

2024-28 MEDIUM TERM FINANCIAL STRATEGY

Revenue Budget and Capital Programme

This booklet contains details of the revenue budget and capital programme for 2024/25 and provisional revenue budgets and capital programmes for 2025/26 to 2027/28.

The full MTFs, including financial strategies and policies, was approved by the County Council on 21 February 2024.

CONTENTS

REVENUE BUDGET 2024/25	2
2024/25 – 2027/28 REVENUE BUDGET	3
GROWTH	4
SAVINGS.....	5
Savings Under Development	7
Children and Family Services.....	7
Adults and Communities	7
Public Health	8
Environment & Transport	8
Chief Executive's	9
Corporate Resources	10
Cross Cutting Organisation-Wide Programmes	11
SPECIFIC GOVERNMENT GRANTS (REVENUE)	14
CHILDREN & FAMILY SERVICES DEPARTMENT - REVENUE BUDGET 2024/25	15
ADULTS AND COMMUNITIES - REVENUE BUDGET 2024/25	17
PUBLIC HEALTH DEPARTMENT - REVENUE BUDGET 2024/25	18
ENVIRONMENT & TRANSPORT DEPARTMENT - REVENUE BUDGET 2024/25	19
CHIEF EXECUTIVE'S DEPARTMENT - REVENUE BUDGET 2024/25	20
CORPORATE RESOURCES DEPARTMENT - REVENUE BUDGET 2024/25	21
CORPORATE & CENTRAL ITEMS - REVENUE BUDGET 2024/25	22
EARMARKED RESERVE BALANCES	23
EFFECT OF COUNTY COUNCIL'S BUDGET DECISION ON 2024/25 COUNCIL TAX	24
PRECEPT 2024/25.....	24
2024/25 COUNCIL TAX BILL (COUNTY COUNCIL ELEMENT).....	24
AVERAGE COUNCIL TAX FOR A BAND D PROPERTY IN LEICESTERSHIRE 2024/25	25
ANALYSIS OF NUMBER OF EMPLOYEES.....	26
Policy for the Identification of Capital Expenditure	27
What is Capital Expenditure?	27
SUMMARY OF ESTIMATED CAPITAL RESOURCES 2024-28	29
CHILDREN & FAMILY SERVICES - CAPITAL PROGRAMME 2024-28.....	30
ADULTS & COMMUNITIES - CAPITAL PROGRAMME 2024-28	30
ENVIRONMENT & TRANSPORT - CAPITAL PROGRAMME 2024-28	31
CHIEF EXECUTIVES - CAPITAL PROGRAMME 2024-28	32
CORPORATE RESOURCES - CAPITAL PROGRAMME 2024-28	33
CORPORATE - CAPITAL PROGRAMME 2024-28	34
Policies (separate documents):	
Capital Strategy 2024-2028 (Appendix G)	
Investing In Leicestershire Programme (IILP) 2024-28 (Appendix H)	
Risk Management Policy & Strategy (Appendix I)	
Reserves Policy (Appendix J)	
Insurance Policy (Appendix L)	
Treasury Management Strategy Statement and Annual Investment Strategy (Appendix N)	

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

REVENUE BUDGET 2024/25

Spending	Gross Expenditure			Gross Income (external)				NET TOTAL	
	Base including inflation £	Growth £	Savings £	Gross Expenditure £	Base including inflation £	Growth £	Savings £		Gross Income £
Services:									
Children & Family Services *	384,802,540	18,100,000	-3,730,000	399,172,540	-278,270,350	0	0	-278,270,350	120,902,190
Adults & Communities	344,945,600	31,205,000	-4,985,000	371,165,600	-133,713,920	-6,910,000	-1,865,000	-142,488,920	228,676,680
Public Health	31,182,210	0	-800,000	30,382,210	-32,988,320	0	0	-32,988,320	-2,606,110
Environment & Transport	128,534,500	5,195,000	-635,000	133,094,500	-25,391,580	380,000	-405,000	-25,416,580	107,677,920
Chief Executives	20,511,210	345,000	-115,000	20,741,210	-4,257,860	0	-200,000	-4,457,860	16,283,350
Corporate Resources	80,419,370	0	-1,155,000	79,264,370	-40,923,370	0	-170,000	-41,093,370	38,171,000
	990,395,430	54,845,000	-11,420,000	1,033,820,430	-515,545,400	-6,530,000	-2,640,000	-524,715,400	509,105,030
DSG (Central Dept recharges)	-2,285,000			-2,285,000	0			0	-2,285,000
Service Investment Fund	200,000			200,000	0			0	200,000
MTFS Risks Contingency	10,000,000			10,000,000	0			0	10,000,000
Contingency for inflation/ Living Wage	36,058,820			36,058,820	0			0	36,058,820
Total Services	1,034,369,250	54,845,000	-11,420,000	1,077,794,250	-515,545,400	-6,530,000	-2,640,000	-524,715,400	553,078,850
Central Items:									
Financing of capital	20,050,000			20,050,000	-2,650,000			-2,650,000	17,400,000
Revenue funding of capital	0			0	0			0	0
Bank & other interest	0			0	-14,200,000			-14,200,000	-14,200,000
Central expenditure	3,470,340	150,000		3,620,340	-835,000	0	-80,000	-915,000	2,705,340
Total Central Items	23,520,340	150,000	0	23,670,340	-17,685,000	0	-80,000	-17,765,000	5,905,340
Total Services & Central Items	1,057,889,590	54,995,000	-11,420,000	1,101,464,590	-533,230,400	-6,530,000	-2,720,000	-542,480,400	558,984,190
Contribution to earmarked reserves	15,000,000			15,000,000	0			0	15,000,000
Contribution from budget equalisation reserve to balance 2024-25 revenue budget	-6,376,820			-6,376,820					-6,376,820
Total Spending	1,066,512,770	54,995,000	-11,420,000	1,110,087,770	-533,230,400	-6,530,000	-2,720,000	-542,480,400	567,607,370
Funding									
Revenue Support Grant									-28,840
Business Rates - Top Up									-42,382,870
Business Rates Baseline/Retained									-31,490,130
S31 grants - Business Rates									-17,517,000
Business Rates Pool - share of Levy									-6,500,000
Council Tax Precept									-397,915,710
Council Tax Collection Fund net deficit / (surplus)									-1,918,070
New Homes Bonus Grant									-1,011,920
Improved Better Care Grant etc.									-14,190,000
Social Care Grant									-43,696,730
Services Grant									-393,770
ASC Market Sustainability & Improvement Fund									-10,562,330
Total Funding									-567,607,370
Council Tax * C&FS figures updated									
Council Tax Base									248,451.88
Band D Council Tax									£1,601.58
Increase on 2023/24 (£1,525.46)									4.99%

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

2024/25 – 2027/28 REVENUE BUDGET*

	TOTAL 2023/24 £000	Inflation/ Contingencies/ Transfers £000	Growth £000	Savings £000	TOTAL 2024/25 £000	Inflation/ Contingencies/ Transfers £000	Growth £000	Savings £000	TOTAL 2025/26 £000	Inflation/ Contingencies/ Transfers £000	Growth £000	Savings £000	TOTAL 2026/27 £000	Inflation/ Contingencies/ Transfers £000	Growth £000	Savings £000	TOTAL 2027/28 £000
Spending																	
Services:																	
Children & Family Services	100,772	5,760	18,100	-3,730	120,902		7,850	-4,290	124,462		8,540	-3,650	129,352		8,820	-4,250	133,922
Adults & Communities	186,882	24,350	24,295	-6,850	228,677		7,195	-1,920	233,952		7,435	-3,860	237,527		7,095	-1,325	243,297
Public Health **	-1,806	0	0	-800	-2,606			-140	-2,746			0	-2,746			0	-2,746
Environment & Transport	93,412	9,731	5,575	-1,040	107,678	500	2,295	-2,235	108,238		1,305	-1,195	108,348		1,780	-115	110,013
Chief Executives	14,909	1,344	345	-315	16,283			-15	16,268			-10	16,258			-10	16,248
Corporate Resources	35,523	3,973	0	-1,325	38,171			-1,715	36,456			-495	35,961			0	35,961
	429,692	45,158	48,315	-14,060	509,105	500	17,340	-10,315	516,630	0	17,280	-9,210	524,700	0	17,695	-5,700	536,695
DSG (Central Dept recharges)	-2,285				-2,285				-2,285				-2,285				-2,285
Growth Contingency	1,000	-1,000			0		9,660		9,660		9,720		19,380		9,305		28,685
Service Reduction Contingency	900	-900			0				0				0				0
Fair Cost of Care / Adult Social Care Reforms	4,600	-4,600			0				0				0				0
Service Investment Fund	0	200			200				200				200				200
MTFS Risks Contingency	10,000	0			10,000	-2,000			8,000				8,000				8,000
Contingency for inflation/ Living Wage	41,765	-5,706			36,059	20,350			56,409	21,350			77,759	21,950			99,709
	485,672	33,152	48,315	-14,060	553,079	18,850	27,000	-10,315	588,614	21,350	27,000	-9,210	627,754	21,950	27,000	-5,700	671,004
Central Items:																	
Financing of capital	19,500	-2,100			17,400	-300			17,100	700			17,800	800			18,600
Revenue funding of capital	6,545	-6,495		-50	0				0				0				0
Bank & other interest	-13,600	-600			-14,200	7,000			-7,200	3,000			-4,200	1,000			-3,200
Central expenditure	2,535	100	150	-80	2,705				2,705				2,705				2,705
Total Services & Central Items	500,652	24,057	48,465	-14,190	558,984	25,550	27,000	-10,315	601,219	25,050	27,000	-9,210	644,059	23,750	27,000	-5,700	689,109
Contributions to earmarked reserves	10,400				15,000				8,100				7,400				7,200
Contributions to/from General Fund	1,000				0				1,000				1,000				1,000
Contribution from reserves to balance 2024/25 budget					-6,377												
Total Spending	512,052				567,607				610,319				652,459				697,309
Funding																	
Revenue Support Grant (new burdens)	-27				-29				-30				-30				-30
Business Rates - Top Up	-40,527				-42,383				-43,650				-44,350				-45,020
Business Rates Baseline/Retained	-27,997				-31,490				-27,450				-22,970				-23,460
S31 grants - Business Rates	-12,090				-17,517				-18,040				-18,330				-18,600
Business Rates Pool - share of Levy	0				-6,500				0				0				0
Council Tax Precept	-374,208				-397,916				-424,040				-443,270				-463,370
Council Tax Collection Fund net deficit / (surplus)	-1,687				-1,918				-500				-500				-500
New Homes Bonus Grant	-1,257				-1,012				0				0				0
Improved Better Care Grant etc.	-14,190				-14,190				-14,190				-14,190				-14,190
Social Care Grant	-32,012				-43,697				-38,667				-38,667				-38,667
Services Grant	-2,404				-394				0				0				0
ASC Market Sustainability & Improvement Fund	-5,653				-10,562				-10,562				-10,562				-10,562
Total Funding	-512,052				-567,607				-577,129				-592,869				-614,399
VARIANCE	0				0				33,190				59,590				82,910
<i>Band D Council Tax Increase</i>	<i>£1,525.46</i> <i>4.99%</i>				<i>£1,601.58</i> <i>4.99%</i>				<i>£1,681.50</i> <i>4.99%</i>				<i>£1,731.78</i> <i>2.99%</i>				<i>£1,783.56</i> <i>2.99%</i>

