

2024/25 Revenue Outturn Summary

APPENDIX 1

Service Area	Appendix	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	(Use of)/ Contribution to Reserves	Final Outturn Variance
		£'000	£'000	£'000	£'000	£'000
People - Adult Social Care	1A	85,111	85,498	387	72	459
People - Children's Services	1B	105,088	102,561	(2,527)	978	(1,549)
People - Public Health	1C	0	1,246	1,246	(1,246)	0
Place - Environment	1D	73,444	75,723	2,279	(2,048)	232
Place - Housing	1E	4,274	4,471	197	(197)	0
Place - Regeneration	1F	10,264	10,063	(201)	(35)	(236)
Assistant Chief Executive	1G	11,137	10,235	(902)	146	(756)
Finance and Transformation	1H	26,089	26,199	111	(755)	(644)
Corporate Management	1I	464	333	(131)		(131)
Net Service Expenditure		315,870	316,329	459	(3,084)	(2,625)
Capital Charge Adjustment		(26,461)	(26,461)	0		0
External Interest Payments		20,136	18,610	(1,526)	1,526	0
Interest/Dividend Receipts		(10,000)	(18,058)	(8,058)	8,058	0
Contingency		2,599	0	(2,599)	2,599	0
Change in Earmarked Reserves		5,840	0	(5,840)	5,840	0
Corporate Items	1J	25,024	30,883	5,859	(6,461)	(602)
Centrally Held Budgets		17,138	4,974	(12,163)	11,561	(602)
Collection Fund Surplus		(1,107)	(1,107)	0		0
Council Tax		(135,870)	(135,870)	0		0
Business Rates		(114,106)	(114,106)	(0)	0	(0)
Business Rates Top-Up		(42,378)	(43,426)	(1,048)	1,048	0
Section 31 Grants		(38,123)	(43,129)	(5,006)	5,006	0
Levy Account Surplus		0	(853)	(853)	853	0
New Homes Bonus		(776)	(777)	(1)		(1)
Services Grant		(648)	(710)	(62)		(62)
Capacity Fund		0	(60)	(60)		(60)
Transparency Code		0	(13)	(13)		(13)
Sources of Funding		(333,008)	(340,052)	(7,044)	6,908	(136)
Total Net General Fund Expenditure		0	(18,748)	(18,748)	15,385	(3,363)
Dedicated Schools Grant (DSG)	1K	0	(1,540)	(1,540)	1,540	0
Better Schools for the Future		0	449	449	(449)	0
Total Net General Fund and Schools Expenditure		0	(19,839)	(19,839)	16,476	(3,363)
Housing Revenue Account	1L	0	(6,159)	(6,159)	6,159	(0)
Total Net Expenditure		0	(25,997)	(25,997)	22,635	(3,363)

Adult Social Care

APPENDIX 1A

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Management Team	1,975	1,679	(296)		(296)	Pay award budget not allocated across the directorate - held in this area. Offset in part by a proportion of the vacancy management efficiencies target not allocated across the directorate
Social Work Teams	4,172	5,501	1,329		1,329	Increased expenditure against DoLS assessments £0.353m, overspend against Safeguarding team £0.072m, high agency usage within social work teams £0.480m, and more Care Act reviews carried out £0.502m, partially offset by additional BCF funding (£0.078m)
External Placements	68,148	69,286	1,138		1,138	Gross overspend on Learning Disability placements £2.961m, Mental Health placements £0.685m and Non Complex external placements £2,717m. The majority of this gross overspend is offset by (£5.225m) use of grant funding and additional external funding received, predominatly from the ICB
Direct Services	8,409	6,881	(1,528)		(1,528)	Efficiencies achieved within STAR service aligned to restructure (0.682m), other vacancies within Therapy team (£0.429m) and additional grant support. Community Alarms additional income (£0.130m) and vacant posts and reduced IT expenditure (0.155m). Other underspends due to utilities at Independent Living Support
Commissioning	2,407	2,223	(184)		(184)	Underspend within direct payment support contract (£0.085m) and vacancy efficiencies across service area (£0.099m)
Better Care Fund	0	(72)	(72)	72	0	No variation from budget
TOTAL	85,111	85,498	387	72	459	0

