

## **Revenue Budget Outturn 2022-2023**

On 2 March 2022, the Council approved the net budget requirement for 2022-2023 of £267.2 million for General Fund services.

Overall, the General Fund, after the cost of redundancy and pension strain and contributions to essential earmarked reserves, is within budget.

The Reserves and Provisions 2022-2023 report on this same agenda provides an update on the reserves position as at the end of 2022-2023 and seeks approved to transfer efficiencies to a number of reserves. This includes a transfer of £4.5 million from efficiencies from across Corporate Accounts to the Future Years Budget Strategy Reserve to support the delivery of in-year efficiency targets held corporately for 2023-2024 and / or the forecast budget deficit for 2024-2025. This is line with the Budget Strategy approved in the Performance and Budget Report to Cabinet in March 2023.

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<b>Commissioning and Transformation</b>						
The Commissioning and Transformation directorate outturned at a net underspend of £62,000 mainly as a result of efficiencies on contracts offset in part by overspends on staffing (1.87%).						
Commissioning and Transformation		3,320	3,258	(62)	(1.87%)	-
<b>Total Commissioning and Transformation</b>		<b>3,320</b>	<b>3,258</b>	<b>(62)</b>	<b>(1.87%)</b>	<b>-</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<b>Adult Services</b>						
<p>Overall Adult Services is within budget, after the use of one-off funding and a contribution of £1.8 million into reserves. During the 2022-2023 budget setting process, significant cost pressures were forecast for Adult Social Care and, as a result, growth of totalling £9.2 million was approved and incorporated into the budget. In addition to this, Adult Services received additional funding in year including £1.1 million to fund additional discharge services and funding related to the Charging Reform trailblazer project. The outturn for Adults Services in within this increased budget available for 2022-2023.</p> <p>However, there continues to be uncertainty of the forecast position of Adult Services over the medium term, as the service adjusts to the post-covid environment and also the recent increases in inflation. It is therefore proposed, that in line with the strategy included in the Performance and Budget Monitoring report to Cabinet in March, £548,000 be transferred into the Budget Contingency Reserve to support any future pressures. Use of this reserve will be subject to separate approval when required. In addition, it is proposed to transfer £1.3 million into the Future Years Budget Strategy Reserve to support the budget and MTFs. The redesign of Adult Services has commenced and with the aim of addressing any longer-term alignment of staffing resources, stabilising the care market as well as reducing demand by supporting people to be more independent.</p> <p>Further analysis is provided below.</p>						
Adults Assessment & Care Management East		6,150	6,120	(30)	(0.49%)	-
Adults Safeguarding	Growth was built into this budget in previous years in anticipate of the	1,123	1,123	-	0.00%	305

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	change in legislation which has not yet been implemented, thereby resulting in an underspend. This has made possible a contribution to Future Years Budget Strategy Reserve of £305,000.					
Carer Support		769	716	(53)	(6.89%)	-
Community Financial Support		1,743	1,702	(41)	(2.35%)	-
Community Support		142	141	(1)	(0.70%)	-
Covid -19 (Adult Services)	This service includes use of Covid-19 ASC Omicron Grant totalling £241,000. The purpose of this grant was to provide support to external providers.	-	-	-	-	-
Director of Adults services and Additional Monies	The efficiencies are as a result of additional in year grant funding and additional growth earmarked for potential in year demand which was not required in 2022-2023 in full. There has been a contribution to Budget Contingency Reserve totalling £548,000 to meet potential future budget pressures. This is in line with approvals at Quarter 3.	(6,878)	(6,878)	-	0.00%	548

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Independent Living Service	The underspends were due to one-off underspend on contracts and one-off staffing costs. There has been a contribution to Future Years Budget Strategy Reserve totalling £373,000.	1,731	1,731	-	0.00%	373
Learning Disabilities Care Purchasing	The overspend is due to additional in year demand for care packages.	27,155	27,553	398	1.47%	-
Learning Disability Provider	The underspend is mainly as a result of one-off staffing vacancies, with an element of this being related to posts being vacant pending the redesign of Adult Services.	5,047	4,857	(190)	(3.76%)	-
Mental Health Assessment & Care Management	There has been a contribution to Future Years Budget Strategy Reserve totalling £378,000 from efficiencies across the service. This service was allocated £1.1 million growth for 2022-2023, this was sufficient to cover the increased demand and has resulted in a relatively small underspend.	7,690	7,690	-	0.00%	378
Older People Care Purchasing	This budget was allocated considerable growth for 2022-2023	25,310	25,281	(29)	(0.11%)	221

