

**BRIDGEND COUNTY BOROUGH COUNCIL**

**REPORT TO COUNCIL**

**25 FEBRUARY 2015**

**REPORT OF THE SECTION 151 OFFICER**

**2015-16 COUNCIL TAX**

**1. Purpose of this Report**

- 1.1 The purpose of this report is to provide Council with details of the Council Tax requirement for the County Borough Council together with the requirements of the Police & Crime Commissioner for South Wales and Community/Town Councils.

**2. Connections to Corporate Improvement Plan**

- 2.1 There are no direct connections with the Corporate Improvement Plan but the Council, as the billing authority, is required to formally approve the Council Tax for its area.

**3. Background**

- 3.1 The final budget proposals have been placed before Council for approval and the Council has to calculate its budget requirement in accordance with section 32 of the Local Government Finance Act 1992 and set the level of Council Tax for 2015-16.
- 3.2 Section 33 of the Local Government Finance Act requires billing authorities to calculate the basic amount of council tax in a financial year. Section 34 of the Act further requires the billing authority to calculate the basic amount of council tax for dwellings in those parts of its area to which one or more special items relate such as a Community/Town Council precept requirement.

**4. Current Situation / Proposal**

- 4.1 Council are expected to approve the BCBC 2015-16 budget on the 25 February 2015, and the budget is shown in the following table :

	<b>2015-16 Budget £000</b>	
<b>Service expenditure</b>		
Education & Transformation	20,689	
Schools	85,086	
Adult Social Care	41,190	
Safeguarding	18,076	
Sport, Play and Active Wellbeing	2,790	
Communities	24,913	
Resources	14,672	
Legal and Regulatory Services	6,053	
		213,469
<b>Corporate expenditure</b>		
Council Tax Reduction Scheme	14,254	
Repairs and Maintenance	1,100	
Capital Financing Costs	10,315	
Pension Related Costs	1,190	
Insurance Premiums	1,637	
Other Corporate Budgets	3,308	
		31,804
<b>Precepts/Levies</b>	6,928	
		6,928
<b>Total Net Revenue Expenditure</b>		<b>252,201</b>

4.2 The average County Borough Council Tax is shown below:

	<b>2014-15 £</b>	<b>2015-16 £</b>
Total Expenditure	255,131,000	252,201,218
Less:		
Revenue Support Grant	150,943,439	148,001,598
NDR Distribution	43,919,218	40,407,767
<b>Collected from Council Tax</b>	<b>60,268,343</b>	<b>63,791,853</b>
<u>Council Tax Base - Band D equivalents</u>	50,566.20	51,071.48
County Borough Council Tax	1,191.87	1,249.07
Average Community Council	31.12	34.01
Police & Crime Commissioner for South Wales	190.34	199.86
<b>Band D Property average council tax</b>	<b>1,413.33</b>	<b>1,482.94</b>

4.3 The Police & Crime Commissioner for South Wales has notified the Council that their precept for the financial year ending 31 March 2016 will rise to £10,207,008 which equates to a Council Tax of £199.86 on a Band D property, a 5% increase. The 2015-16 precept was confirmed by the

South Wales Police and Crime Panel on 30 January 2015. The precept is subject to further consultation and in accordance with government regulations the Police & Crime Commissioner for South Wales must issue the precept by the 1 March. Should the issued precept change then an amended report will be presented to Council.

- 4.4 The Council, as the billing authority, is required to formally **approve** the Council Tax for its area. This must be set to meet the net budget requirement of the Council and its precepting authorities and is set out in the following table.

