

Powys County Council
Budget Book
2023-24



TABLE OF CONTENTS

| Service | Page |
|--|-------------|
| Budget Book Introduction | 3 |
| Medium Term Financial Strategy | 4 |
| Revenue Budget Summary | 11 |
| Subjective Analysis | 16 |
| | |
| Adults and Children's Social Care Services | |
| • Adult Services | 17 |
| • Children's Services | 18 |
| • Commissioning | 19 |
| • Corporate Director Childrens and Adults | 19 |
| | |
| Education | 20 |
| | |
| Economy and Environment | |
| • Highways, Transport and Recycling | 21 |
| • Property, Planning & Public Protection | 22 |
| • Housing and Community Development | 23 |
| • Economy and Digital Services | 24 |
| • Corporate Director Economy and Environment | 25 |
| | |
| Transformation and Democratic Services | 26 |
| Workforce & Organisational Development | 27 |
| Legal | 28 |
| Finance and Insurance | 29 |
| | |
| Corporate Activities | 30 |
| | |
| Housing Revenue Account | 31 |
| School Delegated Budget | 32 |
| | |
| Taxation and non-specific grant income | 33 |
| | |
| Capital Programme | 34 |
| | |

Introduction

Powys County Council is a unitary authority and accounts for its expenditure in three categories:

- General Fund Revenue Account – this includes day to day spending on all services. It is funded by the council taxpayer, government funded revenue support grant, business rates, grants and other sources of generated income.
- Housing Revenue Account (HRA) – this is a ring-fenced budget for expenditure on the Council's Housing stock and is funded by council tenants' rents.
- Capital – this is the expenditure incurred to make improvements to the Council's assets or for the purchase or creation of new assets. The Council has two capital programmes, one for the General Fund and one for the Housing Revenue Account. Capital is funded by grants, contributions from developers, capital receipts (the sale of capital assets), revenue and prudential borrowing.

The Council's Budget Book provides detailed information and analysis of Services' 2023-24 budgets and provides details of how and where we will spend money over the coming twelve months to turn the Council's priorities into reality on a service by service basis. It represents the first stage of the budget monitoring process for 2023-24 and while the budgets contained may be updated during the year in response to changing circumstances, or the availability of new funding, they will remain a yardstick against which the Council will measure its financial performance over the year.

This budget and the resulting council tax were agreed at a meeting of full Council on 23rd February 2023 and have since been allocated down to the individual managers within the organisation. The Council's medium term financial strategy and supporting documentation can be found here:

[Agenda for County Council on Thursday, 23rd February, 2023, 10.30 am Cyngor Sir Powys County Council \(\[modern.gov.co.uk\]\(http://modern.gov.co.uk\)\)](#)

The Budget Book tables which follows set out the overall Council budget, analysing the expenditure plans by service area and the nature of costs split out through a subjective analysis and income streams, as well as details of the Council's capital budget. The Service budgets have been set for 2023-24 and indicative budgets for the following three years, based on the Finance Resource Model and budgets agreed at Council.

On Page 16 a subjective analysis table for all council budget is set out, this is how we account for all our spend across the council, by "type" of spend:

- Employees - staff salaries, employer national insurance and pension contributions.
- Employees non-pay costs – travel, subsistence, subscriptions.
- Premises related – directly related costs of council owned and leased premises including county farms. Repairs and maintenance, utilities, rents, rates, water and sewerage, cleaning, grounds maintenance, insurance and replacement of fixtures and fittings.
- Transport – the cost of providing transport including the running cost of our fleet and the cost of public and home to school transport. Costs include fuel, insurance and repairs.
- Supplies and services – covers a wide range of spend including catering, equipment, furniture, communications, printing, stationery, photocopying.
- Third party costs – agency and contracted payment for the provision of services including public sector payments and payments to private contractors.

- Transfer payments – payments made on behalf of service users and pupils, and other payments where specific service is not received.
- Capital charges – the revenue impact of purchasing capital items, depreciation, loss on impairment of assets, amortisation of deferred charges.
- Recharges – both income and expenditure linked to charging out the back office support including finance, workforce and organisational development, legal, transformation, digital, communications and democratic services.
- Budget savings and growth yet to be allocated – these budgets will be allocated against service areas once savings and growth targets have been identified.

A summary of income budgets is also provided – the main sources of income for the council are Welsh Government funding including grants and redistribution of business rates, other grants from Welsh and UK bodies, generated income from charging for services.

Medium Term Financial Strategy 2023 – 2028

The Medium-Term Financial Strategy sets out the financial strategy for the council for the period 2023 to 2028. The strategy captures the financial, regulatory and policy drivers affecting the council and sets the direction and approach, providing a framework in which the council develops its financial plans. It also incorporates the plan for delivering a balanced budget for 2023/24, and indicative budgets for the following four years to March 2028.

The financial strategy is the link between the organisation's long term service objectives and its financial capacity. It seeks to ensure that the council's strategic objectives can be achieved within the confines of the financial resources available.

The Council is developing its financial plans in an extremely challenging economic context. Inflation is at a 40-year high and the UK is entering recession. This wider UK economic context has resulted in significant financial pressures, particularly for public services. The continued impact of the UK's decision to leave the European Union, the legacy of the Covid-19 pandemic, along with a lengthy period of austerity, have eroded the resilience of public services. If the next UK government sticks to the lean spending plans proposed by the current government, future funding settlements are projected to decline, and analysts are reporting that this would almost certainly imply a return to an era of spending cuts and above-inflation Council Tax increases.

2022 has brought the two further challenges with a war in mainland Europe, as Russia invaded Ukraine, and the continued cost of living crisis, both of which have driven up prices for individuals, businesses, and services. Even with the additional resource funding provided through the Settlement from Welsh Government (WG), the high levels of inflation currently being experienced means the funding provided is now worth less in real terms.

MTFS sets out a budget proposal for the next five years for the council's future years' budgets based on the indicative uplift provided by Welsh Government and making several assumptions about cost drivers such as pay and price inflation and demographic change. The financial modelling assumes an annual council tax increase of 5% from 2023/24 onwards. Welsh Government Settlement funding in Powys has increased by 8.7% after adjusting for transfers; this equates to an additional £18.3 million for 2023/24. WG have also provided the indicative Wales-level core revenue funding allocation for 2024/25, which is 3.1%, an additional £7.1 million.

The budget approved for 2023/24 recognised the ongoing impact of the current economic situation but significant risk remains and although the rate of inflation has now reduced it still

presents a challenge to our assumptions. The budget includes pay award levels of 5.0% to 5.5% but the current negotiations suggest that higher pay awards may be awarded. The Council will need to find an additional £1.5 million for every extra 1% agreed.

Funding of inflationary pressures totalling £18.43 million has been made alongside additional services cost pressures of £24.56 million:

- Pay Awards for Teachers and Other Council staff – realignment of the 2022/23 national pay settlement and projected 2023/24 awards – £4.75 million and £6.14 Million respectively, with a further £2.9 million held centrally
- Non- pay general inflation £7.55 million
- Energy cost increases – £5.8 Million across Schools and other Council Services
- Leisure Services Contract - £1.1 million estimate due to increased energy costs across Leisure Centres, a review is underway which will provide options and proposals to determine the longer-term future and sustainability of the leisure facilities in Powys. In addition, the annual inflationary update of £0.31 Million is also included
- Demographic changes and Service Demand across Adult Social Care - £4.9 Million,
- Service Demand pressures across Children Services - £1.7 million
- Real living wage to be paid to carers estimated at an additional £4.6 million on current care contracts across Social Care
- Corporate Pressures – Fire levy £1.1 million and Council Tax Reduction scheme - £470,000.
- Contractor and material cost increases across Highways Transport and Recycling Services - £1.2 million
- Additional placement costs for Out of County Pupils and Increased support for pupils with Additional Learning Needs - £530,000

The level of increase across the Councils services cannot be fully supported by Welsh Government funding and increases in Council Tax in order to bridge the gap in the budget for 2023-2024 and significant cost reductions and savings have had to be considered.

The budget plan includes proposals to remove £16.5 million from the revenue budget next year. These reductions have focused on delivering services that are more efficient or that can be delivered at a reduced cost, alternative sources of income and increased fees and charges have also been implemented. Limiting the impact on the delivery of front line services wherever possible.

The removal of the National Insurance Increase at a national level saves £1.3 million annually and a reduction in the employers Pension contributions estimated at £1.7 million following the triennial actuarial review of the Powys Pension Fund will further reduce costs. One off solutions have also been implemented for 2023-24 to provide initial respite as longer term reductions can be planned. But inevitably there will be some reductions in service, or changes to how or from where services are delivered. Some staffing reductions will have to be made, removing vacant posts where appropriate but some redundancies are also planned. The impact of each of the proposals has been carefully considered to fully understand the impact on residents and service users and to assess the impact on future generations in line with the duties aligned to the Well-being of Future Generations (Wales) Act 2015. Delivery of these cost reductions will be essential to deliver a balanced budget.

