>Increase / Decrease on 2025/26</b> %
<b>Commerical Transactions / Dealings</b>						
Minimum Charges shown that will be applicable subject to time / complexity. Dependant on the type of lease and property, VAT may apply to these rates	New letting/lease agreements	VT/EX	£250 +	£250 +	£250 +	
	Consent to assign, sublet, underlet	VT/EX	£250 +	£250 +	£250 +	
	Consent for alteration	VT/EX	£250 +	£250 +	£250 +	
	Retrospective Consent for alteration	VT/EX	£400 +	£400 +	£400 +	
	Licences and Tenancies at Will	VT/EX	£250 +	£250 +	£250 +	
	Easements and surrenders	VT/EX	£250 +	£250 +	£250 +	
	Acquisition and disposal	VT/EX	£250 +	£250 +	£250 +	
	Charity, non-profit organisations upon evidence of accounts	VT/EX	£0 - £50	£0 - £50	£0 - £50	
<b>Garage and Parking Space Fees and Charges</b>						
Garage and Parking Space Fees and Charges	Council Tenant per week	EX	13.50	13.97	14.50	3.79%
	Non- Council Tenant (inclusive of VAT) per week	VT	16.40	17.00	17.40	2.06%
	Charge for lock changes following loss of keys etc.	VT	180.00	187.00	194.00	3.50%
	Deposit for all new Garage Tenancies (new charge)	EX		70.00	72.50	3.57%
	Postage of garage keys	VT			12.00	
	Parking Spaces (Property & Garages) per year in advance	VT	306.00	317.00	330.00	3.50%

**VAT Indicator:**

**NB = Non Business no VAT**

**EX = Exempt from VAT**

**VT = Inclusive of VAT**

**DISCRETIONARY & STATUTORY FEES 2026/27**

**ROOM HIRE**

Item	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
			£	£	£	%
Room Hire	Council Chamber	- Up to 4 hours	164.00	170.00	187.00	10.00%
		- Full Day	288.00	299.00	330.00	10.37%
		- Evening after 5pm	264.00	274.00	300.00	9.49%
	Committee Rooms	- Up to 4 hours	86.00	89.00	98.00	10.11%
		- Full Day	155.00	161.00	178.00	10.56%
		- Evening after 5pm	149.00	155.00	170.00	9.68%
Room Hire for External Partners	Council Chamber	- Evening after 5pm			120.00	
	Committee Rooms	- Evening after 5pm			120.00	

**VAT Indicator:**

**NB = Non Business no VAT**

**EX = Exempt from VAT**

**VT = Inclusive of VAT**

**DISCRETIONARY & STATUTORY FEES 2026/27**

**WASTE & RECYCLING**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>% Increase</b>
<b>Waste Collection</b>						
Bulky Collection - General approved items	Base Charge (1 to four items excluding white goods)	NB	39.00	42.00	43.50	0.04
Bulky Collection - White goods	White goods - for each item (each for televisions, computer monitors and white goods, including microwaves, washing machines and tumble dryers)	NB	26.00	28.00	29.00	0.04
Garden Waste Bins	Wheelie Bin for Garden Waste - Previously agreed by Cabinet	NB	60.00	62.00	64.00	0.03
Full household bin set (new developments)	Set of one recycle (240L) one refuse (180L) one food caddy (23L) and one silver kitchen caddy (5L)	NB	99.00	132.00	140.80	0.04
Recycle bin (New development)	Green (240L)	NB	51.00	53.00	57.00	0.04
Refuse bin (New development)	Black (180L)	NB	51.00	53.00	57.00	0.04
Kitchen food caddy (New development)	Silver (5L)	NB	10.50	11.00	12.00	0.09
Food bin	Black with food signage wrap (180L)	NB	47.25	49.00	51.00	0.04
Replacement resident refuse bin	Black (180L)	NB	31.50	33.00	34.00	0.03
Replacement resident recycle bin	Green (240L)	NB	31.50	33.00	34.00	0.03
Replacement resident internal food caddy	Silver (5L)	NB	0.00	5.00	5.00	0.00
Bulk refuse bin (New or replacement) <i>(Includes signage on bins)</i>	1100L steel/black lid	NB	395.00	415.00	430.00	0.04
Bulk refuse bin (New or replacement) <i>(Includes signage on bins)</i>	1100L steel/black lid (each additional bulk refuse bin in same delivery)	NB	380.00	399.00	420.00	0.05
Bulk recycle bin (New or replacement) <i>(Includes signage on bins)</i>	1100L full green	NB	395.00	415.00	430.00	0.04
Bulk recycle bin (New or replacement) <i>(Includes signage on bins)</i>	1100L full green (each additional bulk recycle bin in same delivery)	NB	380.00	399.00	420.00	0.00
Food bin	Black with food signage wrap (180L)	NB	47.25	49.00	51.00	0.04
Bin store/compound recycle information sign (A2)	Colour signage on diabond board per sign - Bin use improvement	NB	50.00	60.00	62.00	0.03

DISCRETIONARY & STATUTORY FEES 2026/27						
WASTE & RECYCLING						
Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	% Increase
<b>Allotment Rents</b>						
Plot rent (per perch)*		EX	10.50	17.00	17.00	0.00%

**VAT Indicator:**

**NB = Non Business no VAT**

**EX = Exempt from VAT**

**VT = Inclusive of VAT**

\* Fee set in accordance with s10 The Allotments Act 1950

**10. Rents to be charged for allotments let by local authorities.**

(1) Land let by a council under the Allotments Acts, 1908 to 1931, for use as an allotment shall be let at such rent as a tenant may reasonably be expected to pay for the land if let for such use on the terms (other than terms as to rent) on which it is in fact let:

Provided that land may be let by a council as aforesaid to a person at a less rent if the council are satisfied that there exist special circumstances affecting that person which render it proper for them to let the land to him at a less rent.

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Interments</b>						
<b>Interments in a new unpurchased grave</b>						
(1) Interment of standard sized coffin in new grave - includes digging, purchase of right of burial for 30 years and temporary wooden marker with plaque	<b>ADULT (Resident):</b>					
	Single grave depth	NB	1,550.00	1,604.00	1,660.00	3.49%
	Single grave depth with boarding (excludes Tenterden cemetery and woodland graves)	NB	1,840.00	1,904.00	1,971.00	3.52%
	Double grave depth (excludes Tenterden)	NB	1,705.00	1,765.00	1,827.00	3.51%
	Triple grave depth (excludes Tenterden)	NB	1,979.00	2,048.00	2,120.00	3.52%
	<b>ADULT (Non-resident):</b>					
	Single grave depth	NB	6,612.00	6,843.00	7,083.00	3.51%
	Single grave depth with boarding (excludes Tenterden cemetery and woodland graves)	NB	7,358.00	7,616.00	7,883.00	3.51%
	Double grave depth (excludes Tenterden)	NB	6,821.00	7,060.00	7,307.00	3.50%
	Triple grave depth (excludes Tenterden)	NB	7,917.00	8,194.00	8,481.00	3.50%
	<b>CHILD (Non-resident):</b>					
	Under 6 years	NB	104.00	108.00	112.00	3.70%
	Single grave depth: 6 - 18 years	NB	344.00	356.00	368.00	3.37%
(2) Interment of casket style or oversized coffin (<30") in new grave - includes digging, purchase of right of burial for 30 years and temporary wooden marker with plaque. NOTE: Oversized coffins or caskets require two grave spaces	<b>ADULT (Resident):</b>					
	Single grave depth	NB	3,027.00	3,133.00	3,243.00	3.51%
	Single grave depth with boarding (excludes Tenterden)	NB	3,599.00	3,725.00	3,855.00	3.49%
	Double grave depth (excludes Tenterden)	NB	3,332.00	3,449.00	3,570.00	3.51%
	Triple grave depth (excludes Tenterden)	NB	3,880.00	4,016.00	4,157.00	3.51%
	<b>ADULT (Non-resident):</b>					
	Single grave depth	NB	12,109.00	12,533.00	12,972.00	3.50%
	Single grave depth with boarding (excludes Tenterden)	NB	14,398.00	14,902.00	15,424.00	3.50%
	Double grave depth (excludes Tenterden)	NB	13,327.00	13,793.00	14,276.00	3.50%
	Triple grave depth (excludes Tenterden)	NB	15,519.00	16,062.00	16,624.00	3.50%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %	
<b>Interments in a reopen grave or grave</b>							
(3) Reopen of existing grave or pre-purchased grave for interment of standard coffin - includes digging but excludes temporary wooden marker with plaque	<b>ADULT (Resident):</b>						
	Single grave depth	NB	800.00	828.00	857.00	3.50%	
	Single grave depth with boarding (excludes Tenterden)	NB	1,087.00	1,125.00	1,164.00	3.47%	
	Double grave depth (excludes Tenterden)	NB	952.00	985.00	1,019.00	3.45%	
	Triple grave depth (excludes Tenterden)	NB	1,226.00	1,269.00	1,313.00	3.47%	
	<b>ADULT (Non Resident):</b>						
	Single grave depth	NB	1,600.00	1,656.00	1,714.00	3.50%	
	Single grave depth with boarding (excludes Tenterden)	NB	2,174.00	2,250.00	2,329.00	3.51%	
	Double grave depth (excludes Tenterden)	NB	1,905.00	1,972.00	2,041.00	3.50%	
	Triple grave depth (excludes Tenterden)	NB	2,453.00	2,539.00	2,628.00	3.51%	
	Under 6 years	NB	106.00	110.00	114.00	3.64%	
	6 - 18 years	NB	344.00	356.00	368.00	3.37%	
	(4) Reopen of existing grave or pre-purchased grave for interment of casket or oversized coffin (<30") where possible. Includes digging but excludes temporary wooden marked with plaque NOTE: Oversized coffins or caskets require two grave spaces, can only be dug if space is available and does not encroach on another purchased grave	<b>ADULT (Resident):</b>					
		Single grave depth	NB	1,596.00	1,652.00	1,710.00	3.51%
Single grave depth with boarding (excludes Tenterden)		NB	2,168.00	2,244.00	2,323.00	3.52%	
Double grave depth (excludes Tenterden)		NB	1,901.00	1,968.00	2,037.00	3.51%	
Triple grave depth (excludes Tenterden)		NB	2,449.00	2,535.00	2,624.00	3.51%	
<b>ADULT (Non-resident):</b>							
Single grave depth		NB	3,192.00	3,304.00	3,420.00	3.51%	
Single grave depth with boarding (excludes Tenterden)		NB	4,337.00	4,489.00	4,646.00	3.50%	
Double grave depth (excludes Tenterden)		NB	3,801.00	3,934.00	4,072.00	3.51%	
Triple grave depth (excludes Tenterden)		NB	4,897.00	5,068.00	5,245.00	3.49%	

