

2021-22 Budget Book



Mae'r ddogfen yma hefyd ar gael yn Gymraeg
This document is also available in Welsh
Issued March 2021

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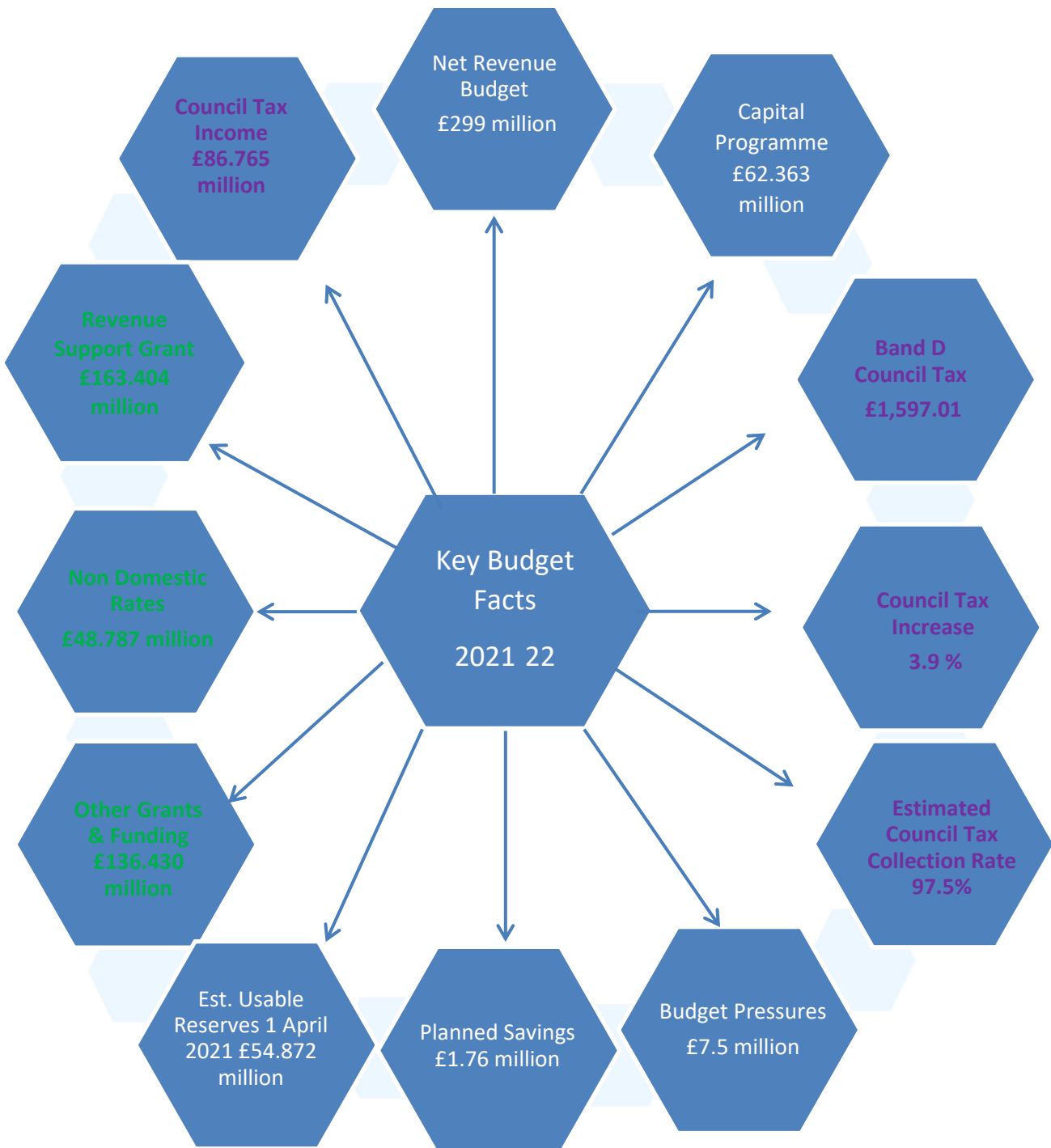
SECTION 1.

Revenue & capital budgets 2021-22

1.1 Introduction

- 1.1.1 This document sets out Bridgend County Borough Council's Revenue and Capital budgets for 2021-22 in a summarised format, together with other financial information. It contains a summary of the budget approved by Council on 24 February 2021, and other information regarding the funding of the overall budget, including the way in which the Council Tax is set. It also contains the Capital Programme which runs up until 2030-31. The information contained within this document is to help assist the public, Members, Chief Officers, and their staff in understanding the current financial position and in preparing for future budgets.
- 1.1.2 Any enquiries about the content of this booklet should be made to the Interim Chief Officer - Finance, Performance and Change, and Section 151 Officer, Civic Offices, Angel Street, Bridgend, CF31 4WB or email talktous@bridgend.gov.uk.

1.2 Key budget facts 2021-22



1.3 Financial overview

- 1.3.1 Over the last 10 years, the Council has made £68 million of budget reductions. While the Council's net revenue budget is planned at £298.956 million for 2021-22, its overall expenditure far exceeds this. Taking into account expenditure and services which are funded by specific grants or fees and charges, the Council's gross budget will be around £435 million in 2021-22.
- 1.3.2 The local authority's annual revenue budget covers the day-to-day running costs of the local authority (including staff salaries, contracted services, utilities, building maintenance, operational costs etc.). Around £191 million of the gross budget is spent on the Council's own staff including teachers and school support staff. Much of the cost of the services provided by external organisations is also wage related – these include for example waste collection operatives, domiciliary care workers, leisure staff and foster carers. The Council gets the majority of its revenue funding from Welsh Government through the Revenue Support Grant and a share of Non-Domestic Rates. It supplements this through council tax collection, other grants and fees and charges. In terms of council tax, the proportion of council tax required to balance the Council's budget has steadily increased over recent years and it currently funds 29% of the budget.
- 1.3.3 As well as having less income to fund services, there are other pressures that squeeze resources. This includes regulations and legislation from Welsh Government (WG) either directly or indirectly – for example pressures and new responsibilities arising from the Environmental (Wales) Act 2016, the Welsh Government's commitment to eradicate homelessness, the implications of the Local Government and Elections (Wales) Bill and the Additional Learning Needs and Education Tribunal (Wales) Act 2018.
- 1.3.4 Another significant pressure arises through demographic changes. People are living longer which is good news but that can also bring increased dependency through people living with more complex or multiple conditions. Additionally, we are seeing an increase in the number of pupils at our schools, which places increased pressure on school budgets. More recently, a reduction in the amount of council tax being collected, due to the difficult economic circumstances that people find themselves in brings another pressure for the Council to manage. This is coupled with an increase in council tax support as more people find themselves on low incomes or claiming benefits.
- 1.3.5 The Council has adopted a Corporate Plan that sets out the approaches that it will take to manage these pressures whilst continuing to ensure that, as far as possible, services can be provided that meet the needs of the citizens and communities in Bridgend. These approaches are:
- Though a large and complex organisation, the Council will make every effort to work as one single organisation. That means avoiding duplication and double handling of data through sharing of systems and processes. This isn't always as easy as it sounds because often different rules or opportunities apply to different services. Nevertheless acting as 'One Council working together to improve lives' is enshrined in the Council's vision.

- Wherever possible the Council will support communities and people to become more resilient by creating their own solutions and reducing dependency on the Council. This is because it is not sustainable for the Council to continue to aspire to meet all and every need that arises and because there is capacity, talent and ideas in other parts of the community that can be encouraged to play an active and effective role in sustaining and often enhancing local services. The Council has a role in encouraging, enabling and leading this approach and has adopted this as one of its underlying principles.
- The Council has agreed a principle of focusing diminishing resources on communities and individuals with the greatest need. Parts of our community have long standing problems of poverty and disadvantage. The solutions to this are not all in the direct control of the Council (for example the effects of changes to the welfare system) but where possible the Council has agreed that it wants to both alleviate problems in these areas and develop longer term sustainable solutions. The new socio-economic duty on public bodies, which comes into force on 31 March 2021, will reflect these aims.
- The Council has three well-being objectives that reflect these and other principles. In setting our well-being objectives we set out what we aim to achieve and why they are important. The Well-Being Objectives are
 - I. Supporting a successful sustainable economy,
 - II. Helping people and communities to be more healthy and resilient, and
 - III. Smarter use of resources. *

** The objective "Smarter Use of Resources" means we will ensure that all its resources (financial, physical, ecological, human and technological) are used as effectively and efficiently as possible and support the development of resources throughout the community that can help deliver to the Council's priorities.*

- Our well-being objectives are integrated, which ensures we are working together to achieve shared outcomes.

1.4 Funding of the council's services

1.4.1 Council services

The Council delivers or enables many hundreds of services across all the diverse communities within the county borough and is responsible for providing services such as education, social care, highways, parks and open spaces, public transport, rights of way, road safety, refuse collection, street cleaning, revenues and benefits, public protection, registrars and leisure services, arts and libraries through our partners HALO and Awen. The Council incurs two types of expenditure – revenue expenditure and capital expenditure.

1.4.2 Revenue expenditure

Revenue expenditure covers spending on day to day costs of services including staff salaries, maintenance of buildings and general supplies, commissioning and equipment. This expenditure is paid for from the income received from council tax payers, business ratepayers, the fees and charges levied for certain services and from grants received from Welsh Government.

1.4.3 Capital expenditure

Capital expenditure covers spending on assets such as roads, new schools, redevelopment schemes and the major renovation of buildings. These assets will provide benefits to the community for several years and the expenditure is mainly financed from borrowing, capital grants and the sale of unwanted land and buildings.

1.4.4 Sources of funding

The main sources of income that the Council receives are fees and charges, grants, business rates and council tax. A definition of these are provided below:

- **Fees & charges**

Sources of income from fees and charges vary from charges for parking to residential accommodation for the elderly, school meal charges, planning charges, charges for bulky waste collection, hire of facilities and income from commercial lets such as industrial units.