Authority	Requirement £	Net Tax Base	Council Tax £.p (Band D)
Bridgend County Borough Council <u>Local Precepts</u>	63,791,853	51,071.48	1,249.07
Brackla Community Council	135,000	4,120.32	32.76
Bridgend Town Council	294,300	5663.14	51.97
Cefn Cribbwr Community Council	19,500	518.44	37.61
Coity Higher Community Council	46,800	2,592.82	18.05
Cornelly Community Council	85,000	2,452.81	34.65
Coychurch Higher Community Council	10,000	327.67	30.52
Coychurch Lower Community Council	12,450	641.23	19.42
Garw Valley Community Council	66,000	2,192.82	30.10
Laleston Community Council	120,000	4,785.85	25.07
Llangynwyd Lower Community Council	7,000	168.70	41.49
Llangynwyd Middle Community Council	37,000	1,041.24	35.53
Maesteg Town Council	288,435	5,442.17	53.00
Merthyr Mawr Community Council	2,000	147.73	13.54
Newcastle Higher Community Council	41,000	1,598.98	25.64
Ogmore Vale Community Council	57,913	2,493.41	23.23
Pencoed Town Council	140,000	3,338.15	41.94
Porthcawl Town Council	233,050	7,779.94	29.96
Pyle Community Council	60,000	2,444.46	24.55
St Brides Minor Community Council	51,365	2,132.84	24.08
Ynysawdre Community Council	30,000	1,188.76	25.24
Borough Budget Requirement	65,528,666	51,071.48	1,283.08
Police & Crime Commissioner for South Wales	10,207,008	51,071.48	199.86
<b>TOTAL</b>	<b>75,735,674</b>		<b>1,482.94</b>

- 4.5 The Council is also required to **approve** the following Council Tax charges for BAND D properties for the chargeable financial year beginning 1 April for each of the community areas and these are shown in the table below. All calculations are for a Band D equivalent property.

Community Council	Bridgend CBC	Community Council	Police & Crime Commissioner for South Wales	Total
	£	£	£	£
Brackla Community Council	1,249.07	32.76	199.86	1,481.69
Bridgend Town Council	1,249.07	51.97	199.86	1,500.90
Cefn Cribbwr Community Council	1,249.07	37.61	199.86	1,486.54
Coity Higher Community Council	1,249.07	18.05	199.86	1,466.98
Cornelly Community Council	1,249.07	34.65	199.86	1,483.58
Coychurch Higher Community Council	1,249.07	30.52	199.86	1,479.45
Coychurch Lower Community Council	1,249.07	19.42	199.86	1,468.35
Garw Valley Community Council	1,249.07	30.10	199.86	1,479.03
Laleston Community Council	1,249.07	25.07	199.86	1,474.00
Llangynwyd Lower Community Council	1,249.07	41.49	199.86	1,490.42
Llangynwyd Middle Community Council	1,249.07	35.53	199.86	1,484.46
Maesteg Town Council	1,249.07	53.00	199.86	1,501.93
Merthyr Mawr Community Council	1,249.07	13.54	199.86	1,462.47
Newcastle Higher Community Council	1,249.07	25.64	199.86	1,474.57
Ogmore Vale Community Council	1,249.07	23.23	199.86	1,472.16
Pencoed Town Council	1,249.07	41.94	199.86	1,490.87
Porthcawl Town Council	1,249.07	29.96	199.86	1,478.89
Pyle Community Council	1,249.07	24.55	199.86	1,473.48
St Brides Minor Community Council	1,249.07	24.08	199.86	1,473.01
Ynysawdre Community Council	1,249.07	25.24	199.86	1,474.17

4.6 For sake of clarity, the resulting charges for each Band are reproduced in Appendix A.

## 5. Effect upon Policy Framework & Procedure Rules

5.1 The budget is set in accordance with the Budget Procedure Rules.

## 6. Equality Impact Assessments

6.1 The Council Tax is determined as part of the MTFs budgetary process. The MTFs is reported separately to Council and contains details of the Equality Impact Assessments which have been produced for all relevant spending adjustments which may impact on certain groups of citizens within the County Borough. Council Tax charges do not have a negative equality impact.