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
<b>Interment of Ashes in new unpurchased</b>						
(5) Interment of ashes in new cremation plot includes digging, purchase of right of burial for 30 years and temporary wooden marker with plaque	<b>(Resident):</b>					
	Large plot (capacity for up to 4 interment of ashes)	NB	627.00	649.00	672.00	3.54%
	Small plot (capacity for up to 2 interment of ashes)	NB	457.00	473.00	490.00	3.59%
	<b>(Non Resident):</b>					
	Large plot (capacity for up to 4 interment of ashes)	NB	2,507.00	2,595.00	2,686.00	3.51%
	Small plot (capacity for up to 2 interment of ashes)	NB	1,827.00	1,891.00	1,957.00	3.49%
<b>Interment of Ashes in an existing grave</b>						
(6) Reopen of burial plot for interment of ashes	<b>(Resident):</b>					
	For one set of ashes. Further sets of ashes at same time will be charged as per item (7)	NB	174.00	220.00	228.00	3.64%
	<b>(Non Resident):</b>					
	For one set of ashes. Further sets of ashes at same time will be charge as per item (7)	NB	349.00	440.00	455.00	3.41%
<b>Interment of ashes interred at same time</b>						
(7) Interment of single set ashes buried same time as a coffin burial or another set of ashes in same grave or burial plot. Fee charged for each additional set	Per set of ashes	NB	88.00	91.00	94.00	3.30%
	<b>(Non Resident):</b>					
	Per set of ashes	NB	176.00	182.00	188.00	3.30%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
<b>Memorials</b>						
<b>Memorial permit giving permission to</b>						
(8) Application for a memorials for graves in all cemeteries excluding Woodland Sections where memorials are not permitted. One application required per element of memorial required.  NOTE: Not all sections of the cemtery are permitted kerbstones, these sections are detailed in the rules and regulations	<b>Adult (Resident)</b>					
	Headstone or tablet including inscriptions	NB	250.00	259.00	268.00	3.47%
	Kerbstone including cover slab and inscriptions	NB	250.00	259.00	268.00	3.47%
	Placement of standalone vase including inscriptions	NB	106.00	110.00	114.00	3.64%
	Replacement/renovation/reinstatement of memorial	NB	53.00	55.00	57.00	3.64%
	<b>Adult (Non Resident):</b>					
	Headstone or tablet including inscriptions	NB	999.00	1,034.00	1,070.00	3.48%
	Kerbstone including cover slab and inscriptions	NB	999.00	1,034.00	1,070.00	3.48%
	Placement of a vase including inscriptions	NB	424.00	439.00	454.00	3.42%
	Replacement/renovation/reinstatement of memorial	NB	53.00	55.00	57.00	3.64%
	<b>Child - up to 18 years (Non Resident):</b>					
	Headstone or tablet including inscriptions	NB	215.00	223.00	231.00	3.59%
	Kerbstone including cover slab and inscriptions	NB	215.00	223.00	231.00	3.59%
	Placement of a standalone vase including inscriptions	NB	106.00	110.00	114.00	3.64%
Replacement/renovation/reinstatement of memorial	NB	53.00	55.00	57.00	3.64%	
<b>Inscription Application</b>						
(9) Application for additional inscription on existing memorial.	<b>(Resident):</b>					
	New inscription on an existing memorial	VT	145.00	195.00	202.00	3.59%
	<b>(Non Resident):</b>					
New inscription on an existing memorial	VT	505.00	679.00	703.00	3.53%	

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
<b>Exclusive Right of Burial</b>						
<b>Purchase of Exclusive Right of Burial</b>						
(10) Purchase of right of burial for 30 years (applies to pre-purchase of graves and where burial rights that were not purchased prior to introduction of the composite fee)	<b>(Resident)</b>					
	One grave space	NB	677.00	701.00	726.00	3.57%
	Large cremation plot	NB	378.00	391.00	405.00	3.58%
	Small cremation plot	NB	207.00	214.00	221.00	3.27%
	<b>(Non Resident)</b>					
	One grave space	NB	2,709.00	2,804.00	2,902.00	3.50%
	Large cremation plot	NB	1,510.00	1,563.00	1,618.00	3.52%
	Small cremation plot	NB	828.00	857.00	887.00	3.50%
	(11) Extension of a right of burial for period of 5 years	<b>(Resident)</b>				
One grave space		EX	112.00	116.00	120.00	3.45%
Large cremation plot		EX	63.00	65.00	67.00	3.08%
Small cremation plot		EX	35.00	36.00	37.00	2.78%
<b>(Non Resident)</b>						
One grave space		EX	450.00	466.00	482.00	3.43%
Large cremation plot		EX	251.00	260.00	269.00	3.46%
Small cremation plot	EX	139.00	144.00	149.00	3.47%	
(12) Transfer of a right of burial	<b>(Resident)</b>					
	Per transfer completed	EX	112.00	116.00	120.00	3.45%
<b>Exhumations</b>						
(13) Exhumation and reinterment in same grave		VT	AT COST	AT COST	AT COST	
(14) Exhumation and reinterment in another grave in ABC cemetery		EX	AT COST	AT COST	AT COST	
(15) Exhumation for transportation to non ABC cemetery		EX	AT COST	AT COST	AT COST	

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
<b>Other Cemetery Charges</b>						
(16) Selection of grave space by customer instead of using next available space		EX	131.00	136.00	141.00	3.68%
(17) Incorrect arrival time in excess of 30 mins at cemetery		NB	131.00	136.00	141.00	3.68%
(18) Family history search for genealogy	Up to 1 names in single application	VT	53.00	71.00	73.00	2.82%
	2 - 5 names in same application (per name)	VT	9.00	12.00	12.50	4.17%
	6 to 9 names in same application (per name)	VT	5.00	7.00	7.50	7.14%
(19) Temporary Marker with plaque for reopened graves or new graves that were prepurchased - Excludes woodland graves	Wooden cross	VT	108.00	145.00	150.00	3.45%
	Wooden plaque holder	VT	91.00	122.00	126.00	3.28%
(20) Additional memorial plaque for woodland grave or wooden marker	Additional plaque for reopen burial or interment in a pre-purchased grave, or replacement of existing plaque	VT	85.00	114.00	118.00	3.51%
(22) Tree Replacement in woodland section (Bybrook or Tenterden cemetery). Includes purchase and planting. Excludes a tree planting ceremony	Replacement of tree that has failed after being planted for more than 12 months.	VT	180.00	242.00	250.00	3.31%
(23) Cancellation of service	Fee chargeable if grave has been dug and date is rescheduled or interment has repeat rescheduling	NB	131.00	136.00	141.00	3.68%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**CEMETERIES**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
(24) Reservation Fee to secure burial plot for a six month period. Amount payable is deducted from total cost when paid in full. No refund if burial plot is not fully purchased within six months.	<b>(Resident)</b>					
	One grave space	NB	135.00	140.00	145.00	3.57%
	Large cremation plot	NB	76.00	79.00	82.00	3.80%
	Small cremation plot	NB	41.00	42.00	43.00	2.38%
	<b>(Non Resident)</b>					
	One grave space	NB	541.00	560.00	580.00	3.57%
	Large cremation plot	NB	302.00	313.00	324.00	3.51%
Small cremation plot	NB	164.00	170.00	176.00	3.53%	
(25) Administration costs for a public health funeral	2.5 hours of team time				450.00	

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DISCRETIONARY & STATUTORY FEES 2026/27							
EVENTS & SAFETY ADVISORY GROUP							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Council Land</b>							
Event application fee for charity and community o	Discretionary	It should be noted that there are a number of funds and grants available to support charities and community events to potentially offset relevant fees, details will be provided on the <a href="#">council website</a>	NB	40.00	40.00	40.00	0.00%
Event application fee for commercial events on Council land	Discretionary	per application	NB	40.00	40.00	42.00	5.00%
Commercial: Small	Discretionary	per operating day	NB	358.00	370.00	385.00	4.05%
	Discretionary	per non-operating day	NB	252.00	260.00	270.00	3.85%
Commercial: Medium	Discretionary	per operating day	NB	716.00	740.00	760.00	2.70%
	Discretionary	per non-operating day	NB	252.00	260.00	270.00	3.85%
Commercial: Large	Discretionary	per operating day	NB	1,412.00	1,460.00	1,500.00	2.74%
	Discretionary	per non-operating day	NB	252.00	260.00	270.00	3.85%
<b>Safety Advisory Group</b>							
Road closure application s21 TPCA 1847	Discretionary	per application	NB	75.00	85.00	90.00	5.88%
Event application fee for charity and community not on Council land	Discretionary	It should be noted that there are a number of funds and grants available to support charities and community events to potentially offset relevant fees, details will be provided on the <a href="#">council website</a>	NB	20.00	20.00	20.00	0.00%
Event application fee for commercial events not on Council land	Discretionary	per application	NB	40.00	40.00	42.00	5.00%

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**DISCRETIONARY & STATUTORY FEES 2026/27**

**MONITORING CENTRE**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Telecare/Lifeline</b>						
Insurance CCTV review/download	One off payment for a data protection request from an insurance company	EX	125.00	130.00	150.00	15.38%

**VAT Indicator:**

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DISCRETIONARY & STATUTORY FEES 2026/27						
DOG WARDEN & FIXED PENALTY						
Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Dog Warden Fees</b>						
Stray Dogs	Statutory fee for dog not being on lead	NB	25.00	25.00	25.00	0.00%
Dog Control Costs	Collection/delivery of dog	NB	73.00	76.00	78.00	2.63%
Kennelling cost Initial Charge (handover fee + first 24 hours)	First Night Fee	NB	95.00	100.00	105.00	5.00%
Kennelling costs	Per 24 hour period, day one due on admission	NB	20.00	21.00	22.00	4.76%
Administration charge	Office Hours	NB	22.00	23.00	24.00	4.35%
	Outside Office Hours	NB	44.00	46.00	48.00	4.35%
Vetinary Treatment	As required	NB	Cost Recovery	Cost Recovery	Cost Recovery	
<b>Fixed Penalty Notices</b>						
Non compliance of micro chip for a dog		NB	500.00	500.00	500.00	0.00%
Dog fouling		NB	100.00	100.00	100.00	0.00%
Littering, graffiti		NB	500.00	500.00	500.00	0.00%
Fly posting		NB	150.00	150.00	150.00	0.00%
Flytipping		NB	1,000.00	1,000.00	1,000.00	0.00%
Failure to fulfil duty of care (Domestic Waste)		NB	600.00	600.00	600.00	0.00%
Failure to comply with a Community Protection Notice		NB	100.00	100.00	100.00	0.00%
Failure to comply with a waste receptacles notice (Commercial/Industrial)	Section 47 of the Environmental Protection Act 1990	NB	N/A	N/A	100.00	
Failure to comply with a waste receptacles notice (Household)	Section 46 of the Environmental Protection Act 1990	NB	N/A	N/A	100.00	
Failure to comply with a Public Space Protection Order		NB	100.00	100.00	100.00	0.00%

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**DISCRETIONARY & STATUTORY FEES 2026/27**