* provisional for 2025/26 and later years

** preventative expenditure within other Departments' budgets to be identified and absorbed into the ring fenced budget

GROWTH

References used in this table:

* items unchanged from previous Medium Term Financial Strategy

** items included in the previous Medium Term Financial Strategy which have been amended

References		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000
CHILDREN & FAMILY SERVICES					
** G1	Demographic growth & increasing cost of Social Care Placement mix	13,700	21,400	30,100	39,800
** G2	Front-line social care staff - increased caseloads	0	250	250	350
G3	Post Transforming SEND & Inclusion In Leicestershire(TSIL) sustainability	1,200	1,200	1,200	1,200
G4	Unaccompanied Asylum Seeking Children (UASC) - increased demand/cost	4,250	4,250	4,250	4,250
G5	Demand management	-1,050	-1,150	-1,310	-2,290
	TOTAL	18,100	25,950	34,490	43,310
ADULTS & COMMUNITIES					
** G6	Older people - new entrants and increasing needs in community based services and residential admissions	17,080	22,640	28,425	34,505
** G7	Learning Disabilities - new entrants including children transitions and people with complex needs	7,865	11,210	14,655	18,030
** G8	Mental Health - new entrants in community based services and residential admissions	2,470	3,440	4,455	5,465
** G9	Physical Disabilities - new entrants in community based services	2,040	2,705	3,400	4,110
G10	Liberty Protection Safeguards Referral Growth	730	730	730	730
G11	Shortfall of ICB/Discharge to Assess Income Support	3,200	3,200	3,200	3,200
G12	Additional Service User Income from new growth to offset costs	-860	-2,775	-4,780	-6,860
G13	Additional Health Income from new growth to offset costs	-2,950	-4,120	-5,330	-6,540
G14	Increased Service User Income realigning to 2023/24 levels	-2,500	-2,500	-2,500	-2,500
G15	Increased Health Income realigning to 2023/24 levels	-600	-600	-600	-600
G16	Demand management	-2,180	-2,440	-2,730	-3,520
	TOTAL	24,295	31,490	38,925	46,020
ENVIRONMENT & TRANSPORT					
Highways & Transport					
** G17	Special Educational Needs transport - increased client numbers/costs	1,925	3,695	5,115	6,780
G18	Social Care Transport - increased journeys and demand	2,055	2,280	2,550	2,865
G19	Highways Maintenance	555	555	0	0
G20	Demand management - E&T Transport	-210	-230	-190	-390
	Total	4,325	6,300	7,475	9,255
Environment & Waste					
* G21	Contribution to Regional Waste Project (temporary growth removed)	-35	-35	-35	-35
* G22	Social Care Transport - increased journeys and demand	40	110	110	110
* G23	STADs replacement - licensing costs	80	80	80	80
G24	Waste Upholstered Domestic Seating (WUDS)	350	375	375	375
G25	DIY Waste - loss of income	380	510	615	615
	Total	815	1,040	1,145	1,145
Department Wide					
** G26	HGV Driver Market Premia	435	530	555	555
	Total	435	530	555	555
	TOTAL E&T	5,575	7,870	9,175	10,955
CHIEF EXECUTIVES					
G27	Trading Standards - additional resources	150	150	150	150
G28	Legal Services - additional Property & Environment Solicitors	140	140	140	140
G29	Legal Services - additional ASC Solicitor	70	70	70	70
G30	Demand management	-15	-15	-15	-15
	TOTAL	345	345	345	345
CENTRAL ITEMS					
** G31	Financial Arrangements - increased external audit fees	150	150	150	150
	TOTAL	150	150	150	150
CORPORATE GROWTH					
** G32	Growth contingency	0	9,660	19,380	28,685
	TOTAL	0	9,660	19,380	28,685
	TOTAL GROWTH	48,465	75,465	102,465	129,465
	<i>Overall net additional growth</i>		27,000	27,000	27,000

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

References				2024/25	2025/26	2026/27	2027/28
				£000	£000	£000	£000
**	ET5	Eff/SR	Street Lighting - review energy reduction options, including reduced operation times	-280	-280	-280	-280
	ET6	SR	Ending of HS2 Programme	-280	-280	-280	-280
	ET7	Inc	Network Management incl. TTRO	-295	-295	-295	-295
	ET15	Inc	Fees & Charges Uplift - apply inflationary uplift to discretionary fees & charges across E&T functions that have not already uplifted their fees.	-80	-80	-80	-80
Total				-945	-2,405	-2,955	-2,955
Environment & Waste							
*	ET8	Eff/Inc	E&T Continuous Improvement Programme - review of processes and potential income across a range of services	-10	-10	-10	-10
*	ET9	Eff/Inc	Recycling & Household Waste Sites (RHWS) service approach	0	-110	-110	-110
**	ET10	Inc	Trade Waste income	0	-45	-90	-90
**	ET11	SR	Review RHWS provision (service investment fund to be used to reduce this saving by £0.1m)	-5	-400	-400	-400
	ET12	Eff/Inc	Extended Producer Responsibility for Packaging	0	-345	-745	-745
	ET13	Eff/Inc	Food Waste Implementation	0	130	-70	-185
	ET14	Eff/Inc	Residual Waste Treatment	-60	-60	-60	-60
	ET16	Inc	Fees & Charges Uplift - apply inflationary uplift to discretionary fees & charges across E&T functions that have not already uplifted their fees	-20	-20	-20	-20
	ET17	Eff	Reduction in line of business system licences	0	-10	-10	-10
Total				-95	-870	-1,515	-1,630
TOTAL E&T				-1,040	-3,275	-4,470	-4,585
CHIEF EXECUTIVE							
*	CE1	SR/Eff	Staffing (vacancy control and agency reduction)	-50	-50	-50	-50
*	CE2	Inc	Planning, Historic and Natural Environment - fee income	-25	-25	-25	-25
*	CE3	Inc	Democratic Services income	-5	-10	-10	-10
	CE4	Eff	Democratic Services Staffing Review	-15	-15	-15	-15
	CE5	SR	Civic Hospitality Review	-20	-20	-20	-20
	CE6	Eff	Trading Standards Review	-15	-25	-35	-45
	CE7	Inc	Police and Crime Panel Contribution	-50	-50	-50	-50
	CE8	Inc	Registrars fees and income	-120	-120	-120	-120
	CE9	Eff	Legal Services -Court of Protection (COP) external costs	-15	-15	-15	-15
TOTAL				-315	-330	-340	-350
CORPORATE RESOURCES							
*	CR1	Eff/Inc	Ways of Working - Use of office space	-70	-780	-780	-780
*	CR2	Inc	Increase returns from Investing in Leicestershire Programme (IILP)	-100	-100	-100	-100
*	CR3	Inc	Place to Live - Accommodation income	-40	-40	-40	-40
*	CR4	Eff	Customer Programme	-110	-640	-640	-640
*	CR5	Eff	Operational Finance process improvement	-50	-100	-100	-100
*	CR6	Eff	Transformation Unit efficiencies	0	0	-70	-70
*	CR7	SR	Sale of Castle House	-15	-15	-15	-15
**	CR8	Eff	Energy Initiatives	-50	-100	-100	-100
*	CR9	Eff	ICT Efficiencies	-300	-600	-1,025	-1,025
**	CR10	Eff/SR	Reduce Property running costs	-35	-60	-60	-60
	CR11	Eff	Review of Mobile Phones Tariff	-90	-90	-90	-90
	CR12	Eff	Insurance claims management benefit	-150	-150	-150	-150
	CR13	Eff	Administrative efficiencies	-100	-115	-115	-115
	CR14	Eff	Finance Services efficiencies	-25	-25	-25	-25
	CR15	Eff	Reduced cost of LCC Property Estate (Phase 2)	-155	-155	-155	-155
	CR16	Eff	People Services efficiencies	-35	-70	-70	-70
TOTAL				-1,325	-3,040	-3,535	-3,535
CENTRAL ITEMS							
*	CI1	Inc	Growth in ESPO income	-80	-80	-80	-80
*	CI2	SR	Review of Shire Grants programme	-50	-50	-50	-50
TOTAL				-130	-130	-130	-130
TOTAL SAVINGS including additional income				-14,190	-24,505	-33,715	-39,415
MTFS net shortfall - savings required				-6,377	-33,180	-59,580	-82,900
Gap in 2024/25 budget to be met from earmarked reserves				6,377			
TOTAL SAVINGS REQUIRED - EXCLUDING DSG				-14,190	-57,685	-93,295	-122,315
Dedicated Schools Grant - Deficit reduction activity							
Transforming SEND & Inclusion in Leicestershire (TSIL) Programme defined opportunities				-3,790	-10,975	-19,195	-27,665
Increase in Local Specialist Places				-2,480	-5,995	-9,870	-13,805
TOTAL SAVINGS REQUIRED - INCLUDING DSG				-6,270	-16,970	-29,065	-41,470
TOTAL SAVINGS REQUIRED - INCLUDING DSG				-20,460	-74,655	-122,360	-163,785

Savings Under Development

This list shows areas where departments are looking at the potential for additional savings which are not yet currently developed enough to be able to quantify and build into the detailed savings schedules.

Children and Family Services

Expand Establishment Modelling & Dynamic Modelling

Following Delivery of Establishment Modelling within the Defining Programmes in localities, there may be an opportunity to expand the approach across the department. Dynamic resourcing models identify any surplus/under-utilised resources that can be reprioritised in other localities or applicable services.

Section 106 Process Review

Potential to automate part of the S106 process to reduce staffing requirements and ensure all related costs are charged against the S106 funding.

Centralisation of Budgets

Centralise of some non-staffing budgets and bringing in tighter process controls to reduce overspends. The first call on these savings though will be to reduce existing budget pressures (to avoid growth) and address prior year gaps in department efficiencies.

Defining CFSF – Next Phases

At a very early stage, but ideas for potential savings, which are likely to be a combination of service reviews and reductions. These are being considered in a number of areas including a partnership approach to reducing referrals and reducing duplication.

Adults and Communities

Transitions review

The journey from child to adult social care is commonly described as ‘transition.’ It begins in Year 9 (age 13/14) and continues up to the age of 25. At present the Department’s Young Adult Disability Team works directly with young people from around the age of 17/18. Transition is a process that happens over a period of time, during which services need to work flexibly to ensure each young person’s individual circumstances are taken into account when planning the move into adulthood. Working with young people and their representatives, a successful transitions process should provide a near-seamless move between child and adult social care teams, enabling expectations around the process and potential progression to more independent living to be agreed at an earlier point.

It is hypothesised that if more active work is undertaken with young people receiving children’s social care, their representatives and social care workers at an earlier age, savings could be achieved by having additional time to work with them to look at ways of reducing need or considering alternative approaches to meet outcomes.