The Council's gross budget reflects the totality of the Council's costs including salaries and wages, the purchase of goods and services, premises costs and the revenue cost of financing our capital programme. The gross budget is financed by all the Council's income sources including AEF, council tax, fees and charges, specific grants and contributions from other bodies.

Income from fees and charges makes a significant contribution (over £70 million per annum) to the Council's budget and the Council's approach to income generation is included in the MTFS. The budget proposed for 2023-24 includes increasing of fees and charges in line with inflation, where permitted, and where appropriate, the principle of full cost recovery have been applied. The Fees and Charges register have been updated and were presented as part of the budget pack.

The financing of the net budget comes from the WG settlement and Council Tax income. Council Tax funds 30% of the Councils' net budget and the balance is WG through Revenue Support Grant and Business rates.

Council Tax

Council tax is divided up into bands, and the amount a household pays varies depending on which band their dwelling is in. Each dwelling is allocated to one of nine bands by the Valuation Office Agency (VOA) according to its open market capital value at 1 April 2003. The table below provides details of the percentage of council dwellings by council tax band.

| Band | Valuation range from 2003 | Proportion (9ths) | Number of dwellings | % of dwellings per band |
|------|------------------------------|----------------------|------------------------|-------------------------------|
| A | Up to £44,000 | 6 | 6039 | 9.1% |
| B | £44,000 - £65,000 | 7 | 9357 | 14.1% |
| C | £65,001 - £91,000 | 8 | 13196 | 19.9% |
| D | £91,001 - £123,000 | 9 | 10,491 | 15.9% |
| E | £123,001 - £162,000 | 11 | 12,518 | 18.9% |
| F | £162,001 - £223,000 | 13 | 9636 | 14.6% |
| G | £223,001 - £324,000 | 15 | 4146 | 6.3% |
| H | £324,001 - 424,000 | 18 | 580 | 0.9% |
| I | £424,001 and above | 21 | 206 | 0.3% |

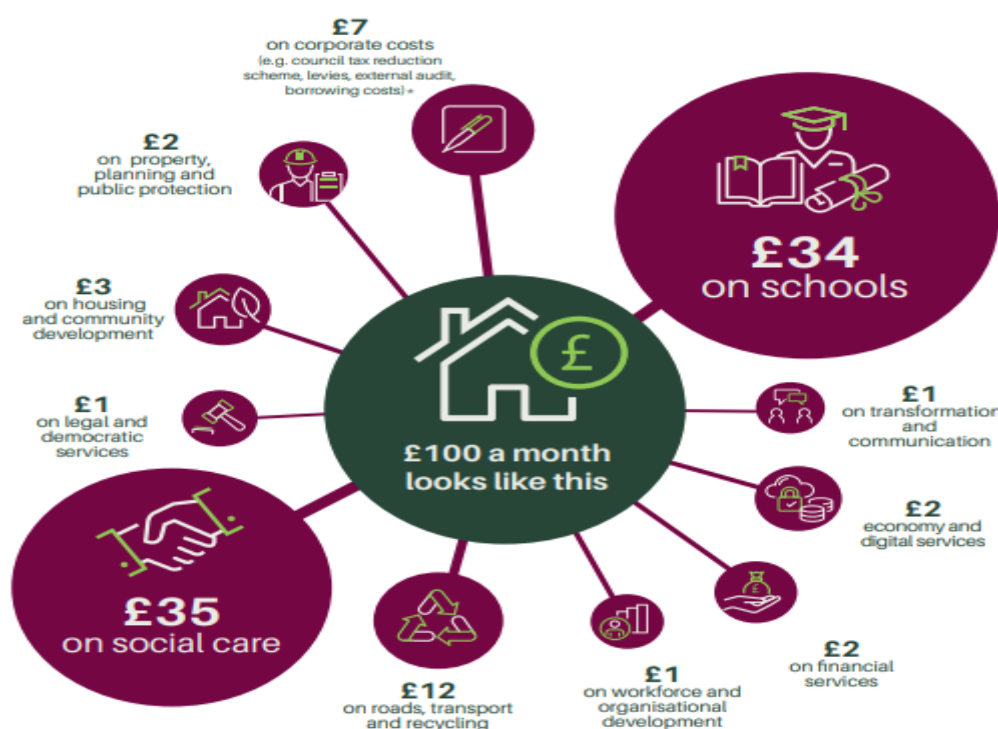
Band D is used to compare council tax across local authorities in Wales. Some local authorities have a high proportion of properties lower than band D and others have a higher proportion above band D.

The average Council Tax for Powys County Council for the year ending 31st March 2024 will be £1,913.39 for a band D property, split between:

- Council Tax £1524.45
- Dyfed Powys Police £312.65
- Community / Town Councils (average) £76.29

The Council collects the charges for the Police and Community / Town Councils via the council tax mechanism. The monies collected are then paid over to the relevant bodies in line with the amount they have included in their budget to be charged to households in the county of Powys.

The chart below summarises where your Council Tax is spent, the largest budgets being on Schools and Social Care:



Non-domestic (business) Rates (NDR)

NDR are the means by which businesses and other owners of non-domestic property contribute towards the costs of local authority services. Business rates are an annual, national tax. Ratepayers and owners of all non-domestic and business properties pay business rates, and examples of liable properties include shops, offices, pubs, warehouses and factories.

The National Business Rate multiplier is set by Welsh Government each year in accordance with paragraph 3B of Schedule 7 to the Local Government Finance Act 1988. The calculation is based on a formula which takes account of the annual change in Consumer Price Index (CPI), and for the financial year 2023-24 the multiplier will remain at £0.535.

Non-Domestic Rates (NDR) are calculated by taking the Rateable Value (RV) of a property and multiplying it by the NDR 'multiplier' for the year in question.

Powys County Council collects business rates on behalf of Welsh Government. A share of the sum collected is then redistributed to Welsh local authorities, based on each authority's adult population, as part of the local government settlement, to pay for services.

Calculating the Revenue Budget

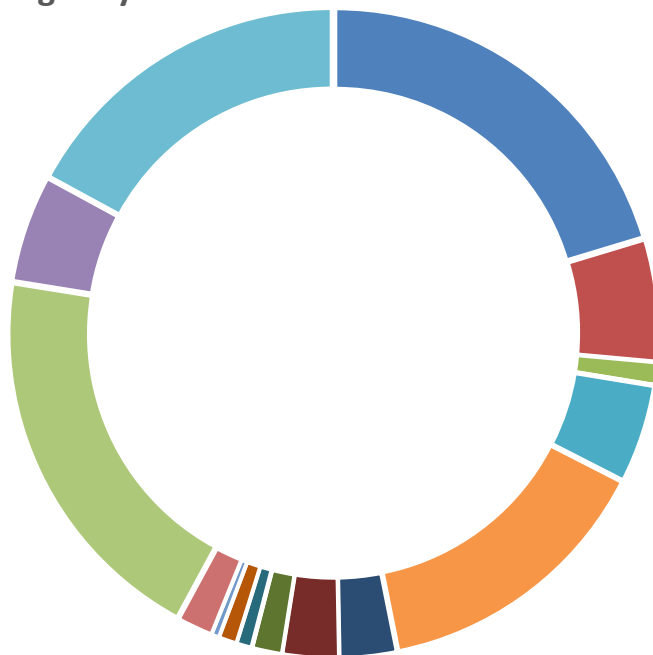
The councils budget requirement has to be approved each year, and must be affordable, with robust assumptions set out in the MTFs. The Councils Gross Budget is the total amount the council will spend next year 2023-24, which equates to £544.3 million from which services will receive £217.6 million in generated income from grants and charging for services, the net budget is £326.6 million, funded in part by Welsh Government through Revenue Support Grant and Business Rate redistribution totalling £228.8 million and Council Tax of £97.9 million.

Budget Breakdown by service and type

A breakdown of the gross service expenditure totalling £544.3 million is shown by service in the chart below:

2023-24 Expenditure Budget by Service

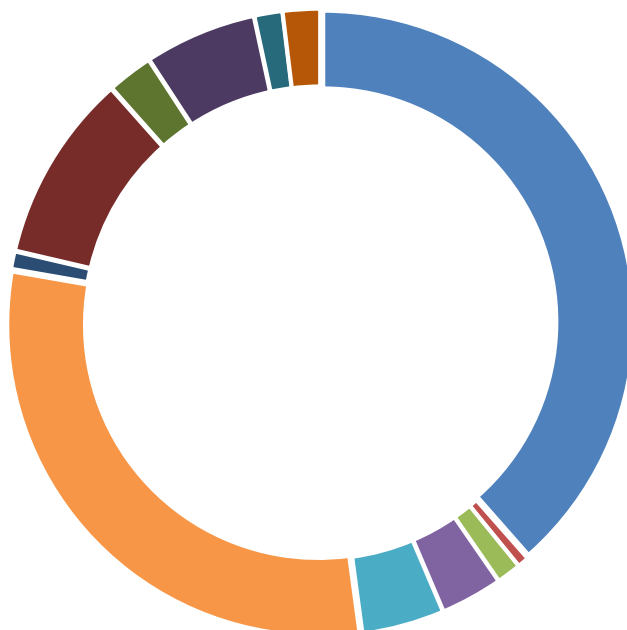
| | |
|---|---------|
| ■ Adult Services - 20.3% | £110.6m |
| ■ Childrens Services - 6.1% | £33.3m |
| ■ Commissioning - 1.1% | £6.1m |
| ■ Corporate Director Childrens and Adults - 0.0% | £0.2m |
| ■ Schools Service (non delegated) - 4.9% | £26.8m |
| ■ Highways, Transportation & Recycling - 14.3% | £78.1m |
| ■ Property, Planning & Public Protection - 2.9% | £15.6m |
| ■ Housing & Community Development - 2.8% | £15.3m |
| ■ Economy and Digital Services - 1.5% | £8.1m |
| ■ Corporate Director Economy and Environment - 0.0% | £0.2m |
| ■ Transformation and Democratic Services - 0.8% | £4.2m |
| ■ Workforce & Organisational Development - 0.9% | £4.9m |
| ■ Legal - 0.4% | £2.1m |
| ■ Finance and Insurance - 1.8% | £9.7m |
| ■ Corporate Activities - 19.6% | £106.9m |
| ■ Housing Revenue Account - 5.4% | £29.3m |
| ■ Schools Delegated Budget - 17.1% | £92.9m |