Children and Education

APPENDIX 1B

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Director of Children's Services	8,482	9,181	699		699	Vacancy management efficiencies target applied to this area, while vacancy management efficiencies achieved across the directorate.
Education Services	1,074	534	(540)		(540)	(£0.307m) vacancy management efficiencies plus (£233m) additional income achieved, partly through the application of additional Dedicated Schools Grant, as agreed by Schools Forum
Inclusive Learning	3,061	3,016	(45)		(45)	Vacancy management efficiencies of (£0.107m) offsetting supplies and services overspends of £0.062m
Children & Education Support Services	20,553	19,241	(1,312)	1,138	(174)	Additional income in Attendance Team and Data Team of (£0.222m). Supplies and services efficiencies of (£0.014m). Partly offset by salary budget pressures of £0.067m. Underspend of (£1.138m) relating to SEND transport contributed to SEND transport reserve for mitigation of future risk
Commissioning, Partnerships & Improvement	9,726	8,312	(1,414)	(75)	(1,489)	Salaries efficiencies and use of grant income towards employee costs of (£1.199m). Reduction in contract costs and supplies and services efficiencies of (£0.503m). Under-recovery of income for SRES of £0.247m
Children's Social Care	61,792	61,877	85	(85)	0	No variation from budget
Central Items	400	400	0		0	No variation from budget
TOTAL	105,088	102,561	(2,526)	978	(1,549)	

Public Health

APPENDIX 1C

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Research and Intelligence	499	432	(67)	(17)	(85)	Staffing underspend due to recharges to grant-funded activities
Public Health Management	2,596	2,257	(339)	97	(242)	Staffing underspend due to delay in recruitment for vacant posts
Public Health Grant	(28,140)	(28,140)	(0)	0	(0)	No variation from budget
Public Health (Healthy Lives)	11,533	10,580	(953)	(2)	(955)	Delayed tendering process impacting on start date of contract, and reduction in the level of activities expected on various programmes. In addition there is slippage of redirects to directorates
Public Health (People)	15,750	15,380	(370)	0	(370)	Staffing underspend due to recharges to grant funded activities, and less than expected level of activities on Health Checks contract. GUM Out of Area underspend offset by overspend on Co-operative Working Agreement
Public Health (Place)	1,084	737	(347)	(2)	(349)	Staffing underspend due to delay in recruitment for vacant posts
Public Health Reserve	(3,321)	0	3,321	(1,322)	2,000	Reduced draw from the Public Health reserve due to underspends in above service areas
TOTAL	0	1,246	1,246	(1,246)	(0)	0

Environment

APPENDIX 1D

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Contracts, Projects, Strategy & Policy	41,942	42,302	360	(1,092)	(732)	Underspend of (£0.717m) for Leisure services, due to utilities efficiencies and contract costs being lower than budgeted for; and underspend for Business Improvement of (£0.126m) due to vacancies. Partly offset by £0.058m overspend for Fleet Services due to high maintenance costs for ageing vehicles
Green Spaces, Greens Services & Visitor Services	2,616	5,326	2,710	(1,026)	1,684	Overspend within Green Spaces, Visitor Services and Green Services, mostly due to income budget pressures and unachieved efficiencies
Highways Services	19,738	19,230	(508)		(508)	Underspends on engineering, consultancy and highways maintenance costs, and additional income received across the services
Public Protection and Community Safety	3,976	3,960	(16)	110	94	£0.274m overspend for the Events service, as a result of budget pressures and unachieved efficiencies; offset by (£0.180m) underspend in Public Protection and Community Safety due to in-year efficiencies on employee costs. Within Public Protection and Community Safety there are unachieved income budgets of £0.438m, largely relating to the Proceeds of Crime Act and abandoned vehicles but these are offset in full by supplies and services efficiencies.
Libraries, Archives and Heritage	4,869	4,743	(126)	(39)	(166)	Underspend mostly due to in year efficiencies on employee costs
Directorate Management	302	162	(140)	0	(140)	Underspend due to release of a contingency budget and a year-end reduction of (£0.018m) to the provision for outstanding debts
TOTAL	73,444	75,723	2,279	(2,048)	232	