A recent Health needs assessment suggested the Council should consider a 0-25 years' service which is delivered in some council areas. This will also be considered as part of the review.

Public Health

Service Efficiencies

A review of the costs of each interaction with service users to see what opportunities there are to provide services more efficiently whilst still delivering desired outcomes.

Selling some of the Council's current services workplaces

This will initially be explored in the County but given the ability of the public health service to deliver services in house, the opportunities to provide services outside Leicestershire could also be explored.

Environment & Transport

Fees & Charges

A more detailed review is being conducted of all fees and charges across 50 services (such as disabled bays, H-bars, road works permitting and penalties and other licences the Council charge for) to ensure that fees and charges are reflective of the full costs incurred by the Council.

Digitalising Time Sheets

Phasing out of using paper-based timesheets for E&T staff and moving to digital timesheets on electronic devices that can be input directly into Oracle financial and human resource management system for processing.

Fleet Efficiencies and Improvements

Amalgamation of previous smaller SUD's involving the management and maintenance of the Council fleet, these can be managed as a single initiative to provide greater clarity on benefits tracking. This SUD includes:

- Small Fleet Servicing and Inspection
- In source maintenance on Hire Fleet
- Operational improvements
- Review and optimise data from Fleet Asset Management System
- Review of Hire Fleet utilisation – reduction in hire costs
- Income generation opportunities through traded maintenance service offer

Commercialisation of Highways Operations

Amalgamation of various smaller income generation SUDs that can be managed as a single initiative to provide greater clarity on benefits tracking. This SUD includes:

- Highways Shop
- Outsourcing vehicle access construction
- Asset sponsorship
- Sign shop income

Focus on establishing and promoting a more commercial approach to operational services that have income generating opportunities. This will be a more longer-term approach and will require further analysis and planning.

Future Waste Transfer Station (WTS) and Trade Waste Commercial Work

The Council operates a WTS at Loughborough. With the insourcing of Whetstone RHWS and WTS, and the construction of Bardon WTS, there is an opportunity to optimise these assets with a view to maximising income generation.

Recycling and Household Waste Sites (RHWS) – Income and Service Efficiency Amalgamation of previously discounted smaller income generation and service efficiency SUDs that can be managed as a single initiative to provide greater clarity on benefits tracking. This SUD will be subject to the outcome of the existing saving on RHWS changes as some aspects below would no longer be available if that saving is delivered:

- a. Burnable waste;
- b. Optimisation of recycling and separation on site;
- c. On site sales/services;
- d. Vehicles ban/restrictions to reduce non household waste;
- e. POPs disposal/haulage cost reduction;
- f. Review of compaction methods;
- g. Review roles to optimise efficiencies in light of emerging savings challenges.

Environment/Net Zero

A review of the Council's environmental priorities and activity, including the Net Zero Strategy and Action Plan, to reflect potential changes to the Council's Net Zero targets.

Chief Executive's

Increasing income generation

Increase income generation from partners and other bodies by leveraging increases in existing charges and exploring further support provision. Areas in scope include but are not limited to: Business Intelligence, Ecology and heritage advice, Freeport Accountable Body and support services and additional Planning, Historic and Natural Environment fee income.

Service Efficiency Programme

The Transformation Unit is carrying out a rolling review of each service within the department to identify opportunities for efficiencies. The review commenced with Trading Standards (now completed) and has moved on to Democratic Services and Civic and Member Services in October 2023 and will be publishing its recommendations during the last quarter of the current financial year. The reviews require significant time from service areas and support services so timing and prioritisation will be essential. Potential savings will be identified at the completion of each service review. Separately to these rolling reviews, some potential efficiencies have been identified which will be considered in more detail in the coming months.

Biodiversity Net Gain

The Biodiversity Net Gain (BNG) legislation brings an opportunity for the authority to implement a chargeable BNG advisory service. There has been limited guidance provided to date regarding statutory BNG requirements and its introduction has been delayed from the original November 2023 start date.

Corporate Resources

Country Parks

This will include a review of how the cafes within the parks are operated and potentially new cafes being introduced at other country parks (Watermead). The review will also review the amounts and structure of parking charges at the sites.

Property Services Review

Potential opportunities exist through the standardisation, digitalisation and automation of a number of print and mail related processes across LCC. Further efficiencies identified in the way mobile premises support services are structured and delivered. Efficiencies in the delivery of facilities' hosting and support services at County Hall and reduction in software license costs.

Service Efficiency Programme

Rolling service by service review to identify opportunities for services to be as efficient as possible starting with Operational and Strategic Property Services. Scoping commenced in September 2023.

Automation

Development and implementation of automated systems that can remove the need for manual intervention – driving further efficiencies and productivity internally. These systems will be implemented in areas where processes can be readily automated, with a series of proof of concepts being scoped to understand the art of the possible.

It is expected that automation will play a major role in delivery of many change initiatives across the authority.

Tax Opportunities

Third-party consultant providing expertise and resource to review any opportunities for further tax savings across the Council. Change recommendations would mostly be expected to relate to VAT although payroll taxes could also feature.

Reducing the Cost of the property estate

An challenge of every property asset is being undertaken to ensure that the estate is managed effectively and efficiently and that only those assets that are required for the ongoing delivery of strategic plan outcomes are retained.

A systematic geographic review of every asset, scoring it against a number of criteria but not exclusively: cost, condition, maintenance spend and energy to divide the estate into 4 categories:

- Those performing in line with benchmarking criteria.
- Those that meet most criteria e.g. location but require investment in repair and upgrade to meet environmental, energy or regulatory requirements.
- Those where other future service needs, and development is required.
- Building surplus to requirement.

Mobile Phone Estate

The number of smartphones and data connections across the authority was increased as a result of changing ways of working throughout the COVID-19 pandemic and beyond as smarter working was made an emphasis through the ways of working programme. There are now around 3000 active data connections across LCC.

With a large number of smartphones coming to the point of being refreshed, a full review is being undertaken to understand if these are all truly needed and to exploit advances in technology (including bring your own phone) to proactively reduce the number of connections and associated capital and revenue costs.

Criteria have been drafted around which functions and roles require a smartphone and is currently being tested to confirm the rationale before applying these changes across the authority.

Cross Cutting Organisation-Wide Programmes

Review of Social care

Given the ever-increasing impact social care services are having on the local authority budget, it is necessary to keep all aspects of the service under fundamental review to mitigate and ultimately reduce the impact of increased level of demand, complexity of need and overall cost of delivery. The specific reviews referenced below will all contribute to this, but there will also need to be work done within each specific service area to complement the benefits of these wider cross cutting reviews and deliver specific improvements to process and practice.

Sustainable Support Services Programme

The sustainable support service programme aims to deliver the vision that Leicestershire County Council has the right tools and most cost effective and efficient level of support to deliver its services. This programme will review the end-to-end support in place within all departments to ensure the right people, right tools, and right support is in place across the council - making the most efficient use of resource, technology and process design to maximise productivity and compliance. The programme will focus on efficiency of back-office functions designed to support the delivery of the wider council's operations.

Prevention Review

The prevention review will take a systemic approach to retaining and investing in prevention activity that offers the best value in reducing demand on the County Council's high-cost services at the lowest cost.

Potential savings are anticipated through:

- A reduction in prevention-based activity that is unable to evidence future cost and/or demand reduction, particularly impacting on demand for the highest cost services
- The substitution of existing funding for prevention activity through other income
- streams such as grant funding
- The transfer of council activity to other parties
- Increasing efficiency and/or productivity to enable activity to continue at a lower cost
- Possible further investment using savings secured from elsewhere in prevention-based activity that can evidence a reduction in medium-term future spend on top of the investment and are dependent upon sound financial business cases.

A diagnostic exercise is underway that will review the baseline cost of prevention to the organisation, look to benchmark and consider best practice from other organisations around Prevention, and develop recommendations for change based on the principles above.

Customer Programme

The vision for the customer programme is that "People will be able to get what they need from services quicker and easier. The Department will create sustainable and accessible customer interactions across the council". The programme will develop a future target operating model for how the council interact with its external customers, within this creating clarity around the role of the Customer Service Centre and efficiencies available to departments, changes will be underpinned by:

- The need to deliver services with less money.
- Leveraging digital channels for those that can.
- Ensuring services are accessible; people will be directed to the most appropriate channel to meet their needs.
- Being data driven; any changes the Department makes are measurable and adds value.
- Reducing the steps involved in processes so that its easier for customers to do the things they need to do.

Automation

Development and implementation of automated systems that can remove the need for manual intervention – driving further efficiencies and productivity internally. These systems will be implemented in areas where processes can be readily automated, with a series of proof of concepts being scoped to understand the art of the possible.

It is expected that automation will play a major role in delivery of many change initiatives across the authority.

Data Strategy

Instigation of a data strategy, aligning IT and Business Intelligence to drive a culture of data-led performance management across the Council. Review of the infrastructure, skills roles and responsibilities required to deliver the Data Strategy for the council to improve data management practices and identify where data collection could be improved and/or automated – driving efficiencies.

Work is now underway with officers across all departments to understand strategic drivers and shape the development of the strategy, approach and potential benefits of this important work.

SPECIFIC GOVERNMENT GRANTS (REVENUE)

	2024-25 forecasts £000
Children & Family Services	
Dedicated Schools Grant (provisional)	696,959
Less DSG transferred to Academies	-453,279
	<u>243,680</u>
Pupil Premium (estimated)	5,588
Universal Infant Free School Meals (estimated)	2,508
PE and Sports Grant (estimated)	1,373
Troubled Families	1,442
Asylum Seekers (estimated)	10,000
Youth Justice Good Practice	587
EFA Sixth Forms and High Needs (estimated)	10
Fostering Staying Put (estimated)	177
Virtual School	95
Extended Personal Advisor duty - Care Leaver	76
Remand Grant	174
Teachers' pay additional grant (TPAG)	2,064
School-led Tutoring grant	218
Reducing Parental Conflict Workforce Development	53
Covid Recovery Grant (estimated)	423
Domestic Abuse	1,175
Music Education Hub Grant	1,470
Total	<u>271,113</u>
Adults & Communities	
Improved Better Care Fund - Spring Budget 2017/Winter Pressures	3,500
ASC Discharge Fund	4,133
Skills Funding Agency (estimated)	4,136
Education Funding Agency (estimated)	47
Multiply Project (ESFA)	1,045
Community Voices (estimated)	52
War Pension Disregard Grant (estimated)	97
Social Care in Prisons (estimated)	161
Accelerated Reform Funding (County allocation)	227
Total	<u>13,398</u>
Public Health - announced in February 2024	<u>27,444</u>
Environment & Transport	
Network North - BSIP3	4,051
Bus Service Improvement Plans (BSIP+)	1,788
DfE Extended Rights Grant	1,118
Bus Service Operator Grant (estimated)	535
Rural Mobility Fund	424
Bikeability Cycling	335
DfT Enhanced Partnership Officer funding	112
Total	<u>8,363</u>
Chief Executive	
Local Reform & Community Voices (estimated)	<u>300</u>
Corporate Resources	
Household Support Fund (estimate for 6 months extension)	<u>3,620</u>
TOTAL	<u><u>324,238</u></u>