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	(net increase £3.5 million), due to changes such as the fee review and ending of the government's Homefirst Discharge funding, as well as increased spot placement costs due to pressures related to inflation. This forecast was sufficient and resulted in a small in year underspend which has allowed a contribution to the Future Years Budget Strategy reserve.					
Older People Provider Services	The underspend is mainly as a result of one-off staffing vacancies, with an element of this being related to posts being vacant pending the redesign of adults services.	3,998	3,881	(117)	(2.93%)	-
Physical Disabilities Care Purchasing		5,647	5,710	63	1.12%	-
<b>Total Adult Services</b>		<b>79,627</b>	<b>79,627</b>	<b>-</b>	<b>0.00%</b>	<b>1,825</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>Children's Services and Education</b></p> <p>Overall, there is a net underspend of £2.3 million (4.49%) for Children Services and Education due to strong financial management and an embedded transformation programme which has achieved significant and positive changes for children and young people living and learning in Wolverhampton. Through the Transforming Children's Services programme, we offer a robust approach to managing demand across the children's social care system alongside improving outcomes. This has resulted in a decrease in the number of children requiring statutory services. Our restorative approach to practice, enables us to work with families to offer the right support at the right time, resulting in increased strength and resilience in families.</p> <p>Savings targets totalling £486,000 had been incorporated into the 2022-2023 budget for Children's and Education Services, of which savings totalling £456,000 have been delivered in full whilst saving totalling £30,000 in Adult Education have been partially delivered.</p> <p>Further analysis is provided below.</p>						
Children & Young People In Care	The underspend is predominantly against placement budgets as a result of the robust oversight and management of demand across the service. The number of placements are continuing to reduce, however the	31,613	30,756	(857)	(2.71%)	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>complexity of the mix has resulted in a number of higher cost placements.</p> <p>This service included a savings target of £100,000 for 2022-2023 which has been delivered</p>					
Director of Children's Services	<p>The underspend is due to lower than anticipated support costs to be spent to support various projects across Children's Services.</p> <p>This service included a savings target of £100,000 for 2022-2023 which has been delivered.</p>	647	476	(171)	(26.43%)	-
Head of Children's Improvement	<p>The overspend is mainly due to an in year contract variation for emotional health and wellbeing, funded from efficiencies within Children's Services. £303,000 has been transferred into reserves to support with Yo! Wolves service delivery in 2023-2024.</p>	1,531	1,722	191	12.48%	303



Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Headstart	Expenditure fully funded by external grant funding.	-	-	-	-	-
Regional Adoption Agency Consortium	The net in-year surplus of Adoption at Heart has been contributed into reserve in line with the funding agreement.	15	-	(15)	(100.00%)	547
Safeguarding	This service includes transfer of £21,000 into reserve to support service pressure in 2023-2024 in line with the agreement with partner agencies.	316	325	9	2.85%	21
Specialist Support	The underspend is mainly due to one-off, in year savings from the closure of Key to Inspire. Cabinet (Resources) Panel on 6 July 2022, received a report on the strategy to develop two new Children's Homes within the City.	4,016	3,282	(734)	(18.28%)	-
Strengthening Families	The underspend is due to one off staffing vacancies and additional grant funding received in year.	10,080	9,704	(376)	(3.73%)	-
Youth Offending	The underspend is due to staffing vacancies in year and additional contributions received.	1,241	1,178	(63)	(5.08%)	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
Adult Education	The overspend was due to less income received than expected.  The service also includes a prior year saving target of £30,000 which was partially delivered.	(399)	(384)	15	(3.76%)	-
Central Education	The reserve entry relates to the reduction in deficit on the High Needs Block grant. Any deficit at the end of each year has to be held against reserves and then charged against the following year's High Needs Block grant. The deficit against the High Needs Block grant has reduced from £383,000 to £82,000 in 2022-2023.	(741)	(798)	(57)	7.69%	304
Director of Education		131	156	25	19.08%	-
Early Years	The underspend is due to the use of additional one off grant funding.	315	199	(116)	(36.83%)	-
Inclusion Support	The reserve entry relates to transferring surplus fines and penalties income for non-School attendance during term time 2022-2023.	872	888	16	1.83%	28

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Schools	The reserve entry relates to the reduction in reserves allocated to individual schools. Further details on this can be found in Appendix 3.	-	-	-	-	(382)
Educational Excellence	The underspend is due to the use of additional one-off grant funding.	770	443	(327)	(42.47%)	-
Special Educational Needs		(346)	(342)	4	(1.16%)	-
School Business and Support Services	The overspend is mainly due in services traded with schools. When the charges are set as part of the Service Level Agreement (SLA) a forecast was made on the forecast level of pay award. However, the final pay award exceeds this forecast. The SLA charges for these services will be reviewed in 2023-2024. The contribution to reserves relates to ringfenced funding for school PFI schemes.	456	684	228	50.00%	125
Covid-19 (Education)	The breakeven position after passporting grants totalling £2.3 million to schools.	-	-	-	-	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
Skills	<p>The underspend is due to over achievement of income and vacant posts following a restructure. The service also includes a prior year saving target of £256,000 which was delivered in full.</p> <p>The reserves entry includes use of £22,000 from Regeneration Reserve and £607,000 from Our City: Our Plan Reserve.</p>	925	841	(84)	(9.08%)	(630)
<b>Total Children's Services and Education</b>		<b>51,442</b>	<b>49,130</b>	<b>(2,312)</b>	<b>(4.49%)</b>	<b>316</b>