- **Government grants**

The Welsh Government provides funding for local authorities through a number of sources, including the largest single grant known as the Revenue Support Grant, which can be used for any purpose they choose in delivering the services for which they are responsible. Other funding provided to Councils by Welsh Government includes grants for specific purposes. In addition to the funding authorities receive from the Welsh Government, they receive some ring-fenced grants from other government bodies (these grants can only be used for the specific purposes for which they are provided).

- **Business rates**

Local authorities also receive income via Welsh Government from nationally set non-domestic (business) rates.

- **Capital financing**

Local authorities receive grants from Welsh Government for capital spending, and they can determine how much they can afford to borrow based on a prudent assessment of their finances using professional codes of practice (Prudential Code). Money borrowed under the code is referred to as Prudential Borrowing.

- **Council tax**

After taking account of income from fees and charges, government grants and non-domestic rates, revenue expenditure is financed by a Council Tax, levied on each property within the Council's area, subject to certain discounts and exemptions. The Council Tax is the only tax based element of the Council's funding which is not determined by the Welsh Government. In 2021-22, Council Tax income represents 29% of the Council's net revenue expenditure.

SECTION 2.

Summary of charges to be levied

2.1 Council tax and band ranges values

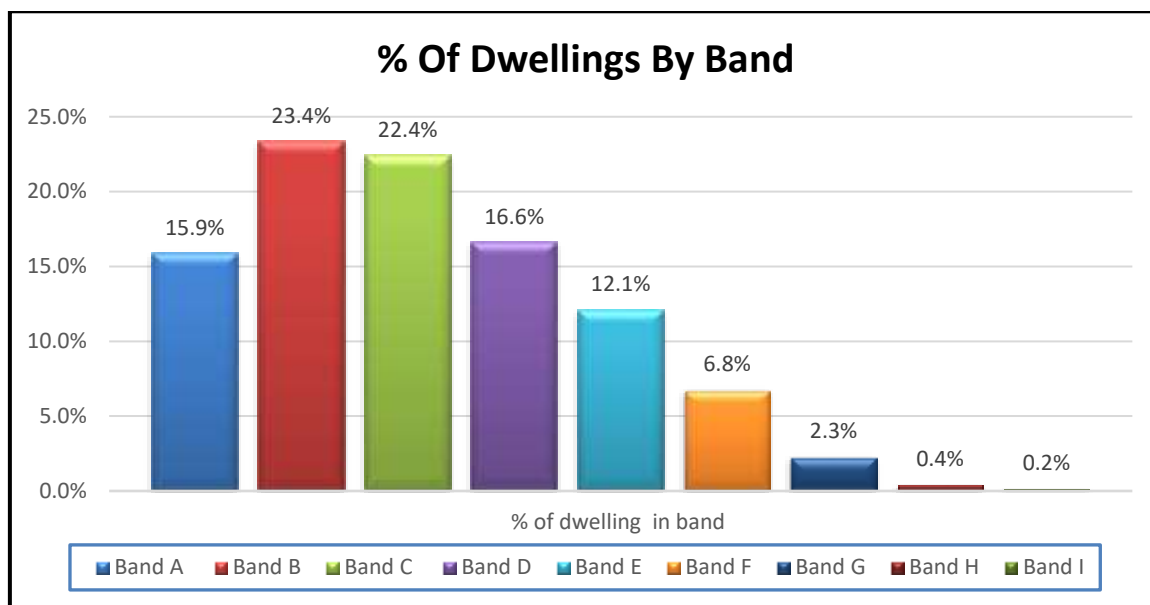
2.1.1 The amount of Council tax a resident pays depends on which band their property/ dwelling is in. Each dwelling is allocated to one of nine bands by the Valuation Office Agency (VOA), an independent agency which is not part of the Council. Since 2005, council tax has been calculated using nine valuation bands (bands A to I) that were established in 2005 using 2003 house values. However, the VOA also assesses properties when asked to do so, such as during a Council Tax appeal or band review.

2.1.2 For Band A properties, which account for 15.86% of properties in Bridgend County Borough, the council's element of Council tax is £1,064.67. The table below provides details of the percentage of council dwellings by council tax band.



| Band | Range of Dwelling Value (Property Value as at 1.4.2003) | Ratio | Number of Dwellings | % of dwelling in band | BCBC Council Tax £ 2021-22 |
|----------|---|------------|------------------------|-----------------------------|-------------------------------------|
| A | Up to £44,000 | 6/9 | 10,122 | 15.86% | 1,064.67 |
| B | £44,001 to £65,000 | 7/9 | 14,921 | 23.38% | 1,242.12 |
| C | £65,001 to £91,000 | 8/9 | 14,307 | 22.41% | 1,419.56 |
| D | £91,001 to £123,000 | 9/9 | 10,613 | 16.63% | 1597.01 |
| E | £123,001 to £162,000 | 11/9 | 7,725 | 12.10% | 1,951.90 |
| F | £162,001 to £223,000 | 13/9 | 4,310 | 6.75% | 2,306.79 |
| G | £223,001 to £324,000 | 15/9 | 1,453 | 2.28% | 2,661.68 |
| H | £324,001 to £424,000 | 18/9 | 282 | 0.44% | 3,194.02 |
| I | £424,001 and over | 21/9 | 100 | 0.16% | 3,726.36 |

The chart below shows the percentage of council tax dwellings in each banding.



61.65% of properties in Bridgend County Borough pay less than the 'Band D' equivalent which is the band used to compare levels of Council Tax across Authorities.

2.1.3 The table below shows the level of Council Tax for Bridgend County Borough Council's residents by valuation band.

Council Tax 2021-22 Band Range Values – Bridgend County Borough Council

| Band | Range of Dwelling Value (Value as at 1.4.2003) | Council Tax 2020-21 £ | Council Tax 2021-22 £ |
|----------|---|--------------------------|--------------------------|
| A | Up to £44,000 | 1,024.71 | 1,064.67 |
| B | £44,001 to £65,000 | 1,195.49 | 1,242.12 |
| C | £65,001 to £91,000 | 1,366.28 | 1,419.56 |
| D | £91,001 to £123,00 | 1,537.06 | 1,597.01 |
| E | £123,001 to £162,000 | 1,878.63 | 1,951.90 |
| F | £162,001 to £223,000 | 2,220.20 | 2,306.79 |
| G | £223,001 to £324,000 | 2,561.77 | 2,661.68 |
| H | £324,001 to £424,000 | 3,074.12 | 3,194.02 |
| I | £424,001 and over | 3,586.47 | 3,726.36 |

2.1.4 The council tax bill for 2021-22 financial year (1 April 2021 to 31 March 2022) is made up of charges from Bridgend County Borough Council, the Police & Crime Commissioner for South Wales and Community/Town Councils. The Council collects the charges for the other two bodies 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 borough of Bridgend.

2.2 Council tax requirement 2021-22

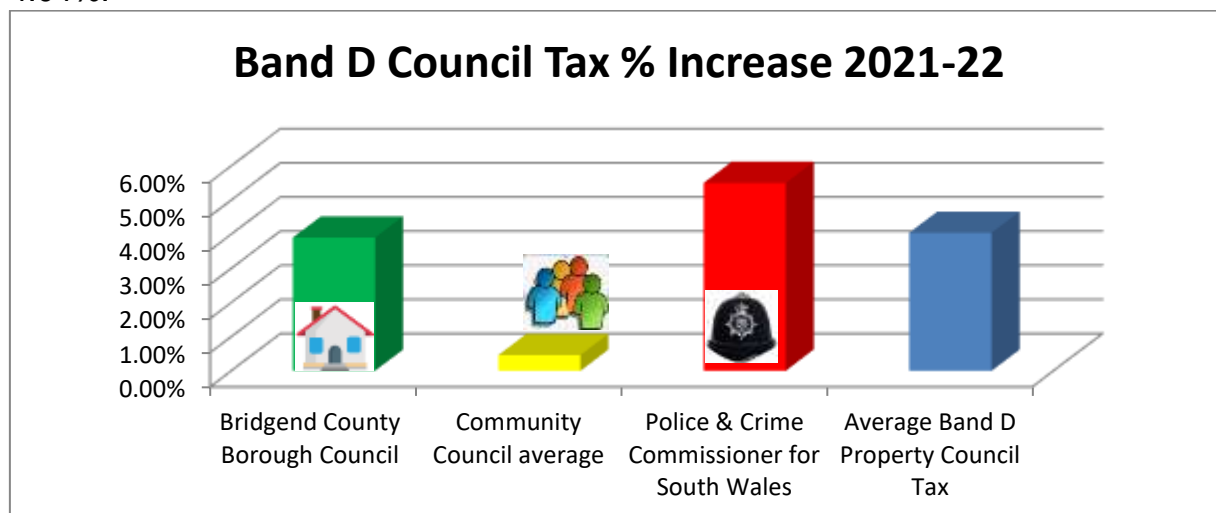
2.2.1 To finalise its budget the Council must set a council tax requirement – the amount of money to be raised by council tax. This is after funding all pressures and assessing the levels of income from the government and elsewhere. Council tax currently accounts for just under 29% of the money that the Council receives. The level of the increase seeks to strike an appropriate balance between the needs of the Council and its citizens. The Gross Council Tax base for Bridgend for 2021-22 is 55,722.52 Band D equivalent properties and the estimated collection rate is 97.5%. The Net Council tax base is, therefore, 54,329.46 which gives a Band D council tax of £1,597.01, as detailed in the table below:

The average Bridgend County Borough Council Tax is calculated below:

| | | |
|---|---------------------|---------------------|
| | | |
| Expenditure charged to Revenue Account | 421,500,423 | 435,386,625 |
| Income credited to Revenue Account | -134,615,254 | -136,430,380 |
| | | |
| Partly Funded by: | | |
| Revenue Support Grant (RSG) | -153,441,858 | -163,404,268 |
| NNDR (Business Rates) Distribution | -49,685,392 | -48,787,286 |
| | | |
| Council Tax Requirement | 83,757,919 | 86,764,691 |
| Net Council Tax Base (Band D Equivalent) | 54,492.29 | 54,329.46 |
| | | |
| Percentage Change over previous year | 4.50% | 3.90% |

2.3 Band D council tax % increase 2021-22

2.3.1 The amount to be met from council tax this year amounts to £86.7 million, an average Band D increase of 3.9% for the county borough council element. The Police and Crime Commissioner for South Wales precept has increased by an average Band D equivalent of 5.5%, and the average Band D community council precept has increased by 0.46%. The total average overall increase in council tax is 4.04%.