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

CHILDREN & FAMILY SERVICES DEPARTMENT - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £	Schools £	Early Years £	High Needs £	Dedicated Schools Grant £	LA Block £
1,498,930	C&FS Directorate	B	1,380,990	117,940	0	1,498,930	0	1,498,930	18,120	43,630	150,800	212,550	1,286,380
2,749,550	C&FS Safeguarding	S	2,968,500	195,850	-414,800	2,749,550	0	2,749,550	0	0	0	0	2,749,550
132,720	LSCB	S	330,220	309,290	-67,450	572,060	-439,340	132,720	0	0	0	0	132,720
2,882,270	Safeguarding, Improvement & QA		3,298,720	505,140	-482,250	3,321,610	-439,340	2,882,270	0	0	0	0	2,882,270
1,721,670	Asylum Seekers	S	1,567,060	14,472,440	0	16,039,500	-10,067,830	5,971,670	0	0	0	0	5,971,670
3,966,110	C&FS Fostering & Adoption	S	3,582,250	383,860	0	3,966,110	0	3,966,110	0	0	0	0	3,966,110
44,605,700	C&FS Operational Placements	S	0	55,774,680	0	55,774,680	-424,390	55,350,290	0	0	0	0	55,350,290
4,097,540	Children in Care Service	S	3,555,840	770,210	0	4,326,050	-228,510	4,097,540	0	0	0	0	4,097,540
1,801,570	C&FS Adoption	S	1,696,630	126,440	0	1,823,070	-21,500	1,801,570	0	0	0	0	1,801,570
56,192,590	Children in Care		10,401,780	71,527,630	0	81,929,410	-10,742,230	71,187,180	0	0	0	0	71,187,180
6,080,400	CPS North	S	4,362,450	1,717,950	0	6,080,400	0	6,080,400	0	0	0	0	6,080,400
4,644,530	CPS South	S	4,369,230	275,300	0	4,644,530	0	4,644,530	0	0	0	0	4,644,530
1,219,590	Childrens Management	S	488,330	957,500	-226,240	1,219,590	0	1,219,590	0	0	0	0	1,219,590
3,372,870	C&FS First Response	S	3,362,010	45,860	0	3,407,870	-35,000	3,372,870	0	0	0	0	3,372,870
1,092,670	Child Sexual Exploitation Team	B	916,290	176,380	0	1,092,670	0	1,092,670	0	0	0	0	1,092,670
4,033,300	C&FS Disabled Children	S	1,023,950	3,009,350	0	4,033,300	0	4,033,300	0	0	0	0	4,033,300
20,443,360	Field Social Work		14,522,260	6,182,340	-226,240	20,478,360	-35,000	20,443,360	0	0	0	0	20,443,360
574,520	Practice Excellence	B	575,420	45,100	0	620,520	-46,000	574,520	0	0	0	0	574,520
306,730	C&FS Community Safety	B	340,920	2,361,690	-1,158,390	1,544,220	-1,240,440	303,780	0	0	0	0	303,780
4,135,850	C&FS CFWS East	B	3,814,290	360,270	-109,090	4,065,470	0	4,065,470	0	0	0	0	4,065,470
4,981,510	C&FS CFWS West	B	4,657,630	750,520	-122,460	5,285,690	-309,650	4,976,040	0	0	0	0	4,976,040
3,556,090	C&FS CFWS Youth	B	4,535,880	927,870	-685,350	4,778,400	-1,216,250	3,562,150	0	0	0	0	3,562,150
409,210	C&FS CFWS Central	B	75,000	359,170	0	434,170	-19,770	414,400	0	0	0	0	414,400
-2,342,440	C&FS Troubled Families Pooled Budget	B	25,000	318,130	-932,320	-589,190	-1,688,650	-2,277,840	0	0	0	0	-2,277,840
10,740,220	Children in Care		13,107,800	2,715,960	-1,849,220	13,974,540	-3,234,320	10,740,220	0	0	0	0	10,740,220
1,181,650	Education Sufficiency	B	1,579,220	28,670	0	1,607,890	-244,070	1,363,820	427,240	0	0	427,240	936,580
40,694,080	C&FS 0-5 Learning	S	2,749,030	61,944,540	-100,000	64,593,570	-67,660	64,525,910	0	62,514,250	1,642,230	64,156,480	369,430
600,540	C&FS 5-19 Learning	B	905,450	495,800	-381,970	1,019,280	-218,930	800,350	363,210	0	0	363,210	437,140
4,137,060	Inclusion	S	1,746,930	3,860,860	-177,510	5,430,280	-491,950	4,938,330	0	0	3,717,330	3,717,330	1,221,000
1,658,400	Oakfield	S	0	1,794,020	0	1,794,020	0	1,794,020	0	0	1,425,000	1,425,000	369,020
0	Music Services	B	1,833,970	361,700	-85,700	2,109,970	-2,109,970	0	0	0	0	0	0
643,180	Education of Children in Care	B	974,410	1,603,810	-546,020	2,032,200	-1,621,230	410,970	0	0	0	0	410,970
47,733,260	Education Quality & inclusion		8,209,790	70,060,730	-1,291,200	76,979,320	-4,509,740	72,469,580	363,210	62,514,250	6,784,560	69,662,020	2,807,560
107,951,710	C&FS SEN	S	1,954,460	113,065,570	-729,500	114,290,530	0	114,290,530	0	0	112,665,760	112,665,760	1,624,770
2,423,670	C&FS Specialist Services to Vulnerable Groups	B	2,801,810	239,540	-437,240	2,604,110	-180,440	2,423,670	0	0	2,423,670	2,423,670	0
1,323,240	C&FS Psychology Service	B	1,727,150	-14,910	-124,000	1,588,240	-265,000	1,323,240	0	0	0	0	1,323,240
1,246,060	HNB Development Programme	D	258,990	998,080	-11,100	1,245,970	0	1,245,970	0	0	1,245,970	1,245,970	0
-13,332,660	DSG Reserve income	N/A	0	0	-17,021,580	-17,021,580	0	-17,021,580	0	0	-17,021,580	-17,021,580	0
99,612,020	SEND & Children with Disabilities		6,742,410	114,288,280	-18,323,420	102,707,270	-445,440	102,261,830	0	0	99,313,820	99,313,820	2,948,010

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £	Schools £	Early Years £	High Needs £	Dedicated Schools Grant £	LA Block £
7,079,220	C&FS Business Support	B	7,094,510	393,320	-324,810	7,163,020	0	7,163,020	8,570	400,650	223,540	632,760	6,530,260
2,285,220	Central Charges	B	0	2,285,220	0	2,285,220	0	2,285,220	1,434,680	210,850	639,690	2,285,220	0
-482,530	C&FS Finance	B	0	747,310	-2,644,880	-1,897,570	0	-1,897,570	747,310	0	0	747,310	-2,644,880
1,349,900	C&FS Human Resources	S	1,399,900	0	0	1,399,900	-50,000	1,349,900	674,900	0	0	674,900	675,000
873,960	C&FS Commissioning & Planning	B	933,960	1,554,100	-64,520	2,423,540	-1,549,600	873,940	0	0	0	0	873,940
558,020	C&FS Sub Transformation	S	112,020	1,245,990	0	1,358,010	0	1,358,010	0	0	0	0	1,358,010
11,663,790	Business Support & Commissioning		9,540,390	6,225,940	-3,034,210	12,732,120	-1,599,600	11,132,520	2,865,460	611,500	863,230	4,340,190	6,792,330
0	C&FS Miscellaneous		0	0	0	0	0	0	0	0	0	0	0
-148,028,080	C&FS Dedicated Schools Grant	S	0	259,810	-400,550	-140,740	-175,603,540	-175,744,280	-3,977,800	-63,169,380	-108,597,100	-175,744,280	0
495,365,200	Delegated School Budgets	S	0	535,199,000	0	535,199,000	-12,055,430	523,143,570	521,658,880	0	1,484,690	523,143,570	0
-493,633,860	Delegated Dedicated Schools Grant	S	0	0	0	0	-521,355,110	-521,355,110	-521,355,110	0	0	-521,355,110	0
0	Dedicated Schools Grant Recoupment	S	0	-453,279,910	0	-453,279,910	453,279,910	0	0	0	0	0	0
-146,296,740	C&FS Other		0	82,178,900	-400,550	81,778,350	-255,734,170	-173,955,820	-3,674,030	-63,169,380	-107,112,410	-173,955,820	0
106,532,600	Total		69,699,700	356,238,320	-26,765,480	399,172,540	-278,270,350	120,902,190	0	0	0	0	120,902,190