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
<b>Public Health &amp; Wellbeing</b>						
Overall, there is a net overspend of £809,000 (14.80%) within Public Health and Wellbeing mainly due to an increase in the number of referrals for bed and breakfast accommodation and inflationary pressures for utilities within Leisure services.						
Public Health and Wellbeing have a savings target of against Libraires totalling £15,000 against the computing repair and maintenance and books budget which has been delivered in full.						
Further Analysis is provided below:						
Commissioning		-	-	-	-	-
Community Safety & Community Cohesion	This service includes use of Public Health reserve to fund expenditures specifically within Community Cohesion, Infrastructure and Place based infrastructure fund cost centres.	722	653	(69)	(9.56%)	(183)
Covid-19 (Public Health 1)	Expenditure fully funded by external grant funding.	-	-	-	-	-
Healthy Ageing	This service includes use of Public Health reserve to fund expenditure associated with Healthy Ageing.	-	-	-	-	(119)

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		£000	£000	£000	%	£000
Healthy Life Expectancy	This service includes use of Public Health reserve to fund expenditure associated with Healthy Life Expectancy.	-	-	-	-	(26)
Homelessness and New Communities	The overspend for the year is due to increasing support for Homelessness due to increasing numbers of referrals for bed and breakfast accommodation. Growth recognising this ongoing pressure has been built into the 2023-2024 budget.	1,792	2,387	595	33.20%	-
Leisure Services	The outturn for the Leisure PFI scheme was above budget due to increasing utilities costs due to inflation. Growth recognising this ongoing pressure has been built into the 2023-2024 budget.	1,430	1,645	215	15.03%	-
Public Health Business Management	This service includes use of £73,000 Public Health reserve.	-	-	-	-	(73)
Starting and Developing Well	This service includes use of £229,000 Public Health reserve.	-	-	-	-	(229)
Libraries	This service includes a saving target totalling £15,000 against the computing	1,506	1,574	68	4.52%	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
	repair and maintenance and books budget which has been delivered in full.					
System Leadership		-	-	-	-	-
West Midlands Strategic Migration Partnership	The service had a surplus of £56,000 which has been transferred into the West Midlands Strategic Migration Partnership Reserve in line with the partnership agreement.	15	15	-	-	56
<b>Total Public Health &amp; Well Being</b>		<b>5,465</b>	<b>6,274</b>	<b>809</b>	<b>14.80%</b>	<b>(574)</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>Regeneration</b> Overall, there is a net overspend of £220,000 (8.87%) within Regeneration mainly due to unpredictable planning application fee income.</p> <p>In addition, there is a savings target of £360,000 of which £152,000 have not been delivered as originally planned.</p> <p>Further analysis is provided below.</p>						
City Development	<p>This service includes use of the Development Reserve to fund expenditure. In addition to this, the service also contributed funds into the Regeneration Reserve to fund projects 2023-2024 onwards in support of corporate regeneration priorities and maintaining the city centre development.</p> <p>This service was within budget and has also delivered a saving target of £15,000 in full.</p>	541	541	-	-	228



Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
City Planning	<p>The overspend is due to unpredictable planning application fee income, partially offset by savings against staffing due to in year vacancies.</p> <p>The service also includes a saving target of £2,000 which has not been achieved.</p> <p>The reserve entry relates to the use of funds from the Building Control Service Improvements reserve.</p>	868	1,051	183	21.08%	(3)
Director Regeneration	<p>The overspend is due to non-achievement of savings totalling £150,000 out of a savings target of £168,000, which is currently partly offset by underspend on non-staffing budgets.</p> <p>The 2023-2024 Budget approved by Council on 1 March 2023 recognised this as a risk of recurrent delivery of</p>	502	553	51	10.16%	(130)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	this target and builds £150,000 back into the budget going forward. The reserve entry relates to the contribution from Our City: Our Plan reserve to fund the cost of the Ignite project.					
Enterprise	The service included a savings target of £175,000 which was delivered in full. The reserve entry relates to the contribution from the Regeneration Reserve and Our City: Our Plan Reserve to fund salary costs as well as using Budget Contingency Reserve to fund support to activities.	570	556	(14)	(2.46%)	(96)
Wolverhampton Events Management	This service reflects the approved contribution from the Regeneration Reserve.	-	-	-	-	(150)
<b>Total Regeneration</b>		<b>2,481</b>	<b>2,701</b>	<b>220</b>	<b>8.87%</b>	<b>(151)</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>City Assets</b></p> <p>Overall, there is a net underspend of £9,000 (0.08%) within City Assets. Catering and Cleaning services have overspent collectively by £613,000 mainly due to the impact of the pay award for 2022-2023 and the increased price of food which exceeded the assumptions made when negotiating Trading Account Services Level Agreements (TASLA) and the cleaning hourly rate recharge resulting in additional costs which were not recouped. These overspends are offset by underspends within other services. Going forward, these areas will be reviewed and monitored and reviewed to mitigate against possible budget pressures and ensure that costs are fully recovered.</p> <p>During 2022-2023 wholesale energy prices soared due to levels of supply and demand therefore resulting in increased gas and electricity costs. Growth was built into 2022-2023 budget to mitigate the impact of rising energy prices. In addition, the 2023-2024 budget incorporates further additional growth to mitigate the ongoing anticipated impact of energy price increases.</p> <p>Further analysis is provided below.</p>						
Catering	The overspend is due to impact larger than forecast pay award and price increases of food. The TASLA recharge pricing was agreed prior to knowing the extent of the inflationary increases incurred which has resulted in additional costs not being able to be recovered. TASLA recharges are	(37)	366	403	(1089.19%)	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
	normally negotiated in spring and come into effect from the autumn of each year.					
Cleaning	The overspend is due to the impact of the pay award in addition to price increases of materials and supplies with recharge values set before the full impact of the inflationary increases were known. The cleaning hourly rate recharges are negotiated in November each year and take effect from the following April.	1,636	1,846	210	12.84%	-
Corporate Asset Management	During 2022-2023 wholesale energy prices soared due to levels of supply and demand resulting in increased gas and electricity costs. Additional budget totalling £460,000 was vired to this service during 2022-2023 to mitigate the impact of rising energy costs.	9,353	9,385	32	0.34%	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
	Further growth has been built into the 2023-2024 budget to mitigate the impact of energy price increased. This growth will be monitored and reviewed during 2023-2024.					
Estates and Valuations	The underspend is due to staffing vacancies and an increase in rental income from new contracts in year. The vacancies have now been filled.	(4,890)	(5,168)	(278)	5.69%	3
Facilities Management	The underspend is due to reduced premises costs as seen as part of increased working from home and from increased income.	1,469	1,270	(199)	(13.55%)	-
Project and Works Team – Capital Programmes	The underspend results from one off staffing vacancies in year.	166	105	(61)	(36.75%)	-
Project and Works Team – Maintenance Programme	The underspend results from a combination of one-off staffing vacancies in year and one-off additional income.	3,426	3,310	(116)	(3.39%)	-
<b>Total City Assets and Housing</b>		<b>11,123</b>	<b>11,114</b>	<b>(9)</b>	<b>(0.08%)</b>	<b>3</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<b>Resident Services (previously reported as City Housing and Environment)</b>						
Overall, there is a net overspend of £1.1 million (3.62%) within Resident Services after the contribution to reserves of £800,000, from additional income from the Energy from Waste. The overspend is mainly as a result of cost pressures within Environmental Services, Fleet Services, Transportation, Street Lighting and Highway Maintenance which are being partly offset by underspends within other services.						
Resident Services had a savings target of £549,000 for 2022-2023, of which savings totalling £464,000 have been delivered with savings totalling £85,000 not met. The 2023-2024 budget has been adjusted to reflect the non-delivery of recurrent savings target.						
Further analysis is provided below.						
Bereavement Services	The underspend is mainly due to additional income from Cemetery Services which is partly reduced by additional Crematorium costs.  There was a savings target of £13,000 which has been delivered in full.	(2,050)	(2,236)	(186)	9.07%	-
Black Country Transport		-	-	-	-	-
Coroners Service		364	430	66	18.13%	-
Director Resident Services	The underspend is mainly due to unfilled vacancies for part of the year	284	208	(76)	(26.76%)	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
	<p>which was partially offset by additional professional fees.</p> <p>There was a savings target of £1,000 which has been delivered in full. The vacancy has since been appointed to.</p>					
Energy and Sustainability	<p>The underspend resulted from staffing vacancies pending the Climate Change structure implementation. These posts have since been recruited to.</p> <p>The savings target of £1,000 has been delivered in full.</p>	234	95	(139)	(59.40%)	-
Environmental Services	<p>The overspend is mainly due to a variety of cost pressures on security, Arbor teams, grounds maintenance, and diesel costs as a result of inflation and increased demand.</p> <p>There was a savings target of £44,000 which has not been achieved.</p>	6,772	6,963	191	2.82%	-

Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
Fleet Services	<p>The overspend is mainly as a result of a large increase in Fleet hire charges and professional fees, partially offset by vacancy savings whilst a restructure of the service was undertaken.</p> <p>Growth recognising this forecast pressure has been built into the 2023-2024 budget.</p> <p>There was a savings target of £11,000 which has not been achieved.</p> <p>The reserve entry is in relation to contribution from Climate Change Reserve to support short term resources requirement identified in the Climate Change 2028 Net Zero action plan.</p>	1,698	2,271	573	33.75%	(106)
Highways Maintenance	The overspend relates mainly to costs which were incurred for in relation to	1,609	2,203	594	36.92%	-



Revenue Budget Outturn 2022-2023

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		£000	£000	£000	%	£000
	winter maintenance and additional gully cleaning required.  There was a savings target of £10,000 which has not been delivered.					
Housing		(379)	(333)	46	(12.14%)	-
Landscaping		49	35	(14)	(28.57%)	-
Licensing	This service outturned with a balanced position. The Licensing service is not permitted to make a surplus over a three-year period; therefore any in-year surplus (income in excess of costs) has to be transferred to a reserve. The reserve is used to minimise variations in fees imposed as costs and license volumes fluctuate between years.	5	5	-	-	605
Markets	Since Covid-19, the service has seen a reduction in income. The service was allocated growth of £281,000 in 2022-2023 to support this pressure.	(151)	(179)	(28)	18.54%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>The final outturn position saw a slight improvement.</p> <p>2023-2024 budgets recognise this ongoing forecast shortfall in income and growth has been built into the budget. This will be monitored and reviewed in light of the improved outturn position</p> <p>This service included an efficiency saving target of £3,000 which has been delivered in 2022-2023 in full.</p>					
Operation & Maintenance of Existing Network	<p>The underspend is mainly as a result of increased income from rechargeable works, condition surveys, footway crossing income, Penalty Charge Notice and delays in implementing the restructure leading to one-off savings on staffing budgets.</p>	844	208	(636)	(75.36%)	251

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>This service included efficiency savings targets totalling £5,000. The savings have been delivered by one off vacancies and in year additional income in 2022-2023.</p> <p>The reserve entry is relation to transferring of permitting Penalty Charge Notice income into Highways Management reserve.</p>					
Private Sector Housing	This service includes a contribution from Private Sector Housing – Civil Penalties reserve.	543	552	9	1.66%	(45)
Parking Services	<p>Since the Covid-19 pandemic, the service has seen a reduction in income from car parking. During 2022-2023, growth of £1.2 million was allocated to the service to support this pressure.</p> <p>The final outturn position saw a slight improvement.</p>	(1,708)	(1,776)	(68)	3.98%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	The reduction of income is forecast to continue into 2023-2024 and the budget has been adjusted to reflect this. The 2023-2024 budget will be reviewed in light of the slightly improved outturn position.					
Public Protection	This underspend is due in the main to one-off vacancies whilst recruiting.  There was a savings target of £14,000 which has been achieved in 2022-2023 in full.	1,884	1,814	(70)	(3.72%)	-
Street Lighting	The increased cost of energy is the reason for this overspend. The inflationary cost pressures have been mitigated in part by the continued lighting replacement programme providing more energy efficient lighting.  Growth recognising this forecast pressure has been built into the 2023-	3,079	3,250	171	5.55%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>2024 budget. This growth will be monitored and reviewed with updated to Councillors.</p> <p>There was a savings target of £20,000 which has not been achieved in 2022-2023. However, this is difficult to accurately report to the level of inflation seen during the year</p>					
Transportation	<p>The overspend relates to cost pressures due to increased demand on passenger transport services for client transport and additional vehicle hire costs, plus inflationary pressures, offset in part by additional income from the travel unit.</p> <p>Growth recognising this forecast pressure has been built into the 2023-2024 budget. This growth will be monitored with updated provide to Councillors.</p>	6,263	8,235	1,972	31.49%	(216)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>This service has delivered the savings target of £353,000 from efficiencies to service delivery based on the original plan.</p> <p>This service included a drawdown of £216,000 from the Highways Management Reserve.</p>					
Waste Services	<p>The underspend is as a result of additional income from commercial waste collection and disposal activity, as well as income from energy generation from February</p> <p>The savings are partially offset by increased employee, fuel and vehicle hire costs. The transfer to reserves of additional income from energy received in 2022-2023 will support future Transformation programme activity.</p>	11,877	10,603	(1,274)	(10.73%)	800

