

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO COUNCIL

10 MARCH 2016

REPORT OF THE SECTION 151 OFFICER

2016-17 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 as 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 2016-17.
- 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 Bridgend County Borough Council 2016-17 budget on the 10 March 2016, and the budget is shown in the following table :

	2016-17 Budget £000	
Service expenditure		
Education & Transformation	20,160	
Schools	86,865	
Adult Social Care	39,406	
Safeguarding	17,686	
Sport, Play and Active Wellbeing	2,466	
Communities	24,551	
Resources	13,815	
Legal and Regulatory Services	5,785	
		210,734
Corporate expenditure		
Council Tax Reduction Scheme	14,304	
Capital Financing Costs	10,128	
Pension Related Costs	1,258	
Insurance Premiums	1,559	
Repairs and Maintenance	900	
Sleep Ins	800	
Other Corporate Budgets	8,249	
		37,198
Precepts/Levies	6,959	
		6,959
Total Net Revenue Expenditure		254,891

4.2 The average County Borough Council Tax is shown below:

	2015-16 £	2016-17 £
Total Expenditure	252,201,218	254,891,190
Less:		
Revenue Support Grant	148,001,598	145,232,718
NDR Distribution	40,407,767	42,282,679
Collected from Council Tax	63,791,853	67,375,793
<u>Council Tax Base - Band D equivalents</u>	51,071.48	51,916.19
County Borough Council Tax	1,249.07	1,297.78
Average Community Council	34.01	36.77
Police & Crime Commissioner for South Wales	199.86	207.85
Band D Property average council tax	1,482.94	1,542.40

4.3 The Police & Crime Commissioner for South Wales has notified the Council that their precept for the financial year ending 31 March 2017 will rise to

£10,790,863 which equates to a Council Tax of £207.85 on a Band D property, a 4% increase. The 2016-17 precept was confirmed by the South Wales Police and Crime Panel on 1 February 2016, and was subsequently issued to Bridgend County Borough Council on the 9 February 2016.

- 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>	67,375,793	51,916.19	1,297.78
Brackla Community Council	140,000	4,151.34	33.72
Bridgend Town Council	367,875	5,695.26	64.59
Cefn Cribbwr Community Council	20,000	527.52	37.91
Coity Higher Community Council	52,000	2,886.05	18.02
Cornelly Community Council	85,000	2,523.81	33.68
Coychurch Higher Community Council	10,000	330.77	30.23
Coychurch Lower Community Council	13,110	646.82	20.27
Garw Valley Community Council	68,000	2,211.76	30.74
Laleston Community Council	132,000	4,827.07	27.35
Llangynwyd Lower Community Council	7,000	169.11	41.39
Llangynwyd Middle Community Council	42,000	1,041.39	40.33
Maesteg Town Council	295,500	5,472.23	54.00
Merthyr Mawr Community Council	2,000	148.46	13.47
Newcastle Higher Community Council	41,000	1,633.63	25.10
Ogmore Vale Community Council	66,500	2,512.20	26.47
Pencoed Town Council	145,000	3,368.81	43.04
Porthcawl Town Council	260,400	7,854.33	33.15
Pyle Community Council	75,000	2,468.21	30.39
St Brides Minor Community Council	51,365	2,184.27	23.52
Ynysawdre Community Council	35,000	1,263.15	27.71
Borough Budget Requirement	69,284,543	51,916.19	1,334.55
Police & Crime Commissioner for South Wales	10,790,863	51,916.19	207.85
TOTAL	80,075,406		1,542.40

- 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	1,297.78	33.72	207.85	1,539.35
Bridgend Town Council	1,297.78	64.59	207.85	1,570.22
Cefn Cribbwr Community Council	1,297.78	37.91	207.85	1,543.54
Coity Higher Community Council	1,297.78	18.02	207.85	1,523.65
Cornelly Community Council	1,297.78	33.68	207.85	1,539.31
Coychurch Higher Community Council	1,297.78	30.23	207.85	1,535.86
Coychurch Lower Community Council	1,297.78	20.27	207.85	1,525.90
Garw Valley Community Council	1,297.78	30.74	207.85	1,536.37
Laleston Community Council	1,297.78	27.35	207.85	1,532.98
Llangynwyd Lower Community Council	1,297.78	41.39	207.85	1,547.02
Llangynwyd Middle Community Council	1,297.78	40.33	207.85	1,545.96
Maesteg Town Council	1,297.78	54.00	207.85	1,559.63
Merthyr Mawr Community Council	1,297.78	13.47	207.85	1,519.10
Newcastle Higher Community Council	1,297.78	25.10	207.85	1,530.73
Ogmore Vale Community Council	1,297.78	26.47	207.85	1,532.10
Pencoed Town Council	1,297.78	43.04	207.85	1,548.67
Porthcawl Town Council	1,297.78	33.15	207.85	1,538.78
Pyle Community Council	1,297.78	30.39	207.85	1,536.02
St Brides Minor Community Council	1,297.78	23.52	207.85	1,529.15
Ynysawdre Community Council	1,297.78	27.71	207.85	1,533.34