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

ADULTS AND COMMUNITIES - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
Care Pathway - Operational Commissioning								
1,020,810	Heads of Service (OC) & Lead Practitioners	S	1,044,660	48,000	0	1,092,660	-62,960	1,029,700
7,720,290	Cognitive & Physical Disability (C&PD)	S	6,296,440	2,343,640	0	8,640,080	-657,880	7,982,200
4,573,220	Learning Disability & Autism (LD&A)	S	4,961,180	69,560	-39,520	4,991,220	-436,870	4,554,350
7,373,420	Mental Health & Safeguarding (MH&S)	S	8,447,460	2,383,190	-82,980	10,747,670	-2,679,000	8,068,670
20,687,740	TOTAL		20,749,740	4,844,390	-122,500	25,471,630	-3,836,710	21,634,920
Care Pathway - Integration, Access & Prevention								
398,980	Heads of Service (IAP) & Strategic Service Managers	S	517,430	265,290	0	782,720	-737,200	45,520
2,990	Integration Team	D	233,140	179,000	-11,070	401,070	-401,070	0
3,007,650	Access & Digital Services	S	4,095,440	1,293,510	-186,990	5,201,960	-2,124,010	3,077,950
9,744,070	Home First	S	13,234,170	845,830	-21,390	14,058,610	-4,284,320	9,774,290
662,780	Social Care Investment	B	402,310	250,650	0	652,960	0	652,960
13,816,470	TOTAL		18,482,490	2,834,280	-219,450	21,097,320	-7,546,600	13,550,720
Direct Services								
147,200	Direct Services Managers	S	558,800	5,400	0	564,200	0	564,200
5,293,840	Supported Living, Residential and Short Breaks	S	4,871,400	189,770	0	5,061,170	-4,000	5,057,170
1,833,990	CLC / Day Services	S	0	0	0	0	0	0
368,670	Shared Lives Team	D	292,990	40,570	0	333,560	0	333,560
150,090	Direct Services Review	S	0	125,620	0	125,620	0	125,620
7,793,790	TOTAL		5,723,190	361,360	0	6,084,550	-4,000	6,080,550
Early Intervention & Prevention								
652,110	Extra Care	S	0	338,210	0	338,210	0	338,210
96,000	Eligible Services	B	0	377,430	0	377,430	-281,430	96,000
790,610	Secondary (e.g. Carers & Community Assessments)	B	0	1,272,010	0	1,272,010	-465,000	807,010
404,160	Tertiary (e.g. Advocacy)	B	0	750,840	-54,000	696,840	-297,420	399,420
1,942,880	TOTAL		0	2,738,490	-54,000	2,684,490	-1,043,850	1,640,640
Strategic Services								
215,180	Heads of Strategic Services	S	218,360	1,400	0	219,760	0	219,760
2,059,620	Business Support & Strategy and Planning	S	1,800,660	283,820	-20,350	2,064,130	0	2,064,130
1,964,610	Commissioning & Quality	S	2,696,110	136,130	-30,880	2,801,360	-941,210	1,860,150
4,239,410	TOTAL		4,715,130	421,350	-51,230	5,085,250	-941,210	4,144,040
Demand Led Commissioned Services								
84,872,070	Residential & Nursing Care	S	0	131,313,360	0	131,313,360	-42,041,290	89,272,070
1,631,670	Shared Lives Residential	S	0	1,631,670	0	1,631,670	0	1,631,670
34,213,820	Supported Living	S	0	42,313,820	0	42,313,820	0	42,313,820
39,337,790	Home Care	S	0	46,592,790	0	46,592,790	0	46,592,790
44,505,690	Direct Cash Payments	S	0	44,035,690	0	44,035,690	0	44,035,690
7,164,300	Community Life Choices (CLC)	S	0	8,877,690	0	8,877,690	0	8,877,690
535,750	Shared Lives - CLC	S	0	535,750	0	535,750	0	535,750
-30,191,170	Non-Residential Income	S	0	0	0	0	-34,168,170	-34,168,170
182,069,920	TOTAL		0	275,300,770	0	275,300,770	-76,209,460	199,091,310
-26,990,030	Better Care Fund (Balance)	S	0	19,897,400	0	19,897,400	-44,687,400	-24,790,000
1,507,810	Department Senior Management	S	949,330	434,590	32,250	1,416,170	-211,230	1,204,940
205,067,990	TOTAL ASC		50,619,880	306,832,630	-414,930	357,037,580	-134,480,460	222,557,120
Communities and Wellbeing								
326,520	C&W Senior Management	B	350,130	6,150	-15,000	341,280	0	341,280
2,180,490	Libraries Operational	S	2,259,070	312,940	-7,660	2,564,350	-380,960	2,183,390
1,166,760	Libraries Resources	S	290,350	899,020	0	1,189,370	-23,000	1,166,370
966,480	Museums & Heritage	D	1,032,200	350,700	0	1,382,900	-413,890	969,010
457,820	Participation	D	445,390	20,200	-32,210	433,380	0	433,380
1,061,600	Collections & Learning	B	1,418,950	275,740	0	1,694,690	-677,720	1,016,970
0	Externally Funded Projects	D	328,010	140,320	-9,410	458,920	-449,760	9,160
7,740	Adult Learning	D	5,002,620	1,652,060	-591,550	6,063,130	-6,063,130	0
-3,720	C&W Efficiencies		0	0	0	0	0	0
6,163,690	TOTAL C&W		11,126,720	3,657,130	-655,830	14,128,020	-8,008,460	6,119,560
211,231,680	TOTAL ADULTS & COMMUNITIES		61,746,600	310,489,760	-1,070,760	371,165,600	-142,488,920	228,676,680

PUBLIC HEALTH DEPARTMENT - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £		* Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
-27,086,930	Public Health Ring-Fenced Grant	0	0	0	0	-27,443,860	-27,443,860
	Department						
2,885,960	Public Health Leadership	B 3,077,860	619,900	-724,230	2,973,530	-257,860	2,715,670
1,098,110	Local Area Co-ordination	B 1,854,380	132,890	-643,630	1,343,640	-340,940	1,002,700
473,210	Quit Ready	B 936,290	408,440	-74,680	1,270,050	-791,410	478,640
350,330	First Contact Plus	B 400,770	0	-110,720	290,050	-187,840	102,210
142,480	Other Public Health Services	B 30,330	179,750	-31,330	178,750	0	178,750
794,410	Programme Delivery	B 1,057,210	383,250	-622,220	818,240	-30,590	787,650
310,720	Public Health Advice	B 0	10,720	0	10,720	0	10,720
337,840	Weight Management Service	B 316,110	33,250	-33,430	315,930	-10,000	305,930
48,050	Mental Health	B 50,920	97,500	0	148,420	-120,920	27,500
6,441,110	Total	7,723,870	1,865,700	-2,240,240	7,349,330	-1,739,560	5,609,770
8,559,340	0-19 Childrens Public Health	S 83,800	9,406,540	-731,000	8,759,340	0	8,759,340
	Health Related Harms						
384,700	Domestic Violence	S 0	416,380	-37,500	378,880	0	378,880
4,042,040	Sexual Health	S 0	4,347,070	0	4,347,070	-100,000	4,247,070
400,000	NHS Health Check programme	S 0	450,000	0	450,000	0	450,000
4,028,810	Substance Misuse	S 0	5,922,540	-120,000	5,802,540	-1,773,730	4,028,810
8,855,550	Total	0	11,135,990	-157,500	10,978,490	-1,873,730	9,104,760
	Physical Activity and Obesity						
1,145,950	Physical Activity	B 0	895,950	0	895,950	0	895,950
190,000	Obesity Programmes	B 0	10,000	0	10,000	0	10,000
1,335,950	Total	0	905,950	0	905,950	0	905,950
18,870	Health Protection	B 580,090	39,950	-185,570	434,470	-46,540	387,930
70,000	Tobacco Control	B 0	70,000	0	70,000	0	70,000
0	Active Together	B 1,353,050	1,250,370	-718,790	1,884,630	-1,884,630	0
-1,806,110	TOTAL PUBLIC HEALTH	9,740,810	24,674,500	-4,033,100	30,382,210	-32,988,320	-2,606,110

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

ENVIRONMENT & TRANSPORT DEPARTMENT - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
HIGHWAYS & TRANSPORT								
Development & Growth								
1,151,680	Development & Growth	S/D	1,615,490	651,950	-338,460	1,928,980	-717,350	1,211,630
281,770	HS2	S/D	0	0	0	0	0	0
H & T Commissioning								
3,386,250	H & T Staffing & Admin	S/D	6,663,010	3,040,380	-5,260,560	4,442,830	-1,175,890	3,266,940
H & T Network Management								
1,667,310	Traffic controls	S	0	1,703,110	0	1,703,110	-26,500	1,676,610
637,340	Road Safety	S	825,410	760,580	-411,080	1,174,910	-419,640	755,270
0	Speed Awareness	S	272,120	2,352,720	-20,800	2,604,040	-2,604,040	0
209,150	Sustainable Travel	D	317,170	456,710	-544,660	229,220	0	229,220
911,250	H & T Network Staffing & Admin	S/D	5,257,140	87,130	-707,700	4,636,570	-3,285,280	1,351,290
10,760	Civil Parking Enforcement	S	0	1,284,560	0	1,284,560	-1,273,800	10,760
78,590	Blue badge	S	0	228,200	0	228,200	-150,000	78,200
0	Joint Arrangements	D	0	424,110	-100,800	323,310	-323,310	0
2,395,830	Public Bus Services	S/D	0	10,026,170	-838,810	9,187,360	-6,791,530	2,395,830
4,080,500	Concessionary Travel	S	0	4,091,250	0	4,091,250	-22,780	4,068,470
Highways and Transport Operations								
Highways Operations Services								
5,117,830	Staffing & Admin Delivery	S/D	4,545,870	252,070	-1,434,300	3,363,640	-111,300	3,252,340
4,929,560	Environmental Maintenance	S	1,808,520	3,751,200	0	5,559,720	-72,000	5,487,720
2,308,000	Reactive Maintenance	S	500,150	1,879,940	0	2,380,090	0	2,380,090
2,130,460	Winter Maintenance	S	872,130	1,060,060	0	1,932,190	0	1,932,190
Assisted Transport Services								
1,856,760	Staffing & Admin Resourcing	S	2,686,010	23,670	-926,720	1,782,960	0	1,782,960
21,962,830	SEN Transport	S	50,000	24,215,990	-100,000	24,165,990	-139,600	24,026,390
3,893,380	Mainstream School Transport	S	0	5,071,920	0	5,071,920	-1,194,140	3,877,780
4,636,500	Social Care Transport	S/D	0	7,047,890	-110,000	6,937,890	-188,800	6,749,090
221,580	Passenger Fleet	S/D	4,935,700	1,684,330	-6,280,940	339,090	-111,760	227,330
Highway and Transport Technical Support Service								
4,024,760	Street Lighting Maintenance	S/D	437,680	3,304,520	0	3,742,200	-93,640	3,648,560
352,560	H & T Operations Management	S/D	478,420	5,320	-8,600	475,140	0	475,140
177,740	Staffing, Admin & Depot Overheads	S/D	11,802,860	2,863,700	-10,216,190	4,450,370	-3,261,580	1,188,790
27,500	Cyclic Maintenance	S/D	1,320	33,120	0	34,440	0	34,440
7,170	Fleet Services	D	747,460	1,374,470	-2,137,470	-15,540	-66,340	-81,880
66,457,060	TOTAL		43,816,460	77,675,070	-29,437,090	92,054,440	-22,029,280	70,025,160
Environment & Waste Management								
446,650	Management	S/D	461,650	1,900	0	463,550	0	463,550
Environment & Waste Management Commissioning								
1,464,140	Staffing and Admin	S/D	1,630,000	5,700	-76,480	1,559,220	-14,840	1,544,380
706,540	Initiatives	S/D	242,530	870,360	-125,750	987,140	-302,420	684,720
50,000	Recycling & Reuse credits	S	0	50,000	0	50,000	0	50,000
Waste Management Delivery								
384,680	Staffing & Admin	S	607,310	257,960	-171,000	694,270	0	694,270
3,597,240	Landfill	S	0	3,977,870	0	3,977,870	0	3,977,870
16,720,650	Treatment & Contracts	S	0	16,630,020	0	16,630,020	0	16,630,020
2,563,000	Dry Recycling	S	0	3,228,000	0	3,228,000	-665,000	2,563,000
1,989,000	Composting Contracts	S	0	1,989,000	0	1,989,000	0	1,989,000
4,371,970	Recycling & Household Waste	S	3,648,830	2,097,480	-77,000	5,669,310	-587,370	5,081,940
2,376,930	Haulage & Waste Transfer	S	500,450	1,845,600	-5,000	2,341,050	0	2,341,050
-1,548,000	Income	S/D	0	0	0	0	-1,548,000	-1,548,000
-62,000	WEEE Funding	S/D	0	0	0	0	-82,000	-82,000
33,060,800	TOTAL		7,090,770	30,953,890	-455,230	37,589,430	-3,199,630	34,389,800
Departmental & Business Management								
2,269,750	Management & Admin	S/D	2,408,930	128,550	-82,830	2,454,650	-6,000	2,448,650
1,355,300	Departmental Costs	D	56,000	1,055,980	-116,000	995,980	-181,670	814,310
3,625,050	TOTAL		2,464,930	1,184,530	-198,830	3,450,630	-187,670	3,262,960
103,142,910	TOTAL ENVIRONMENT & TRANSPORT		53,372,160	109,813,490	-30,091,150	133,094,500	-25,416,580	107,677,920

