

**Cabinet 10 February 2026**  
**General Fund Revenue Estimates 2026/27**  
**SUMMARY**

	2025/26 ESTIMATE		2026/27
	ORIGINAL £	REVISED £	ESTIMATE £
<b>Chief Executive</b>	1,129,900	2,168,100	1,987,900
<b>Director of Central Services</b>	783,900	1,102,550	904,000
<b>Director of Planning, Housing &amp; Environmental Health</b>	6,426,950	7,557,200	6,705,150
<b>Director of Street Scene, Leisure &amp; Technical Services</b>	7,320,400	6,540,550	6,311,900
<b>Staffing, Overheads and Democratic Costs</b>	4,573,050	4,258,500	3,404,600
<b>Sub Total</b>	<b>20,234,200</b>	<b>21,626,900</b>	<b>19,313,550</b>
<b>Capital Accounting Reversals</b>			
Non-Current Asset Depreciation	(2,874,800)	(2,952,250)	(2,952,250)
<b>Contributions to / (from) Reserves</b>			
Building Repairs Reserve			
Withdrawals to fund expenditure	(1,388,650)	(1,613,550)	(1,125,350)
Contribution to Reserve	750,000	1,057,500	820,000
Earmarked Reserves (see page S 2)			
Contributions from Reserves	(6,167,350)	(10,413,650)	(2,197,250)
Contributions to Reserves	8,364,750	10,646,550	4,653,800
Revenue Reserve for Capital Schemes			
Withdrawals to fund expenditure			
Non-Current Assets	(6,529,000)	(6,828,000)	(19,523,000)
Revenue Expenditure Funded from Capital	(146,000)	(146,000)	(15,000)
Other contributions to / (from) Reserve (net)	1,399,000	1,871,000	2,630,000
<b>Capital Expenditure Charged to General Fund</b>	6,529,000	6,828,000	19,523,000
<b>Sub Total</b>	<b>20,171,150</b>	<b>20,076,500</b>	<b>21,127,500</b>
<b>Government Grants</b>			
New Homes Bonus	(517,000)	(517,000)	0
Under-indexing Business Rates Multiplier	(482,700)	(770,700)	0
Employer National Insurance Contributions Grant	(157,550)	(157,550)	0
Funding Guarantee/Funding Floor	(1,785,450)	(1,785,450)	0
<b>Revenue Support Grant</b>	(167,350)	(167,350)	(4,776,751)
<b>National Non-Domestic Rates</b>			
Share of National Non-Domestic Rates	(29,851,032)	(29,730,959)	(35,083,998)
Tariff	27,544,937	27,544,937	31,721,291
Business Rates Pool	428,688	325,804	0
Small Business Rate Relief Grant	(998,220)	(1,031,872)	0
Supporting Small Business Rate Relief Grant	(190,323)	(174,578)	0
Business Rates Relief Measures	(1,137,067)	(1,243,083)	0
Public Toilets Relief Grant	(6,752)	(6,182)	0
<b>Collection Fund Adjustments</b>			
Council Tax (Surplus) / Deficit	55,677	55,677	(267,102)
National Non-Domestic Rates (Surplus) / Deficit	281,560	281,560	315,963
<b>Sub Total</b>	<b>13,188,568</b>	<b>12,699,754</b>	<b>13,036,903</b>
<b>Contribution to / (from) General Revenue Reserve</b>	20,792	509,606	776,018
<b>Balance to be met from Council Tax Payers</b>	<b>13,209,360</b>	<b>13,209,360</b>	<b>13,812,921</b>

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**EARMARKED RESERVES**

	<b>2025/26 ESTIMATE</b>		<b>2026/27</b>
	<b>ORIGINAL</b>	<b>REVISED</b>	<b>ESTIMATE</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Contributions from Earmarked Reserves</b>			
General Fund Working Balance	(1,250,000)	(1,250,000)	0
Asset Review Reserve	0	(27,550)	0
Budget Stabilisation Reserve	(2,456,150)	(2,720,700)	0
Business Rates Retention Scheme Reserve	(124,700)	(729,150)	(375,100)
Climate Change Reserve	(241,000)	(36,200)	(30,000)
Democratic Representation Reserve	0	(6,600)	0
Domestic Abuse Act Reserve	(49,200)	(81,850)	(43,100)
Election Reserve	0	(50,000)	0
Homelessness Reserve	(834,200)	(1,314,050)	(995,000)
Housing Assistance Reserve	(44,350)	(45,100)	(46,500)
Invest to Save Reserve	0	(73,550)	0
Peer Review Reserve	(21,800)	(22,500)	(15,350)
Planning Services Reserve	(853,550)	(837,550)	(461,600)
Regeneration of Tonbridge	(78,300)	(513,350)	(79,550)
Tonbridge & Malling Leisure Trust Reserve	(86,200)	(286,200)	0
Training Reserve	0	(40,000)	(40,000)
Transformation Reserve	(127,900)	(379,300)	(111,050)
Property & Multi Asset Fund Reserve	0	(2,000,000)	0
	<b>(6,167,350)</b>	<b>(10,413,650)</b>	<b>(2,197,250)</b>
<b>Contributions to Earmarked Reserves</b>			
Business Rates Retention Scheme Reserve	321,500	321,500	
Regeneration of Tonbridge	6,700,000	7,700,000	3,500,000
Climate Change Reserve		32,000	
Domestic Abuse Act Reserve		112,450	38,800
Election Expenses Reserve	35,000	30,000	30,000
Homelessness Reserve	984,200	1,294,000	
Planning Services Reserve	166,500	525,500	385,000
Transformation Reserve	157,550	631,100	700,000
	<b>8,364,750</b>	<b>10,646,550</b>	<b>4,653,800</b>