2.4 Band D council tax charges by community council area 2021-22

2.4.1 The previous table showed the Council Tax for Bridgend County Borough Council's residents by property band. Community Council precepts vary across the County Borough, producing variations and the table below shows a breakdown of the total council tax charge, including the total payable by community council area for 2021-22 for a Band D property:

| Community Council | Bridgend CBC | Community/ Town Council | Police | Total |
|-------------------------------------|-------------------------|--|---------------|--------------|
| | £ | £ | £ | £ |
| Brackla Community Council | 1,597.01 | 40.70 | 287.72 | 1,925.43 |
| Bridgend Town Council | 1,597.01 | 107.58 | 287.72 | 1,992.31 |
| Cefn Cribbwr Community Council | 1,597.01 | 77.48 | 287.72 | 1,962.21 |
| Coity Higher Community Council | 1,597.01 | 27.84 | 287.72 | 1,912.57 |
| Cornelly Community Council | 1,597.01 | 58.43 | 287.72 | 1,943.16 |
| Coychurch Higher Community Council | 1,597.01 | 32.66 | 287.72 | 1,917.39 |
| Coychurch Lower Community Council | 1,597.01 | 46.41 | 287.72 | 1,931.14 |
| Garw Valley Community Council | 1,597.01 | 52.73 | 287.72 | 1,937.46 |
| Laleston Community Council | 1,597.01 | 44.07 | 287.72 | 1,928.80 |
| Llangynwyd Lower Community Council | 1,597.01 | 53.15 | 287.72 | 1,937.88 |
| Llangynwyd Middle Community Council | 1,597.01 | 55.40 | 287.72 | 1,940.13 |
| Maesteg Town Council | 1,597.01 | 58.90 | 287.72 | 1,943.63 |
| Merthyr Mawr Community Council | 1,597.01 | 23.30 | 287.72 | 1,908.03 |
| Newcastle Higher Community Council | 1,597.01 | 31.10 | 287.72 | 1,915.83 |
| Ogmore Valley Community Council | 1,597.01 | 36.00 | 287.72 | 1,920.73 |
| Pencoed Town Council | 1,597.01 | 46.51 | 287.72 | 1,931.24 |
| Porthcawl Town Council | 1,597.01 | 54.18 | 287.72 | 1,938.91 |
| Pyle Community Council | 1,597.01 | 48.19 | 287.72 | 1,932.92 |
| St Brides Minor Community Council | 1,597.01 | 25.64 | 287.72 | 1,910.37 |
| Ynysawdre Community Council | 1,597.01 | 33.46 | 287.72 | 1,918.19 |

2.5 Non-domestic (business) rates (NDR)

2.5.1 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, local 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.

2.5.2 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 2021-22 the multiplier will remain at £0.535. Welsh Government has decided not to raise the multiplier for 2021-22 due to the Covid-19 pandemic, to help support around 54,000 ratepayers across Wales.

| Non-Domestic (Business) Rates | 2020-21 | 2021-22 |
|---|-------------|-------------|
| National Business Rate Multiplier (set by Welsh Government) | 53.5p per £ | 53.5p per £ |

2.5.3 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.

2.5.4 Bridgend County Borough Council collects business rates for Welsh Government. The rates are then redistributed to Welsh local authorities, based on adult population figures, to pay for services.

2.5.5 Information on properties that are exempt from paying business, or pay a reduced rate is available at the following website address:

<https://businesswales.gov.wales/business-rates-relief-in-wales>

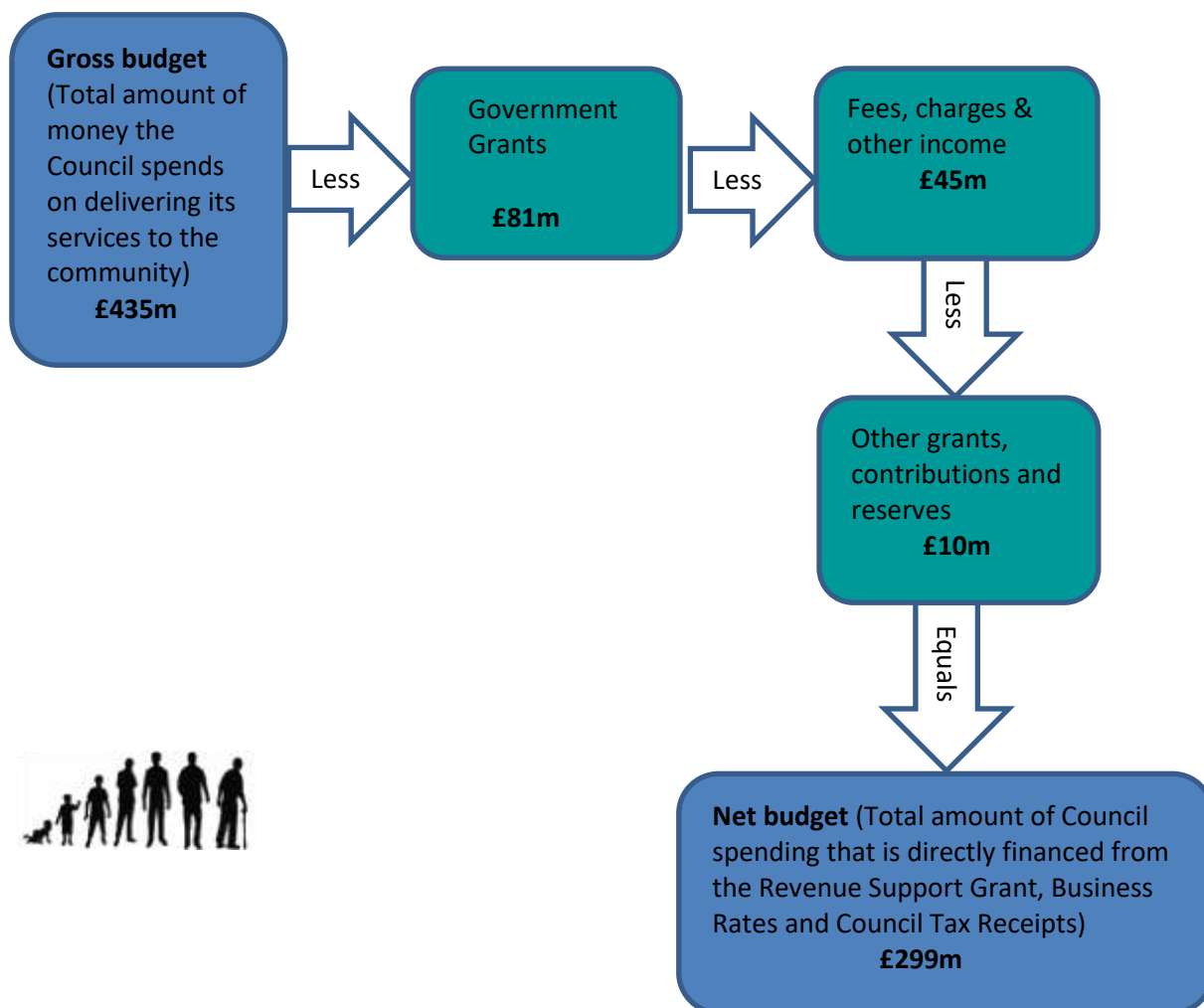
SECTION 3.

Revenue budget 2021-22

3.1 Gross budget to Net budget

3.1.1 As part of the budget and the Council Tax setting process, the Council is required by the Local Government Finance Act 1992 (section 32) to produce a calculation of estimated net expenditure known as the budget requirement.

The diagram below explains the difference between gross and net budget:



3.1.2 Revenue Account

This is the account from which day to day spending on a local authority's services is met. It is the most scrutinised and publicised expenditure as it covers all of the Council's services and it is funded in part, although not solely, from Council Tax Income.