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 statutory provisions set out in Local Government Finance Act 1992.

6. Equality Impact Assessments

6.1 The Council Tax is determined as part of the Medium Term Financial Strategy (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 £1,297.78 for 2016-17, and the Council Tax for the area outlined in Paragraph 4.4.
- ii) Approve the Council Tax charges for Band D properties for 2016-17 for each of the community areas as outlined in Paragraph 4.5.

Ness Young CPFA

**Section 151 Officer and Corporate Director-Resources
10 March 2016**

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Background Documents:

Cabinet Report - Medium Term Financial Strategy 2016-17 to 2019-20 - 1 March 2016

Council Report - Medium Term Financial Strategy 2016-17 to 2019-20 -10 March 2016

APPENDIX A

Community	Band								
Council	A	B	C	D	E	F	G	H	I
Brackla Community Council	1026.24	1197.27	1368.31	1539.35	1881.43	2223.51	2565.59	3078.70	3591.82
Bridgend Town Council	1046.82	1221.28	1395.75	1570.22	1919.16	2268.10	2617.04	3140.44	3663.85
Cefn Cribwr Community Council	1029.03	1200.53	1372.04	1543.54	1886.55	2229.56	2572.57	3087.08	3601.60
Coity Higher Community Council	1015.77	1185.06	1354.36	1523.65	1862.24	2200.83	2539.42	3047.30	3555.19
Cornelly Community Council	1026.21	1197.24	1368.28	1539.31	1881.38	2223.45	2565.52	3078.62	3591.73
Coychurch Higher Community Council	1023.91	1194.55	1365.21	1535.86	1877.17	2218.47	2559.77	3071.72	3583.68
Coychurch Lower Community Council	1017.27	1186.81	1356.36	1525.90	1864.99	2204.08	2543.17	3051.80	3560.44
Garw Valley Community Council	1024.25	1194.95	1365.66	1536.37	1877.79	2219.20	2560.62	3072.74	3584.87
Laleston Community Council	1021.99	1192.31	1362.65	1532.98	1873.65	2214.31	2554.97	3065.96	3576.96
Llangynwyd Lower Community Council	1031.35	1203.23	1375.13	1547.02	1890.81	2234.59	2578.37	3094.04	3609.72
Llangynwyd Middle Community Council	1030.65	1202.41	1374.19	1545.96	1889.51	2233.05	2576.61	3091.92	3607.24
Maesteg Town Council	1039.76	1213.04	1386.34	1559.63	1906.22	2252.80	2599.39	3119.26	3639.14
Merthyr Mawr Community Council	1012.74	1181.52	1350.31	1519.10	1856.68	2194.26	2531.84	3038.20	3544.57
Newcastle Higher Community Council	1020.49	1190.56	1360.65	1530.73	1870.90	2211.06	2551.22	3061.46	3571.71
Ogmore Vale Community Council	1021.41	1191.63	1361.87	1532.10	1872.57	2213.03	2553.51	3064.20	3574.90
Pencoed Town Council	1032.45	1204.52	1376.60	1548.67	1892.82	2236.97	2581.12	3097.34	3613.57
Porthcawl Town Council	1025.86	1196.82	1367.81	1538.78	1880.74	2222.68	2564.64	3077.56	3590.49
Pyle Community Council	1024.02	1194.68	1365.35	1536.02	1877.36	2218.70	2560.04	3072.04	3584.05
St Brides Minor Community Council	1019.44	1189.33	1359.25	1529.15	1868.97	2208.77	2548.59	3058.30	3568.02
Ynysawdre Community Council	1022.23	1192.59	1362.97	1533.34	1874.09	2214.83	2555.57	3066.68	3577.80