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

CHIEF EXECUTIVE'S DEPARTMENT - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £	*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
DEMOCRATIC SERVICES, ADMIN & CIVIC AFFAIRS							
1,511,340	D	1,496,210	88,850	0	1,585,060	-122,500	1,462,560
69,000	D	0	69,000	0	69,000	0	69,000
139,470	D	33,660	91,810	0	125,470	-6,000	119,470
1,719,810	TOTAL	1,529,870	249,660	0	1,779,530	-128,500	1,651,030
4,636,890	D	4,282,380	1,718,830	-645,690	5,355,520	-542,000	4,813,520
STRATEGY AND BUSINESS INTELLIGENCE							
1,806,200	D	2,361,840	205,370	-538,190	2,029,020	-235,050	1,793,970
1,515,820	B	873,000	1,078,540	-45,090	1,906,450	-399,440	1,507,010
1,428,100	B	1,005,250	270,270	-20,170	1,255,350	-11,300	1,244,050
685,480	B	735,760	2,800	-56,110	682,450	0	682,450
5,435,600	TOTAL	4,975,850	1,556,980	-659,560	5,873,270	-645,790	5,227,480
369,280	S	802,120	184,540	-82,600	904,060	-534,780	369,280
REGULATORY SERVICES							
1,970,700	B	2,238,860	138,000	-60,000	2,316,860	-201,050	2,115,810
1,596,810	S	0	1,596,810	0	1,596,810	0	1,596,810
101,370	S	1,280,830	65,400	0	1,346,230	-1,367,200	-20,970
3,668,880	TOTAL	3,519,690	1,800,210	-60,000	5,259,900	-1,568,250	3,691,650
505,840	B	1,574,100	161,910	-29,910	1,706,100	-1,038,540	667,560
-82,960	D	11,880	-159,830	10,780	-137,170	0	-137,170
16,253,340	TOTAL CHIEF EXECUTIVES	16,695,890	5,512,300	-1,466,980	20,741,210	-4,457,860	16,283,350

LEICESTERSHIRE COUNTY COUNCIL
2024 MEDIUM TERM FINANCIAL STRATEGY

CORPORATE RESOURCES DEPARTMENT - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
AD Finance, Strategic Property and Commissioning								
2,966,670	Strategic Property	D	2,297,940	1,650,880	-557,660	3,391,160	-414,490	2,976,670
2,337,800	Audit and Insurance	S	1,902,480	3,339,170	-1,328,840	3,912,810	-1,725,010	2,187,800
4,981,510	Strategic Finance and Pensions	S	6,850,470	458,920	-2,128,120	5,181,270	-224,760	4,956,510
647,230	Corporate Resources Unallocated	D	113,190	538,040	-154,000	497,230	0	497,230
1,286,980	Commissioning Support	B	1,420,930	35,130	-105,000	1,351,060	-64,080	1,286,980
12,220,190			12,585,010	6,022,140	-4,273,620	14,333,530	-2,428,340	11,905,190
2,494,640	East Midlands Shared Services	B	4,483,470	2,147,700	-351,060	6,280,110	-3,785,470	2,494,640
AD IT, Communications & Digital, Customer Services								
12,937,130	Information Technology	B	8,234,950	5,053,740	-741,570	12,547,120	0	12,547,120
1,305,140	Communications & Digital Services	D	1,490,760	213,770	-390,090	1,314,440	-9,300	1,305,140
1,384,710	Customer Service	D	1,415,090	-39,620	-100,760	1,274,710	0	1,274,710
15,626,980			11,140,800	5,227,890	-1,232,420	15,136,270	-9,300	15,126,970
Commercialism								
LTS Catering								
154,470	Leisure & Hospitality	D	676,020	627,460	-13,290	1,290,190	-1,135,710	154,480
484,700	Education Catering	D	10,785,330	5,184,650	-2,399,880	13,570,100	-13,085,400	484,700
18,070	Beaumanor	D	1,294,620	725,350	-25,600	1,994,370	-1,976,300	18,070
27,520	Country Parks	D	562,750	426,270	0	989,020	-961,500	27,520
684,760			13,318,720	6,963,730	-2,438,770	17,843,680	-17,158,910	684,770
LTS Professional & Other Services								
-43,220	Bursar Service	D	187,270	14,540	-50,030	151,780	-195,000	-43,220
-102,490	LEAMIS	D	609,290	206,400	-653,180	162,510	-265,000	-102,490
-57,200	HR Services	D	1,143,330	85,140	-140,530	1,087,940	-1,145,140	-57,200
-202,910			1,939,890	306,080	-843,740	1,402,230	-1,605,140	-202,910
-809,440		D	235,460	121,430	-1,066,330	-709,440	0	-709,440
-327,590	Total Commercialism		15,494,070	7,391,240	-4,348,840	18,536,470	-18,764,050	-227,580
AD Corporate Services								
Operational Property								
5,698,700	Building Running Costs	B	219,320	6,451,250	-185,000	6,485,570	-1,229,370	5,256,200
2,835,300	Building Maintenance	B	0	4,177,800	-1,350,000	2,827,800	0	2,827,800
2,242,120	Operational Property	B	2,189,840	244,280	-217,000	2,217,120	0	2,217,120
80,310	Traveller Services	B	264,890	59,760	-15,000	309,650	-229,340	80,310
10,856,430			2,674,050	10,933,090	-1,767,000	11,840,140	-1,458,710	10,381,430
Corporate Services								
1,076,100	Business Support Services	B	1,160,000	166,140	-232,610	1,093,530	-17,440	1,076,090
703,920	Management	B	734,540	11,140	-41,760	703,920	0	703,920
2,348,150	Human Resources	B	2,769,360	102,610	-545,120	2,326,850	-13,700	2,313,150
1,493,520	Learning & Development	B	1,727,840	81,130	-148,770	1,660,200	-166,680	1,493,520
-259,480	LTS Property Services	B	3,194,140	1,500,670	-3,849,310	845,500	-1,104,980	-259,480
1,712,630	Transformation	D	4,197,350	19,000	-2,503,720	1,712,630	0	1,712,630
0	Transformation Projects	D	0	268,000	-268,000	0	0	0
7,074,840			13,783,230	2,148,690	-7,589,290	8,342,630	-1,302,800	7,039,830
17,931,270			16,457,280	13,081,780	-9,356,290	20,182,770	-2,761,510	17,421,260
Investing in Leicestershire Programme								
-615,300	Rural	D	0	674,540	0	674,540	-1,289,840	-615,300
-1,204,970	Industrial	D	0	1,060,600	-250,000	810,600	-2,015,570	-1,204,970
-4,391,400	Office	D	0	1,399,170	0	1,399,170	-5,890,570	-4,491,400
-2,237,820	Other	D	0	1,910,910	0	1,910,910	-4,148,720	-2,237,810
-8,449,490			0	5,045,220	-250,000	4,795,220	-13,344,700	-8,549,480
39,496,000	TOTAL CORPORATE RESOURCES		60,160,630	38,915,970	-19,812,230	79,264,370	-41,093,370	38,171,000

CORPORATE & CENTRAL ITEMS - REVENUE BUDGET 2024/25

* S/D/B indicates that the service is Statutory, Discretionary or a combination of Both

** 2023/24 contingency net of transfers to Departmental budgets

Net Budget 2023/24 £		*	Employees £	Running Expenses £	Internal Income £	Gross Budget £	External Income £	Net Budget 2024/25 £
CORPORATE								
-2,285,000	DSG (Central Dept recharges)	S	0	0	0	0	-2,285,000	-2,285,000
1,000,000	Growth Contingency	n/a	0	0	0	0	0	0
900,000	Service Reduction Contingency	n/a	0	0	0	0	0	0
1,076,000	Fair Cost of Care / ASC Reforms	S	0	0	0	0	0	0
0	Service Investment Fund	n/a	0	200,000	0	200,000	0	200,000
10,000,000	MTFS Risks Contingency	B	0	10,000,000	0	10,000,000	0	10,000,000
2,688,000	Contingency for Inflation / Living Wage **	B	12,175,000	23,883,820	0	36,058,820	0	36,058,820
13,379,000	TOTAL CORPORATE BUDGETS		12,175,000	34,083,820	0	46,258,820	-2,285,000	43,973,820
CENTRAL ITEMS								
19,500,000	Financing of Capital	B	0	20,050,000	0	20,050,000	-2,650,000	17,400,000
5,050,000	Revenue Funding of Capital	B	0	0	0	0	0	0
-13,600,000	Bank & Other Interest	B	0	0	0	0	-14,200,000	-14,200,000
Central Expenditure								
1,500,000	Pensions (pre LGR /LGR)	S	0	1,500,000	0	1,500,000	0	1,500,000
1,353,800	Members Expenses & Support etc	S	1,259,800	99,540	0	1,359,340	0	1,359,340
317,000	Flood Defence Levies	S	0	317,000	0	317,000	0	317,000
200,000	Elections	S	0	200,000	0	200,000	0	200,000
-691,000	Financial Arrangements	B	0	515,000	-221,000	294,000	-915,000	-621,000
-50,000	Car Leasing	B	0	0	-50,000	-50,000	0	-50,000
2,629,800			1,259,800	2,631,540	-271,000	3,620,340	-915,000	2,705,340
13,579,800	TOTAL CENTRAL ITEMS		1,259,800	22,681,540	-271,000	23,670,340	-17,765,000	5,905,340

EARMARKED RESERVE BALANCES

* Pooled Property Fund investments - funded from the overall balance of earmarked funds