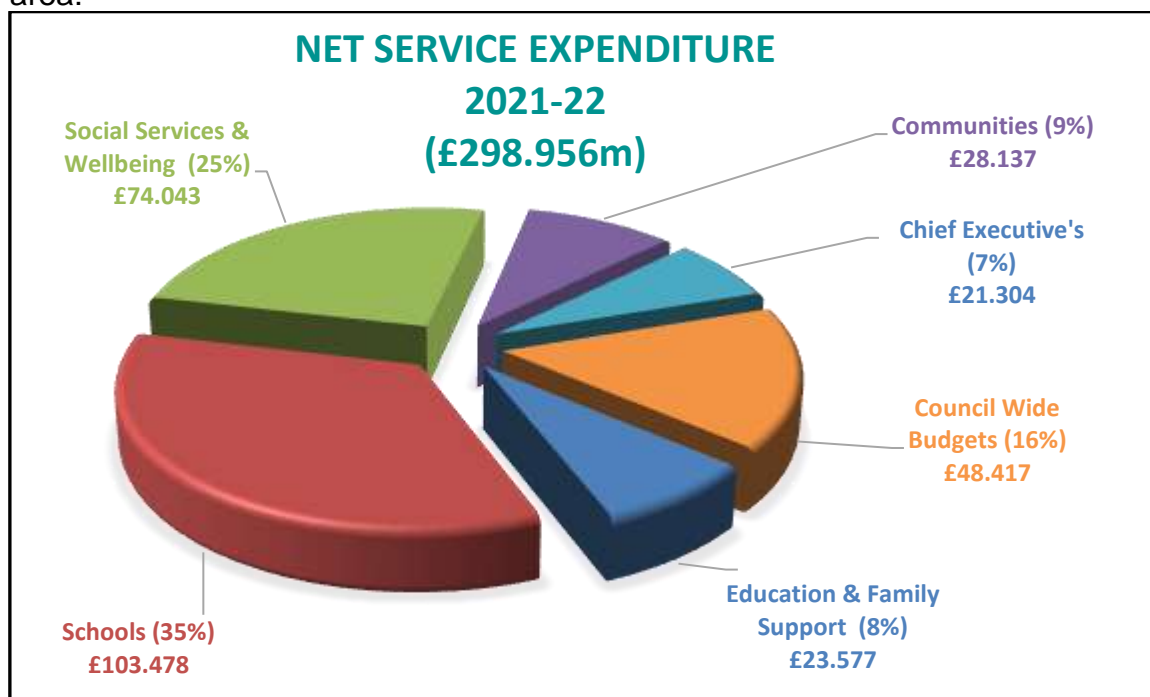
3.2 Net revenue expenditure by service directorate – summary

3.2.1 A notional breakdown of the 2021-22 net revenue budget based on a Band D equivalent of £1,597.01 (3.9% increase), as an example, is provided in the table below:

| | | |
|------------------------------------|-------------|--------|
| Central Education & Family Support | 23,577,000 | 125.96 |
| Schools | 103,478,000 | 552.77 |
| Social Services & Wellbeing | 74,043,000 | 395.53 |
| Communities | 28,137,000 | 150.31 |
| Chief Executive's | 21,304,000 | 113.80 |
| <u>Council Wide Budgets</u> | | |
| Capital Financing | 7,329,120 | 39.15 |
| Levies | 7,783,000 | 41.58 |
| Repairs and Maintenance | 632,981 | 3.38 |
| Council Tax Reduction Scheme | 15,654,000 | 83.62 |
| Apprenticeship Levy | 650,000 | 3.47 |
| Pension Related Costs | 430,000 | 2.30 |
| Insurance Premiums | 1,363,000 | 7.28 |
| Other Council Wide Budgets | 14,575,144 | 77.86 |
| | | |

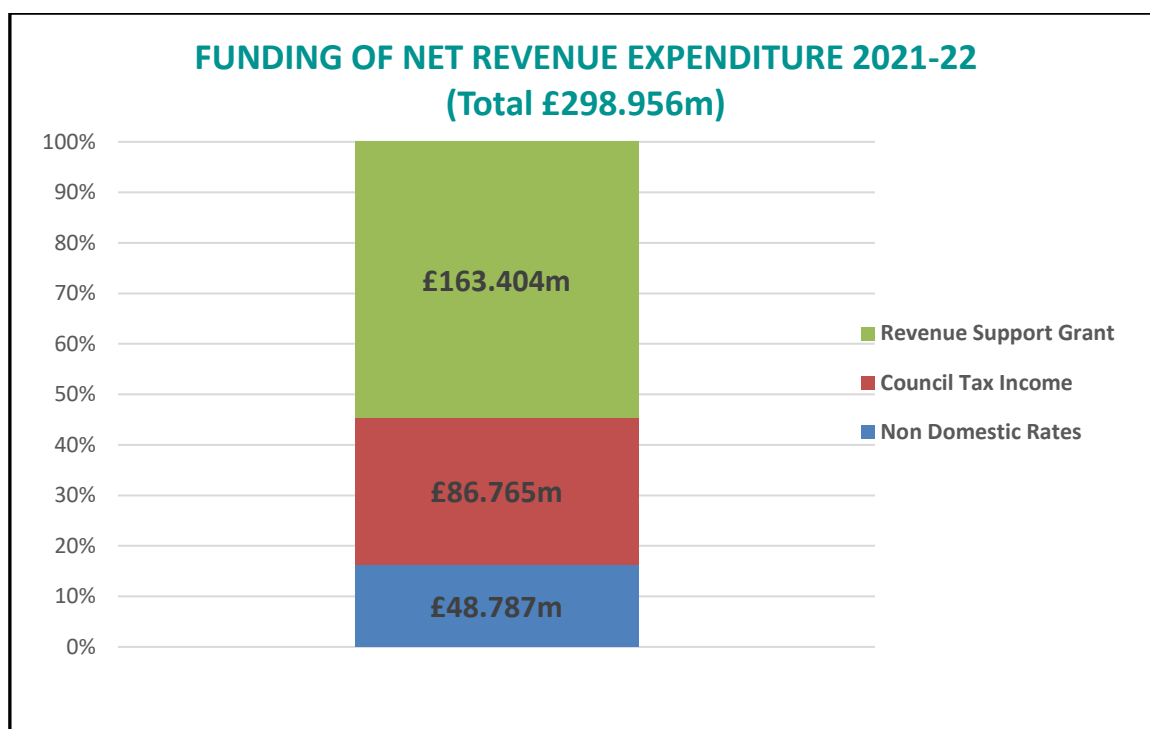
3.3 Net revenue expenditure by service chart

3.3.1 The chart below shows the net revenue expenditure of £298.956 million by service area:



3.4 Funding of net revenue expenditure

3.4.1 The following chart analyses the principal sources of funding of net expenditure for 2021-22:



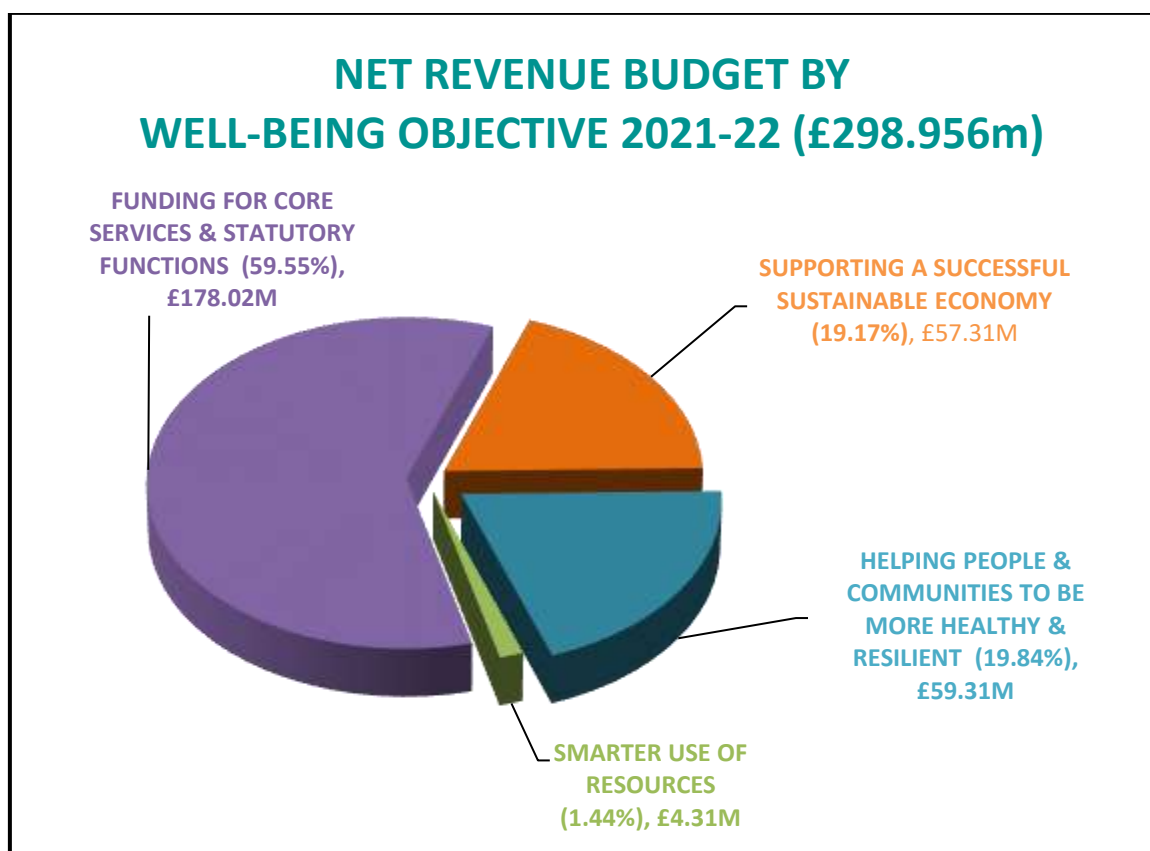
3.5 Net services expenditure by group

3.5.1 The table below provides details of the net service expenditure by category of spend:

| | Budget £' million | % |
|-------------------------------|----------------------|------------|
| Employee Costs | 190.855 | 44% |
| Premises Related costs | 13.145 | 3% |
| Transport Related Expenditure | 14.962 | 3% |
| Supplies & Services | 54.501 | 13% |
| Third Party Payments | 89.099 | 20% |
| Transfer Payments | 61.712 | 14% |
| Support Services | 0.026 | 0% |
| Capital Financing Costs | 11.087 | 3% |
| Gross Expenditure | 435.387 | 100 |
| Grants | | |
| Specific Government grants | (80.819) | |
| Other Grants & contributions | (10.711) | |
| Fees, Charges & Other Income | (44.900) | |
| Net Expenditure | 298.956 | |