## 7. Financial Implications

7.1 These are contained within the report.

## 8. Recommendations

Members are recommended to:

- i) Approve the Council Tax for Bridgend County Borough Council of £1,249.07 for 2015-16, and the Council Tax for the area outlined in Paragraph 4.4.

- ii) Approve the Council Tax charges for Band D properties for 2015-16 for each of the community areas as outlined in Paragraph 4.5.

Ness Young CPFA

**Section 151 Officer and Corporate Director-Resources**

**25 February 2015**

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Background Documents:

Cabinet Report - Medium Term Financial Strategy 2015-16 to 2018-19 - 10 February 2015

Council Report - Medium Term Financial Strategy 2015-16 to 2018-19 -25 February 2015

**APPENDIX A**

<b>Community</b>	<b>Band</b>								
<b>Council</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>
Brackla Community Council	987.79	1,152.42	1,317.05	1,481.69	1,810.95	2,140.21	2,469.48	2,963.37	3,457.27
Bridgend Town Council	1,000.60	1,167.36	1,334.13	1,500.90	1,834.43	2,167.96	2,501.50	3,001.79	3,502.09
Cefn Cribbwr Community Council	991.02	1,156.19	1,321.36	1,486.54	1,816.88	2,147.22	2,477.56	2,973.07	3,468.59
Coity Higher Community Council	977.98	1,140.98	1,303.97	1,466.98	1,792.97	2,118.96	2,444.96	2,933.95	3,422.95
Cornelly Community Council	989.05	1,153.89	1,318.73	1,483.58	1,813.26	2,142.94	2,472.63	2,967.15	3,461.68
Coychurch Higher Community Council	986.30	1,150.68	1,315.06	1,479.45	1,808.21	2,136.97	2,465.75	2,958.89	3,452.04
Coychurch Lower Community Council	978.90	1,142.04	1,305.19	1,468.35	1,794.65	2,120.94	2,447.25	2,936.69	3,426.14
Garw Valley Community Council	986.02	1,150.35	1,314.69	1,479.03	1,807.70	2,136.37	2,465.05	2,958.05	3,451.06
Laleston Community Council	982.66	1,146.44	1,310.21	1,474.00	1,801.55	2,129.10	2,456.66	2,947.99	3,439.33
Llangynwyd Lower Community Council	993.61	1,159.21	1,324.81	1,490.42	1,821.62	2,152.82	2,484.03	2,980.83	3,477.64
Llangynwyd Middle Community Council	989.64	1,154.57	1,319.51	1,484.46	1,814.34	2,144.21	2,474.10	2,968.91	3,463.73
Maesteg Town Council	1,001.28	1,168.16	1,335.04	1,501.93	1,835.69	2,169.45	2,503.21	3,003.85	3,504.50
Merthyr Mawr Community Council	974.98	1,137.47	1,299.97	1,462.47	1,787.46	2,112.45	2,437.45	2,924.93	3,412.42
Newcastle Higher Community Council	983.04	1,146.88	1,310.72	1,474.57	1,802.25	2,129.93	2,457.61	2,949.13	3,440.66
Ogmore Vale Community Council	981.44	1,145.01	1,308.58	1,472.16	1,799.30	2,126.44	2,453.60	2,944.31	3,435.03
Pencoed Town Council	993.91	1,159.56	1,325.21	1,490.87	1,822.17	2,153.47	2,484.78	2,981.73	3,478.69
Porthcawl Town Council	985.92	1,150.24	1,314.56	1,478.89	1,807.53	2,136.17	2,464.81	2,957.77	3,450.74
Pyle Community Council	982.32	1,146.03	1,309.75	1,473.48	1,800.92	2,128.35	2,455.80	2,946.95	3,438.11
St Brides Minor Community Council	982.00	1,145.67	1,309.33	1,473.01	1,800.34	2,127.67	2,455.01	2,946.01	3,437.02
Ynysawdre Community Council	982.78	1,146.57	1,310.37	1,474.17	1,801.76	2,129.35	2,456.95	2,948.33	3,439.72