	Revised Balance 01/04/2023 £000	Forecast Balance 31/03/2024 £000	Forecast Balance 31/03/2025 £000	Forecast Balance 31/03/2026 £000	Forecast Balance 31/03/2027 £000	Forecast Balance 31/03/2028 £000
Renewal of Systems, Equipment and Vehicles						
Trading Accounts						
Corporate Asset Investment Fund	430	1,150	2,470	3,830	5,200	5,720
Insurance						
General	10,310	11,120	11,730	12,340	12,950	13,570
Uninsured loss fund	5,190	5,190	5,190	5,190	5,190	5,190
Committed Balances						
Community Grants	20	0	0	0	0	0
Other						
Children & Family Services						
Supporting Leicestershire Families	500	500	0	0	0	0
C&FS Developments	3,070	100	50	0	0	0
Youth Offending	750	900	650	400	150	0
Other	380	280	130	80	80	80
Adults & Communities						
A&C Developments	1,360	400	70	70	70	70
Adult Learning Service	190	130	130	130	130	130
Public Health						
	8,430	7,270	3,990	1,050	400	290
Environment & Transport						
E&T Developments	170	0	0	0	0	0
Commuted Sums	2,710	2,210	1,710	1,210	710	210
LLITM	1,300	250	90	220	350	480
Major Projects - advanced design	600	290	370	220	310	430
Waste Developments	1,190	280	230	0	0	0
Section 38 Income	460	0	0	0	0	0
Other	150	150	110	110	110	110
Chief Executive						
Economic Development-General	280	200	130	70	70	70
Chief Executive Dept Developments	430	330	230	150	120	100
Other	50	10	0	0	0	0
Corporate Resources						
Other	420	450	340	320	290	240
Corporate:						
Transformation Fund	9,450	4,950	650	0	0	0
Broadband	1,770	2,500	1,750	1,000	1,000	1,000
Business Rates Retention	570	570	570	570	570	570
Elections	300	500	700	100	300	500
Budget Equalisation	40,510	56,520	65,500	76,190	83,590	90,790
Carbon Neutral Investment Fund	2,000	2,000	2,000	2,000	2,000	2,000
Capital Financing (phasing of capital expenditure)	136,410	126,090	52,520	6,560	3,520	870
Pooled Property Fund investment *	-24,770	-24,770	-24,770	-24,770	-24,770	-24,770
TOTAL	204,630	199,570	126,540	87,040	92,340	97,650
Schools and Partnerships						
Dedicated Schools Grant	-30,160	-40,940	-57,400	-73,570	-88,770	-105,630
Active Together	1,480	1,260	930	470	60	0
Health & Social Care Outcomes	13,100	6,250	1,900	570	570	570
Emergency Management	860	860	860	860	860	860
East Midlands Shared Services - other	10	0	0	0	0	0
Leicestershire Safeguarding Children Board	170	150	130	110	90	70
Leics Social Care Development Group	30	30	30	30	30	30
Total	-14,510	-32,390	-53,550	-71,530	-87,160	-104,100

EFFECT OF COUNTY COUNCIL'S BUDGET DECISION ON 2024/25 COUNCIL TAX

BAND (APRIL 1991 VALUE)			Proportion of Band D	Main element £	ASC Precept £	County Council's Element £
A	(Up to	£40,000)	6/9	913.28	154.44	1,067.72
B	(£40,001 -	£52,000)	7/9	1,065.49	180.18	1,245.67
C	(£52,001 -	£68,000)	8/9	1,217.71	205.92	1,423.63
D	(£68,001 -	£88,000)	1	1,369.92	231.66	1,601.58
E	(£88,001 -	£120,000)	11/9	1,674.35	283.14	1,957.49
F	(£120,001 -	£160,000)	13/9	1,978.77	334.62	2,313.39
G	(£160,001 -	£320,000)	15/9	2,283.20	386.10	2,669.30
H	(Over	£320,000)	2	2,739.84	463.32	3,203.16

PRECEPT 2024/25

BILLING AUTHORITY	Tax Base	Precept £
Blaby	34,505.83	55,263,868
Charnwood	59,678.60	95,580,088
Harborough	38,921.90	62,336,560
Hinckley and Bosworth	39,788.00	63,723,689
Melton	20,110.57	32,208,698
North West Leicestershire	37,079.00	59,385,007
Oadby and Wigston	18,367.98	29,417,800
Total	248,451.88	397,915,710

2024/25 COUNCIL TAX BILL (COUNTY COUNCIL ELEMENT) (EXAMPLE USING BAND D - % INCREASES APPLY TO ALL BANDS)

	2023/24 £	2024/25 £	Increases *
Main Element (core)	1,324.31	1,369.92	2.99%
ASC Precept **	201.15	231.66	2.00%
Total	1,525.46	1,601.58	4.99%

* per Government guidance each percentage is calculated as an increase to the 2023/24 total of £1,525.46

** The following paragraphs are required to be included with information to be made available to bill-payers. They explain that the County Council can raise an additional amount of Council Tax, for adult social care, without requiring a referendum.

"The Secretary of State made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer was the option of an adult social care authority being able to charge an additional "precept" on its council tax without holding a referendum, to assist the authority in meeting its expenditure on adult social care from the financial year 2016-17. It was originally made in respect of the financial years up to and including 2019-20. If the Secretary of State chooses to renew this offer in respect of a particular year, this is subject to the approval of the House of Commons."

AVERAGE COUNCIL TAX FOR A BAND D PROPERTY IN LEICESTERSHIRE 2024/25

	Billing Authority							
	Blaby £	Charnwood £	Harborough £	Hinckley & Bosworth £	Melton £	North West Leics. £	Oadby & Wigston £	Average £
County Council	1,601.58	1,601.58	1,601.58	1,601.58	1,601.58	1,601.58	1,601.58	1,601.58
Police and Crime Commissioner	286.23	286.23	286.23	286.23	286.23	286.23	286.23	286.23
Combined Fire Authority	81.65	81.65	81.65	81.65	81.65	81.65	81.65	81.65
District Council (General Expenses)	189.14	144.68	161.07	135.50	202.64	162.94	254.04	167.45
Special Expenses & Parishes (average)	133.91	105.17	81.95	89.13	69.18	98.25	0.00	91.23
Average Band D Council Tax 2024/25	2,292.52	2,219.31	2,212.48	2,194.09	2,241.29	2,230.65	2,223.51	2,228.14
Average Band D Council Tax 2023/24	2,184.24	2,118.70	2,117.01	2,090.22	2,140.31	2,130.89	2,124.64	2,127.02
Increase (£)	108.28	100.61	95.47	103.87	100.98	99.76	98.87	101.12
Increase (%)	4.96%	4.75%	4.51%	4.97%	4.72%	4.68%	4.65%	4.75%
Increases (%)								
County Council ¹	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%	4.99%
Police and Crime Commissioner ²	4.76%	4.76%	4.76%	4.76%	4.76%	4.76%	4.76%	4.76%
Combined Fire Authority	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%
District Council (General Expenses) ³	2.99%	3.00%	-0.19%	3.83%	2.53%	2.75%	2.99%	2.58%
Special Expenses & Parishes (average)	9.22%	4.91%	5.52%	9.04%	6.94%	4.15%	n/a	6.33%

- 1) County Council increase of 4.99% includes 2% for the Adult Social Care precept.
- 2) Police and Crime Commissioners were allowed an option to increase Council Tax by up to £13 per Band D property.
- 3) District Councils were allowed an option to increase Council Tax by up to either 2.99% or £5 per Band D property, whichever was higher.
Harborough: when General Expenses and Special Expenses are combined, the net effect is a freeze in the combined total.

ANALYSIS OF NUMBER OF EMPLOYEES

Average Number of Staff *	2023/24	2024/25
Children & Family Services		
Schools **	2,159.6	2,243.5
Non-Schools	1,276.4	1,290.9
	<u>3,436.0</u>	<u>3,534.4</u>
Adults & Communities	1,269.9	1,336.7
Public Health	176.7	172.8
Environment & Transport	1,019.2	1,049.3
Chief Executives	276.0	284.7
Corporate Resources	1,313.7	1,233.6
	<u>7,491.6</u>	<u>7,611.4</u>
Total - All Staff	7,491.6	7,611.4

* Part-time employees have been equated to full time equivalents (fte)

** Subject to Academy transfers

Policy for the Identification of Capital Expenditure

What is Capital Expenditure?

The precise definition is prescribed in the IFRS Code of Practice, which itself represents proper practice as defined in the 2003 Local Government Act.

“All expenditure on the acquisition, creation or enhancement of tangible fixed assets should be capitalised on an accruals basis. Expenditure on the acquisition of a tangible asset which adds to and not merely maintains the value of an existing asset should be capitalised and be classified as a tangible fixed asset, provided that it yields a benefit to the authority and the services it provides are for a period of more than one year”.

Expenditure that should be capitalised will include expenditure on the

- acquisition, replacement, enhancement or laying out of land.
- acquisition, construction, preparation, enhancement or replacement of roads, buildings or other structures.
- acquisition, installation or replacement of movable plant, machinery, apparatus, vehicles and vessels.

Examples of items to be classified as capital expenditure include:

1. all land purchases for future buildings and roads, footpaths etc.
2. all construction of new buildings and extensions including (a) fixed plant and equipment and (b) landscaping.
3. professional fees; architects, quantity surveyors, structural engineers, highways engineers, legal and other specialist services fees either internal or external incurred on the above, where these contribute directly to bringing an asset into working condition for its intended use.
4. internal charges to be supported by suitable evidence by reports from a time recording system.
5. monitoring of (a) client responsibilities under the 1994 construction, design and management regulations and (b) Health & Safety regulations.
6. all alterations and improvements to property, roads, canals, bridges, footpaths (including tree planting).
7. improvement works and structural repairs that lengthen substantially the life of an asset or increases its market value.
8. feasibility studies leading to the provision of an asset.
9. forward design fees incurred on the approved programme.
10. the purchase of all additional new, used and replacement vehicles (but not leased assets). The replacement of vehicles should be financed from renewal reserves (but still charged to capital at source).
11. grants to other bodies for expenditure to be incurred by those bodies on any of the above items.

12. purchase of new and replacement equipment and machinery, including I.T. hardware.
13. the purchase of software (intangible asset) but not the cost of training of users.
14. staff time, advertising, auction fees and conveyancing costs of preparing for the sale of assets and associated accommodation works (e.g. fencing).

All expenditure on the above shall be charged to the capital accounts irrespective of the financing of that expenditure. e.g. the capital programme should show the gross cost of a project with contributions from other parties being separately disclosed.

The following transactions will not be Capital:

- a) A de-minimis limit of £10,000 for individual items shall apply. This should also apply to individual items within a block allocation within the capital programme. A de-minimus limit of £2,500 for individual items for schools devolved formula capital grant shall apply.

The purchase of single items below these limits should be charged to revenue. e.g. PCs and printers although in certain circumstances exemptions may apply, for example, the need to comply with grant conditions.