3.6 Net budget by well-being objective

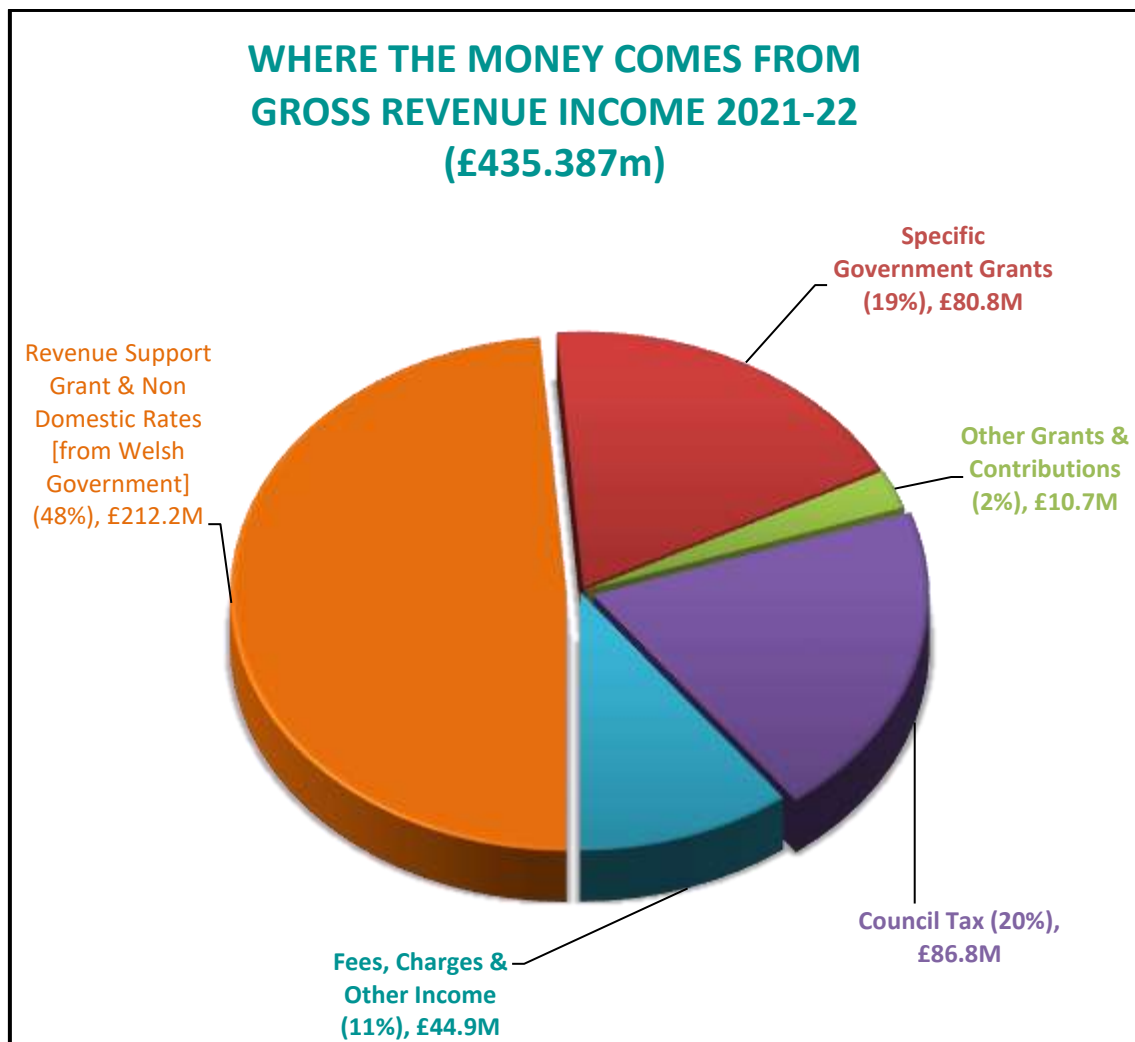
3.6.1 The authority's net revenue budget of £298.956 million supports the delivery of the Council's Well-Being Objectives, core services and statutory functions. The chart below provides details of how this has been allocated for 2021-22.



3.7 Gross revenue expenditure

3.7.1 The charts below outline our income and spending plans for 2021-22. The gross cost of revenue services provided by the Council in 2021-22 is £435 million; this includes expenditure financed by other income streams including other government grants, other grants and contributions, customer and client receipts and interest on investments.

Where the money comes from (£435.387m)



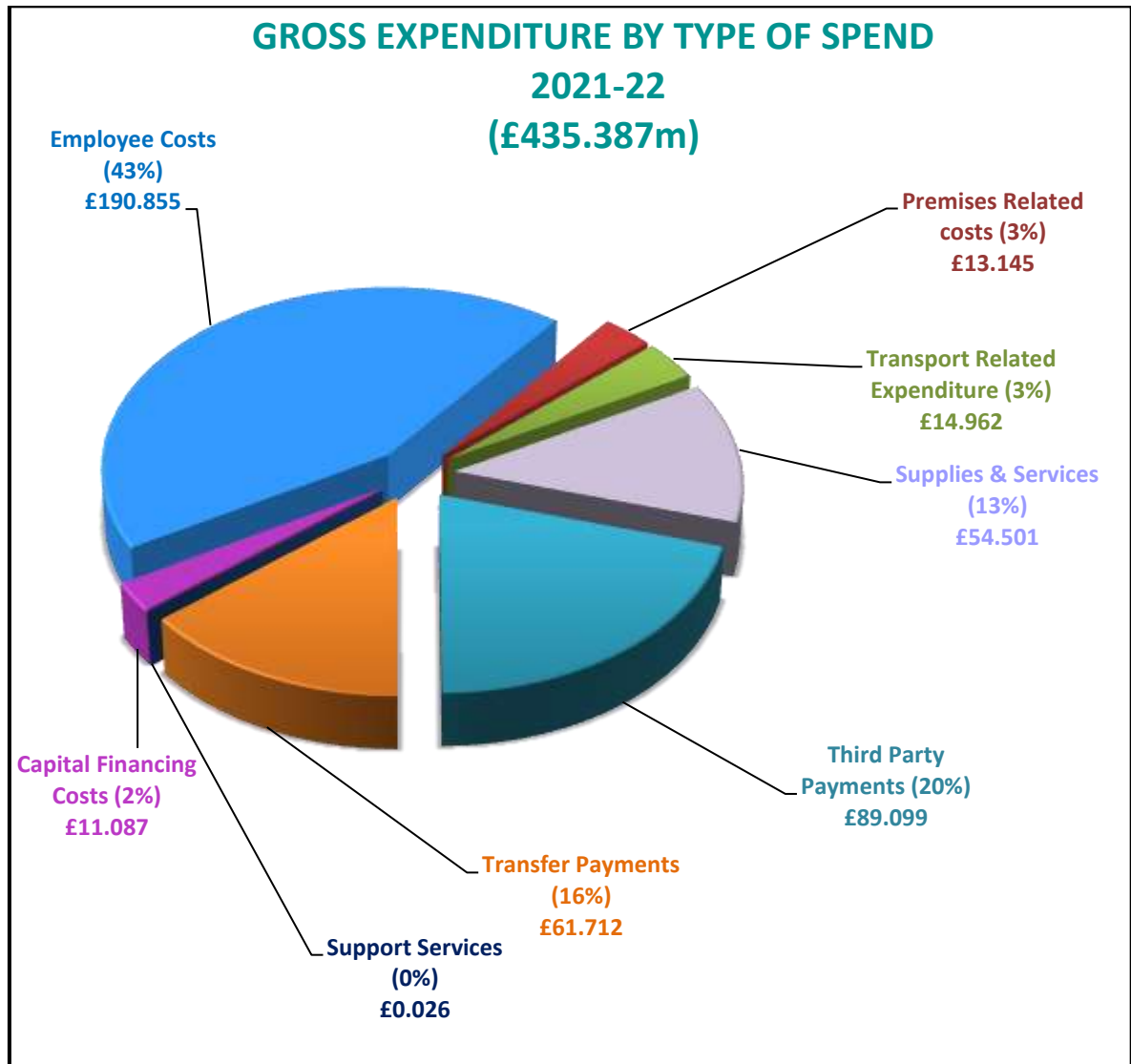
*Fees, Charges & Other Income includes transfers from the General Fund (£2.232m), Internal Recharge Income (£7.166m), Internal Income including contract income (£12.629m), External Interest (£951k) & Customer Client Receipts (£21.922m).

Where each £1 spent by the council comes from



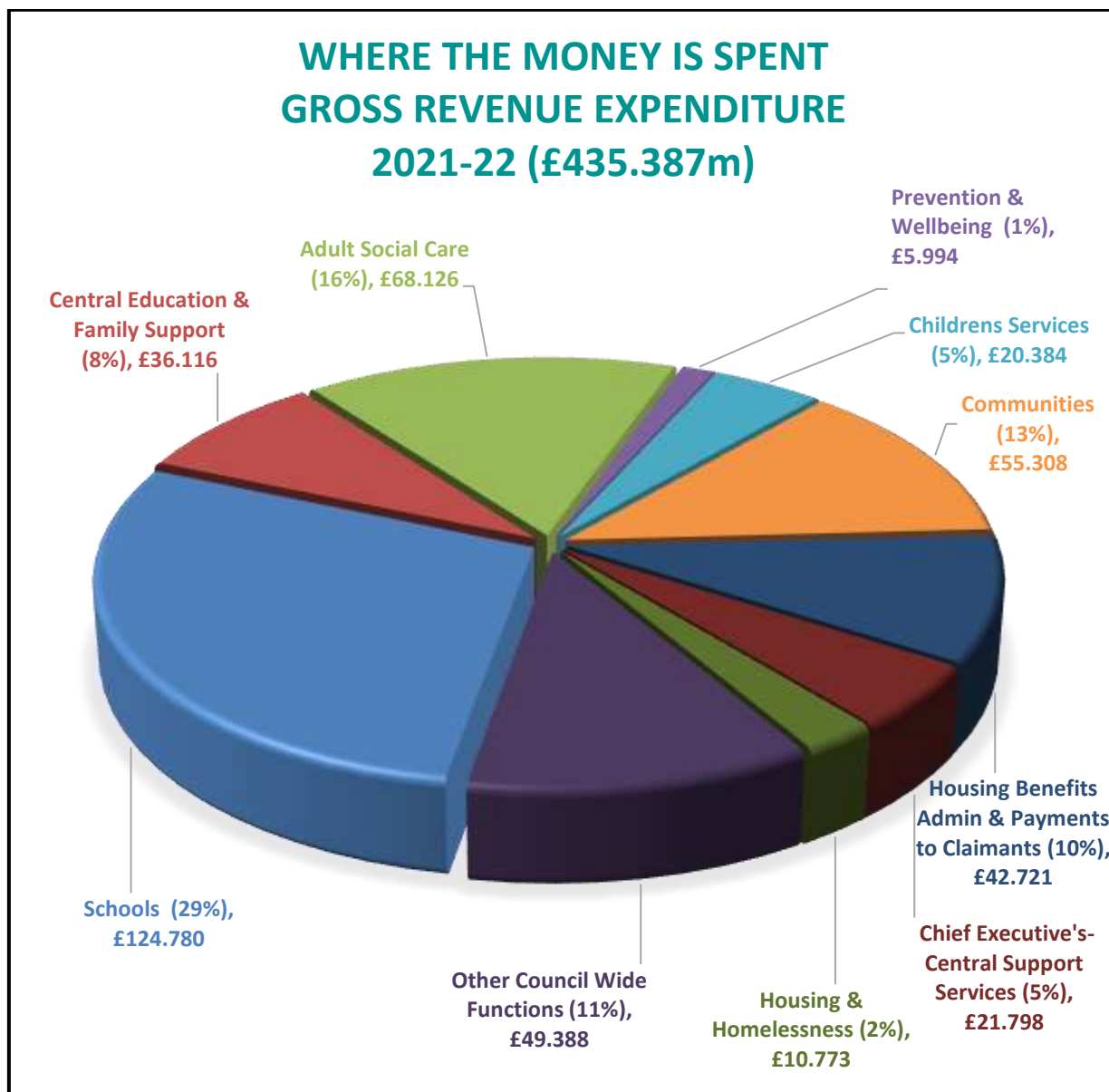
A breakdown of the gross revenue expenditure by category is provided in the table below:

Where the money is spent - by type of spend (£435.387m)



Where the money is spent – by Service area (£435.387m)

A breakdown of the gross revenue expenditure by service area is provided in the table below:



Note:

Other Council Wide Functions includes Capital Financing Costs, Precepts and Levies, Council Tax Reduction Scheme and corporate provision for pay and price.

Chief Executive's - Central Support Services - includes: Finance, Audit, HR, ICT, Legal & Democratic & Regulatory, Housing & Homelessness, Business Support, and Elections & Partnerships.

Communities - includes Planning & Development Services, Strategic Regeneration, Economy, Natural Resources & Sustainability, Cleaner Streets & Waste Management, Corporate Landlord and Highways & Green Space.

3.8 Net revenue expenditure by directorate

3.8.1 Education & family support overview

The Council is proposing to spend £127 million on services delivered by the Education and Family Support Directorate in 2021-2022. The majority of this money will be spent by the 59 schools across the County Borough. Schools are the biggest single area of spend of the Council. In addition to the £103 million proposed budget to be delegated to schools in 2021-2022, which mostly pays for the salaries of teaching and other school staff, and the running costs of the facilities (ongoing revenue expenditure), the Council has already spent £21.6 million in building and refurbishing schools as part of our 21st Century School Modernisation Band A Programme and has provisionally committed to a further £24 million as part of the Band B Programme. These sums comprise one-off capital expenditure across several years, including funding for land and infrastructure works, with significant match funding from Welsh Government.

3.8.1.1 Education & family support revenue: services provided

| Net Budget 2020/2021 £ | EDUCATION & FAMILY SUPPORT | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Learning | |
| 2,390,721 | Inclusion | 2,633,830 |
| 999,170 | Pre School Childcare | 988,210 |
| 468,820 | Youth Service | 463,210 |
| 373,770 | Statutory Advice & Psychology | 389,710 |
| 1,873,940 | Emotional Health & Behaviour | 2,389,420 |
| 606,170 | School Improvement | 535,570 |
| 28,864 | Schools Music Service | 38,880 |
| 136,230 | Adult Learning | 134,840 |
| 6,877,685 | Sub-Total | 7,573,670 |
| | Strategic Partnership & Commissioning | |
| 3,736,155 | Strategic Planning & Resources | 3,746,690 |
| 242,338 | Business Strategy & Support | 523,030 |
| 7,037,210 | Support For Children & Learners | 8,211,330 |
| 1,605,230 | Commissioning & Partnerships | 1,423,170 |
| 1,498,170 | Strategic Management | 1,400,020 |
| 369,010 | Youth Offending Service | 311,420 |
| 14,488,113 | Sub-Total | 15,615,660 |
| | Delegated School Budgets | |
| 101,414,359 | Individual Schools Budget | 103,478,000 |
| 101,414,359 | Sub-Total | 103,478,000 |
| | Health & Safety | |
| 388,016 | Health & Safety | 387,670 |
| 388,016 | | 387,670 |
| 123,168,173 | Total: Education & Family Support | 127,055,000 |

3.8.1.2 Education & family support revenue: type of spend

| Net Budget 2020/2021 £ | EDUCATION & FAMILY SUPPORT | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Employees | |
| 2,898,850 | Teachers | 2,918,250 |
| 262,250 | Chief Officers | 265,180 |
| 11,772,874 | Officers | 11,504,100 |
| 169,220 | Youth Leaders | 163,550 |
| 421,660 | Soulbury Officers | 439,600 |
| 29,960 | Agency Staff | 25,000 |
| 984,640 | Staff Training & Historic Pension Costs | 984,640 |
| | Premises Related Expenditure | |
| 160,500 | Repairs And Maintenance | 160,500 |
| 15,000 | Maintenance Of Grounds | 15,000 |
| 20,770 | Energy | 20,770 |
| 22,470 | Rents | 24,860 |
| 10,840 | Business Rates/Council Tax | 10,840 |
| 1,440 | Water | 1,440 |
| 3,100 | Cleaning / Domestic | 3,100 |
| 26,450 | Shared Building Related Costs | 26,450 |
| 2,800 | Insurances | 2,800 |
| 23,270 | Other Premises Related Costs | 23,270 |
| | Transport Related Costs | |
| 190,100 | Direct Vehicle Running Costs Including Repairs and Mileage | 156,980 |
| 29,170 | Hire And Leasing of Vehicles | 29,170 |
| 5,389,820 | Home to School Transport | 6,615,840 |
| 7,180 | Travel Expenses | 7,160 |
| | Supplies & Services | |
| 487,700 | Equipment, Materials & Furniture | 474,170 |
| 1,659,790 | Catering | 1,659,380 |
| 11,760 | Clothing, Uniforms, Laundry | 11,760 |
| 80,190 | Printing, Stationery, Etc. | 77,200 |
| 5,220 | Advertising | 5,220 |
| 743,560 | Grants And Subscriptions | 741,650 |
| 238,880 | Other Hired and Professional Services | 225,920 |
| 62,670 | Communications / Computing | 60,570 |
| 6,110 | Staff Expenses e.g. conference fees | 6,110 |
| 2,818,790 | Early Years Grants and ALN Provision | 2,768,070 |
| 50 | Insurances | 50 |
| 2,574,140 | Maesteg PFI Revenue Costs | 2,578,140 |
| | Third Party Payments | |
| 1,729,530 | Other Local Authorities & Joint Committees | 1,701,280 |
| 1,401,990 | Voluntary Organisations | 1,394,590 |
| 55,230 | External Contractors | 54,230 |
| | Capital Financing Costs | |
| 960,070 | Prudential Borrowing Repayments | 959,000 |
| 35,278,044 | Total Expenditure | 36,115,840 |
| | Income | |
| (6,220,930) | Grants | (6,020,230) |
| (2,102,450) | Other Reimbursements & Contributions | (1,482,270) |
| (3,863,410) | Customer / Client Receipts | (3,863,290) |
| (1,337,440) | Recharges To Other Directorates (Internal) | (1,173,050) |
| (13,524,230) | Total Income | (12,538,840) |
| 21,753,814 | Total: Education & Family Support | 23,577,000 |

3.8.1.3 Schools' revenue budget: type of spend

| Net Budget 2020/2021 £ | DELEGATED SCHOOLS BUDGETS | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Employees | |
| 71,490,180 | Teachers | 73,553,820 |
| 27,962,561 | Officers | 27,962,560 |
| 80,300 | Youth Leaders | 80,300 |
| 1,751,020 | Agency Staff | 1,751,020 |
| 108,200 | Indirect Employee Expenses | 108,200 |
| | Premises Related Expenditure | |
| 1,226,500 | Repairs And Maintenance | 1,226,500 |
| 186,520 | Maintenance Of Grounds | 186,520 |
| 2,092,930 | Energy | 2,092,930 |
| 79,000 | Rents | 79,000 |
| 2,079,880 | Business Rates/Council Tax | 2,079,880 |
| 333,930 | Water | 333,930 |
| 138,400 | Fixtures And Fittings | 138,400 |
| 797,700 | Cleaning / Domestic | 797,700 |
| 34,300 | Insurances | 34,300 |
| 88,000 | Other Premises Related Costs | 88,000 |
| | Transport Related Costs | |
| 60,500 | Direct Transport Costs | 60,500 |
| 188,000 | Hire & Leasing of Vehicles | 188,000 |
| 4,680 | Travelling Expenses | 4,680 |
| 15,700 | Insurance | 15,700 |
| | Supplies & Services | |
| 3,521,900 | Equipment, Materials & Furniture | 3,521,900 |
| 4,627,948 | Catering | 4,627,950 |
| 2,700 | Clothing, Uniforms, Laundry | 2,700 |
| 338,000 | Printing, Stationery, Etc. | 338,000 |
| 7,000 | Advertising | 7,000 |
| 28,800 | Grants And Subscriptions | 28,800 |
| 153,700 | Other Hired and Professional Services | 153,700 |
| 1,081,500 | Communications / Computing | 1,081,500 |
| 2,630,900 | Service Level Agreements | 2,630,900 |
| 79,100 | Insurances | 79,100 |
| | Third Party Payments | |
| 20,000 | Other Local Authorities & Joint Committees | 20,000 |
| 1,382,100 | External Contractors | 1,382,100 |
| 200 | Highways - Safety and Aids | 200 |
| | Transfer Payments | |
| 124,200 | School Uniform Grants | 124,200 |
| 122,716,349 | Total Expenditure | 124,779,990 |
| | Income | |
| (15,939,320) | Grants | (15,939,320) |
| (1,491,060) | Other Reimbursements & Contributions | (1,491,060) |
| (3,738,470) | Customer / Client Receipts | (3,738,470) |
| (8,300) | Interest | (8,300) |
| (90,500) | Recharges To Other Directorates (Internal) | (90,500) |
| (34,340) | Earmarked Reserve Related Transfers | (34,340) |
| (21,301,990) | Total Income | (21,301,990) |
| 101,414,359 | Total: Delegated Schools Budgets | 103,478,000 |