A breakdown of the budget by spend type totalling £544.3 million is shown in the chart below

2023-24 Expenditure by Type

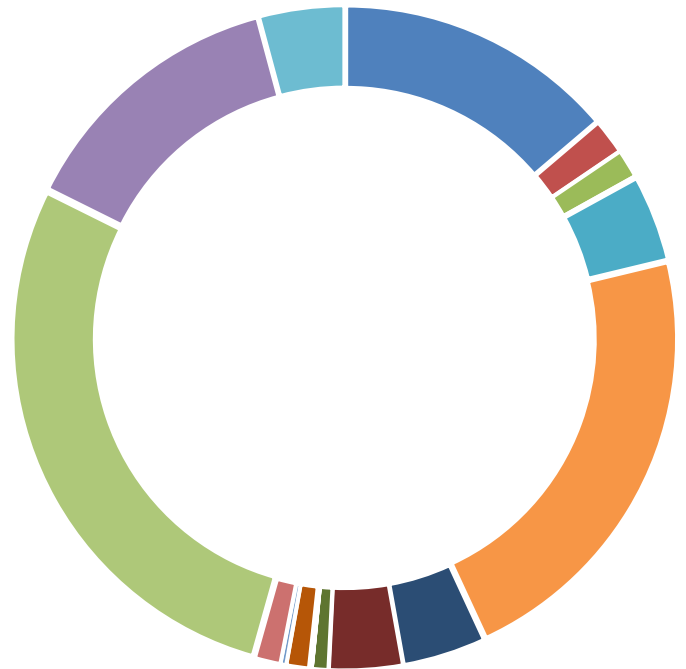
| | |
|------------------------------------|---------|
| ■ Employees - 39.7% | £215.9m |
| ■ Employees-Non Pay Expend. - 0.6% | £3.3m |
| ■ Premises - 1.3% | £7.1m |
| ■ Transport - 3.3% | £18.1m |
| ■ Supplies & Services - 4.4% | £24.0m |
| ■ Third Party Payments - 30.8% | £167.4m |
| ■ Capital charges (HRA) - 0.9% | £5.1m |
| ■ Transfer Payments - 10.1% | £54.8m |
| ■ Interest Charges - 2.4% | £13.3m |
| ■ Internal Recharges - 6.0% | £32.6m |



A breakdown of the gross service income totalling £217.6 million is shown by service in the chart below, in addition to the service income the council receives the balance of its funding from Welsh Government through Revenue Support Grant and Business Rate redistribution totalling £228.8 million and Council Tax of £97.9 million.

2023-24 Income Budget by Service

| |
|---|
| ■ Adult Services - 13.8% £30.0m |
| ■ Childrens Services - 1.7% £3.8m |
| ■ Commissioning - 1.4% £3.1m |
| ■ Corporate Director Childrens and Adults - 0.1% £0.2m |
| ■ Schools Service (non delegated) - 4.2% £9.2m |
| ■ Highways, Transportation & Recycling - 21.9% £47.6m |
| ■ Property, Planning & Public Protection - 4.1% £8.9m |
| ■ Housing & Community Development - 3.6% £7.8m |
| ■ Economy and Digital Services - 0.8% £1.7m |
| ■ Corporate Director Economy and Environment - 0.0% £0.0m |
| ■ Transformation and Democratic Services -1.1% £0.3m |
| ■ Workforce & Organisational Development - 1.1% £2.4m |
| ■ Legal - 0.3% £0.6m |
| ■ Finance and Insurance - 1.3% £2.7m |
| ■ Corporate Activities - 28.0% £60.9m |
| ■ Housing Revenue Account - 13.5% £29.3m |
| ■ Schools Delegated Budget - 4.2% £9.1m |



A breakdown of the net service budget totalling £326.6 million is shown in the chart below:

2023-24 Net Budget by Service

| |
|---|
| ■ Adult Services - 24.7% £80.7m |
| ■ Childrens Services - 9.0% £29.5m |
| ■ Commissioning - 0.9% £3.0m |
| ■ Corporate Director Childrens and Adults - 0.0% £0.0m |
| ■ Schools Service (non delegated) - 5.4% £17.5m |
| ■ Highways, Transportation & Recycling - 9.3% £30.5m |
| ■ Property, Planning & Public Protection - 2.0 £6.6m |
| ■ Housing & Community Development - 2.3% £7.5m |
| ■ Economy and Digital Services - 2.0% £6.4m |
| ■ Corporate Director Economy and Environment - 0.1% £0.2m |
| ■ Transformation and Democratic Services -1.2% £3.9m |
| ■ Workforce & Organisational Development - 0.8% £2.5m |
| ■ Legal - 0.5% £1.5m |
| ■ Finance and Insurance - 2.1% £7.0m |
| ■ Corporate Activities - 14.1% £46.0m |
| ■ Housing Revenue Account - 0.0% £0.0m |
| ■ Schools Delegated Budget - 25.7% £83.8m |



| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
| Budget Summary | | | | |
| Gross Expenditure | | | | |
| Adult Services | 110,643 | 121,688 | 128,368 | 135,324 |
| Childrens Services | 33,267 | 33,275 | 33,635 | 34,012 |
| Commissioning | 6,077 | 6,143 | 6,212 | 6,281 |
| Corporate Director Childrens and Adults | 186 | 190 | 194 | 198 |
| Schools Service (non delegated) | 26,807 | 27,094 | 27,908 | 28,293 |
| Highways, Transportation & Recycling | 77,967 | 79,883 | 81,611 | 83,483 |
| Property, Planning & Public Protection | 15,464 | 15,820 | 16,072 | 15,792 |
| Housing & Community Development | 15,326 | 15,863 | 16,167 | 16,378 |
| Economy and Digital Services | 8,008 | 8,170 | 8,444 | 8,663 |
| Corporate Director Economy and Environment | 189 | 193 | 197 | 201 |
| Transformation and Democratic Services | 4,152 | 4,191 | 4,231 | 4,271 |
| Workforce & Organisational Development | 4,949 | 5,044 | 5,141 | 5,240 |
| Legal | 2,072 | 2,158 | 2,246 | 2,335 |
| Finance and Insurance | 9,706 | 9,840 | 10,028 | 10,220 |
| Corporate Activities | 100,459 | 102,973 | 105,247 | 108,193 |
| Total Powys Revenue Account | 415,271 | 432,526 | 445,699 | 458,885 |
| Housing Revenue Account | 25,214 | 25,214 | 25,214 | 25,214 |
| Schools Delegated Budget | 92,940 | 96,674 | 99,151 | 101,246 |
| Total Gross Expenditure | 533,425 | 554,414 | 570,064 | 585,346 |
| Gross Income | | | | |
| Adult Services | (29,979) | (29,979) | (29,979) | (29,979) |
| Childrens Services | (3,785) | (3,785) | (3,785) | (3,785) |
| Commissioning | (3,057) | (3,057) | (3,057) | (3,057) |
| Corporate Director Childrens and Adults | (186) | (186) | (186) | (186) |
| Schools Service (non delegated) | (9,213) | (9,213) | (9,213) | (9,213) |
| Highways, Transportation & Recycling | (47,580) | (47,412) | (47,969) | (48,550) |
| Property, Planning & Public Protection | (8,877) | (8,925) | (8,925) | (8,925) |
| Housing & Community Development | (7,846) | (7,846) | (7,846) | (7,846) |
| Economy and Digital Services | (1,755) | (1,755) | (1,755) | (1,755) |
| Corporate Director Economy and Environment | (3) | (3) | (3) | (3) |
| Transformation and Democratic Services | (275) | (275) | (275) | (275) |
| Workforce & Organisational Development | (2,405) | (2,405) | (2,405) | (2,405) |
| Legal | (614) | (614) | (614) | (614) |
| Finance and Insurance | (2,746) | (2,746) | (2,746) | (2,746) |
| Corporate Activities | (60,886) | (60,886) | (60,886) | (60,886) |
| Total Powys Revenue Account | (179,206) | (179,087) | (179,643) | (180,224) |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|---------------------------|--|---|---|---|
| Housing Revenue Account | (29,329) | (29,329) | (29,329) | (29,329) |
| Schools Delegated Budget | (9,103) | (9,103) | (9,103) | (9,103) |
| Total Gross Income | (217,638) | (217,519) | (218,075) | (218,656) |