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	There was a savings target of £74,000 which has been achieved in 2022-2023.					
<b>Total Resident Services</b>		<b>31,217</b>	<b>32,348</b>	<b>1,131</b>	<b>3.62%</b>	<b>1,289</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>Finance</b></p> <p>Overall there is a net underspend of £581,000 (3.75%) within Finance, mainly as a result of difficulties in recruiting to staffing vacancies, significant reductions in enhanced pension costs and increase in grant income. The underspends are offset in part by overspends within Procurement and Housing Benefits Payments and Subsidies as a result of increased pressures in temporary accommodation.</p> <p>Finance directorate included a savings target of £150,000 for 2022-2023, which has been delivered in full.</p> <p>Further Analysis is provided below.</p>						
Audit Services	<p>The underspend is due to in-year savings against staffing due to unfilled vacancies within internal audit services and insurance.</p> <p>This service includes a contribution of £252,000 from the Insurance Reserve to cover the insurance fund costs in excess of budget.</p>	1,811	1,623	(188)	(10.38%)	(252)



Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Central Corporate Budgets	<p>The underspend is due to a significant reduction in enhanced pension costs, audit fees grant income and other small underspends against a range of corporate budgets.</p> <p>This service included a savings target of £150,000 for 2022-2023 which has been delivered. The budget for 2023-2024 has, however, been increased due to an inflationary pressure as enhanced pensions have risen in line with the September 2022 Consumer Price Index rate of 10.1%.</p>	2,978	2,640	(338)	(11.35%)	-
Commercial Services		533	521	(12)	(2.25%)	-
Covid-19 (Finance 1)	This expenditure on this service is funded from Covid-19 Test and Trace Support Payments totalling £131,000.	-	-	-	-	-
Director of Finance		170	168	(2)	(1.18%)	-
Procurement Services	The overspend is due to continued reliance on agency staff as the service experiences difficulties in recruiting to	908	1,075	167	18.39%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	permanent posts. This challenge is faced by procurement teams across the region.					
Housing Benefit Payments & Subsidy	<p>The overspend, despite building in £750,000 virement at Quarter 1, has been driven by a continued increase in temporary, supported and exempt accommodation where full subsidy grant is not received for this type of accommodation.</p> <p>Growth recognising this forecast pressure has been built into the 2023-2024 budget. The growth will be monitored and reviewed during the year with updates provided to Councillors.</p>	1,498	2,109	611	40.79%	-
Revenues & Benefits	The underspend is due to increased recovery action post Covid-19 and a change in the way we recognise the income due to us.	3,210	2,854	(356)	(11.09%)	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Strategic Finance	The underspend is due to difficulties encountered in recruiting to some vacant positions during the year and also additional income generation, mainly from support provided to the Schools Forum and various grant funded schemes.	2,472	2,369	(103)	(4.17%)	-
The Hub	The underspend is mainly due to difficulties encountered in recruiting to several vacant positions, either through recruitment or use of agency. Although work is being done to optimise appointment to positions, it is unknown if the inability to fill vacant posts will be longer term or might be addressed short term, due to the nature of the current recruitment market. Additional external income was also generated, notably a retrospective rebate around advertising costs negotiated with an external supplier.	1,916	1,556	(360)	(18.79%)	-
Energy Grants		-	-	-	-	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Council Tax Rebate and Discretionary Reductions Schemes	Cabinet on 23 February 2022 approved the Council Tax Rebate Discretionary Scheme. The contribution from reserves relates to this scheme.	-	-	-	-	(322)
<b>Total Finance</b>		<b>15,496</b>	<b>14,915</b>	<b>(581)</b>	<b>(3.75%)</b>	<b>(574)</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<b>Governance</b>						
Overall there is a net overspend of £45,000 (0.32%) within Governance. The Governance Directorate included an in year saving target, of £100,000, as well as £293,000 prior years savings, these have been delivered from efficiencies across the directorate within 2022-2023.						
Further analysis is provided below.						
Business Continuity & Emergency Planning		8	11	3	37.50%	-
Deputy Director of People and Change		136	135	(1)	(0.74%)	-
Chief Operating Officer		179	179	-	-	-
Governance Services	The overspend is mainly due to a savings target of £393,000 currently allocated to Governance Services which has been delivered across a range of services in this directorate. This service includes use of Transformation Reserve, Budget Contingency reserve and Elections Reserve to fund a number of projects	2,926	3,220	294	10.05%	(235)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	including supporting Local Government Elections expenditure.					
Health and Safety	The overspend was ultimately due to a reduction in recharges to the Housing Revenue Account. This offset an underspend against staffing budgets of just over £90,000, due to difficulties in recruiting to vacancies through the year. Two of the three positions have now been filled. The remaining position is to be covered by two fixed term Level 3 apprenticeships, both of which has now been appointed to.	316	366	50	15.82%	-
Human Resources	This service includes use of a Reserves to support additional HR Resources requirements	1,793	1,847	54	3.01%	(467)
Organisational Development	The underspend is due to vacancies which have arisen as graduate trainees have moved onto permanent positions prior to the end of their scheme. Assessed and Supported Year in Employment (ASYE) grant income	1,246	1,214	(32)	(2.57%)	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	received when the Council brings in year one social workers and incentive funds associated with apprenticeship recruitment are also offsetting expenditure, the former ringfenced to expenditure incurred in the provision of training for year one social workers. This underspend has contributed to the planned delivery of the overall savings target of £393,000 for the directorate in year					
Legal Services	The underspend is due to additional external income generation. This anticipated underspend has contributed to the planned delivery of the overall savings target of £393,000. This service includes use of Budget Contingency reserve	2,013	1,860	(153)	(7.60%)	(355)
Ward Funds	This service includes a net transfer of £13,000 to the Ward Funds Reserve.	200	200	-	-	13
Projects and Change	The underspend is due to one off vacancies through the year.	619	534	(85)	(13.73%)	(190)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>This underspend has contributed to the planned delivery of the overall savings target of £393,000 for the directorate in year.</p> <p>This service includes a contribution from Transformation Reserve and Our City: Our Plan Reserve.</p>					
Equalities	<p>The overspend is in relation to recharges to the Housing Revenue Account.</p> <p>This service includes drawdown of £55,000 from the Budget Contingency Reserve to fund the costs of Equalities Project Manager.</p>	179	273	94	52.51%	(55)
Support Services	<p>The underspend is predominantly due to one off vacancies and reductions in stationery spend. Support Services, Business and Executive Support, carried a number of vacancies throughout the year. Turnover of staff</p>	4,492	4,313	(179)	(3.98%)	(69)



Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>and difficulty recruiting due to the market being saturated with similar roles has resulted in vacancies throughout the year. Recruitment is continuing as these vacancies continue to put increased pressure on the service.</p> <p>Following the centralisation of stationery budgets, and employees now having a more flexible workstyle, the amount spent on stationery has been reducing each year and the level of stationery budget required for future years is now under review.</p> <p>This underspend has contributed to the planned delivery of the overall savings target of £393,000 for the directorate in year.</p> <p>This service includes contribution from reserves to fund costs associated with</p>					

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**APPENDIX 2**

**Revenue Budget Outturn 2022-2023**

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	the Business Support Programme and scanning project.					
<b>Total Governance</b>		<b>14,107</b>	<b>14,152</b>	<b>45</b>	<b>0.32%</b>	<b>(1,358)</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>Strategy</b> Overall, there is a net underspend of £370,000 (3.12%) within Strategy mainly as a result of unfilled staffing vacancies within Policy and Strategy.</p> <p>Strategy directorate had saving targets totalling £213,000 across Customer Services, Digital and IT and Data and Analytics, £63,000 have been delivered with just Digital and IT not fully delivering their savings target in full in 2022-2023.</p> <p>Further analysis is provided below.</p>						
Customer Services	<p>The underspend is due to additional income that has been received from recharges and for blue badges. This service also includes a savings target of £13,000 which has been delivered full.</p> <p>This service includes a contribution of £130,000 into Transformation reserve to support pilot projects in 2023-2024.</p>	2,389	2,372	(17)	(0.71%)	130
Digital and IT	The overspend relates mainly to agency costs incurred where costs	7,598	7,642	44	0.58%	(124)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>were not fully recovered which was in part offset by underspend on staffing costs.</p> <p>This service partly delivered against its savings target of £150,000.</p> <p>This service includes use of Our Technology Reserve and Transformation Reserve to fund Agresso System Development and work around electronic signatures.</p>					
Data and Analytics	<p>The underspend results from additional income recharges for staff time on projects.</p> <p>This service also included a savings target of £50,000 which has been delivered in full.</p> <p>This service includes contribution from Our City: Our Plan reserve to fund</p>	1,003	949	(54)	(5.38%)	(61)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	additional resource costs to support the work around jobs, skills and enterprise.					
Policy and Strategy	The underspend is due to staffing vacancies and a delay in spend on planned professional fees activity.	450	135	(315)	(70.00%)	-
Register Office	The underspend relates to additional income received, partially offset by an overspend on salaries, agency staff and computer licences.	(9)	(33)	(24)	266.67%	-
External Funding and Digital Projects	This service includes a net contribution from Our City: Our Plan reserve and contribution from Digital Inclusion reserve.	277	273	(4)	(1.44%)	(138)
Strategy	This service includes use of £120,000 from the Transformation Reserve to fund the costs of Data Analytics Posts	156	156	-	-	(120)
<b>Total Strategy</b>		<b>11,864</b>	<b>11,494</b>	<b>(370)</b>	<b>(3.12%)</b>	<b>(313)</b>