3.8.2 Social services & wellbeing overview

After Education, the largest area of Council spend is on social care. Within the Directorate there is a focus on well-being and independence, outcome focussed practice which supports people to live the lives that matter to them. This way of working results in less dependency on commissioned social care services for many individuals and more effective and cost effective use of statutory services. The Directorate continues to develop new approaches to service delivery and this includes better support and outcomes for prevention, early intervention and wellbeing. This approach supports the well-being objective of 'helping people and communities to be more healthy and resilient' and is also part of the Directorate's transformation plan with a clear link to the Medium Term Financial Strategy. Our strategy for the next few years is to more effectively support independence and continue to remodel the way we work in order to lessen dependency and enable people to maximise their independence.

Social services is largely a needs led service and whilst the long term strategy is to enable people to be more self-reliant, the demographics show that people are living longer, often with more complex conditions than ever before. This means that there are more people living in the community who would previously have remained in hospital or entered a care home. Children's social care is also needs led and the financial pressure to meet need can fluctuate very rapidly. Needs are met and personal outcomes achieved within available budgets.

3.8.2.1 Social services & wellbeing: services provided

| Net Budget 2020/2021 £ | SOCIAL SERVICES & WELLBEING | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Adult Social Care | |
| 20,607,406 | Older People | 21,120,510 |
| 4,480,306 | Adult Physical Disability/ Sensory Impairment | 4,643,050 |
| 16,533,213 | Adults Learning Disabilities | 16,520,070 |
| 3,619,192 | Adults Mental Health Needs | 3,662,560 |
| 229,938 | Substance Misuse & Mental Health Voluntary | 225,720 |
| 3,344,377 | Wellbeing Management, Central Admin & Training | 3,344,390 |
| 48,814,432 | Sub-Total | 49,516,300 |
| | Prevention & Wellbeing | |
| 5,200,410 | Recreation And Sport | 5,200,370 |
| 5,200,410 | Sub-Total | 5,200,370 |
| | Childrens Social Care | |
| 19,225,143 | Childrens Social Care | 19,326,330 |
| 19,225,143 | Sub-Total | 19,326,330 |
| 73,239,985 | Total: Social Services & Wellbeing | 74,043,000 |

3.8.2.2 Social services & wellbeing budget: type of spend

| Net Budget 2020/2021 £ | SOCIAL SERVICES & WELLBEING | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Employees | |
| 380,205 | Chief Officers | 379,960 |
| 34,575,367 | Officers | 34,636,520 |
| 58,815 | Psychologists (Childrens) | 0 |
| 283,420 | Staff Training | 283,420 |
| 27,900 | External Contractors | 28,680 |
| | Premises Related Expenditure | |
| 234,890 | Repairs And Maintenance | 234,890 |
| 22,680 | Maintenance Of Grounds | 22,680 |
| 40,190 | Energy | 40,190 |
| 152,650 | Rents | 152,650 |
| 5,970 | Business Rates/Council Tax | 5,970 |
| 11,950 | Water | 11,950 |
| 1,000 | Fixtures And Fittings | 1,000 |
| 13,100 | Cleaning / Domestic | 13,100 |
| 40,060 | Shared Building Related Costs | 40,060 |
| 146,110 | Other Premises Related Costs | 141,610 |
| | Transport Related Costs | |
| 753,140 | Direct Vehicle Running Costs Including Repairs and Mileage | 756,590 |
| 514,960 | Hire & Leasing of vehicles | 514,960 |
| 19,110 | Travel Expenses | 19,110 |
| | Supplies & Services | |
| 582,690 | Equipment, Materials & Furniture | 585,900 |
| 649,460 | Catering | 646,960 |
| 33,750 | Clothing, Uniforms, Laundry | 33,750 |
| 111,610 | Printing, Stationery, Etc. | 111,610 |
| 22,000 | Advertising | 22,000 |
| 851,240 | Grants And Subscriptions | 854,150 |
| 546,910 | Other Hired and Professional Services including sports leisure management | 686,910 |
| 155,410 | Communications / Computing | 153,290 |
| | Third Party Payments | |
| 3,019,808 | Other Local Authorities & Joint Committees | 3,040,860 |
| 4,660,620 | Voluntary Organisations | 4,660,620 |
| 35,418,511 | Purchase of Care Packages (External) | 36,241,040 |
| 5,223,913 | Fostering, Adoption, Special Guardianship Orders | 5,224,170 |
| 219,040 | Looked After Children, Care & Sundry Support Payments | 219,040 |
| 4,035,680 | Direct Payments | 4,514,690 |
| | Capital Financing Costs | |
| 225,000 | Prudential Borrowing Repayments | 225,000 |
| 93,037,159 | Total Expenditure | 94,503,330 |
| | Income | |
| (2,637,080) | Grants | (2,658,130) |
| (5,824,940) | Other Reimbursements & Contributions | (6,290,810) |
| (10,417,650) | Customer / Client Receipts | (10,408,030) |
| (136,810) | Recharges to other Directorates (Internal) | (136,810) |
| (780,694) | Earmarked Reserve Related transfers | (966,550) |
| | Total Income | (20,460,330) |
| 73,239,985 | Total: Social Services & Wellbeing | 74,043,000 |

3.8.3 Communities overview

3.8.3.1 Regeneration

The Regeneration service continues to look at investment in and development of non-statutory assets and services which support the communities, economy and environment of Bridgend. The service uses a small amount of Strategic Regeneration Funding to match fund and lever in more substantial sums of grant aid and finance against strategic Council projects.

Going forward, the Council will increasingly collaborate on a regional basis with the nine other Councils that make up the Cardiff Capital Region City Deal, particularly in areas such as transport, economic development and strategic planning. The City Deal is creating a £1.2 billion fund for investment in the region over the next 20 years. This long term investment will be targeted to focus on raising economic prosperity, increasing job prospects and improving digital and transport connectivity. In order to play an effective part in the City Deal, the Council will maintain as far as possible existing investment in its transport planning, spatial planning and regeneration teams to reflect this direction of travel.

More specifically, the Council has made and continues to make good progress in pursuit of the development of our main towns. These include the regeneration of the waterfront at Porthcawl, including the Salt Lake site, the redevelopment of Maesteg Town Hall, and investment in initiatives to improve the town centre in Bridgend. This includes potentially relocating Bridgend College to a town centre location. Much of this investment is not the Council's own money, but skilled teams are required to bid successfully in a competitive environment to ensure money is levered in.

3.8.3.2 Public realm (street scene)

Most of the Council's net budget is spent on education and social care – these are very valued services, but are naturally aimed at certain groups within our community. However, the Council's work on the public realm has a more direct and visible impact on everybody. This includes our work to maintain highways, parks and open spaces, clean our streets, collect and dispose of our waste.

3.8.3.3 Property & building maintenance

The Council is undertaking a review of its commercial property portfolio, identifying asset management opportunities and the mechanisms required to deliver a sustainable increase in income. Alongside this, the Council is continuing to dispose of assets it no longer requires to deliver services, in order to provide further investment in our capital programme.

The Council has brought together its asset management and building maintenance functions, and has centralised all premises repairs, maintenance and energy budgets into a single 'corporate landlord' service within the Communities Directorate. This will better enable us to manage compliance, embed 'whole life costing' approaches into decision-making, manage the quality of work undertaken by contractors, and thereby deliver efficiencies in the management of our estate. This focus on reducing our assets and energy efficiency will be essential if the Council is to meet Welsh Governments targets of all public sectors bodies being net

carbon neutral by 2030. Moving forwards the opportunity that has been created via the Covid imposed ways of working remotely, will feed into the organisations future office accommodation needs assessments.