**PARKING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Season Tickets (Ashford)</b>						
	Flour Mills car park 1 month	VT	74.00	74.00	74.00	0.00%
	Flour Mills car park 3 months	VT	210.00	210.00	210.00	0.00%
	Flour Mills car park 6 months	VT	396.00	396.00	396.00	0.00%
	Flour Mills car park 12 months	VT	742.00	742.00	742.00	0.00%
	Town Centre 1 month	VT	83.00	83.00	83.00	0.00%
	Town Centre 3 Months	VT	236.00	236.00	236.00	0.00%
	Town Centre 6 Months	VT	445.00	445.00	445.00	0.00%
	Town Centre 12 Months	VT	836.00	836.00	836.00	0.00%
	Victoria Road car park 1 month	VT	59.00	59.00	59.00	0.00%
	Victoria Road car park 3 months	VT	168.00	168.00	168.00	0.00%
	Victoria Road car park 6 months	VT	316.00	316.00	316.00	0.00%
	Victoria Road car park 12 months	VT	594.00	594.00	594.00	0.00%
	Elwick Road car park Business permit 12 Months	VT	594.00	594.00	594.00	0.00%
	AdleysYard car park 12 Months	VT	396.00	396.00	396.00	0.00%
	Edinburgh Road car park resident permit 1 month	VT	59.00	59.00	59.00	0.00%
	Edinburgh Road car park resident permit 3 months	VT	168.00	168.00	168.00	0.00%
	Edinburgh Road car park resident permit 6 month	VT	316.00	316.00	316.00	0.00%
	Edinburgh Road car park resident permit 12 months	VT	594.00	594.00	594.00	0.00%
<b>Season Tickets (Tenterden)</b>						
	Bridewell Lane car park 1 month	VT	83.00	83.00	83.00	0.00%
	Bridewell Lane car park 3 months	VT	236.00	236.00	236.00	0.00%
	Bridewell Lane car park 6 months	VT	445.00	445.00	445.00	0.00%
	Bridewell Lane car park 12 months	VT	836.00	836.00	836.00	0.00%
	Bridewell Lane Reserved 12 months	VT	1,672.00	1,672.00	1,672.00	0.00%
	<i>*Season Tickets issued for Bridewell Lane car park are also valid in the rear car park at Tenterden Leisure Centre</i>					
	Admin Charge for refund of Season ticket	VT	10.00	10.00	10.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PARKING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Residents Permits</b>						
	Zone A Annual	NB	125.00	130.00	130.00	0.00%
	Zone B Annual	NB	55.00	60.00	60.00	0.00%
	Zone D Annual	NB	35.00	40.00	40.00	0.00%
	Zone E Annual	NB	35.00	40.00	40.00	0.00%
	Zone F Annual	NB	35.00	40.00	40.00	0.00%
	Zone G Annual	NB	35.00	40.00	40.00	0.00%
	Zone A Business Permit Annual	NB	35.00	40.00	40.00	0.00%
	Zone B Business Permit Annual	NB	35.00	40.00	40.00	0.00%
	Zone C Business Permit Annual	NB	35.00	40.00	40.00	0.00%
	Zone D Business Permit Annual	NB	35.00	40.00	40.00	0.00%
	Zone E Business Permit Annual	NB	35.00	40.00	40.00	0.00%
	Zone F Business Permit Annual	NB	35.00	40.00	40.00	0.00%
<b>Other Permits</b>						
	Visitor's permits each	EX	1.00	1.00	1.00	0.00%
	HPA parking permit annual	VT	760.00	760.00	760.00	0.00%
	DSA parking permit annual	VT	760.00	760.00	760.00	0.00%
	International House permit discounted 12 months	VT	380.00	380.00	380.00	0.00%
	International House permit full price 12 months	VT	760.00	760.00	760.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PARKING**

<b>Item</b>	<b>Description/Comments</b>	<b>VAT Indicator</b>	<b>Charge 2024/25 £</b>	<b>Charge 2025/26 £</b>	<b>Charge 2026/27 £</b>	<b>Increase / Decrease on 2025/26 %</b>
<b>Misc Charges</b>						
	Waivers/Dispensations - per week or part of week	VT	30.00	60.00	60.00	0.00%
	Waivers/Dispensations - Additional Charge for occupying on street pay and display bay, per bay per day (only applies for individual days if fully week £30 charge applies effectively 2 days free)	VT	10.00	10.00	10.00	0%
	Waivers/Dispensations - Additional Charge for occupying on street pay and display bay, per bay per week	VT	30.00	60.00	60.00	0%
	Bay Suspensions per week	VT	50.00	90.00	90.00	0.00%
	Clamping release fee - Day	VT	40.00	40.00	40.00	0.00%
	Clamping release fee - Night	VT	150.00	150.00	150.00	0.00%
	Vehicle Access Markings	VT	121.00	180.00	180.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PARKING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Car Park Charges (Ashford)</b>						
	Civic Centre and Stour Centre car park per hour over 2 hours. Linear Charge in 5p increments	VT	1.30	1.30	1.30	0.00%
	Civic Centre and Stour Centre car park charge over 4 hours Mon-Fri	VT	13.20	13.20	13.20	0.00%
	Civic Centre and Stour Centre car park charge over 4 hours Sat and Sun	VT	6.00	6.00	6.00	0.00%
	Civic Centre and Stour Centre car park per hour Coach Charge (Linear Charge in 5p increments)	VT	2.00	2.00	2.00	0.00%
	Civic Centre and Stour Centre car park Coach charge over 4 hours	VT	13.20	13.20	13.20	0.00%
	Dover Place car park per hour	VT	1.30	1.30	1.30	0.00%
	Dover Place car park over 4 hours	VT	6.00	6.00	6.00	0.00%
	Elwick Road car park per hour	VT	1.30	1.30	1.30	0.00%
	Elwick Road car park over 4 hours	VT	6.00	6.00	6.00	0.00%
	Elwick Place car park up to 2 hours	VT	2.60	2.60	2.60	0.00%
	Elwick Place car park up to 3 hours	VT	3.90	3.90	3.90	0.00%
	Elwick Place car park up to 4 hours	VT	5.20	5.20	5.20	0.00%
	Elwick Place car park up to 5 hours	VT	6.50	6.50	6.50	0.00%
	Elwick Place car park over 5 hours	VT	13.20	13.20	13.20	0.00%
	Elwick Place car park Travelodge	VT	7.50	7.50	7.50	0.00%
	Edinburgh Road car park per hour	VT	1.30	1.30	1.30	0.00%
	Edinburgh Road car park charge over 4 hours	VT	6.00	6.00	6.00	0.00%
	Flour Mills car park per hour	VT	1.30	1.30	1.30	0.00%
	Flour Mills car park charge over 4 hours	VT	6.00	6.00	6.00	0.00%
	Station Road Ashford car park per hour	VT	1.30	1.30	1.30	0.00%
	Station Road Ashford car park charge over 4 hours	VT	6.00	6.00	6.00	0.00%
	Vicarage Lane car park per hour	VT	1.30	1.30	1.30	0.00%
	Vicarage Lane car park charge over 4 hours	VT	13.20	13.20	13.20	0.00%
	Victoria Road car park per hour ** (new car park)	VT	1.30	1.30	1.30	0.00%
	Victoria Road car park charge over 4 hours ** (new car park)	VT	6.00	6.00	6.00	0.00%

DISCRETIONARY & STATUTORY FEES 2026/27						
PARKING						
Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Car Park Charges (Tenterden)</b>						
	Bridewell Lane car park per hour	VT	1.30	1.30	1.30	0.00%
	Bridewell Lane car park over 4 hours	VT	6.00	6.00	6.00	0.00%
	Recreation Ground Road car park per hour	VT	1.30	1.30	1.30	0.00%
	Recreation Ground Road car park over 4 hours	VT	13.20	13.20	13.20	0.00%
	Station Road car park Tenterden per hour	VT	1.30	1.30	1.30	0.00%
	Station Road car park Tenterden over 4 hours	VT	13.20	13.20	13.20	0.00%
	Station Road car park Tenterden per hour Coach charge	VT	2.00	2.00	2.00	0.00%
	Station Road car park Tenterden over 4 hours coach charge	VT	13.20	13.20	13.20	0.00%
	Tenterden Leisure Centre car park per hour	VT	1.30	1.30	1.30	0.00%
	Tenterden Leisure Centre car park over 4 hours	VT	13.20	13.20	13.20	0.00%
	Tenterden Leisure Centre car park Coach charge per hour	VT	2.00	2.00	2.00	0.00%
	Tenterden Leisure Centre car park Coach charge over 4 hours	VT	13.20	13.20	13.20	0.00%
<b>On Street Parking Charges</b>						
	Charge per hour before 6pm	NB	1.30	1.30	1.30	0.00%
	Charge after 6pm for parking up to 1 hour	NB	1.30	1.30	1.30	0.00%
	Charge after 6pm for parking over one hour	NB	3.60	3.60	3.60	0.00%
<b>Penalty Charge Notices</b>						
	Lower level fine - if paid withing 14 days	NB	25.00	25.00	25.00	0.00%
	Lower level fine - paid after 14 day period	NB	50.00	50.00	50.00	0.00%
	Higher level fine - if paid within 14 days	NB	35.00	35.00	35.00	0.00%
	Higher level fine - paid after 14 day period	NB	70.00	70.00	70.00	0.00%

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**DISCRETIONARY & STATUTORY FEES 2026/27**