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<p><b>Communications and Visitor Experience</b> Overall, there is a net overspend of £148,000 (6.39%) mainly due to additional costs incurred within the City Events service. Communications and Visitor Experience included a saving target of £72,000 for 2022-2023, which has been partially met.</p> <p>Further analysis is provided below.</p>						
Director of Communications and Visitor Experience		158	160	2	1.27%	-
City Events	The overspend was due to additional premises and events costs for some events along with less income than budgeted at Bilston Town Hall. There were also additional costs on the electoral communication campaign to ensure that the 2023 local elections ran as smoothly as possible. The overspends were partially offset by additional income from some events held.	662	780	118	17.82%	(383)

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>This service included a savings target of £3,000 which has not been delivered.</p> <p>This service includes use of Budget Contingency Reserves to fund costs associated with Queens Jubilee and Commonwealth Games and use of Regeneration Reserve to fund costs associated with Box Park.</p>					
Arts and Culture	<p>This service included a savings target of £19,000 which has been partially delivered in year.</p> <p>This service includes use of Schools Art Service Reserve.</p>	943	950	7	0.74%	(3)
Communications	<p>The overspend relates in the main to a shortfall in external income generation. The income target was expected based on different market conditions and the challenges in delivery has</p>	553	574	21	3.80%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	<p>resulted in rebasing of the budget set for 2023-2024.</p> <p>This service included a savings target of £50,000 which has been partially delivered in year.</p>					
<b>Total Communications and Visitor Experience</b>		<b>2,316</b>	<b>2,464</b>	<b>148</b>	<b>6.39%</b>	<b>(386)</b>



Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
<b>Corporate Accounts</b>						
Overall there is an underspend of £235,000 (0.61%) within Corporate Accounts after contribution of £4.5 million into Future Years Budget Strategy Reserve and in line with the 2022-2023 Budget Strategy, it is proposed that £3.0 million is utilised to reduce the use of capital receipt flexibility for revenue transformation						
Further analysis is provided below.						
Chief Executive and Deputy Chief Executive		402	395	(7)	(1.74%)	-
Corporate Budgets	The underspend against Corporate Budgets and Corporate Adjustments is as a result of anticipated budget efficiencies against corporate budgets and adjustments as well as additional savings by paying pension contributions upfront.	(10,505)	(13,253)	(2,748)	(26.16%)	-
Corporate Adjustments		2,100	164	(1,936)	(92.19%)	-
Apprenticeship Levy		540	593	53	9.81%	-
West Midlands Transport Levy		10,523	10,524	1	0.01%	-
Environment Agency Levy		78	78	-	-	-
Birmingham Airport – Rent		(69)	(113)	(44)	63.77%	-

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
Treasury Management	An underspend against the Treasury Management budget is as a result of rephasing of the capital programme.  Further information is available in the report, titled 'Treasury Management – Annual Report 2022-2023 and Activity Monitoring Quarter one 2023-2024 and Capital Budget Outturn 2022-2023 including Quarter One Capital Budget Monitoring 2023-2024 report which will be received at this meeting.	38,614	35,063	(3,551)	(9.20%)	-
Central Provision for Pay Award costs	The provision for pay award was held corporately until the 2022-2023 pay award was agreed. This budget was passed out to service in the quarter 3 report, leaving a small surplus of £18,000.	18	-	(18)	(100.00%)	-
Transfer to Reserve - Future Years Budget Strategy Reserve	Due to the favourable outturn position, and in line with the approved the budget strategy as identified at quarter 3 this includes transfer of £4.5 million	-	4,498	4,498	-	4,498

Revenue Budget Outturn 2022-2023

Service	Narrative	Net Controllable Revised Budget 2022-2023	Net Controllable Actual 2022-2023	Net Controllable Variance 2022-2023		Element Relating to Transfer to/(from) Earmarked Reserves
		£000	£000	£000	%	£000
	into the Future Years Budget Strategy Reserve to support the delivery of the efficiency targets held for 2023-2024 and / or the budget and MTFS.					
Adjustment to Capital Receipts Flexibility	In line with budget strategy approved and as reported to cabinet in the Performance and Budget Monitoring report quarter 3 - as a result of efficiencies and underspends identified against the corporate budgets, capital receipts to pay for revenue transformation in 2022-2023 have not been utilised in 2022-2023.	(3,000)	-	3,000	(100.00%)	-
Redundancy	Budget efficiencies identified have enabled the Council to meet the cost of redundancies without calling on reserves.	-	517	517	-	-
<b>Total Corporate Accounts</b>		<b>38,701</b>	<b>38,466</b>	<b>(235)</b>	<b>(0.61%)</b>	<b>-</b>