Housing

APPENDIX 1E

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Community Partnerships and Support Services	961	843	(118)		(118)	Increased HRA recharges of (£0.191m), additional community centre income of (£0.085m), additional income from floating support of (£0.042m), offset in part by overspends on staff costs of £0.200m
Housing Solutions	3,026	3,616	590	(92)	499	Overspend on temporary accommodation of £0.590m partly offset by use of historic grant funding (£0.092m)
Income Management and Money Advice	542	337	(205)	(100)	(305)	Increased income of (£0.252m), partly in relation to the Welfare Rights team and partly in relation to right to buy sales. Underspend on legal charges of (£0.053m)
Tenancy & Estate Management	(824)	(849)	(25)	(5)	(30)	(£0.090m) underspend on garage repairs partly offset by increase in provision for bad debts of £0.060m
Management	569	523	(46)		(46)	Vacancy management efficiencies
TOTAL	4,274	4,471	197	(197)	(0)	

Regeneration

APPENDIX 1F

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Development and Planning	558	1,194	636	(30)	606	Reduced income from planning application fees of £0.503m and reduced income of £0.171m from building regulation fees due to the requirements of the Building Safety Act and the economic slowdown. Pressures offset by vacancy management efficiencies of (£0.069m).
Growth and Spatial Planning	2,694	2,169	(525)	(39)	(564)	Vacancy management efficiencies of (£0.300m), plus one-off expenditure efficiencies of (£0.227m) due to the use of other time-limited streams, including additional income from a management fee charged against the UK Shared Prosperity Fund grant.
Strategic Assets and Land	7,005	6,671	(334)	34	(300)	Vacancy management efficiencies of (£0.425m) plus additional income of (£0.252m) in relation to insurance claims settled in 2024-25 where the associated expenditure was in a prior year, and one-off expenditure efficiencies of (£0.139m) due to the use of other time-limited streams. Offset by business rates bills of £0.189m in relation to sites awaiting redevelopment, compulsory purchase compensation costs of £0.134m, Unity Walk dilapidation costs of £0.197m and other one-off efficiencies £0.004m.
Regeneration Management	7	29	22		22	Vacancy management efficiencies target applied to this area, while vacancy management efficiencies achieved across the directorate resulting in a salaries overspend of £0.095m, balanced by one-off expenditure efficiencies.
TOTAL	10,264	10,063	(201)	(35)	(236)	