**PORT HEALTH SERVICES BORDER CONTROL POST SEVINGTON**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Common Health Entry Document (CHED-P) -Products of Animal Origin</b>	<b>All Products</b>					
	Up to 6 tonnes	NB	66.00	68.00	68.00	0.00%
	7-45 tonnes (cost per tonnes)	NB	11.00	11.00	11.00	0.00%
	46 tonnes and over	NB	500.00	517.00	517.00	0.00%
	<b>Documentary Check Fee</b>					
	Low Risk Documentary Check (per consignment)	NB	10.00	10.00	10.00	0.00%
	<b>All Products from New Zealand</b>					
	Up to 6 tonnes	NB	58.00	60.00	60.00	0.00%
	7-45 tonnes (cost per tonnes)	NB	9.00	9.00	9.00	0.00%
	46 tonnes and over	NB	436.00	451.00	451.00	0.00%
	<b>Intensified Official Controls, Enhanced Checks (i.e Brazil meat) and Protective Measures</b>					
	Risk category II products (30%)	NB	77.00	80.00	80.00	0.00%
	Risk category III products (15%)	NB	92.00	95.00	95.00	0.00%
	Risk category IV products (5%)	NB	104.00	108.00	108.00	0.00%
	Risk category V products (1%)	NB	108.00	112.00	112.00	0.00%
	<b>If sampled</b>					
	Admin Fee	NB	109.00	113.00	113.00	0.00%
	Lab Fee - Assigned by Lab	NB	AT COST	AT COST	AT COST	
	<b>Products which transit through GB Territory</b>					
	Minimum Fee (covers 1 hour)	NB	109.00	113.00	113.00	0.00%
	Per additional quarter hour	NB	27.00	28.00	28.00	0.00%
	<b>Admin for CHED's not presented on IPAFF's</b>					
	Photocopy document	NB	1.00	1.00	1.00	0.00%
	<b>Late notification fee</b>					
	Per CHED not submitted before the arrival of the cargo	NB	108.00	112.00	112.00	0.00%
	<b>Non compliance charge</b>					
	Per rejected consignment	NB	160.00	166.00	166.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PORT HEALTH SERVICES BORDER CONTROL POST SEVINGTON**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Common Health Entry Document (CHED-D) - High Risk Non Animal Origin</b>	Documentary check	NB	69.00	71.00	71.00	0.00%
	Sampling less than 10 sub-samples	NB	107.00	111.00	111.00	0.00%
	Sampling 10-59 sub-samples	NB	134.00	139.00	139.00	0.00%
	Sampling 60 or more sub-samples	NB	189.00	196.00	196.00	0.00%
	Non - compliance charge	NB	160.00	166.00	166.00	0.00%
	supervisory fee for disposals	NB	218.00	226.00	226.00	0.00%
	Late notification fee	NB	108.00	112.00	112.00	0.00%
	Analysts fee - assigned by Lab	NB	AT COST	AT COST	AT COST	
<b>Guar Gum from India</b>	Documentary check (CHED)	NB	69.00	71.00	71.00	0.00%
	Sampling analysis	NB	107.00	111.00	111.00	0.00%
	Analytical cost - Assigned by lab	NB	AT COST	AT COST	AT COST	
	Non-compliance	NB	160.00	166.00	166.00	0.00%
	Supervisory fee for disposal	NB	218.00	226.00	226.00	0.00%
	Late notification fee	NB	108.00	112.00	112.00	0.00%
<b>Plastic Kitchenware - China and Hong Kong control measures</b>	1-5 Certificates	NB	56.00	58.00	58.00	0.00%
	6-10 Certificates	NB	81.00	84.00	84.00	0.00%
	11-20 Certificates	NB	112.00	116.00	116.00	0.00%
	21+ Certificates	NB	143.00	148.00	148.00	0.00%
	Identy, Physical Check and Sampling	NB	86.00	89.00	89.00	0.00%
	Analytical cost - Assigned by Lab	NB	AT COST	AT COST	AT COST	
	Confirmatory test for nylon - Assigned by Lab	NB	AT COST	AT COST	AT COST	
	Non - compliance	NB	160.00	166.00	166.00	0.00%
	Late notification fee	NB	108.00	112.00	112.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PORT HEALTH SERVICES BORDER CONTROL POST SEVINGTON**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Illegal, Unreported and Unregulated Fishing (IUU)</b> Ashford Port Health uses a per consignment basis for its charges. Where multiple catch certificates are submitted for the same consignment which include high and low risk country certificates, the higher risk charge is applied	High Risk 1-5	NB	56.00	58.00	58.00	0.00%
	High Risk 6-10	NB	85.00	88.00	88.00	0.00%
	High Risk 11-20	NB	99.00	102.00	102.00	0.00%
	High Risk 21+	NB	113.00	117.00	117.00	0.00%
	Low Risk 1-5	NB	28.00	29.00	29.00	0.00%
	Low Risk 6-10	NB	50.00	52.00	52.00	0.00%
	Low Risk 11-20	NB	63.00	65.00	65.00	0.00%
	Low Risk 21+	NB	78.00	81.00	81.00	0.00%
	Formal Verification/Movement Control Notice	NB	109.00	113.00	113.00	0.00%
	Per quarter hour	NB	27.00	28.00	28.00	0.00%
	Non-compliance	NB	160.00	166.00	166.00	0.00%
	Late notification fee	NB	108.00	112.00	112.00	0.00%
	<b>Organic Import Controls</b>	Current national flat rate	NB	69.00	71.00	71.00
Late notification fee		NB	108.00	112.00	112.00	0.00%
Movement control		NB	160.00	166.00	166.00	0.00%
Non compliance charge		NB	160.00	166.00	166.00	0.00%
<b>Genetically Modified (GN) Controls in rice and Rice Products from China</b> Documentary Check	Documentary Check	NB	69.00	71.00	71.00	0.00%
	Identity checks, physical check and sampling	NB	69.00	71.00	71.00	0.00%
	Analyst Fee	NB	107.00	111.00	111.00	0.00%
	Full sample (raw material) - Assigned by lab	NB	At Cost	At Cost	At Cost	
	Reduced sample (processed product) - Assigned by lab Non-compliance	NB	160.00	166.00	166.00	0.00%
	Non-compliance	NB	At Cost	At Cost	At Cost	
	Supervisory fee for disposal	NB	218.00	226.00	226.00	0.00%
<b>Export Health Certificates</b>	Export Health Certificate £150 for preparation and first hour. Subsequent hours charged at Officer Rate	NB	140.00	150.00	150.00	0.00%
	Animal Feed Import, £71 document checking, £195 officer time sampling and Lab sampling recharged at cost	NB	188.00	195.00	195.00	0.00%
	APHA Certificate recharged at cost	NB	AT COST	AT COST	AT COST	

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PORT HEALTH SERVICES BORDER CONTROL POST SEVINGTON**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Other Charges</b>	<b>Disposal collection fee:</b>					
	Up to 0.9 tonnes in 3.5T Lorry	NB	296.00	311.00	327.00	5.14%
	Lorry Up to 1.5 tonnes in 7.5T Lorry	NB	375.00	394.00	414.00	5.08%
	Lorry Up to 10 tonnes in 18T	NB	425.00	447.00	470.00	5.15%
	Lorry Up to 20 tonnes in artic	NB	575.00	604.00	635.00	5.13%
	Refund of PHILIS deposit	NB	36.00	37.00	37.00	0.00%
	Disposal by incineration NOA per kg	NB	0.40	0.42	0.44	4.76%
	Disposal by incineration POAO per kg	NB	0.40	0.42	0.44	4.76%
	Staff hourly rate	NB	109.00	113.00	113.00	0.00%
	Certificate of destruction	NB	33.00	35.00	37.00	5.71%
	Non compliance charge	NB	160.00	166.00	166.00	0.00%

VAT Indicator:  
**NB = Non Business no VAT**  
**VT = Inclusive of VAT**  
**EX = Exempt from VAT**

**DISCRETIONARY & STATUTORY FEES 2026/27**

**ASPIRE**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Memorial Benches</b>						
Hereford Seat or similar style cemetery (Non VAT)	15 year lease plus supply and Installation of bench	NB	979.47	1014.00	1,049.00	3.45%
Hereford Seat or similar style Open Space (VAT applicble)	15 year lease plus supply and Installation of bench	VT	1175.36	1216.00	1,259.00	3.54%
Georgian Seat or similar style Cemetery (Non VAT)	15 year lease plus supply and Installation of bench	NB	1275.38	1320.00	1,366.00	3.48%
Georgian Seat or similar style Open Space (VAT Applicable)	15 year lease plus supply and Installation of bench	VT	1530.46	1584.00	1,639.00	3.47%
Cavendish Seat or similar style, Cemetery (Non Vat)	15 year lease plus supply and Installation of bench	NB	1160.38	1293.50	1,339.00	3.52%
Cavendish Seat or similar style, Open Space (Vat applicable)		VT	1392.46	1441.00	1,491.00	3.47%
Montseny 1800 bench in Victoria Park	10 year lease plus supply and Installation of plaque	VT	1500.00	1553.00	1,607.00	3.48%
Recasting of memorial plaque on a cemetery bench (Non Vat)	Changing the inscription for example, adding an additional name	NB	323.04	334.00	346.00	3.59%
Recasting of memorial plaque on a open space bench (Vat applicable)	Changing the inscription for example, adding an additional name	VT	387.65	401.00	415.00	3.49%
Extending the lease of a bench in a cemetery location (Non Vat)	Extending the lease of the bench at the end of the initial 15/10 year period for a period of 5 years (subject to condition)	NB	387.65	401.00	415.00	3.49%
Extending the lease of a bench in an open space (VAT applicable)	Extending the lease of the bench at the end of the initial 15/10 year period for a period of 5 years (subject to condition)	VT	465.18	481.00	498.00	3.53%
<b>Tree Planting</b>						
Dedicate a tree in an open space	Lower end of price scale	VT	299.44	310.00	321.00	3.55%
	Higher end of price scale	VT	368.53	381.00	394.00	3.41%
Sponsor a tree in a open space		VT	150.48	156.00	161.00	3.21%
Plant a woodland tree in an open space woodland		VT	38.38	40.00	41.00	2.50%
<b>Victoria Park Community Room</b>						
Monday to Friday - Half day hire (am or pm session)	Morning or afternoon session hire	VT	42.00	43.00	44.00	2.33%
Monday to Friday Evening hire	Evening only	VT	42.00	43.00	44.00	2.33%
Monday to Friday, Daytime hire	Day hire (excluding evening)	VT	72.00	75.00	78.00	4.00%
Monday to Friday, All day Hire inc. evening	Day hire including evening	VT	100.00	103.00	107.00	3.88%
Saturday and Sunday half day hire (am or pm session)	Morning or afternoon session hire	VT	48.00	50.00	52.00	4.00%
Saturday and Sunday, Evening Hire	Evening only	VT	48.00	50.00	52.00	4.00%
Saturday or Sunday Daytime hire	Day hire (excluding evening)	VT	84.00	87.00	90.00	3.45%
Saturday or Sunday All day hire	Day hire including evening	VT	115.00	119.00	123.00	3.36%

**VAT Indicator:**

**NB = Non Business no VAT**

**EX = Exempt from VAT**

**VT = Inclusive of VAT**

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %	
<b>Licensing Act</b>								
Premises - new application	Statutory	Fee band - A	NB	100.00	100.00	100.00	0.00%	
		Fee band - B	NB	190.00	190.00	190.00	0.00%	
		Fee band - C	NB	315.00	315.00	315.00	0.00%	
		Fee band - D - if exclusively or primarily for supply, sale or consumption of alcohol <u>double</u> the fee	NB	450.00	450.00	450.00	0.00%	
		Fee band - E - if exclusively or primarily for supply, sale or consumption of alcohol <u>triple</u> the fee	NB	635.00	635.00	635.00	0.00%	
		Premises allowing 5000+ people attract additional fees	See regulation for detail					
		Premises where only licensable activity is regulated entertainment & premises is education, church hall, village hall or similar	No fee payable					