All such exemptions need to be agreed with Corporate Finance

- b) Staff time involved in preparation, monitoring and reporting on the capital programme.
- c) Client-side costs of project specification and project management.
- d) Consumable items e.g. books, initial stocking of new offices and schools
- e) Routine repair and maintenance
- f) Hire of alternative accommodation
- g) Costs of scoping potential sites or assets
- h) Relocation costs – costs of physically relocating staff, equipment, documents etc.
- i) Training costs
- j) Site security

SUMMARY OF ESTIMATED CAPITAL RESOURCES 2024-28

	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Grants					
DfE : Basic Need	3,136	17,077	1,000	1,000	22,213
DfE : School Condition Allocation	2,000	2,000	2,000	2,000	8,000
DfE : Devolved Formula Capital	500	500	500	500	2,000
DfE : Free Childcare provision expansion	678	500			1,178
DLUHC : Disabled Facilities Grant (DFG)	4,851	4,851	4,851	4,851	19,404
DfT : TIIF Maintenance	7,891	7,891	7,891	7,891	31,564
DfT : TIIF Incentive Fund	1,973	1,973	1,973	1,973	7,892
DfT : TIIF Integrated Transport Block	2,750	2,750	2,750	2,750	11,000
DfT : TIIF Pothole Money	7,891	7,891	7,891	7,891	31,564
DfT : Network North	2,258	5,000	10,000	14,158	31,416
DfT : MMDR funding	5,553				5,553
DfT : A511 MRN funding	1,630				1,630
DfT : Traffic signal grant award	105				105
	41,216	50,433	38,856	43,014	173,519
External Contributions					
Education - Section 106 funding for schools	9,120	14,288	4,297	1,693	29,398
Transport - A511 MRN S.106	916	0	0	0	916
Transport - various S.106	254	360	93	0	707
Environment - Waste Sites S.106 funded schemes	84	55	66	0	204
Transport - Flood Alleviation contribution	561	318	151	0	1,030
Transport - MMDR S.106 estimates	0	1,242	1,242	535	3,019
	10,935	16,263	5,849	2,228	35,274
Capital RIA					
MMDR Estimates - repaid s106 - CGRIA (from 23/24)	4,663				4,663
DfT : MMDR NE	1,246				1,246
	5,909	0	0	0	5,909
Capital Contributions Unapplied					
C&FS - funding from CCU	873	2,000	-30	-1,693	1,150
	873	2,000	-30	-1,693	1,150
Capital Receipts					
General Capital Receipts	17,000	1,250	1,000	1,000	20,250
Earmarked Capital Receipts - C&FS	1,750	1,672	0		3,422
Earmarked Capital Receipts - Corp Programme				2,745	2,745
	18,750	2,922	1,000	3,745	26,417
Capital Receipts - Indirect (Diversifier ILLP) Investments					
Net Receipts from sale of Pooled Property Invts	5,650				5,650
	5,650	0	0	0	5,650
Revenue and Reserves					
E&T - revenue contribution Waste sites	13	5	1	0	20
E&T - LLITM	297				297
E&T Plant reserve	100	100	100	100	400
E&T - Ashby Canal reserve	27	27	27	27	108
General - Capital Financing Reserve	63,290	42,017			105,307
	63,727	42,149	128	127	106,132
Total sources of funding	147,059	113,767	45,803	47,421	354,050
Total Capital Programme	147,059	138,427	77,221	84,776	447,483
Difference - Shortfall (Borrowing Required)	0	24,660	31,418	37,355	93,433

CHILDREN & FAMILY SERVICES - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Mar-28	63,555	Provision of Additional School Places	24,401	33,487	4,967	700	63,555
Mar-26	18,472	SEND Programme Expansion of Special Schools	2,650	11,250	0	0	13,900
		Sub-total - SEND Programme	2,650	11,250	0	0	13,900
Mar-28	8,000	Strategic Capital Maintenance	2,000	2,000	2,000	2,000	8,000
Mar-28	2,000	Schools Devolved Formula Capital	500	500	500	500	2,000
Mar-28	1,200	Schools Access / Security	300	300	300	300	1,200
Mar-25	1,146	Children's Residential Homes	1,146	0	0	0	1,146
Mar-26	1,178	Childcare Expansion Programme	678	500	0	0	1,178
		Other Capital	4,624	3,300	2,800	2,800	13,524
		Overall Total	31,675	48,037	7,767	3,500	90,978

Future Developments - subject to further detail and approved business cases

- Additional School Infrastructure arising from Housing Developments

ADULTS & COMMUNITIES - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Mar-28	19,404	Disabled Facilities Grant (DFG)	4,851	4,851	4,851	4,851	19,404
Mar-27	2,758	Social Care Investment Plan (SCIP): SCIP - Extra care schemes	1,500	0	1,258	0	2,758
		Total A&C	6,351	4,851	6,109	4,851	22,162

Future Developments - subject to further detail and approved business cases

- Archives, Collections and Learning Hub

ENVIRONMENT & TRANSPORT - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
		Major Schemes					
Mar-26	116,110	Melton Distributor Road - North and East Sections	39,956	17,102	0	0	57,058
Mar-26	19,925	Zouch Bridge Replacement - Construction and Enabling Works	9,614	6,856	61	0	16,531
Mar-28	10,269	Advance Design / Match Funding	1,855	2,222	2,145	1,758	7,979
Mar-28	4,129	Leicestershire Cycling Walking Improvements Plan Delivery	1,404	1,404	854	467	4,129
Mar-25	9,239	A511/A50 Major Road Network - Advanced design	2,068	0	0	0	2,068
Mar-25	1,958	Leicester and Leicestershire Integrated Transport Model - Refresh	297	0	0	0	297
			55,194	27,584	3,060	2,225	88,062
		Minor Schemes / Other					
Mar-28	13,600	County Council Vehicle Replacement Programme	3,698	3,358	3,110	3,436	13,602
Mar-25	54	Fleet Services Workshop Oil Distribution System	54	0	0	0	54
Mar-27	1,030	Property Flood Risk Alleviation	561	318	151	0	1,030
Mar-25	4,991	Hinckley Hub (Hawley Road) - National Productivity Investment Fund	291	0	0	0	291
Mar-28	1,870	Safety Schemes	463	726	300	206	1,696
Mar-27	2,632	Externally Funded Schemes	163	269	93	0	525
Mar-27	9,643	Melton Depot - Replacement	501	2,080	6,968	0	9,550
Mar-28	400	Plant renewals	100	100	100	100	400
Mar-27	400	Highways Depot Improvements - subject to business case	0	0	400	0	400
			5,831	6,851	11,122	3,742	27,547
		Transport Asset Management					
Mar-28	44,732	Network North funding to be allocated (25/26 subject to grant confirmation)	2,258	5,000	10,000	14,158	31,416
Mar-28	9,592	Capital Schemes and Design	2,565	2,168	2,177	2,177	9,087
Mar-28	2,711	Bridges	407	407	463	463	1,740
Mar-28	563	Highways Flood alleviation	159	123	141	141	563
Mar-28	2,817	Street Lighting	1,031	835	835	835	3,537
Mar-28	1,272	Traffic Signal Renewal	386	281	281	281	1,228
Mar-28	10,947	Preventative Maintenance - (Surface Dressing)	3,312	2,540	2,540	2,540	10,931
Mar-28	30,628	Restorative (Patching)	8,030	7,445	7,349	7,739	30,563
Mar-28	67	Public rights of way maintenance	19	15	17	17	67
Mar-28	262	Network Performance & Reliability	70	61	65	65	262
			18,237	18,875	23,867	28,414	89,393
		Environment & Waste					
Mar-28	1,834	Recycling Household Waste Sites - General Improvements	446	974	164	250	1,834
Mar-25	195	Recycling Household Waste Sites - Lighting	195	0	0	0	195
Mar-28	108	Ashby Canal	27	27	27	27	108
Mar-27	237	Recycling Household Waste Sites - S.106 funded schemes	91	60	86	0	237
			759	1,061	277	277	2,374
		Total E&T	80,022	54,371	38,325	34,659	207,376

ENVIRONMENT & TRANSPORT - CAPITAL PROGRAMME 2024-28 (Continued)

Future Developments - subject to further detail and approved business cases

- New Melton RHWS
- Additional bid development/match funding
- Compaction equipment
- Green vehicle fleet
- Highways Depot Maintenance
- DIY waste equipment

CHIEF EXECUTIVES - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
Mar-26	200	Legal - Case Management System - subject to business case	100	100	0	0	200
		Total Chief Executives	100	100	0	0	200

Future Developments - subject to further detail and approved business cases

- Legal - Commons and Village Green Register
- Trading Standards - Database replacement

CORPORATE RESOURCES - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
		ICT					
Mar-28	240	Replacement of IT Service Management toolset and User Portal	0	0	0	240	240
Mar-26	79	Solaris Hardware Refresh	30	30	0	0	60
Mar-28	903	Network Equipment	0	100	0	600	700
Mar-28	100	Remote Access Refresh	0	9	0	41	50
Mar-28	1,700	Hyper-Converged Infrastructure (HCI) Refresh/re-license	449	350	120	581	1,500
Mar-28	1,000	Backup System Replacement	0	0	0	1,000	1,000
Mar-26	50	Replace end of life SRS Meeting room tech	0	50	0	0	50
Mar-27	70	Replace end of life wireless controllers	0	0	70	0	70
		Sub total ICT	479	539	190	2,462	3,670
		Transformation Unit - Ways of Working					
Mar-25	1,995	Workplace Strategy - Office Infrastructure	400	0	0	0	400
Mar-28	11,042	Workplace Strategy - End User Device (PC, laptop)	862	1,293	1,530	909	4,594
Mar-25	1,631	Workplace Strategy - property costs, dilapidations and refurbishments	582	0	0	0	582
		Sub total Transformation Unit	1,844	1,293	1,530	909	5,576
		Property Services					
Mar-25	110	Data Centre UPS replacement	110	0	0	0	110
Mar-25	85	Bassett Centre window replacement	85	0	0	0	85
Mar-25	100	Snibston Scheduled Ancient Monument	100	0	0	0	100
		Sub total Property Services	295	0	0	0	295
		Climate Change - Environmental Improvements					
Mar-25	375	Electric Vehicle Car Charge Points	131	0	0	0	131
Mar-27	603	Energy initiatives	100	100	100	0	300
		Sub total Energy	231	100	100	0	431
		Total Corporate Resources	2,849	1,932	1,820	3,371	9,972

Future Developments - subject to further detail and approved business cases

Major System Replacements: IAS, Mosaic, Capita One, STADS, PAMS, s106 system

Strategic Property Future Developments

- Snibston Scheduled Ancient Monument - (SAM) - additional works
- Snibston Block C Remediation
- Beaumanor Hall roads resurfacing

ICT Future Development:

- End of life replacement and security improvements

Property Services

- Country Parks Future Developments:
- Watermead café and car park changes
- Watermead New Bridge
- Country Parks - ANPR ticketless car parking expansion
- Ashby Woulds Heritage Trail - resurfacing
- Climate Change Future Developments

CORPORATE - CAPITAL PROGRAMME 2024-28

Estimated Completion Date	Gross Cost of Project £000		2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	Total £000
		Investing In Leicestershire Programme (IILP)					
Mar-28	1,200	County Farms Estate - General Improvements	300	300	300	300	1,200
Mar-28	1,400	Industrial Properties Estate - General Improvements	350	350	350	350	1,400
Sep-25	16,436	Airfield Business Park - Phase 3-4	14,000	2,000	0	0	16,000
Mar-25	10,228	Quorn Solar Farm	250	9,204	0	0	9,454
Mar-27	926	M69 Junction 2 - SDA	350	283	50	0	683
Mar-25	2,999	Lutterworth East - Drive Thru Restaurants	2,655	0	0	0	2,655
Mar-25	4,893	Lutterworth East - Planning and Pre-Highway construction Works	4,658	0	0	0	4,658
	25,745	New Investments - subject to Business Case	3,000	5,000	5,000	12,745	25,745
		Sub total IILP	25,563	17,137	5,700	13,395	61,795
		Future Developments					
		Future service projects - subject to business cases	500	4,500	10,000	25,000	40,000
		Capital Programme Portfolio Risk	0	7,500	7,500	0	15,000
		Sub total Future Developments	500	12,000	17,500	25,000	55,000
		Total Corporate Programme	26,063	29,137	23,200	38,395	116,795

Future Developments - subject to further detail and approved business cases

- Sustainability / Invest to Save Schemes