Contributions to/from reserves

| | | | | |
|---|---------------|---------------|---------------|---------------|
| Adult Services | 0 | 0 | 0 | 0 |
| Childrens Services | 0 | 0 | 0 | 0 |
| Commissioning | 0 | 0 | 0 | 0 |
| Corporate Director Childrens and Adults | 0 | 0 | 0 | 0 |
| Schools Service (non delegated) | 0 | 0 | 0 | 0 |
| Highways, Transportation & Recycling | 86 | 86 | 86 | 86 |
| Property, Planning & Public Protection | 51 | 51 | 51 | 51 |
| Housing & Community Development | 0 | 0 | 0 | 0 |
| Economy and Digital Services | 128 | 128 | 128 | 128 |
| Corporate Director Economy and Environment | 0 | 0 | 0 | 0 |
| Transformation and Democratic Services | 0 | 0 | 0 | 0 |
| Workforce & Organisational Development | 0 | 0 | 0 | 0 |
| Legal | 36 | 36 | 36 | 36 |
| Finance and Insurance | 0 | 0 | 0 | 0 |
| Corporate Activities | 6,419 | 7,610 | 7,610 | 7,610 |
| Total Powys Revenue Account | 6,719 | 7,910 | 7,910 | 7,910 |
| Housing Revenue Account | 4,115 | 4,115 | 4,115 | 4,115 |
| Schools Delegated Budget | 0 | 0 | 0 | 0 |
| Total Contributions to/from reserves | 10,834 | 12,025 | 12,025 | 12,025 |

Net costs of services

| | | | | |
|--|--------|--------|--------|---------|
| Adult Services | 80,664 | 91,709 | 98,388 | 105,344 |
| Childrens Services | 29,482 | 29,490 | 29,850 | 30,228 |
| Commissioning | 3,019 | 3,086 | 3,154 | 3,224 |
| Corporate Director Childrens and Adults | 0 | 4 | 8 | 12 |
| Schools Service (non delegated) | 17,595 | 17,882 | 18,695 | 19,080 |
| Highways, Transportation & Recycling | 30,473 | 32,556 | 33,728 | 35,019 |
| Property, Planning & Public Protection | 6,638 | 6,946 | 7,198 | 6,918 |
| Housing & Community Development | 7,480 | 8,017 | 8,321 | 8,533 |
| Economy and Digital Services | 6,380 | 6,543 | 6,816 | 7,036 |
| Corporate Director Economy and Environment | 187 | 191 | 195 | 199 |
| Transformation and Democratic Services | 3,877 | 3,916 | 3,955 | 3,996 |

| | | | | |
|--|--------|--------|--------|--------|
| Workforce & Organisational Development | 2,544 | 2,639 | 2,736 | 2,835 |
| Legal | 1,494 | 1,580 | 1,668 | 1,758 |
| Finance and Insurance | 6,959 | 7,094 | 7,282 | 7,474 |
| Corporate Activities | 45,992 | 49,697 | 51,971 | 54,917 |

| | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|
| Total Powys Revenue Account | 242,783 | 261,349 | 273,966 | 286,571 |
|------------------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|--------------------------|--------|--------|--------|--------|
| Housing Revenue Account | 0 | 0 | 0 | 0 |
| Schools Delegated Budget | 83,837 | 87,571 | 90,048 | 92,144 |

| | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|
| Total Net costs of services | 326,620 | 348,920 | 364,014 | 378,715 |
|------------------------------------|----------------|----------------|----------------|----------------|

Financed by:

| | | | | |
|---|-----------|-----------|-----------|-----------|
| Taxation and non-specific grant income (RSG, business rates and council tax) | (326,620) | (338,598) | (348,450) | (358,654) |
|---|-----------|-----------|-----------|-----------|

| | | | | |
|---|----------|---------------|---------------|---------------|
| Net Comprehensive Income and Expenditure | 0 | 10,322 | 15,563 | 20,061 |
|---|----------|---------------|---------------|---------------|

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
| Subjective Analysis of Budget | | | | |
| <u>Type of Costs and Income</u> | | | | |
| Employees | 215,873 | 221,943 | 226,973 | 231,349 |
| Employees-Non Pay Expend. | 3,314 | 3,332 | 3,350 | 3,368 |
| Premises | 7,106 | 7,242 | 7,381 | 7,523 |
| Transport | 18,032 | 18,376 | 18,733 | 19,098 |
| Supplies & Services | 23,995 | 25,673 | 27,463 | 29,145 |
| Third Party Payments | 167,424 | 178,773 | 186,030 | 193,457 |
| Capital charges (HRA) | 5,074 | 5,074 | 5,074 | 5,074 |
| Transfer Payments | 54,811 | 56,060 | 56,852 | 57,679 |
| Interest Charges | 13,270 | 14,270 | 14,903 | 15,281 |
| Internal Recharges | 32,636 | 32,187 | 32,166 | 32,152 |
| Budget Reductions and Growth to be allocated | (8,110) | (8,517) | (8,862) | (8,778) |
| Total Gross Costs | 533,425 | 554,414 | 570,064 | 585,346 |
| Generated Income | (74,706) | (75,238) | (75,556) | (75,889) |
| Welsh Government Grants | (300,756) | (306,875) | (311,619) | (316,458) |
| Other Grants & Reimbursements | (126,288) | (131,186) | (136,328) | (141,728) |
| Internal Recharges | (42,509) | (42,819) | (43,022) | (43,234) |
| Total Income | (544,259) | (556,117) | (566,526) | (577,310) |
| Total Reserves | 10,834 | 12,025 | 12,025 | 12,025 |
| Total Net Costs | 0 | 10,322 | 15,563 | 20,061 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
|--|--|---|---|---|

Adult Services

Social Services support people at times of distress, vulnerability or illness. The service works with other agencies to protect people from harm, abuse and neglect and promotes people's independence and social inclusion. Over 1,000 adults aged 18 to 64, and over 3,500 adults aged over 65 are supported in the community each year. Around 500 clients are supported in care homes each year.

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| Employees | 20,937 | 21,238 | 21,554 | 21,872 |
| Employees-Non Pay Expend. | 14 | 14 | 14 | 14 |
| Premises | 382 | 389 | 396 | 403 |
| Transport | 1,073 | 1,095 | 1,116 | 1,138 |
| Supplies & Services | 895 | 911 | 926 | 942 |
| Third Party Payments | 91,585 | 101,464 | 107,920 | 114,533 |
| Transfer Payments | 361 | 361 | 361 | 361 |
| Internal Recharges | 4,737 | 4,737 | 4,737 | 4,737 |
| Budget Reductions and Growth to be allocated | (9,340) | (8,520) | (8,657) | (8,677) |
| Total Gross Costs | 110,643 | 121,688 | 128,368 | 135,324 |
| Generated Income | (11,232) | (11,232) | (11,232) | (11,232) |
| WG Grants | (15,601) | (15,601) | (15,601) | (15,601) |
| Other Grants & Reimbursements | (129) | (129) | (129) | (129) |
| Internal Recharges | (3,017) | (3,017) | (3,017) | (3,017) |
| Total Income | (29,979) | (29,979) | (29,979) | (29,979) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Total Net Costs | 80,664 | 91,709 | 98,388 | 105,344 |

| Children's Services | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|---------------------|--|---|---|---|
|---------------------|--|---|---|---|

Social Services support people at times of distress, vulnerability or illness. The service works with other agencies to protect people from harm, abuse and neglect and promotes people's independence and social inclusion. There are well over 1,000 assessments of children's needs each year.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 16,610 | 16,930 | 17,270 | 17,603 |
| Employees-Non Pay Expend. | 13 | 13 | 13 | 13 |
| Premises | 230 | 235 | 239 | 243 |
| Transport | 700 | 714 | 729 | 744 |
| Supplies & Services | 1,477 | 1,505 | 1,534 | 1,563 |
| Third Party Payments | 10,061 | 10,061 | 10,061 | 10,061 |
| Transfer Payments | 5,032 | 5,032 | 5,032 | 5,032 |
| Internal Recharges | 195 | 195 | 195 | 195 |
| Budget Reductions and Growth to be allocated | (1,051) | (1,410) | (1,438) | (1,441) |
| Total Gross Costs | 33,267 | 33,275 | 33,635 | 34,012 |
| Generated Income | (46) | (46) | (46) | (46) |
| WG Grants | (1,786) | (1,786) | (1,786) | (1,786) |
| Other Grants & Reimbursements | (337) | (337) | (337) | (337) |
| Internal Recharges | (1,616) | (1,616) | (1,616) | (1,616) |
| Total Income | (3,785) | (3,785) | (3,785) | (3,785) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Total Net Costs | 29,482 | 29,490 | 29,850 | 30,228 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
|--|--|---|---|---|

