

Executive Board – 7 February 2024

Supplementary Information:

- 1) Annex 2 to Agenda Item 13A (2024/25 Revenue Budget and Council Tax) – which provides a statement of 2023/24 and 2024/25 budgets by service; and
- 2) A revised version of Appendix 10 to Agenda Item 13A (2024/25 Revenue Budget and Council Tax) – which presents budgeted movements in Earmarked Reserves 2024/25.

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Service	2023/24			2024/25		
	Net managed budget £000s	Net budget managed outside service £000s	Net budget £000s	Net managed budget £000s	Net budget managed outside service £000s	Net budget £000s
Adults and Health						
Health Partnerships	572	224	796	596	175	771
Social Work and Social Care	250,766	4,576	255,342	258,825	3,455	262,280
Service Transformation Team	257	345	602	255	221	476
Strategic Commissioning	(76,480)	1,363	(75,117)	(85,666)	784	(84,882)
Resources & Strategy	4,738	(59)	4,679	5,603	(613)	4,990
Provider services	18,716	7,160	25,876	19,627	5,495	25,122
Leeds Safeguarding Adults Board	150	67	217	130	35	165
Public Health	0	341	341	0	(136)	(136)
Pensions adjustment	0	(12,861)	(12,861)	0	(9,462)	(9,462)
	198,719	1,156	199,875	199,370	(46)	199,324
Children and Families						
Learning	5,307	2,939	8,246	5,244	1,898	7,142
Social Care	110,674	44,140	154,814	124,185	38,969	163,154
Resources and Strategy	24,703	(5,017)	19,686	27,992	(5,205)	22,787
Pensions adjustment	0	(14,606)	(14,606)	0	(9,307)	(9,307)
	140,684	27,456	168,140	157,421	26,355	183,776
City Development						
Planning and Sustainable Development	1,160	1,555	2,715	845	969	1,814
Economic Development	1,965	467	2,432	1,846	330	2,176
Asset Management & Regeneration	(1,186)	4,331	3,145	(2,707)	4,616	1,909
Employment & Skills	1,710	873	2,583	1,371	598	1,969
Highways and Transportation	19,523	66,493	86,016	18,139	68,382	86,521
Arts and Heritage	10,207	5,843	16,050	9,083	2,753	11,836
Sport and Active Recreation	8,838	5,503	14,341	9,400	4,921	14,321
Resources and Strategy	594	293	887	875	(704)	171
Markets and City Centre	(893)	320	(573)	(952)	375	(577)
Pensions adjustment	0	(14,103)	(14,103)	0	(9,801)	(9,801)
	41,918	71,575	113,493	37,900	72,439	110,339
Strategy and Resources						
Strategy and Improvement	3,468	(657)	2,811	3,628	(309)	3,319
Finance	6,217	566	6,783	7,784	(665)	7,119
Human Resources	5,726	1,080	6,806	6,003	768	6,771
Integrated Digital Services	29,878	10,914	40,792	32,943	11,751	44,694
Procurement & Commercial Services	919	328	1,247	999	204	1,203
Legal Services	3,236	1,089	4,325	3,599	528	4,127
Democratic Services	5,221	(3,819)	1,402	5,371	(4,384)	987
Leeds Building Services	(11,074)	5,485	(5,589)	(10,960)	3,756	(7,204)
Corporate Property Management	5,596	253	5,849	6,226	303	6,529
Shared Services	21,865	4,896	26,761	20,966	2,923	23,889
Commercial Services	5,629	13,920	19,549	7,714	13,404	21,118
Facilities Management	8,053	1,034	9,087	7,527	929	8,456
Pensions adjustment	0	(27,856)	(27,856)	0	(19,541)	(19,541)
	84,734	7,233	91,967	91,800	9,667	101,467
Communities, Housing and Environment						
Safer Stronger Communities	8,706	2,976	11,682	8,225	2,402	10,627
Customer Access	14,087	4,065	18,152	15,452	4,972	20,424
Elections, Licensing and Registration	942	824	1,766	721	579	1,300
Welfare and Benefits	2,794	499	3,293	5,843	335	6,178
Car Parking Services	(7,967)	1,105	(6,862)	(8,344)	961	(7,383)
Waste Management	40,452	5,209	45,661	45,640	4,021	49,661
Climate, Energy and Greenspace	11,566	7,508	19,074	13,399	5,690	19,089
Environmental Action - City Centre	2,008	344	2,352	2,110	220	2,330
Environmental Health	1,390	403	1,793	1,460	276	1,736
Cleaner Neighbourhood Team	11,640	4,009	15,649	14,117	3,390	17,507
Supporting People Contract	6,892	33	6,925	7,100	42	7,142
Strategic Housing Partnership	1,671	2,195	3,866	2,008	1,614	3,622
Pensions adjustment	0	(19,735)	(19,735)	0	(14,246)	(14,246)
	94,181	9,435	103,616	107,731	10,256	117,987
Strategic and Central Accounts						
Strategic and Central accounts	10,122	(71,212)	(61,090)	24,735	(79,028)	(54,293)
Pensions adjustment	0	(45,643)	(45,643)	0	(39,643)	(39,643)
	10,122	(116,855)	(106,733)	24,735	(118,671)	(93,936)
NET COST OF CITY COUNCIL SERVICES	570,358	0	570,358	618,957	0	618,957
Contribution to/(from) General Fund Reserves	3,000	0	3,000	3,000	0	3,000
NET REVENUE CHARGE	573,358	0	573,358	621,957	0	621,957