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
Premises - annual fee	Statutory	Fee band - A	NB	70.00	70.00	70.00	0.00%
		Fee band - B	NB	180.00	180.00	180.00	0.00%
		Fee band - C	NB	295.00	295.00	295.00	0.00%
		Fee band - D - if exclusively or primarily for supply, sale or consumption of alcohol <u>double</u> the fee	NB	320.00	320.00	320.00	0.00%
		Fee band - E - if exclusively or primarily for supply, sale or consumption of alcohol <u>triple</u> the fee	NB	350.00	350.00	350.00	0.00%
		Premises allowing 5000+ people attract additional fees	See regulation for detail				
Personal	Statutory		NB	37.00	37.00	37.00	0.00%
Temporary Event Notice	Statutory		NB	21.00	21.00	21.00	0.00%
Change of address notification	Statutory		NB	10.50	10.50	10.50	0.00%
Replacement licence etc (due to loss/theft etc)	Statutory		NB	10.50	10.50	10.50	0.00%
Designated premises supervisor variation	Statutory		NB	23.00	23.00	23.00	0.00%
Premises licence transfer	Statutory		NB	23.00	23.00	23.00	0.00%
Club registration change	Statutory		NB	10.50	10.50	10.50	0.00%
Club name or rules notification	Statutory		NB	10.50	10.50	10.50	0.00%
Interim Authority Notice	Statutory		NB	23.00	23.00	23.00	0.00%
Provisional Statement	Statutory		NB	315.00	315.00	315.00	0.00%
Freeholder notification of licensing matters	Statutory		NB	21.00	21.00	21.00	0.00%
Minor Variation	Statutory		NB	89.00	89.00	89.00	0.00%
Film Classification	Discretionary	Fixed fee	NB	75.00	78.00	80.00	2.56%
		Additional fee per minute of film	NB	1.00	1.10	1.15	4.55%
Check & send (pre-app) service - to include a 2 hour consultation, follow up reports and supporting documentation.	Discretionary	Regulation advisory service	VT	144.00	149.00	154.00	3.35%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Animal Welfare and Public Health Licences</b>							
Primate Licensing	Discretionary	New licence (3 year licence), inc. inspections	NB			495.00	
	Discretionary	Renewal (3 year licence) inc. inspections	NB			405.00	
	Discretionary	Variation to add species, numbers, numbers, or house move (+ inspection fees if applicable)	NB			235.00	
	Discretionary	Variation to reduce species/numbers	NB			41.00	
	Discretionary	Inspection charges per hour	NB			45.00	
Dangerous Wild Animals	Discretionary	New Licence (2 year licence)	NB	977.00	1,011.00	1,046.00	3.46%
	Discretionary	Renewal (2 year licence)	NB	669.00	692.28	716.00	3.43%
	Discretionary	Variation	NB	344.00	355.97	368.00	3.38%
	Discretionary	Concurrent 2nd application	NB	87.00	90.03	93.00	3.30%
Zoos	Discretionary	Consideration	NB	1,218.00	1,260.39	1,300.00	3.14%
	Discretionary	Licence (4 year licence)	NB	2,008.00	2,077.88	2,150.00	3.47%
	Discretionary	Renewal (6 year licence)	NB	3,013.00	3,117.85	3,225.00	3.44%
	Discretionary	Dispensation - 14(1)(a)	NB	491.00	508.09	525.00	3.33%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Boarding of animals	Discretionary	(New app) Application fee - up to 50 animals	NB	260.00	269.00	278.00	3.35%
	Discretionary	(New app) Grant fee - up to 50 animals	NB	200.00	207.00	214.00	3.38%
	Discretionary	(New app) Application fee - 51 or more animals	NB	295.00	305.00	315.00	3.28%
	Discretionary	(New app) Grant fee - 51 or more animals	NB	230.00	238.00	246.00	3.36%
	Discretionary	(Renewal) Application fee - up to 50 animals	NB	225.00	233.00	241.00	3.43%
	Discretionary	(Renewal) Grant fee - up to 50 animals	NB	200.00	207.00	214.00	3.38%
	Discretionary	(Renewal) Application fee - 51 or more animals	NB	255.00	264.00	273.00	3.41%
	Discretionary	(Renewal) Grant fee - 51 or more animals	NB	230.00	238.00	246.00	3.36%
Selling of Animals	Discretionary	(New app) Application fee	NB	280.00	290.00	300.00	3.45%
	Discretionary	(New app) Grant fee	NB	215.00	222.00	229.00	3.15%
	Discretionary	(Renewal) Application fee	NB	240.00	248.00	256.00	3.23%
	Discretionary	(Renewal) Grant fee	NB	215.00	222.00	229.00	3.15%
Home boarding or day care	Discretionary	(New app) Application fee	NB	245.00	253.00	261.00	3.16%
	Discretionary	(New app) Grant fee	NB	180.00	186.00	192.00	3.23%
	Discretionary	(Renewal) Application fee	NB	210.00	217.00	224.00	3.23%
	Discretionary	(Renewal) Grant fee	NB	180.00	186.00	192.00	3.23%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Riding Establishments	Discretionary	(New app) Application fee - up to 10 horses	NB	280.00	290.00	300.00	3.45%
	Discretionary	(New app) Grant fee - up to 10 horses	NB	215.00	222.00	229.00	3.15%
	Discretionary	(New app) Application fee - 11 or more horses	NB	310.00	321.00	332.00	3.43%
	Discretionary	(New app) Grant fee - 11 or more horses	NB	245.00	253.00	261.00	3.16%
	Discretionary	(Renewal) Application fee - up to 10 horses	NB	240.00	248.00	256.00	3.23%
	Discretionary	(Renewal) Grant fee - up to 10 horses	NB	215.00	222.00	229.00	3.15%
	Discretionary	(Renewal) Application fee - 11 or more horses	NB	270.00	279.00	288.00	3.23%
	Discretionary	(Renewal) Grant fee - 11 or more horses	NB	245.00	253.00	261.00	3.16%
Keeping animals for exhibition	Discretionary	(New app) Application fee	NB	230.00	238.00	246.00	3.36%
	Discretionary	(New app) Grant fee	NB	165.00	171.00	176.00	2.92%
	Discretionary	(Renewal) Application fee	NB	190.00	197.00	203.00	3.05%
	Discretionary	(Renewal) Grant fee	NB	165.00	171.00	177.00	3.51%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Breeding Establishments	Discretionary	(New app) Application fee - 1-10 dogs	NB	245.00	253.00	261.00	3.16%
	Discretionary	(New app) Grant fee - 1-10 dogs	NB	180.00	186.00	192.00	3.23%
	Discretionary	(New app) Application fee - 11+ dogs	NB	260.00	269.00	278.00	3.35%
	Discretionary	(New app) Grant fee - 11+ dogs	NB	200.00	207.00	214.00	3.38%
	Discretionary	(Renewal) Application fee - 1-10 dogs	NB	210.00	217.00	224.00	3.23%
	Discretionary	(Renewal) Grant fee - 1-10 dogs	NB	180.00	186.00	192.00	3.23%
	Discretionary	(Renewal) Application fee - 11+ dogs	NB	225.00	233.00	241.00	3.43%
	Discretionary	(Renewal) Grant fee - 11+ dogs	NB	200.00	207.00	214.00	3.38%
Variation to increase animals within licensed activity	Discretionary	Application fee	NB	90.00	93.00	96.00	3.23%
	Discretionary	Grant fee	NB	40.00	42.00	43.00	2.38%
Variation to add new licensed activities	Discretionary	Application fee	NB	90.00	170.00	175.00	2.94%
	Discretionary	Grant fee	NB	40.00	60.00	62.00	3.33%
Variation to reduce animals or activities	Discretionary	Grant fee	NB	40.00	40.00	41.00	2.50%
Request for re-rating inspection	Discretionary	Application fee	NB	90.00	93.00	96.00	3.23%
	Discretionary	Grant fee	NB	40.00	41.00	42.00	2.44%
Reissue of licence	Discretionary		NB		10.50	15.00	42.86%

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Public Health Registrations *</b>							
Acupuncture - If the applicant can provide evidence of registration with another local authority for the same type of piercing then a discount of 50% is available.	Discretionary	Initial registration practitioner/premises	NB	150.00	150.00	150.00	0.00%
	Discretionary	Additional practitioner/premises	NB	70.00	70.00	70.00	0.00%
	Discretionary	Minor variation including change of name, etc	NB	30.50	30.50	30.50	0.00%
Tattooing (including semi-permanent skin-colouring) - If the applicant can provide evidence of registration with another local authority for the same type of piercing then a discount of 50% is available.	Discretionary	Initial registration practitioner/premises	NB	150.00	150.00	150.00	0.00%
	Discretionary	Additional practitioner/premises	NB	70.00	70.00	70.00	0.00%
	Discretionary	Minor variation including change of name, etc	NB	30.50	30.50	30.50	0.00%
Electrolysis - If the applicant can provide evidence of registration with another local authority for the same type of piercing then a discount of 50% is available.	Discretionary	Initial registration practitioner/premises	NB	150.00	150.00	150.00	0.00%
	Discretionary	Additional practitioner/premises	NB	70.00	70.00	70.00	0.00%
	Discretionary	Minor variation including change of name, etc	NB	30.50	30.50	30.50	0.00%
Cosmetic Piercing (excluding ear piercing) - If the applicant can provide evidence of registration with another local authority for the same type of piercing then a discount of 50% is available.	Discretionary	Initial registration practitioner/premises	NB	150.00	150.00	150.00	0.00%
	Discretionary	Additional practitioner/premises	NB	70.00	70.00	70.00	0.00%
	Discretionary	Minor variation including change of name, etc	NB	30.50	30.50	30.50	0.00%
Ear Piercing - If the applicant can provide evidence of registration with another local authority for the same type of piercing then a discount of 50% is available.	Discretionary	Initial registration practitioner/premises	NB	150.00	150.00	150.00	0.00%
	Discretionary	Additional practitioner/premises	NB	70.00	70.00	70.00	0.00%
	Discretionary	Minor variation including change of name, etc	NB	30.50	30.50	30.50	0.00%

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Sex Establishments Licence</b>							
Sex Shops, Sex Cinemas and Sexual Entertainment Venue Licences	Discretionary	Application fee	NB	3,499.00	2,247.00	2,247.00	0.00%
	Discretionary	Grant	NB		1,252.00	1,252.00	0.00%
	Discretionary	Renewal application	NB	231.00	225.00	232.00	3.11%
	Discretionary	Renewal grant	NB		195.00	201.00	3.08%
	Discretionary	Transfer	NB	406.00	406.00	420.00	3.45%
<b>Street Trading and Consents</b>							
Ashford Town Market pitch fee (per ft)	Discretionary	Collected by DD	NB	1.30	1.30	1.30	0.00%
Ashford High Street Trading pitch fee (NEW)	Discretionary	Upper High Street	NB		20.00	20.00	
	Discretionary	Lower High Street	NB		15.00	15.00	
Casual Street Trading Licence/Consent For One Off Event (per stall)	Discretionary	Grant	NB	25.00	25.00	25.00	0.00%
Street Trading Consent	Discretionary	Yearly	NB	100.00	103.00	106.00	2.91%
New Site Street Trading Consent - static	Discretionary	Grant	NB	140.00	145.00	150.00	3.45%
New Site Street Trading Consent - short term static	Discretionary	Grant - 1 site £100 (£25 extra for each additional site, i.e. £125 for 2 sites, £150 for 3 sites)	NB	£140 per site plus £37 per additional site	£145 per site plus £37 per additional site	£150 per site plus £40 per additional site	
Hawker Street Trading Consent	Discretionary	Yearly	NB	100.00	103.00	106.00	2.91%
Town Centre Commercial Booking	Discretionary	Daily (Saturday or Sunday)	NB	190.05	145.00	145.00	0.00%
Town Centre Commercial Booking	Discretionary	Small, local businesses (and charity collections by professional canvassing companies) Sat/Sun block (flat fee)	NB	49.35	49.35	50.00	1.32%