Commissioning

Social Care Commissioning provides the contract tendering, allocation support and monitoring for Adult and Childrens

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 3,059 | 3,122 | 3,183 | 3,249 |
| Employees-Non Pay Expend. | 0 | 0 | 0 | 0 |
| Premises | 9 | 10 | 10 | 10 |
| Transport | 47 | 47 | 48 | 48 |
| Supplies & Services | 134 | 136 | 139 | 142 |
| Third Party Payments | 1,559 | 1,559 | 1,559 | 1,559 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 1,272 | 1,272 | 1,272 | 1,272 |
| Budget Reductions and Growth to be allocated | (4) | (3) | 0 | 1 |
| Total Gross Costs | 6,077 | 6,143 | 6,212 | 6,281 |
| Generated Income | (3) | (3) | (3) | (3) |
| WG Grants | (2,938) | (2,938) | (2,938) | (2,938) |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (117) | (117) | (117) | (117) |
| Total Income | (3,057) | (3,057) | (3,057) | (3,057) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Total Net Costs | 3,019 | 3,086 | 3,154 | 3,224 |

Director-Children and Adults

| | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|
| Employees | 181 | 185 | 189 | 193 |
| Employees expenses | 0 | 0 | 0 | 0 |
| Premises | 0 | 0 | 0 | 0 |
| Transport | 1 | 1 | 1 | 1 |
| Supplies & Services | 4 | 4 | 4 | 4 |
| Total Gross Costs | 186 | 190 | 194 | 198 |
| Generated Income | 0 | 0 | 0 | 0 |
| WG Grants | 0 | 0 | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (186) | (186) | (186) | (186) |
| Total Income | (186) | (186) | (186) | (186) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Total Net Costs | 0 | 4 | 8 | 12 |

| Education | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
| We will educate approximately 16,250 learners, (reception to year 14) in 88 schools (74 primary, 8 secondary, 3 All age and 3 special schools), as well as providing workplace learning opportunities. | | | | |
| Employees | 11,862 | 12,172 | 13,062 | 13,313 |
| Employees expenses | 1,517 | 1,517 | 1,517 | 1,517 |
| Employees-Non Pay Expend. | 171 | 171 | 171 | 171 |
| Premises | 100 | 102 | 104 | 106 |
| Transport | 180 | 183 | 186 | 189 |
| Supplies & Services | 2,806 | 3,074 | 3,180 | 3,241 |
| Third Party Payments | 3,959 | 4,059 | 4,107 | 4,156 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 6,193 | 6,193 | 6,193 | 6,193 |
| Budget Reductions and Growth to be allocated | 21 | (375) | (611) | (593) |
| Total Gross Costs | 26,807 | 27,094 | 27,908 | 28,293 |
| Generated Income | (60) | (60) | (60) | (60) |
| WG Grants | (5,910) | (5,910) | (5,910) | (5,910) |
| Other Grants & Reimbursements | (690) | (690) | (690) | (690) |
| Internal Recharges | (2,553) | (2,553) | (2,553) | (2,553) |
| Total Income | (9,213) | (9,213) | (9,213) | (9,213) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Total Net Costs | 17,595 | 17,882 | 18,695 | 19,080 |

| Highways, Transport and Recycling | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|-----------------------------------|--|---|---|---|
|-----------------------------------|--|---|---|---|

The key areas of the Highways, Transport and Recycling service are:-

Responsible for Highways Maintenance over 440kms of Trunk Roads and 5,100kms of County Roads, the longest highway network in Wales; management of the highway network, asset records and asset management plan and capital programmes; management of 9250km of public rights of way network, including two National Trails and working in partnership with the Bannau Brycheiniog National Park Authority; legal registration of over 75,000 hectares of common land, town or village greens and associated rights; management of parks, play areas and other Council owned greenspace across the county; leading on nature recovery and biodiversity for the Authority.

Responsible for the kerbside collection and processing of recyclable material and residual waste from over 60,000 premises; responsible for the provision of public and home to school transport carrying over 1m passengers per year and 7,000 eligible learners; responsible for road safety education, training and publicity; undertaking engineering design and project management of a wide range of infrastructure projects; undertaking property consultancy services and project management of a wide range of property projects; managing the Council's vehicle fleet of over 500 vehicles and other plant items; the management of the Parking Services team including Traffic management and traffic systems; and all associated technical and engineering services such as Transport Planning and Strategy, Land Drainage and Highways Development Control

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| Employees | 24,722 | 25,200 | 25,687 | 26,184 |
| Employees-Non Pay Expend. | 584 | 599 | 614 | 630 |
| Premises | 1,469 | 1,497 | 1,526 | 1,555 |
| Transport | 15,325 | 15,623 | 15,928 | 16,239 |
| Supplies & Services | 1,722 | 1,754 | 1,787 | 1,820 |
| Third Party Payments | 13,688 | 14,652 | 15,002 | 15,363 |
| Transfer Payments | 8,304 | 9,059 | 9,334 | 9,616 |
| Interest | 60 | 60 | 60 | 60 |
| Internal Recharges | 12,411 | 12,411 | 12,411 | 12,411 |
| Budget Reductions and Growth to be allocated | (319) | (973) | (738) | (395) |
| Total Gross Costs | 77,967 | 79,883 | 81,611 | 83,483 |
| Generated Income | (16,133) | (16,617) | (16,936) | (17,269) |
| WG Grants | (7,325) | (6,363) | (6,398) | (6,434) |
| Other Grants & Reimbursements | (591) | (591) | (591) | (591) |
| Internal Recharges | (23,530) | (23,841) | (24,044) | (24,256) |
| Total Income | (47,580) | (47,412) | (47,969) | (48,550) |
| Total Reserves | 86 | 86 | 86 | 86 |
| Net costs | 30,473 | 32,556 | 33,728 | 35,019 |

| Property, Planning and Public Protection | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
|--|--|---|---|---|

The Regulatory Services includes a number of functions:- The Environmental Health Service deals with Food Safety, Licensing and Public Health, pollution, noise, cemeteries and stray dogs. The Trading Standards service aims to promote, maintain and improve fair and safe trading within the county of Powys.

The Planning Service sets out the planning policies for Powys and prepares the Local Development Plan. Development Management handles approximately 1,250 planning applications each year. The Corporate Property team manages all the Council's corporate properties and supports service areas with property based information.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 8,062 | 8,198 | 8,362 | 8,504 |
| Employees-Non Pay Expend. | 62 | 62 | 62 | 62 |
| Premises | 3,054 | 3,114 | 3,174 | 3,236 |
| Transport | 209 | 213 | 217 | 221 |
| Supplies & Services | 616 | 626 | 637 | 648 |
| Third Party Payments | 2,157 | 2,157 | 2,157 | 2,157 |
| Transfer Payments | 6 | 6 | 6 | 6 |
| Internal Recharges | 1,086 | 1,086 | 1,086 | 1,086 |
| Budget Reductions and Growth to be allocated | 213 | 358 | 372 | (127) |
| Total Gross Costs | 15,464 | 15,820 | 16,072 | 15,792 |
| Generated Income | (4,884) | (4,932) | (4,932) | (4,932) |
| WG Grants | (265) | (265) | (265) | (265) |
| Other Grants & Reimbursements | (51) | (51) | (51) | (51) |
| Internal Recharges | (3,678) | (3,678) | (3,678) | (3,678) |
| Total Income | (8,877) | (8,925) | (8,925) | (8,925) |
| Total Reserves | 51 | 51 | 51 | 51 |
| Net costs | 6,638 | 6,946 | 7,198 | 6,918 |

| Housing and Community Development | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|-----------------------------------|--|---|---|---|
|-----------------------------------|--|---|---|---|

Housing General Fund : Reviewing the condition of the housing stock and developing strategies to address poor condition in the private sector, including undertaking enforcement action against property owners. Reviewing the housing needs of the population of the county and developing strategies which co-ordinate the activities of key stakeholder agencies to meet these needs. To identify the need for housing related support and to ensure the delivery of support, utilising Welsh Government Grant funding.

Provides leisure, learning and recreation opportunities for the community including leisure and sports centres, sports development, youth services, play, libraries and archives. The service also provides and supports art and cultural activities including theatres, museums, galleries and drama and dance. There are around 1.7 million visits to leisure establishments each year.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 8,908 | 9,084 | 9,261 | 9,443 |
| Employees-Non Pay Expend. | 34 | 34 | 34 | 34 |
| Premises | 1,318 | 1,343 | 1,368 | 1,395 |
| Transport | 177 | 173 | 176 | 179 |
| Supplies & Services | 2,633 | 2,684 | 2,737 | 2,790 |
| Third Party Payments | 1,663 | 1,663 | 1,663 | 1,663 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 350 | 350 | 350 | 350 |
| Budget Reductions and Growth to be allocated | 244 | 532 | 579 | 525 |
| Total Gross Costs | 15,326 | 15,863 | 16,167 | 16,378 |
| Generated Income | (4,191) | (4,191) | (4,191) | (4,191) |
| WG Grants | (545) | (545) | (545) | (545) |
| Other Grants & Reimbursements | (17) | (17) | (17) | (17) |
| Internal Recharges | (3,093) | (3,093) | (3,093) | (3,093) |
| Total Income | (7,846) | (7,846) | (7,846) | (7,846) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 7,480 | 8,017 | 8,321 | 8,533 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|-------------------------------------|--|---|---|---|
| Economy and Digital Services | | | | |

Economic regeneration works to enhance the prosperity of the region, leading on tourism, business support and community regeneration projects. Economic Regeneration has secured funding for key strategic economic projects from the UK and Welsh Governments.