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Description of Reserve	Projected balance at 1st April 2024	Budgeted Contributions (To) Reserve	Budgeted Contributions From Reserve	Projected Balance at 31st March 2025	Reason for the Reserve
	£k	£k	£k	£k	
GENERAL FUND	(36,248)	(3,000)	0	(39,248)	
EARMARKED RESERVES					
S256 funding for health inequalities	(1,823)			(1,823)	Specific funding from Leeds South and East CCG for tackling health inequalities.
Health & Social Care (CCG)	(2,662)			(2,662)	To fund Health and Social Care priorities
Prisons Reserve	(79)			(79)	CCG funding for social work in prisons
Drugs Commissioning	(133)			(133)	External income for drug and alcohol priorities
Transforming Care	(1,127)			(1,127)	Provision to mitigate against costs associated with the NHS England led transfer of care packages to a community setting
Social Care Development Reserve	(82)			(82)	Provision to meet costs associated with development of social care models e.g. Recovery Model
Safeguarding (Adults)	(318)			(318)	Independent Safeguarding Board - c/f of partner contributions.
Skills for Care	(193)			(193)	External funding for social care training needs
Trauma Informed programme	(229)			(229)	S256 funding agreement with CCG to set up new service.
Dewsbury Road Annexe	(191)			(191)	0-19 Public health Integrated Nursing Service funding
Henry 5-12 project	(35)			(35)	Public Health funding to support a healthy weight programme for families with children aged 5-12 years old.
Health Innovations	(300)			(300)	Monies given by Health Service for a number of joint initiatives around commissioning & children's centres
Armed Forces Day	(6)			(6)	Funding for Armed Forces Day.
Social Inclusion Fund	(254)			(254)	Creation of Social Inclusion Fund as per Casino licence bid.
Local Welfare Support Fund	(297)			(297)	To provide ongoing funding to the Local Welfare Support Fund service who provide support to Leeds residents experiencing financial hardship
Economic, Social and Environmental Wellbeing fund	(648)			(648)	Carry forward balances on the wellbeing budgets of Community Committee.
Communities Innovation Fund	(29)			(29)	Fund work with 3rd sector to develop future financial sustainability in the sector.
Waste Management	(297)			(297)	Balance of waste disposal contract savings secured in 19/20 to support the delivery of the Refuse route review and the developing waste strategy
Car Parking Upgrade of Meters	(100)			(100)	To cover the cost of upgrading or replacing car parking meters when no longer supported by supplier.
Homelessness Prevention Fund	(1,005)			(1,005)	To fund Homelessness prevention
Supporting People	(221)			(221)	Supporting People Fund
Civil Penalties	(250)			(250)	To fund potential legal costs/future shortfalls in income from Civil Penalties.
Lord Mayor	(10)			(10)	Balance of budget carried forward.
Low Carbon Programme	(158)			(158)	To support delivery of work on Air Quality
Section 256	(1,148)			(1,148)	Funding from CCG for development of digital solutions for personalised care.
Energy Efficiency Reserve - LCC	(338)			(338)	Energy efficiency reserve to fund invest to save energy efficiency initiatives.
General Insurance	(9,021)			(9,021)	To meet the costs of future insurance claims and overspends of the insurance fund.
Mutual Municipal Insurance	(11)			(11)	To fund potential claw backs of past insurance receipts from MMI.
Legal Cost of VAT claims	(63)			(63)	Funds set aside from £8.4m VAT claim refund received in 10/11 (originally £100k) to help fund legal costs for remaining VAT cases Directorate contributions towards borrowing costs of capital schemes.
Capital Reserve	(1,199)			(1,199)	Contributions received over life of asset and released back to revenue to cover debt costs over life of loan.
City Development Grant Reserves	(162)			(162)	Museums and Galleries
City Development Grant Reserves	(622)			(622)	Sports and Active Leeds infrastructure reserve
City Development Grant Reserves	(490)			(490)	Historic England Grants; Morley town Deal; SIF
Merrion House Reserve	(22,298)			(22,298)	Reserve to fund future costs of lease from the shareholder distributions
Strategic Contingency Reserve	(1,364)	(23,000)	21,355	(3,009)	Fund for future unforeseen budget pressures and to ensure the Council becoming more financially resilient
COVID Reserve	(365)			(365)	To be applied to residual COVID pressures
Investment/Innovation	(1,788)	(2,040)		(3,828)	Fund to get projects off the ground that will generate future revenue savings.
Strategic Resilience Reserve	0	(3,000)		(3,000)	NEW: Fund for future unforeseen budget pressures and to ensure the Council becoming more financially resilient
Social Care Contingency Reserve	0	(6,154)		(6,154)	NEW: Fund to support the significant risks facing the Council in regard to demand and cost pressures in both Adult and Children's Social Care
Sub-total Earmarked Reserves	(49,316)	(34,194)	21,355	(62,155)	
Total GF non-ring fenced Reserves	(85,564)	(37,194)	21,355	(101,403)	
RING FENCED RESERVES: GENERAL FUND					
Rapid test Fund	(115)			(115)	Funding from Central Government to support testing of individuals
Community Discharge Grant	(1,539)			(1,539)	Funding from Central Government for transitions costs from Hospitals back to Community Settings
Public Health Grant	(405)			(405)	Public Health grant carried forward
S31 Elections Act Grant	(32)			(32)	Unused grant carried forward
Taxi & Private Hire Licensing Surplus	(227)			(227)	Ring fenced reserve for taxi and private hire licensing service.
Energy Efficiency Reserve - Salix	(832)			(832)	Energy efficiency reserve to fund invest to save energy efficiency initiatives.
Revenue grants	(14,211)			(14,211)	Various
Sub-total General Fund Ring-fenced Reserves	(17,361)	0	0	(17,361)	
Total General Fund Reserves	(102,924)	(37,194)	21,355	(118,763)	

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