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Street Trading Consent Rents</b>							
Furners Wood Lay-by - cherry stall	Discretionary	Monthly rents	NB	204.50	211.00	219.00	3.79%
Furners Wood Lay-by	Discretionary	Monthly rents	NB	305.50	315.00	315.00	0.00%
Great Chart - A28 Tenterden bound	Discretionary	Monthly rents	NB	305.50	315.00	315.00	0.00%
Hothfield - A20 Maidstone bound	Discretionary	Monthly rents	NB	305.55	315.00	315.00	0.00%
Chilham Mill	Discretionary		NB	305.00	315.00	315.00	0.00%
<b>Food Hygiene</b>							
Level 1 course	Discretionary		EX	35.00	35.00	35.00	0.00%
Level 2 course	Discretionary		EX	48.00	48.00	48.00	0.00%
Re-sit (at time of next course)	Discretionary		EX	18.00	18.00	18.00	0.00%
Re-sit (oral)	Discretionary		EX	42.00	42.00	42.00	0.00%
<b>Food Safety Charges</b>							
Food surrender inspection and issuing of certificate	Discretionary	Set fee for first hour, then officers hourly rate thereafter.	NB	129.00	135.00	139.00	3%
Disposal/tipping costs charge at cost	Charged by tip		NB	Cost recovery	Cost recovery	Cost recovery	N/A
Food Hygiene Rating Scheme (FHRS) re-inspection after 3 months to rescore following request from the food business operator	Discretionary		NB	111.00	117.00	129.00	10%
Replacement Food Hygiene Rating Scheme (FHRS) Sticker	Discretionary		NB	0.00	0.00	15.00	
Food Export - confirmation enforcement / compliance. (Not EHC and not POAO)	Discretionary	Original with seal	NB	79.00	85.00	88.00	4%
Food safety advisory visits - to include a 2 hour consultation, follow up reports and supporting documentation.	Discretionary	Regulation advisory service	VT	144.00	149.00	154.00	3.35%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Private Water Supplies</b>							
Private Water Supplies (England) Regulations 2018 Risk assessment	Statutory	Time taken to carry out the risk assessment (including travel and administration) at the officers hourly rate. This must be carried out at least every five years for each supply.	NB	Cost recovery	Cost recovery	Cost recovery	N/A
Private Water Supplies (England) Regulations 2018 Sampling visit	Statutory	Time taken to carry out the sampling (including travel and administration) at the (sampling and administration) officers' hourly rate. Charge for a visit and to take a sample + administrative costs (including arranging with laboratory and invoicing).	NB	Cost recovery	Cost recovery	Cost recovery	N/A
Private Water Supplies (England) Regulations 2018 Investigation e.g. of a complaint or a breach of a regulatory standard	Statutory	Time taken to carry out the investigation (including travel and administration) at the officers hourly rate.	NB	Cost recovery	Cost recovery	Cost recovery	N/A
Private Water Supplies (England) Regulations 2018 Granting an authorisation	Statutory	Time taken to carry out the work involved in granting an authorisation at the officers and administrative officers hourly rates. This follows an application by the owner of a supply for permission to breach a standard temporarily whilst remedial work is carried out	NB	Cost recovery	Cost recovery	Cost recovery	N/A
Private Water Supplies (England) Regulations 2018 Sample analysis at a laboratory	Statutory	Actual charge levied by the laboratory up to the maximum. Check monitoring is carried out to ensure that water complies with standards. Where possible it is carried out at the same time as any requirement for audit monitoring, to keep cost down. Single/small supply rates £25 and large/commercial supplies £100.	NB	Cost recovery	Cost recovery	Cost recovery	N/A

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Miscellaneous</b>							
Scrap Metal Site Licence	Discretionary		NB	431.50	444.00	459.00	3.38%
Scrap Metal Collectors Licence	Discretionary		NB	288.50	297.00	307.00	3.37%
Scrap Metal Site Licence - Renewal	Discretionary		NB	288.50	297.00	307.00	3.37%
Scrap Metal Collectors Licence - Renewal	Discretionary		NB	143.50	147.00	152.00	3.40%
Scrap Metal Variations	Discretionary		NB	108.00	111.00	114.00	2.70%
Scrap Metal Replacement Licence	Discretionary		NB	15.00	15.00	15.00	0.00%
Distribution of free printed material - week permit	Discretionary		NB	37.50	39.00	40.00	2.56%
Distribution of free printed material - month permit	Discretionary		NB	69.00	71.00	73.00	2.82%
Distribution of free printed material - year permit	Discretionary		NB	125.00	129.00	133.00	3.10%
<b>Gambling Act</b>							
New small casino	Statutory Maximum	New application	NB	8,000.00	8,000.00	8,000.00	0.00%
		Annual fee	NB	5,000.00	5,000.00	5,000.00	0.00%
		Variation	NB	3,757.00	3,888.00	3,888.00	0.00%
		Transfer	NB	1,800.00	1,800.00	1,800.00	0.00%
		Re-instatement	NB	1,800.00	1,800.00	1,800.00	0.00%
		Provisional statement	NB	8,000.00	8,000.00	8,000.00	0.00%
		Provisional statement holders	NB	3,000.00	3,000.00	3,000.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
New large casino	Statutory Maximum	New application	NB	10,000.00	10,000.00	10,000.00	0.00%
		Annual fee	NB	10,000.00	10,000.00	10,000.00	0.00%
		Variation	NB	4,967.00	5,000.00	5,000.00	0.00%
		Transfer	NB	2,150.00	2,150.00	2,150.00	0.00%
		Re-instatement	NB	2,150.00	2,150.00	2,150.00	0.00%
		Provisional statement	NB	10,000.00	10,000.00	10,000.00	0.00%
		Provisional statement holders	NB	5,000.00	5,000.00	5,000.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%
Regional casino	Statutory Maximum	New application	NB	15,000.00	15,000.00	15,000.00	0.00%
		Annual fee	NB	15,000.00	15,000.00	15,000.00	0.00%
		Variation	NB	7,500.00	7,500.00	7,500.00	0.00%
		Transfer	NB	5,910.00	6,116.00	6,330.00	3.50%
		Re-instatement	NB	5,910.00	6,116.00	6,330.00	3.50%
		Provisional statement	NB	15,000.00	15,000.00	15,000.00	0.00%
		Provisional statement holders	NB	8,000.00	8,000.00	8,000.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Bingo club	Statutory Maximum	New application	NB	3,144.00	3,253.00	3,360.00	3.29%
		Annual fee	NB	980.00	1,000.00	1,000.00	0.00%
		Variation	NB	1,750.00	1,750.00	1,750.00	0.00%
		Transfer	NB	1,195.00	1,200.00	1,200.00	0.00%
		Re-instatement	NB	1,195.00	1,200.00	1,200.00	0.00%
		Provisional statement	NB	3,144.00	3,253.00	3,360.00	3.29%
		Provisional statement holders	NB	1,200.00	1,200.00	1,200.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%
Betting Premises (excluding tracks)	Statutory Maximum	New application	NB	3,000.00	3,000.00	3,000.00	0.00%
		Annual fee	NB	600.00	600.00	600.00	0.00%
		Variation	NB	1,500.00	1,500.00	1,500.00	0.00%
		Transfer	NB	1,195.00	1,200.00	1,200.00	0.00%
		Re-instatement	NB	1,195.00	1,200.00	1,200.00	0.00%
		Provisional statement	NB	3,000.00	3,000.00	3,000.00	0.00%
		Provisional statement holders	NB	1,200.00	1,200.00	1,200.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Tracks	Statutory Maximum	New application	NB	2,458.00	2,500.00	2,500.00	0.00%
		Annual fee	NB	980.00	1,000.00	1,000.00	0.00%
		Variation	NB	1,250.00	1,250.00	1,250.00	0.00%
		Transfer	NB	950.00	950.00	950.00	0.00%
		Re-instatement	NB	950.00	950.00	950.00	0.00%
		Provisional statement	NB	2,458.00	2,500.00	2,500.00	0.00%
		Provisional statement holders	NB	950.00	950.00	950.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%
Family Entertainment Centres	Statutory Maximum	New application	NB	2,000.00	2,000.00	2,000.00	0.00%
		Annual fee	NB	750.00	750.00	750.00	0.00%
		Variation	NB	1,000.00	1,000.00	1,000.00	0.00%
		Transfer	NB	950.00	950.00	950.00	0.00%
		Re-instatement	NB	950.00	950.00	950.00	0.00%
		Provisional statement	NB	2,000.00	2,000.00	2,000.00	0.00%
		Provisional statement holders	NB	950.00	950.00	950.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Adult Gaming Centre	Statutory Maximum	New application	NB	2,000.00	2,000.00	2,000.00	0.00%
		Annual fee	NB	986.00	1,000.00	1,000.00	0.00%
		Variation	NB	1,000.00	1,000.00	1,000.00	0.00%
		Transfer	NB	1,195.00	1,200.00	1,200.00	0.00%
		Re-instatement	NB	1,195.00	1,200.00	1,200.00	0.00%
		Provisional statement	NB	2,000.00	2,000.00	2,000.00	0.00%
		Provisional statement holders	NB	1,200.00	1,200.00	1,200.00	0.00%
		Copy licence	NB	25.00	25.00	25.00	0.00%
		Notification of change	NB	50.00	50.00	50.00	0.00%
Temporary Use Notices	Statutory Maximum	New application	NB	272.00	281.00	291.00	3.56%
		Copy licence	NB	25.00	25.00	25.00	0.00%
Licensed Premises Gaming Machine Permit	Statutory Maximum	Grant	NB	150.00	150.00	150.00	0.00%
		Existing operator grant	NB	100.00	100.00	100.00	0.00%
		Variation	NB	100.00	100.00	100.00	0.00%
		Transfer	NB	25.00	25.00	25.00	0.00%
		Annual Fee	NB	50.00	50.00	50.00	0.00%
		Change of name	NB	25.00	25.00	25.00	0.00%
		Copy of permit	NB	15.00	15.00	15.00	0.00%
Lottery Registration	Statutory Maximum	New Application	NB	40.00	40.00	40.00	0.00%
		Renewal	NB	20.00	20.00	20.00	0.00%
Licensed Premises Automatic Notification Process	Statutory Maximum	Notification	NB	50.00	50.00	50.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Club Gaming Permits	Statutory Maximum	Grant	NB	200.00	200.00	200.00	0.00%
		Grant (Club Premises Certificate holder)	NB	100.00	100.00	100.00	0.00%
		Existing operator grant	NB	100.00	100.00	100.00	0.00%
		Variation	NB	100.00	100.00	100.00	0.00%
		Renewal	NB	200.00	200.00	200.00	0.00%
		Renewal (Club Premises Certificate holder)	NB	100.00	100.00	100.00	0.00%
		Annual Fee	NB	50.00	50.00	50.00	0.00%
		Copy of permit	NB	15.00	15.00	15.00	0.00%
Club Machine Permits	Statutory Maximum	Grant	NB	200.00	200.00	200.00	0.00%
		Grant (Club Premises Certificate holder)	NB	100.00	100.00	100.00	0.00%
		Existing operator grant	NB	100.00	100.00	100.00	0.00%
		Variation	NB	100.00	100.00	100.00	0.00%
		Renewal	NB	200.00	200.00	200.00	0.00%
		Renewal (Club Premises Certificate holder)	NB	100.00	100.00	100.00	0.00%
		Annual Fee	NB	50.00	50.00	50.00	0.00%
		Copy of permit	NB	15.00	15.00	15.00	0.00%
Family Entertainment Centre Gaming Machine Permit	Statutory Maximum	Grant	NB	300.00	300.00	300.00	0.00%
		Renewal	NB	300.00	300.00	300.00	0.00%
		Existing operator grant	NB	100.00	100.00	100.00	0.00%
		Change of name	NB	25.00	25.00	25.00	0.00%
		Copy of permit	NB	15.00	15.00	15.00	0.00%