Digital Services provide specialist technical support for the operation and maintenance of core systems and infrastructure, ensuring that services can maintain business as usual. Digital Services manage digital change, driving and facilitating transformation projects. Information Compliance supports delivery of the Council's obligations to compliance with General Data Protection Regulations and the UK Data Protection Act. Customer Services provide first line contact for customers.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 5,599 | 5,699 | 5,813 | 5,917 |
| Employees-Non Pay Expend. | 15 | 15 | 15 | 15 |
| Premises | 11 | 11 | 12 | 12 |
| Transport | 30 | 30 | 31 | 31 |
| Supplies & Services | 2,665 | 2,717 | 2,871 | 2,928 |
| Third Party Payments | 239 | 239 | 239 | 239 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 17 | 17 | 17 | 17 |
| Budget Reductions and Growth to be allocated | (568) | (559) | (553) | (495) |
| Total Gross Costs | 8,008 | 8,170 | 8,444 | 8,663 |
| Generated Income | (280) | (280) | (280) | (280) |
| WG Grants | 0 | 0 | 0 | 0 |
| Other Grants & Reimbursements | (811) | (811) | (811) | (811) |
| Internal Recharges | (664) | (664) | (664) | (664) |
| Total Income | (1,755) | (1,755) | (1,755) | (1,755) |
| Total Reserves | 128 | 128 | 128 | 128 |
| Net costs | 6,380 | 6,543 | 6,816 | 7,036 |

| Director of Economy and Environment | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
| Employees | 181 | 185 | 189 | 193 |
| Premises | 0 | 0 | 0 | 0 |
| Transport | 4 | 5 | 5 | 5 |
| Supplies & Services | 2 | 2 | 2 | 2 |
| Internal Recharges | 1 | 1 | 1 | 1 |
| Budget Reductions and Growth to be allocated | 0 | 0 | 0 | 0 |
| Total Gross Costs | 189 | 193 | 197 | 201 |
| Generated Income | (3) | (3) | (3) | (3) |
| WG Grants | 0 | 0 | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | 0 | 0 | 0 | 0 |
| Total Income | (3) | (3) | (3) | (3) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 187 | 191 | 195 | 199 |

| Transformation and Democratic Services | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|---|--|---|---|---|
| The main services delivered are: | | | | |
| <ul style="list-style-type: none"> • Strategic Planning, Policy, and Performance • Business Intelligence, Analytics and Research • Support to Cabinet and Members • Scrutiny Services • Communications • Welsh Language and Translation • Transformation | | | | |
| Employees | 3,751 | 3,787 | 3,863 | 3,901 |
| Employees-Non Pay Expend. | 17 | 17 | 17 | 17 |
| Premises | 3 | 3 | 3 | 3 |
| Transport | 47 | 47 | 48 | 49 |
| Supplies & Services | 302 | 308 | 313 | 319 |
| Third Party Payments | 18 | 18 | 18 | 18 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 15 | 15 | 15 | 15 |
| Budget Reductions and Growth to be allocated | 0 | (4) | (47) | (51) |
| Total Gross Costs | 4,152 | 4,191 | 4,231 | 4,271 |
| Generated Income | (4) | (4) | (4) | (4) |
| WG Grants | (100) | (100) | (100) | (100) |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (171) | (171) | (171) | (171) |
| Total Income | (275) | (275) | (275) | (275) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 3,877 | 3,916 | 3,955 | 3,996 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
|--|--|---|---|---|

Workforce and OD

This service processes the authority's payroll, with an annual pay bill of circa £170m, and associated costs like travel, the recruitment team ensures the advertising and recruitment process is compliant. The Human Resources Team is responsible for the delivery of all strategic, policy and operational HR across all council services and schools. The Health, Safety & Wellbeing Team support all services of the Council, including schools in giving professional up to date health and safety information advice and guidance. Organisational Design and Development is the Council's in-house specialist cultural change improvement unit.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 3,002 | 3,063 | 3,124 | 3,188 |
| Employees-Non Pay Expend. | 97 | 97 | 97 | 97 |
| Premises | 1 | 1 | 1 | 1 |
| Transport | 28 | 29 | 29 | 30 |
| Supplies & Services | 1,687 | 1,720 | 1,754 | 1,789 |
| Third Party Payments | 14 | 14 | 14 | 14 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 14 | 14 | 14 | 14 |
| Budget Reductions and Growth to be allocated | 107 | 107 | 108 | 108 |
| Total Gross Costs | 4,949 | 5,044 | 5,141 | 5,240 |
| Generated Income | (1,511) | (1,511) | (1,511) | (1,511) |
| WG Grants | 0 | 0 | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (894) | (894) | (894) | (894) |
| Total Income | (2,405) | (2,405) | (2,405) | (2,405) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 2,544 | 2,639 | 2,736 | 2,835 |

Legal

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
| Provide legal support to all service areas within the Council so as to ensure that the Council's actions are legal and to keep the Council safe. | | | | |
| Provide an efficient registration service is to and electoral registration service for the residents of Powys and to provide support at the Returning Officer. | | | | |
| Employees | 1,512 | 1,588 | 1,620 | 1,698 |
| Employees-Non Pay Expend. | 77 | 80 | 82 | 85 |
| Premises | 0 | 0 | 0 | 0 |
| Transport | 9 | 9 | 10 | 10 |
| Supplies & Services | 137 | 139 | 142 | 144 |
| Third Party Payments | 292 | 292 | 292 | 292 |
| Transfer Payments | 1 | 1 | 1 | 1 |
| Internal Recharges | 11 | 11 | 11 | 11 |
| Budget Reductions and Growth to be allocated | 32 | 38 | 89 | 95 |
| Total Gross Costs | 2,072 | 2,158 | 2,246 | 2,335 |
| Generated Income | (530) | (530) | (530) | (530) |
| WG Grants | 0 | 0 | 0 | 0 |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (83) | (83) | (83) | (83) |
| Total Income | (614) | (614) | (614) | (614) |
| Total Reserves | 36 | 36 | 36 | 36 |
| Net costs | 1,494 | 1,580 | 1,668 | 1,758 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--|--|---|---|---|
|--|--|---|---|---|

Finance and Insurance

Finance, Insurance and Risk deliver both technical and management accounting, the majority of which are deemed statutory functions.

Commercial Services is responsible for delivery of the procurement strategy including Powys Pound and social value and for the letting of key contracts.

The Pension Fund is responsible for managing a £760+ million Local Government Pension Scheme (LGPS) pension fund and administers the LGPS to over 20,000 scheme members from 22 participating employers and provides support on the Teacher' Pension Scheme to over 2,000 teachers.

Income and Awards are responsible for the billing and collection of council tax and business rates for the authority. Alongside this the service delivers benefit award assessments for the council tax reduction scheme, legacy housing benefit cases and social care financial assessments, including direct payment audits. The service provides a money advice services through partnership working via Macmillan. It is also responsible for all corporate fraud investigations and risk activities.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 5,995 | 6,109 | 6,231 | 6,350 |
| Employees-Non Pay Expend. | 51 | 51 | 51 | 51 |
| Premises | 0 | 0 | 0 | 0 |
| Transport | 25 | 26 | 26 | 27 |
| Supplies & Services | 3,481 | 3,550 | 3,621 | 3,692 |
| Third Party Payments | 9 | 9 | 9 | 9 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 105 | 105 | 105 | 105 |
| Budget Reductions and Growth to be allocated | 39 | (10) | (15) | (14) |
| Total Gross Costs | 9,706 | 9,840 | 10,028 | 10,220 |
| Generated Income | (1,359) | (1,359) | (1,359) | (1,359) |
| WG Grants | (129) | (129) | (129) | (129) |
| Other Grants & Reimbursements | (17) | (17) | (17) | (17) |
| Internal Recharges | (1,241) | (1,241) | (1,241) | (1,241) |
| Total Income | (2,746) | (2,746) | (2,746) | (2,746) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 6,959 | 7,094 | 7,282 | 7,474 |

| Corporate Activities | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|----------------------|--|---|---|---|
|----------------------|--|---|---|---|

Corporate activities is a number of central budgets including the cost of borrowing that is undertaken for capital purposes (interest and minimum revenue provision), benefits paid out for housing and council tax, precepts collected and paid out and levies. This area also holds budgets agreed through budget setting that will be allocated through the year such as central funding for pay awards, and the risk budget used to support service pressures held at risk.