Assistant Chief Executive

APPENDIX 1G

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Assistant Chief Executive	(160)	170	330	0	330	Directorate vacancy management efficiencies budget held here but acheived across directorate £0.864m, offset by pay award budget held centrally for directorate (£0.516m)
Human Resources	4,407	4,219	(188)	98	(90)	Learning and Development underspends (0.286m), employee variances (£0.124m), additional income (£0.043m), recruitment, advertising and DBS (£0.038m). Offset by Sandwell Employee Benefits scheme £0.167m, costs of services relating to Occupational Health £0.064m, Health and Safety team £0.067m, and contribution to reserve for service transformation £0.096m
Strategy And Performance	944	985	42	(27)	14	Efficiencies target relating to corporate review of VCS grants £0.220m offset by grants funded through Public Health & HRA (£0.110m), employee variances (£0.058m), and use of external funding towards existing costs (£0.038m)
Corporate Customer	1,977	1,872	(106)	76	(30)	Employees budget efficiencies of (£0.227m) offset by Customer Services training £0.055m, security costs relating to one Stop Shop and Community Hubs £0.054m, and other supplies and services overspends of £0.088m
Communications	817	674	(143)	0	(143)	Employee variances of (£0.204m) and additional advertising income for Sandwell Herald (£0.023m) offsetting additional costs relating to recruitment costs £0.021m, GovDelivery contract £0.030m, Like and Share function for new intranet £0.015m and other minor variances £0.018m
Equality, Diversity And Inclusion	417	145	(272)	0	(272)	Employee variances due to vacancies of (£0.200m) and lower spend than budgeted for events (£0.072m)
Business And Member Services	2,125	1,840	(284)	0	(284)	Lower than budgeted members' allowances (£0.150m), employee variances (£0.020m), lower than anticipated member training (£0.094m), civic events (£0.011m) and building repairs and runing costs (£0.013m)
Leader's Office	610	330	(280)	0	(280)	Employee variances due to vacancies (£0.278m) and premise costs (£0.001m)
TOTAL	11,137	10,235	(902)	146	(756)	

Finance and Transformation

APPENDIX 1H

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reasons for Variance
	£'000	£'000	£'000	£'000	£'000	
Director	529	(305)	(834)	0	(834)	Employee variances (due to budget for pay award held in this area) of (£0.395m) and movement in bad debt provision (£0.453m) offsetting other minor variances £0.012m.
Oracle	568	937	369	(369)	(0)	Project spend moved to capital or funded through designated revenue reserve (£0.369m)
Financial Management	2,777	3,442	665	(250)	415	Employee variance of £0.516m partially offset by additional income from ESF Grant (£0.054m) and additional SLA income (£0.007m) and other minor variances against supplies ad services and transport (£0.037m).
Procurement	802	1,116	314	0	314	Employee variances of £0.340m offset by minor variance against supplies and services (£0.026m).
Revenues and Benefits	5,744	5,163	(581)	(17)	(598)	Additional grant funding (to cover administration costs of programmes administrated) (£0.438m), employee variances (£0.190m), additional recovery of Council Tax and NNDR court costs (£0.184m), lower than anticipated costs relating Analyze Local (£0.014m), additional New Burdens grant (£0.024m), and other minor variances (£0.010m). Increase in temporary accomodation expenditure, Discretionary Housing Payments and Housing Benefits not fully subsidied by Department for Work and Pensions £0.249m, and single person review cost £0.016m.
Business Management	3,296	2,919	(377)	0	(377)	Employee variances (£0.352m) and additional income through Appointeships (£0.121m) offsetting increase in bad debt provision due to specific debts £0.063m, reduction in Better care Fund grant allocation £0.028m and other minor variances against supplies and services £0.005m.
ICT	7,687	7,585	(102)	77	(25)	Employee variances (£0.092m) and the delay in implementation of Phase 2 Modernisation programme pushed back to support delivery of Phase 1 Microsoft E5 protection (£0.210m). Unacheivable efficiencies target for hybrid print and mail £0.200m and allocation to reserves for 2025/26 projects £0.077m
Corporate Transformation	715	840	124	(180)	(56)	Employee variances (£0.050m) and other minor variances against supplies and services (£0.005m).
Legal and Assurance	3,024	2,871	(153)	(15)	(168)	Increase in external fees and charges (£0.333m) and internal charges (£0.102m) and other minor variances (£0.006m), partly offset by employee variances £0.251m and professional fees £0.022m
Elections	1,112	808	(304)	0	(304)	Employee variances of (£0.192m) and additional grant income of (£0.049m), alongside lower than anticipated costs for elections (£0.063m)
Democracy	594	320	(273)	0	(273)	Employee variances of (£0.344m) due to vacancies within the service, partially offset by increase of contract costs £0.015m, additional costs for cover at civic meetings £0.042m and other minor variances relating to internal income targets £0.013m.
Registration Services	(759)	505	1,263	0	1,263	Shortfall on burial and cremation income £0.670m, additional costs and bad debt provision against Coroners service £0.126m, increase in premise charges relating to business rates and storm damage £0.236m, increase in supplies and servcies costs (partly relating to pest control) £0.218m and employee variances of £0.014m.
TOTAL	26,089	26,200	111	(755)	(644)	