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25	Charge 2025/26	Charge 2026/27	Increase / Decrease on 2025/26
				£	£	£	%
Prize Gaming Permits	Statutory Maximum	Grant	NB	300.00	300.00	300.00	0.00%
		Renewal	NB	300.00	300.00	300.00	0.00%
		Existing operator grant	NB	100.00	100.00	100.00	0.00%
		Change of name	NB	25.00	25.00	25.00	0.00%
		Copy of permit	NB	15.00	15.00	15.00	0.00%
		Annual Fee	NB	20.00	20.00	20.00	0.00%

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Hackney Carriage/Private Hire *</b>							
Hackney Carriage & Private Hire Drivers Licence	Discretionary	For 1 year	NB	97.00	100.00	103.00	3.00%
		For 3 years	NB	200.00	207.00	214.00	3.38%
Vehicle Licence	Discretionary	New	NB	346.00	346.00	346.00	0.00%
		Renewal	NB	305.00	305.00	305.00	0.00%
Additional Hackney Carriage & Private Hire Drivers licence	Discretionary		NB	39.00	40.00	40.00	0.00%
Private Hire Operators	Discretionary	1-3 Vehicles	NB	210.00	218.00	225.00	3.21%
		4-10 Vehicles	NB	620.00	641.00	660.00	2.96%
		11+ Vehicles	NB	1,170.00	1,210.00	1,250.00	3.31%
Drivers Badge (replacement)	Discretionary		NB	15.00	15.00	15.00	0.00%
Fee for Returned (Bounced) Cheques	Discretionary		NB	23.00	23.00	24.00	4.35%
Transfer of vehicle licence (including plate)	Discretionary		NB	48.00	49.50	51.00	3.03%
Replacement Plate (internal/external)	Discretionary		NB	26.00	26.00	26.00	0.00%
Additional Vehicle under an Operators Licence	Discretionary	Category 4-10	NB	436.00	451.00	465.00	3.10%
	Discretionary	Category 11+	NB	588.00	609.00	630.00	3.45%
Replacement Licence	Discretionary		NB	15.00	15.00	15.00	0.00%
Hackney carriage knowledge test	Discretionary		NB	74.00	77.00	79.00	2.60%
DBS	Set by Home Office		NB	38.00	49.50	49.50	0.00%

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Environmental Protection</b>							
Contaminated land conveyance searches	Discretionary		NB	25.00	25.00	25.00	0.00%
<b>Pavement Licensing</b>							
Pavement Licensing	Discretionary	Grant	NB	100.00	100.00	150.00	50.00%
	Discretionary	Renewal	NB	100.00	100.00	100.00	0.00%
<b>Private Sector Housing</b>							
Charge for service of enforcement notices under the Housing Act 2004 (per notice)		Incorporating improvement notices, prohibition orders, emergency remedial action, emergency prohibition orders and demolition orders	NB	387.00	400.00	414.00	3.50%
Charge to carry out inspections in respect of a UK entry application - includes issuing of report/letter for UK Accommodation Certificate		Property Inspection Report for UK Visa and Immigration	NB	155.00	160.00	160.00	0.00%
Making a prohibition notice (Housing Act 2004 sec 20 or 21)		Discretion regarding matters relating to over-crowding, but other issues which require a notice to be charged at £300	NB	440.00	455.00	471.00	3.52%
Charge for making an emergency prohibition order (Housing Act 2004)			NB	292.00	302.00	313.00	3.64%
Charge for undertaking emergency remedial action (Housing Act 2004)		Charge between £100 - £500, depending on the extent of emergency works carried out	VT	100 - 500	100 - 500	100 - 500	N/A
Penalty Charge notices - the smoke and carbon monoxide alarm regulations 2015		First offence £5,000, with 50% discount for early payment	NB	5,000.00	5,000.00	5,000.00	0.00%
		For subsequent offences the penalty will be £5,000 to deter continued non-compliance. No early payment discount would apply	NB	5,000.00	5,000.00	5,000.00	0.00%
House in Multiple Occupation Licence Fee		Five Year Licence - 1st property	NB	842.00	871.00	871.00	0.00%
		Five Year Licence - subsequent properties	NB	842.00	871.00	871.00	0.00%
Mobile Homes - Fit and Proper Person		Includes costs associated with administration, processing, review, checks and issuing of necessary documents and certificates.	NB	N/A	160.00	160.00	0.00%
Park Homes (Mobile) Fees - Annual Site Monitoring		Charge for site monitoring based on price per unit: pitch fee £5.47 per unit	NB		5.47	5.47	
Unauthorised Encampment Advice	Discretionary	Advice to private landowners who experience unauthorised encampment will be free of charge for the first hour and thereafter charged at a set hourly rate.	VT	N/A	N/A	50.00	

DISCRETIONARY & STATUTORY FEES 2026/27							
LICENSING, ENVIRONMENTAL HEALTH							
Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
Private Sector Housing advisory visits - to include a 2 hour consultation, follow up reports and supporting documentation.		Regulation advisory service	NB			154.00	
Civil Penalty Fines (TBC). Figures are indicative and based on landlord penalties for breaches under the Renters Rights Bill expected to be introduced early 2026.  Levels shown are Maximum		Dependent on culpability and level of harm category 1-3					
		Low Culpability					
		Harm category 3 - Starting point £50 - Minimum £25	NB			Up to 175	
		Harm category 2 - Starting point £125 - Minimum £50	NB			Up to 350	
		Harm category 1 - Starting point £300 - Minimum £125	NB			Up to 750	
		Medium Culpability					
		Harm category 3 - Starting point £350 - Minimum £175	NB			Up to 750	
		Harm category 2 - Starting point £1,000 - Minimum £350	NB			Up to 2,000	
		Harm category 1 - Starting point £2,500 - Minimum £750	NB			Up to 4,500	
		High Culpability					
		Harm category 3 - Starting point £1,000 - Minimum £500	NB			Up to 2,250	
		Harm category 2 - Starting point £3,000 - Minimum £1,000	NB			Up to 5,500	
		Harm category 1 - Starting point £6,250 - Minimum £2,500	NB			Up to 12,500	
	Very High Culpability						
	Harm category 3 - Starting point £2,500 - Minimum £1,250	NB			Up to 4,500		
	Harm category 2 - Starting point £6,250 - Minimum £2,500	NB			Up to 12,500		
	Harm category 1 - Starting point £15,000 - Minimum £6,250	NB			Up to 40,000		

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LICENSING, ENVIRONMENTAL HEALTH**

Item	Statutory or Discretionary	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Mobile Homes</b>							
Annual monitoring fee *		* The charge per pitch is worked out retrospectively on an annual basis and covers costs such as officer time, petrol, paper etc. Therefore the cost fluctuates yearly depending on how many visits there were and is set in July each year as per the Park Home Policy. The fee quoted here is the hourly rate used for the calculations	NB	30.00	30.00	30.00	0.00%
Check & Depositing Site Rules			NB	86.00	89.00	92.00	3.37%
Site Licence Application Fees		Band 1 - 1-10 pitches	NB	492.00	509.00	527.00	3.54%
		Band 2 - 11-50 pitches	NB	549.00	568.00	588.00	3.52%
		Band 3 - 51-99 pitches	NB	726.00	751.00	777.00	3.46%
		Band 4 - 100-199 pitches	NB	901.00	932.00	965.00	3.54%
		Band 5 - 200+ pitches	NB	1104.00	1142.00	1182.00	3.50%
Application to transfer a site licence		Band 1 - 1-10 pitches	NB	98.00	101.00	105.00	3.96%
		Band 2 - 11-50 pitches	NB	111.00	115.00	119.00	3.48%
		Band 3 - 51-99 pitches	NB	145.00	150.00	155.00	3.33%
		Band 4 - 100-199 pitches	NB	181.00	187.00	194.00	3.74%
		Band 5 - 200+ pitches	NB	221.00	229.00	237.00	3.49%
Application to amend a site licence		Band 1 - 1-10 pitches	NB	162.00	168.00	174.00	3.57%
		Band 2 - 11-50 pitches	NB	182.00	188.00	195.00	3.72%
		Band 3 - 51-99 pitches	NB	240.00	248.00	257.00	3.63%
		Band 4 - 100-199 pitches	NB	297.00	307.00	318.00	3.58%
		Band 5 - 200+ pitches	NB	364.00	377.00	390.00	3.45%

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**DISCRETIONARY & STATUTORY FEES 26/27**

**REVENUE & BENEFITS**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/76 £	Increase / Decrease on 2025/26 %
<b>Council Tax Collection</b>						
Court costs	Summons costs	NB	60.00	60.00	60.00	0.00%
	Liability orders	NB	65.00	65.00	65.00	0.00%
<b>Business Rates</b>						
Court costs	Liability orders	NB	180.00	180.00	180.00	0.00%

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**DISCRETIONARY & STATUTORY FEES 2026/27**

**PLANNING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 (inc VAT) £	Charge 2026/27 (inc VAT) £	Increase / Decrease on 2025/26 %
Compliance Check <i>( Confirmation that a development has been built in accordance with the approved plans)</i>	For domestic Development	VT	117.00	121.00	125.00	3.31%
	<i>For a Domestic proposal that requires a site visit</i>	VT	226.00	234.00	242.00	3.42%
Research of Planning History	To confirm whether or not permitted development rights have been removed from a dwelling	VT	59.00	61.00	63.00	3.28%
Formal Complaint under High Hedges Legalisation		VT	642.00	664.00	687.00	3.46%
Invalid Application Fee	Retention of an administration fee for invalid applications that get returned or withdrawn as invalid after being offered 3 opportunities to validate the application.	VT		10% of original application fee	10% of original application fee	
<b>Pre-Application Planning &amp; Policy Advice - Agreed by Cabinet November 2022</b>						
Householder extensions, alterations and others (excluding proposals that impact Listed Buildings)	Written advice only	VT	176.00	176.00	195.00	10.80%
	1st meeting & written advice	VT	353.00	353.00	365.00	3.40%
Householder extensions, alterations and others that impact a Listed Building	Written advice only	VT		220.00	242.00	10.00%
	1st meeting & written advice	VT		441.00	456.00	3.40%
Bespoke Listed Building advice on Grade 2*/1 listed buildings	1st meeting & written advice	VT		Hourly rate of conservation officer/s	Hourly rate of conservation officer/s	
Minor developments: 1-4 dwellings/units, holiday lets or G&T pitches	Written advice only	VT	504.00	555.00	574.00	3.42%
	1st meeting & written advice	VT	756.00	832.00	861.00	3.49%
Minor developments: 5-9 dwellings/units, holiday lets or G&T pitches	Written advice only	VT	882.00	971.00	971.00	0.00%
	1st meeting & written advice	VT	1,260.00	1,386.00	1,386.00	0.00%
Small major developments 10-49 dwellings, holiday lets or G&T pitches	Written advice only	VT	1,890.00	1,985.00	1,985.00	0.00%
	1st meeting & written advice	VT	3,150.00	3,307.50	3,307.50	0.00%
Large major developments 50+ dwellings	1st meeting & written advice	VT	5,040.00	5,292.00	5,478.00	3.51%
Follow up advice	50% of original fee	VT	50%	50%	50%	0.00%
Strategic developments in excess of 250 dwellings including mixed uses	1st meeting & written advice - 6000 plus PPA with 75% follow up fees to be agreed on a case by case basis	VT	6000+ (see description)	6000+ (see description)	6000+ (see description)	