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| Employees | 4,112 | 3,667 | 3,340 | 3,397 |
| Employees-Non Pay Expend. | 660 | 660 | 660 | 660 |
| Premises | 0 | 0 | 0 | 0 |
| Transport | 2 | 2 | 2 | 2 |
| Supplies & Services | 3,998 | 5,078 | 6,179 | 7,303 |
| Third Party Payments | 34,850 | 35,254 | 35,658 | 36,062 |
| Transfer Payments | 41,107 | 41,600 | 42,118 | 42,662 |
| Interest Charges | 13,210 | 14,210 | 14,843 | 15,221 |
| Internal Recharges | 2 | 2 | 2 | 2 |
| Budget Reductions and Growth to be allocated | 2,518 | 2,499 | 2,443 | 2,883 |
| Total Gross Costs | 100,459 | 102,973 | 105,247 | 108,193 |
| Generated Income | (5,394) | (5,394) | (5,394) | (5,394) |
| WG Grants | (29,811) | (29,811) | (29,811) | (29,811) |
| Other Grants & Reimbursements | (288) | (288) | (288) | (288) |
| Precepts etc | (25,352) | (25,352) | (25,352) | (25,352) |
| Internal Recharges | (41) | (41) | (41) | (41) |
| Total Income | (60,886) | (60,886) | (60,886) | (60,886) |
| Total Reserves | 6,419 | 7,610 | 7,610 | 7,610 |
| Net costs | 45,992 | 49,697 | 51,971 | 54,917 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--------------------------------|--|---|---|---|
| Housing Revenue Account | | | | |

The Housing Revenue Account is the ring fenced account into which all rents and service charges paid by tenants of the council & leasehold owners are placed, and from which all payments in relation to the letting, management and maintenance of the council's 5,366 homes, 1,846 garages and estates are taken.

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| Employees | 7,719 | 7,873 | 8,030 | 8,191 |
| Employees-Non Pay Expend. | 2 | 2 | 2 | 2 |
| Premises | 518 | 528 | 538 | 549 |
| Transport | 176 | 179 | 182 | 186 |
| Supplies & Services | 1,401 | 1,428 | 1,456 | 1,484 |
| Third Party Payments | 7,331 | 7,331 | 7,331 | 7,331 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 2,994 | 2,994 | 2,994 | 2,994 |
| Capital charges and debt management | 5,074 | 5,074 | 5,074 | 5,074 |
| Budget Reductions and Growth to be allocated | 0 | (195) | (394) | (596) |
| Total Gross Costs | 25,214 | 25,214 | 25,214 | 25,214 |
| Generated Income | (29,077) | (29,077) | (29,077) | (29,077) |
| WG Grants | (203) | (203) | (203) | (203) |
| Other Grants & Reimbursements | (50) | (50) | (50) | (50) |
| Internal Recharges | 0 | 0 | 0 | 0 |
| Total Income | (29,329) | (29,329) | (29,329) | (29,329) |
| Total Reserves | 4,115 | 4,115 | 4,115 | 4,115 |
| Net costs | 0 | 0 | 0 | 0 |

| School Delegated Budgets | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|--------------------------|--|---|---|---|
|--------------------------|--|---|---|---|

We will educate approximately 16,250 learners, (reception to year 14) in 88 schools (74 primary, 8 secondary, 3 All through and 3 special schools), as well as providing workplace learning opportunities.

| | | | | |
|--|----------------|----------------|----------------|----------------|
| Employees | 89,661 | 93,843 | 96,195 | 98,153 |
| Employees-Non Pay Expend. | 0 | 0 | 0 | 0 |
| Premises | 10 | 10 | 10 | 10 |
| Transport | 0 | 0 | 0 | 0 |
| Supplies & Services | 35 | 35 | 181 | 334 |
| Third Party Payments | 0 | 0 | 0 | 0 |
| Transfer Payments | 0 | 0 | 0 | 0 |
| Internal Recharges | 3,234 | 2,785 | 2,764 | 2,749 |
| Budget Reductions and Growth to be allocated | 0 | 0 | 0 | 0 |
| Total Gross Costs | 92,940 | 96,674 | 99,151 | 101,246 |
| Generated Income | 0 | 0 | 0 | 0 |
| WG Grants | (7,479) | (7,479) | (7,479) | (7,479) |
| Other Grants & Reimbursements | 0 | 0 | 0 | 0 |
| Internal Recharges | (1,624) | (1,624) | (1,624) | (1,624) |
| Total Income | (9,103) | (9,103) | (9,103) | (9,103) |
| Total Reserves | 0 | 0 | 0 | 0 |
| Net costs | 83,837 | 87,571 | 90,048 | 92,144 |

| | 2023/24 Approved Budget £'000 | 2024/25 Provisional Budget £'000 | 2025/26 Provisional Budget £'000 | 2026/27 Provisional Budget £'000 |
|---|--|---|---|---|
| Council Tax Income | (97,956) | (102,854) | (107,996) | (113,396) |
| Redistributed Non Domestic Rates | (44,983) | (46,376) | (47,302) | (48,247) |
| Revenue Support Grant | (183,682) | (189,369) | (193,152) | (197,011) |
| Taxation and non-specific grant income | (326,620) | (338,598) | (348,450) | (358,654) |

Taxation and non-specific grant income

Capital Investment across Services

The Council has developed its capital strategy which sets out a five year long-term plan and demonstrates that the capital / investment decisions are taken in line with priorities and considers both risk/reward and impact; as well as properly taking account of stewardship, value for money, prudence, sustainability and affordability. The Council will continue to invest in services that underpin the priorities set out above, the key themes have clear service projects:

[Residents and the Community - We will support our Residents and Communities.](#)

Housing -The Council will continue to maintain, for all the homes it owns, the Welsh Housing Quality Standard (WHQS). The Council has completed the construction and letting of 61 new homes in 2022-2023 with a further 56 under construction and 142 additional homes under active consideration for future development. The Council will continue to fund a major programme of Disabled Facilities Grants enabled works and improvements to homes. Housing Services will continue to support energy efficiency and bringing privately owned empty homes back into use through the SWAS (Safe Warm & Secure), Landlord Loans and the ZILF Co2i loan schemes.

Leisure Centres - The Leisure portfolio contributes to the preventative agenda, supporting the Public Health Wales Long Term Strategy (2018-30) as well as, health interventions such as the NERS program (National Exercise Referral Scheme), in collaboration with Powys Teaching Health Boards and General Practices, within Powys. Since 2019 the Council has approved a five-year programme which has already enabled significant, essential replacement of plant, fixtures, end-of-life equipment, structural materials, playing surfaces and decoration. The Capital commitment supports the Council's 'landlord' responsibilities as part of the leisure contract but also ensures that the buildings are fit for purpose, compliant, attractive and provide a positive customer experience.

Waste Strategy - Powys County Council faces a stringent Welsh Government (WG) statutory recycling target of 64% for 2019/20 through to 70% for 2024/25. There is also a non-statutory WG target to reduce landfill to 10% by 2019/20 reducing to 5% by 2024/25. This has required a step change in the way all local authorities approach waste and recycling. The continued capital investment in the Waste and Recycling service will ensure that the Council is able to meet the targets whilst obtaining maximum value from the service.

[Health and Care – We will lead the way in providing effective, integrated Health and Care in a rural environment.](#)

Social Care - The capital programme focuses on supporting those who wish to remain in their own home rather than residential care and supports the integrated Health and Care Strategy for Powys. Capital funding mainly focus on accommodation options, including supporting the building and redevelopment of facilities to increase the stock of supported living and extra care housing in collaboration with Powys Teaching Health Board and local Registered Social Landlords. There are also capital funding requirements for the 13 Powys owned care homes.

Children's Services - In order to ensure a sufficient supply of appropriate, safe placements for children in care, as close to home as possible, investment is mostly focused upon small residential homes for children, with accommodation development of a range of placements in County to support the complex needs of young people who remain under the local authority's care. The development of Oldford Family Centre in Welshpool and additional Flying Start childcare provision in Brecon will support the work to expand flying start provision across the County. Phase 1 is complete, and Phase 2 of the expansion will continue 23/24 and 24/25.

Assistive Technology - has a key role to play in the modernisation of health and social care. With ever increasing technological advances, it offers a range of possibilities for greater choice, not only of how people can access the support they need, but also where and when they access support. In doing so, assistive technology enables people to take greater control, and to live independently for longer by preventing hospital admissions and premature moves to residential care.

Learning and Skills – We will strengthen learning and skills.

Transforming Education Programme - The Council has developed a ten-year Strategy to Transform Education in Powys 2020-30 with the implementation of a major capital investment programme that will ensure that schools in Powys have inspiring, environmentally sustainable buildings that can provide opportunities for wider community activity, including where possible childcare services, early years, Additional Learning Needs, multi-agency support and community and leisure facilities. This will also include developing a reliable, high quality digital infrastructure. Alongside this, capital funding through our major improvements programme will be focussed on where the need is greatest, as identified through the Schools Service's Asset Management Plan.

The Economy – We will develop a vibrant economy.