Corporate Management

APPENDIX 11

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance	Reason for Variance
	£'000	£'000	£'000	£'000	£'000	
Chief Executive	427	296	(131)		(131)	Employee efficiencies relating to additional post in budget that is no longer needed and time charged for Assistant Envoy role (£0.078m), employee time charged to Public Health (£0.013m), one-off efficiencies relating to lower spend than budget for general office expenses (£0.030m), vending machine supplies (£0.013m) and other minor variances (£0.012m) offsetting cost of consultant for service redesign £0.015m.
Corporate Management	37	37	0		0	No variation from budget.
TOTAL	464	333	(131)	0	(131)	

Corporate Items

APPENDIX 1J

Corporate Item	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance
	£'000	£'000	£'000	£'000	£'000
West Midlands Transport Levy	14,396	13,909	(487)		(487)
West Midlands Magistrates Court	41	23	(18)		(18)
Environment Agency (Flood Defence)	94	94	0		0
Local Authority Subscriptions	104	83	(21)		(21)
Wolverhampton: WMCC and WMRE	45	26	(19)		(19)
Combined Authority	2,033	2,052	19		19
Special Events	25	21	(4)		(4)
External Audit Fee	686	497	(189)		(189)
Insurance	(395)	(927)	(532)	927	395
Past Service Pension Costs	2,721	2,662	(59)		(59)
Bank Charges	335	431	96		96
Airport Rent Income	(100)	(116)	(16)		(16)
Apprenticeship Levy	480	601	121		121
Pensions General	4,559	4,298	(261)		(261)
Unidentified Payments and Receipts	0	134	134		134
Reduction to Bad Debt Provision		(288)	(288)		(288)
COVID-19 Additional Restriction Grants	0	0	0		0
COVID-19 Omicron Hospitality Grant	0	(4)	(4)		(4)
COVID-19 Grant Funded Projects	0	3,257	3,257	(3,257)	0
COVID-19 Contain Outbreak	0	3,983	3,983	(3,983)	0
Management Fund					
Kickstart Loans	0	148	148	(148)	0
TOTAL	25,024	30,883	5,859	(6,461)	(602)

Dedicated Schools Grant

APPENDIX 1K

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance
	£'000	£'000	£'000	£'000	£'000
Schools Block	157,533	157,528	(5)	5	0
High Needs Block	70,676	74,545	3,869	(3,869)	0
Early Years Block	39,016	33,612	(5,404)	5,404	0
Central Schools Services Block	2,931	2,931	0	0	0
Dedicated Schools Grant	(270,156)	(270,156)	0		0
TOTAL	0	(1,540)	(1,540)	1,540	0

Housing Revenue Account

APPENDIX 1L

Service Area	Net Budget	Outturn Before Reserve Transactions	Outturn Variance Before Reserve Transactions	Contributions to/(from) Reserves	Final Outturn Variance
	£'000	£'000	£'000	£'000	£'000
Housing Management	17,055	15,763	(1,292)	1,292	0
Asset Management	51,517	49,445	(2,073)	2,073	0
Corporate HRA	51,162	49,682	(1,480)	1,480	0
PFI	10,898	10,834	(64)	64	0
Recharges	20,478	18,345	(2,133)	2,133	0
Rents and Other Charges	(151,109)	(150,227)	882	(882)	0
TOTAL	0	(6,159)	(6,159)	6,159	0