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PLANNING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 (inc VAT) £	Charge 2026/27 (inc VAT) £	Increase / Decrease on 2025/26 %
PPAs	1st meeting & written advice - Negotiable depending on what service the applicant demands, such as a dedicated resource	VT	Negotiable	Negotiable	Negotiable	
Commerical and agiricultural up to 250sqm	Written advice only	VT	189.00	198.50	206.00	3.78%
	1st meeting & written advice	VT	378.00	397.00	411.00	3.53%
Commerical and agiricultural 250 to 500sqm	Written advice only	VT	378.00	397.00	411.00	3.53%
	1st meeting & written advice	VT	630.00	661.50	685.00	3.55%
Commerical and agiricultural 500 to 1000sqm	Written advice only	VT	1,134.00	1,191.00	1,233.00	3.53%
	1st meeting & written advice	VT	1,512.00	1,588.00	1,644.00	3.53%
Commerical over 1000sqm	1st meeting & written advice	VT	1440 + 600 per 500sqm	1440 + 600 per 500sqm	1440 + 600 per 500sqm	
Follow up advice	Written advice only - 50% of original fee	VT	50%	50%	50%	0.00%
	1st meeting & written advice - 50% of original fee	VT	50%	50%	50%	0.00%
Charities	Written advice only - Half the fee	VT	Half	Half	Half	
	1st meeting & written advice - Half the fee	VT	Half	Half	Half	
Tree works advice	Written advice only	VT	126.00	133.00	138.00	3.76%
	1st meeting & written advice	VT	252.00	265.00	275.00	3.77%
	Written advice only - Half the relevant pre-application fee	VT	Half	Half	Half	
	1st meeting & written advice - Half the relevant pre-application fee	VT	Half	Half	Half	
Retrospective applications	Charged at the same rate as normal pre-app advice for the development in question.	VT		As per relevant category	As per relevant category	
Change of Use (without operations that are covered in other categories)		VT		600.00	621.00	3.50%
				800.00	828.00	3.50%
Miscellaneous (including Prior Approvals)		VT		168.00	174.00	3.57%
				336.00	348.00	3.57%
<b>Land Charges</b>						
Standard Search Fee	Domestic Properties	VT				Cost Recovery
	Non-Domestic Properties	VT				Cost Recovery
Extra Questions		VT				Cost Recovery
	<i>NB All Land Charges Fees are to be set at on full cost recovery Basis - these need to be reviewed periodically throughout the year to ensure that this is achieved. The CON29 is also subject to VAT.</i>					

**DISCRETIONARY & STATUTORY FEES 2026/27**

**PLANNING**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 (inc VAT) £	Charge 2026/27 (inc VAT) £	Increase / Decrease on 2025/26 %
<b>Street Administration</b>						
Street Naming and numbering	1 Unit	NB	71.00	75.00	78.00	4.00%
	2-10 units	NB	58.00	65.00	68.00	4.61%
	Over 10 units	NB	53.00	60.00	63.00	5.00%
New Street Name		NB	170.00	170.00	175.00	2.94%
Rename Existing Street		NB	363.00	375.00	390.00	4.00%
Address Change	per property	NB	71.00	75.00	78.00	4.00%
<b>Building Control</b>						
Discretionary Works	Including Party Wall surveying, Fire Risk assessments, Access audits, SBEM, SAP ratings and other surveying activities. <b>Some of these costs are subject to VAT.</b>	VT				Cost Recovery
<b>Biodiversity Net Gain (BNG)</b>						
Biodiversity Net Gain (BNG)		VT				Cost Recovery
<b>Charge for the Supply of Information and Photocopies of Documents</b>						
Notices and Extracts	Authenticated Building Control Regulation Approval or Completion Certificate	VT	25.00	25.00	25.00	0.00%
	Architects Plans (A3 & A4)	VT	0.51	0.60	0.70	16.67%
	Architects Plans (A2+)	VT	8.88	9.20	9.60	4.35%
Fact sheets	Major Development Proposals in Ashford (per page)	VT	2.43	2.50	2.60	4.00%
	All other fact sheets (per page)	VT	0.51	0.60	0.70	16.67%
Requests for Planning Information*		VT	76.58	79.20	82.00	3.54%
Requests for Building Control Information*		VT	76.58	79.20	82.00	3.54%
Inspection of approved Building Regulation Plans*		VT	76.58	79.20	82.00	3.54%
Gas and Pipeline Extracts*		VT	9.58	9.90	10.20	3.03%
Postage and Packing		VT	1.32	1.40	1.50	7.14%

\*Fee for additional work on information that is freely available on website or not covered in our Access to Records charging schedule.

**All other Statutory charges apply**

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**DISCRETIONARY & STATUTORY FEES 2026/27**

**LEGAL & DEMOCRACY**

**Legal Fees or Contributions to Legal Costs**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
S9 Agreements	(including caution/note on Register) ** This is a minimum level of charge (see note below)	NB	414.00	428.00	443.00	3.50%
S9 Transfers	Plus Land Registry Fees. ** This is a minimum level of charge (see note below)	NB	414.00	428.00	443.00	3.50%
S106 (and supplementary) deeds	** This is a minimum level of charge (see note below)	NB	1,205.00	1,247.00	1,291.00	3.53%
S106 deeds of modification/discharge etc.	** This is a minimum level of charge (see note below)	NB	1,205.00	1,247.00	1,291.00	3.53%
Grazing Licences	** This is a minimum level of charge (see note below)	NB	152.00	157.00	162.00	3.18%
Licences to Assign	** This is a minimum level of charge (see note below)	NB	276.00	286.00	296.00	3.50%
Sales or Easements	Up to £2,500 in value. ** This is a minimum level of charge (see note below)	NB	395.00	409.00	423.00	3.42%
Sales or Easements	over £2,500 in value - Basic Fee Charge as listed plus 1% of the consideration. ** This is a minimum level of charge (see note below)	NB	444.00	459.00	475.00	3.49%
Commercial Leases	** This is a minimum level of charge (see note below)	NB	429.00	444.00	460.00	3.60%
Commercial lease renewals	** This is a minimum level of charge (see note below)	NB	291.00	301.00	312.00	3.65%
Surrenders	** This is a minimum level of charge (see note below)	NB	264.00	273.00	283.00	3.66%
Landlord consent etc	** This is a minimum level of charge (see note below)	NB	139.00	144.00	149.00	3.47%
Transfer of Equity (mortgage)	** This is a minimum level of charge (see note below)	NB	292.00	302.00	313.00	3.64%
Redemptions	** This is a minimum level of charge (see note below)	NB	152.00	157.00	162.00	3.18%
Mortgagees Enquiries	** This is a minimum level of charge (see note below)	NB	275.00	285.00	295.00	3.51%
Deed of Postponement	** This is a minimum level of charge (see note below)	NB	125.00	129.00	134.00	3.88%
Release of expired Statutory Charge	** This is a minimum level of charge (see note below)	NB	134.00	139.00	144.00	3.60%
Waiver (Improvement Grant)	** This is a minimum level of charge (see note below)	NB	134.00	139.00	144.00	3.60%
Notice of Charge	** This is a minimum level of charge (see note below)	NB	97.00	100.00	104.00	4.00%
Counterpart Lease	** This is a minimum level of charge (see note below)	NB	97.00	100.00	104.00	4.00%
Engross Transfer/conveyance	** This is a minimum level of charge (see note below)	NB	70.00	72.00	75.00	4.17%
Notice to Assign	** This is a minimum level of charge (see note below)	NB	97.00	100.00	104.00	4.00%
Wayleaves	** This is a minimum level of charge (see note below)	NB	243.00	251.00	260.00	3.59%
<b>** IMPORTANT NOTE:</b> The above represent a minimum level of charge, not a fixed level of charge.						

Where the commercial value of the time worked on a matter exceeds the minimum charge stated above, the commercial value of the time (at a fair and reasonable hourly rate reflecting the skill and knowledge applied by the fee-earner; the urgency, importance, complexity and novelty of the work; the value involved; and all other relevant circumstances) will be charged unless it is deemed by The Solicitor to the Council (or, in his absence, a Principal Solicitor) to be inappropriate or unreasonable to charge the full commercial value in the circumstances and/or for a particular type of deed or document.

**DISCRETIONARY & STATUTORY FEES 2026/27**

**LEGAL & DEMOCRACY**

**Legal Fees or Contributions to Legal Costs**

Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Electoral Services</b>						
Postal votes pack	Postal votes pack (Charge to Parish Councils for by-elections)	VT	Actual	Actual	Actual	
Poll Cards	Poll card (Charge to Parish Councils for by-elections)	VT	Actual	Actual	Actual	
<b>Statutory Charges (restricted availability for full register and overseas lists)</b>						
Sales of full and edited register	Data £20 plus £1.50 per 1,000 entries or part of 1,000	NB	21.50	21.50	21.50	0.00%
Sales of full and edited register	Printed £10 plus £5 per 1,000 or part of 1,000	NB	15.00	15.00	15.00	0.00%
Overseas electors List	Data £20 plus £1.50 per 100 entries or part of 100	NB	21.50	21.50	21.50	0.00%
Overseas electors List	Printed £10 plus £1.50 per 100 or part of 100	NB	11.50	11.50	11.50	0.00%

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DISCRETIONARY & STATUTORY FEES 2026/27						
HOUSING						
Item	Description/Comments	VAT Indicator	Charge 2024/25 £	Charge 2025/26 £	Charge 2026/27 £	Increase / Decrease on 2025/26 %
<b>Chilmington Road Travellers Site</b>						
Rent	Charge per week	NB	57.91	59.93	62.03	3.50%
Service Charge	Charge per week	NB	83.64	86.55	80.27	-7.26%
<b>Homelessness</b>						
Copy of File		VT	10.00	10.00	10.00	0.00%
<b>ABC Lettings</b>						
Management charge	Agreed with landlord	VT	10%	10%	10%	0.00%
Landlords one-off set up fee		VT	250.00	250.00	250.00	0.00%
Repairs Service		VT	Cost +10%	Cost +10%	Cost +10%	0.00%

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**Notes**

\* The charge is worked out retrospectively on an annual basis and covers costs such as officer time, petrol, paper etc. Therefore the cost fluctuates

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