Highways and Environment - The Council has a statutory duty to maintain the adopted highway, maintained at public expense in a safe condition for the passage of the user.

The highway network includes public rights of way, which are a major attraction to the county for visitors. There are 1,700 recorded bridge structures on the public rights of way network; most are Council assets. Several major bridges (over £100,000 each) need to be replaced within the next 5 years due to age. In addition, storm damage with increased rates of riverside erosion and rotting of timber is affecting many small to medium bridges.

Outdoor recreation assets are also a significant tourist attraction and can provide valuable opportunities to maintain and enhance biodiversity. There are two remaining building assets under management by the Service; investment is needed in one of them, to enable ongoing lease arrangements.

Property - The vision is to ensure that through the Corporate Landlord initiative, the Council's assets are appropriately managed to provide safe, efficient, sustainable properties in the right locations to support the delivery of services and the achievement of key priorities. A property disposals programme is being developed.

Regeneration- The Council needs to intervene where the private sector is not able (for economic reasons) to create or facilitate investment in business units in order to keep and attract business to the County. Abermule business park is one such scheme that sees the Authority developing a former Welsh Government site which otherwise would not have been developed in the short to medium term. Capital investment will also form an important part of supporting the regeneration and viability of town centres complementing the Welsh Government's Transforming Towns funding programme.

Information Technology (IT) - The service engages with change programmes so that investment and resource meet identified Council priorities. In respect of infrastructure, IT will seek to invest in up-to-date cloud-based technologies including 'Azure' cloud technologies, core infrastructure and improved telephony and mobile systems, Web and share-point and improved wireless as well as further enabling our staff to work in an agile manner. Cyber resilience is also a key programme, since 2017 an active Cyber Security improvement plan has been in place which details improvements required to maintain our Cyber Security resilience and to maintain standards and accreditations such as Cyber Essentials Plus and Public Service Network Accreditation. The funding also ensures that the Council has an effective device refresh programme in place, ensuring that staff have the necessary devices to undertake their work effectively.

Funding the Capital Strategy

The Capital programme sets out how the programme is funded; the sources are explained below:

- **General Capital Grant** – This is a sum of money which is provided by the Welsh Government as part of the annual settlement. The Council is free to use the capital grant on any capital project it wishes.
- **Supported Borrowing** – The Council will to fund the expenditure. The revenue costs arising from the borrowing are funded by the Welsh Government through the annual revenue settlement, hence the term "Supported Borrowing".
- **Unsupported Borrowing** – Again, the Council borrows the funding but is required to finance the revenue costs from its own resources.
- **Specific Capital Grants** – The Council will be awarded capital grants which partly or fully fund the cost of a project.

- **Revenue Contribution** – Services can contribute from their revenue budgets to fund projects.
- **Capital Receipts** – The funds generated from the sale of surplus assets can be used to contribute to the funding of the capital programme.
- **Reserves** – Funding held in reserve, e.g., unapplied capital receipts, can be used to support the capital programme. Specific reserves can also be built up and set aside for this purpose.

Capital Programme 2023/28

| General Fund | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|---|---------------|---------------|---------------|---------------|---------------|
| | £'m | £'m | £'m | £'m | £'m |
| Education | | | | | |
| Ysgol Bro Hyddgen | 8.504 | 20.338 | 13.214 | 2.483 | |
| Ysgol Gymraeg y Trallwng | 0.249 | | | | |
| Ysgol Brynlllywarch | 3.048 | 3.497 | | | |
| Ysgol Cedewain | 12.559 | 0.370 | | | |
| Other 21st Century School Schemes | 6.144 | 19.252 | 5.566 | | 10.000 |
| Schools Major Improvements | 2.500 | 2.500 | 2.500 | 2.500 | 2.500 |
| | 33.005 | 45.956 | 21.280 | 4.983 | 12.500 |
| Highways, Transport and Recycling | | | | | |
| Highways Lighting | 1.200 | 1.000 | 1.000 | 1.000 | 1.000 |
| Structures Strengthening | 0.650 | 0.500 | 0.100 | 0.200 | 3.000 |
| Structural Maintenance - Roads | 6.500 | 5.000 | 5.000 | 5.000 | 5.000 |
| Salt Barns | 0.030 | 0.750 | | | |
| Countryside & Outdoor Recreation | 0.406 | 0.479 | 0.015 | 0.015 | 0.015 |
| Recycling | 0.943 | 1.000 | | | |
| Vehicle Replacement | 1.452 | 5.202 | 3.710 | 2.651 | 4.949 |
| Major Strategic Schemes | 1.500 | 1.500 | 1.500 | 1.500 | 1.500 |
| | 12.681 | 15.431 | 11.325 | 10.366 | 15.464 |
| Property, Planning and Public Protection | | | | | |
| County Farms | 0.100 | | | | |
| | 0.100 | 0.000 | 0.000 | 0.000 | 0.000 |
| Community Development | | | | | |
| Sports and Leisure Centres | 0.922 | | | | |
| | 0.922 | 0.000 | 0.000 | 0.000 | 0.000 |
| Housing | | | | | |
| General Fund Housing | | | | | |
| Safe, Warm & Secure | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| Co2I | 0.048 | 0.048 | 0.048 | 0.048 | 0.048 |
| Disabled Adaptation | 1.200 | 1.200 | 1.300 | 1.300 | 1.300 |
| Empty Homes Grant | 0.100 | 0.100 | | | |
| Landlord Loans | 0.200 | 0.200 | 0.200 | 0.200 | 0.200 |
| | 1.748 | 1.748 | 1.748 | 1.748 | 1.748 |
| Economy and Digital Services | | | | | |
| Economic Development | 1.860 | 1.840 | | | |
| Shared Prosperity Fund | 0.977 | 2.881 | | | |
| Levelling Up | 12.300 | 0.486 | | | |
| IT Refresh Strategy | 0.408 | 0.428 | 0.449 | 0.472 | 0.495 |
| IT Infrastructure | 0.003 | | | | |
| Other IT | 0.102 | | | | |
| Share Point | 0.070 | | | | |
| System Rationalisation | 0.104 | | | | |
| Cloud Services | 0.327 | | | | |
| Unified Communications | 0.046 | | | | |
| | 16.196 | 5.635 | 0.449 | 0.472 | 0.495 |
| Adult Services | | | | | |
| Care Homes | 0.200 | | | | |
| | 0.200 | 0.000 | 0.000 | 0.000 | 0.000 |

| | 2023-24 £'m | 2024-25 £'m | 2025-26 £'m | 2026-27 £'m | 2027-28 £'m |
|------------------------|----------------|----------------|----------------|----------------|----------------|
| Finance | | | | | |
| Small Capital Bids | 0.500 | 0.500 | 0.500 | 0.500 | 0.500 |
| Pipeline Projects | 4.453 | 5.508 | 2.308 | | |
| Mid Wales Growth Deal | | 2.000 | 2.000 | 2.000 | 2.000 |
| | 4.953 | 8.008 | 4.808 | 2.500 | 2.500 |
| Total | 69.806 | 76.779 | 39.610 | 20.068 | 32.707 |
| Financed by | | | | | |
| Supported Borrowing | 4.587 | 4.587 | 4.587 | 4.587 | 4.587 |
| Prudential Borrowing | 15.510 | 15.266 | 16.652 | 3.400 | 7.217 |
| Welsh Government Grant | 25.860 | 39.070 | 5.253 | | 6.500 |
| General Capital Grant | 4.711 | 4.711 | 4.711 | 4.711 | 4.711 |
| Other Grants | 12.717 | 3.367 | | | |
| Capital Receipts | 4.248 | 4.248 | 4.248 | 4.248 | 4.248 |
| Revenue/Reserves | 2.173 | 5.530 | 4.159 | 3.122 | 5.444 |
| | 69.806 | 76.779 | 39.610 | 20.068 | 32.707 |

Housing Revenue Account

| | | | | | |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| Welsh Housing Quality Standard | 7.018 | 5.645 | 5.693 | 6.646 | 6.059 |
| Community Alarms | 0.120 | 0.120 | | | |
| Compliance 100 | 0.400 | 0.250 | 0.250 | 0.250 | 0.250 |
| Fit For Life | 1.650 | 1.450 | 0.250 | 0.250 | 0.250 |
| Green Powys | 0.425 | 0.575 | 0.575 | 0.500 | 0.500 |
| Love Where You Live | 0.500 | 0.500 | 0.500 | 0.150 | 0.150 |
| New Builds / Repurchase | 13.369 | 21.770 | 27.341 | 14.111 | 12.342 |
| | 23.482 | 30.310 | 34.609 | 21.907 | 19.551 |
| Financed by | | | | | |
| Prudential Borrowing | 12.080 | 17.678 | 22.977 | 10.275 | 7.919 |
| Welsh Government Grant | 5.832 | 5.832 | 5.832 | 5.832 | 5.832 |
| Capital Receipts | 1.000 | 1.000 | | | |
| Revenue/Reserves | 4.570 | 5.800 | 5.800 | 5.800 | 5.800 |
| | 23.482 | 30.310 | 34.609 | 21.907 | 19.551 |