3.8.3.4 Communities: services provided

| Net Budget 2020/2021 £ | COMMUNITIES | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | Corporate Landlord | |
| 53,580 | Corporate Landlord Management | 57,130 |
| 551,160 | Total Facilities Management | 547,590 |
| 2,165,855 | Strategic Asset Management | 1,888,380 |
| 82,390 | Capital Design & Delivery | 82,380 |
| 62,660 | Community Asset Transfer | 41,390 |
| 2,915,645 | Sub-Total | 2,616,870 |
| | Strategic Management- Communities | |
| 267,830 | Strategic Management - Communities | 267,830 |
| 267,830 | Sub-Total | 267,830 |
| | Planning & Development Services | |
| (229,700) | Development Control | (229,710) |
| 1,004,040 | Development Planning | 1,004,500 |
| 53,060 | Building Control | 52,590 |
| (275,630) | Highways Policy & Development | (275,630) |
| 551,770 | Sub-Total | 551,750 |
| | Strategic Regeneration | |
| 88,290 | Conservation & Design | 88,290 |
| 1,492,768 | Regeneration Projects | 1,511,060 |
| 129,000 | Regeneration Funding & Engagement | 125,810 |
| 1,710,058 | | 1,725,160 |
| | Economy, Natural Resources & Sustainability | |
| 212,185 | Climate Change Response | 421,330 |
| 51,470 | Countryside Management | 64,410 |
| 602,406 | Economic Resilience & Growth | 517,490 |
| 57,650 | Rural Development | 77,150 |
| 76,630 | Employability & Enterprise | 82,120 |
| 106,520 | Marine & Coastal Services | 70,410 |
| 1,106,861 | | 1,232,910 |
| | Cleaner Streets & Waste Management | |
| 33,740 | Public Conveniences | 33,740 |
| 208,600 | Enforcement | 208,600 |
| 1,468,160 | Other Cleaning | 1,528,160 |
| 3,324,740 | Waste Disposal | 3,314,100 |
| 5,301,277 | Waste Collection | 5,513,920 |
| 10,336,517 | | 10,598,520 |
| | Highways & Green Spaces | |
| 7,863,680 | Highways | 7,108,100 |
| 14,360 | Fleet Services | 14,340 |
| 721,810 | Traffic & Transport | 666,460 |
| 84,630 | Engineering Services | 84,580 |
| 2,264,600 | Parks, Playing Fields & Bereavement Services | 2,039,640 |
| 740,844 | Public Realm & Infrastructure Programme | 1,230,840 |
| 11,689,924 | | 11,143,960 |
| 28,578,605 | Total: Communities | 28,137,000 |

3.8.3.5 Communities budget: type of spend

| Net Budget 2020/2021 £ | COMMUNITIES | Net Budget 2021/2022 £ |
|------------------------------|---|------------------------------|
| | Employees | |
| 265,290 | Chief Officers | 265,290 |
| 17,196,390 | Officers | 17,750,700 |
| 12,000 | Agency Staff | 0 |
| 17,020 | Staff Training | 15,020 |
| | Premises Related Expenditure | |
| 1,713,040 | Repairs And Maintenance | 1,684,010 |
| 180,650 | Maintenance Of Grounds | 179,450 |
| 639,670 | Energy | 560,620 |
| 744,230 | Rents | 522,150 |
| 974,020 | Business Rates/Council Tax | 931,760 |
| 139,430 | Water | 139,430 |
| 10,360 | Fixtures And Fittings | 10,210 |
| 201,060 | Cleaning / Domestic | 191,590 |
| 2,500 | Shared Building Related Costs | 2,500 |
| 12,000 | Insurances | 12,000 |
| 38,000 | Other Premises Related Costs | 38,000 |
| | Transport Related Costs | |
| 1,398,460 | Direct Vehicle Running Costs Including Repairs And Mileage | 1,403,400 |
| 1,560,780 | Hire & Leasing of Vehicles | 1,560,780 |
| 3,327,740 | Concessionary Fares and Transport Grants | 3,327,740 |
| 21,800 | Travel Expenses | 21,800 |
| | Supplies & Services | |
| 2,240,180 | Equipment And Materials | 2,175,630 |
| 20,510 | Catering | 20,510 |
| 22,650 | Clothing, Uniforms, Laundry | 22,650 |
| 100,210 | Printing, Stationery, Etc. | 100,210 |
| 114,380 | Advertising | 114,380 |
| 118,210 | Grants And Subscriptions | 92,750 |
| 1,363,350 | Other Hired and Professional Services | 1,705,770 |
| 245,670 | Communications / Computing | 245,670 |
| 12,020 | Staff Expenses e.g. conference fees | 12,020 |
| 1,443,334 | Public Realm infrastructure | 1,373,880 |
| | Third Party Payments | |
| 148,770 | Direct Service Organisations (DLO) | 148,770 |
| 159,958 | Other Local Authorities & Joint Committees | 159,960 |
| 91,430 | Voluntary Organisations | 91,430 |
| 16,352,780 | External Contractors | 16,172,220 |
| 1,000 | Other Establishments | 1,000 |
| 1,142,805 | Highways - Structural | 1,014,800 |
| 32,500 | Highways - Cyclical | 32,500 |
| 221,580 | Highways - Safety And Aids | 171,580 |
| 223,000 | Highways - Winter Maintenance | 223,000 |
| 1,318,356 | Highways - Street Lighting | 1,131,220 |
| 25,220 | Highways - Technical Surveys | 25,220 |
| | Support Services | |
| 25,000 | Internal Salary Recharge between Integrated Transport Unit and Rural Bus Grant Administration | 25,000 |

| Net Budget 2020/2021 | COMMUNITIES (Continued) | Net Budget 2021/2022 |
|-------------------------|--|-------------------------|
| | Capital Financing Costs | |
| 1,548,921 | Prudential Borrowing Repayments | 1,629,570 |
| 1,500 | Finance Leases | 1,500 |
| 55,427,774 | Total Expenditure | 55,307,690 |
| | Income | |
| (5,919,727) | Grants | (6,731,520) |
| (203,920) | Other Reimbursements & Contributions | (168,420) |
| | Customer / Client Receipts | (15,338,340) |
| (4,154,900) | Recharges To Other Directorates (Internal) | (4,108,530) |
| (948,052) | Earmarked Reserve Related Transfers | (823,880) |
| (26,849,169) | Total Income | (27,170,690) |
| 28,578,605 | Total: Communities | 28,137,000 |

3.8.4 Chief executive's directorate overview

3.8.4.1 The service area plays a key role as a provider of both front line services (e.g. Council Tax, Benefits & Housing) and internal support services across the Council. The following functions are undertaken within the service area:

- **Finance** - The Council has a central team that manages all of the financial management of the Council. The service fulfils certain legal requirements that ensures transparency and accountability in the way that public money is used.
- **Internal audit** - Our Regional Internal Audit Shared Service is provided by a joint service that we share with the Vale of Glamorgan, Rhondda Cynon Taf and Merthyr Councils. The service carries out routine checks and investigations to ensure that the Council maintains good governance – especially as it relates to the proper accountability of money and other resources.
- **HR and organisational development** - With a workforce of some 6,000 employees including schools, the service provides HR policy advice and guidance; health and wellbeing support and learning and development opportunities for employees to meet current and future service needs.
- **ICT** - We are continuing to invest in the automation and digitisation of services in line with our recently approved Digital Strategy, where it is appropriate to do so, and work is ongoing to identify priority areas through the Digital Transformation Programme which will help achieve savings in future years of the MTFs. The Council spends around £5 million on its ICT services provision to support main Council activities and schools.
- **Housing and community regeneration** - The Council does not have any housing stock of its own but retains a number of statutory functions relating to addressing housing need and combatting homelessness. The service is also responsible for the administration of mandatory Disabled Facilities Grant, which aims to keep people in their own home for as long as possible.

- **Legal services** - The Council needs to maintain effective legal support for all of its services including front line services such as Education and Social Services. This is provided by a mix of permanent internal staff and expertise purchased from the private sector when necessary.
- **Democratic services** – Provides support to democratic processes to ensure accountability and transparency in decision making, which includes providing democratic support to the Mayor and 54 elected members (Councillors) who make decisions, set policy direction and oversee the general performance of the Council. Like many Councils, Bridgend has a mayor whose job is to chair meetings of the Council and represent the Council in the community.
- **Procurement** - The Council has a central team that provides procurement support across the range of services that we provide to ensure good value for money across the Council.
- **Regulatory services** - This is a combined service with the Vale of Glamorgan and Cardiff City Councils and includes Trading Standards, Environmental Health, Animal Health and Licensing (Alcohol, Gambling, Safety at Sports Grounds, Taxis etc.). These services all ensure in different ways that the public is protected.
- **Registrars** - The Council operates a registrar’s service that deals primarily with the registration of Births, Marriages and Deaths. The service also undertakes Civil Partnership and Citizenship ceremonies.
- **Council tax and benefits** - The taxation service collects over £80 million in Council tax from around 65,000 households across the county borough. Although benefits are funded by the central UK government, the administration of Housing Benefit and the Council Tax Reduction Scheme falls to the Council.

3.8.4.2 Chief executive’s: services provided

| Net Budget 2020/2021 £ | CHIEF EXECUTIVE'S | Net Budget 2021/2022 £ |
|------------------------------|---|------------------------------|
| | Chief Executive | |
| 513,900 | Chief Executive | 579,230 |
| 513,900 | Sub-Total | 579,230 |
| | Finance | |
| 270,670 | Internal Audit | 270,670 |
| 3,247,574 | Finance | 3,182,730 |
| 181,910 | Performance | 181,920 |
| 3,700,154 | Sub-Total | 3,635,320 |
| | Human Resources / Organisational | |
| 1,835,670 | Human Resources & Organisational Development | 1,911,720 |
| 1,835,670 | Sub-Total | 1,911,720 |

| Net Budget 2020/2021 £ | CHIEF EXECUTIVE'S (Continued) | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | <u>Partnerships</u> | |
| 426,702 | Transformation | 409,420 |
| 1,625,110 | Customer Services & Engagement | 1,624,700 |
| 2,051,812 | Sub-Total | 2,034,120 |
| | <u>Legal, Democratic & Regulatory</u> | |
| 1,667,270 | Legal Services | 1,665,510 |
| 1,581,020 | Democratic Services | 1,582,800 |
| 283,570 | Procurement | 283,660 |
| 1,397,380 | Regulatory Services | 1,397,260 |
| 4,929,240 | Sub-Total | 4,929,230 |
| | <u>ICT</u> | |
| 3,358,032 | ICT | 3,751,960 |
| 3,358,032 | Sub-Total | 3,751,960 |
| | <u>Elections</u> | |
| 103,839 | Elections | 103,860 |
| 103,839 | Sub-Total | 103,860 |
| | <u>Housing & Homelessness</u> | |
| 1,162,380 | Housing & Community Regeneration | 3,353,980 |
| 1,162,380 | Sub-Total | 3,353,980 |
| | <u>Business Support</u> | |
| 1,004,557 | Business Unit | 1,004,580 |
| 1,004,557 | Sub-Total | 1,004,580 |
| 18,659,584 | Total: Chief Executive's | 21,304,000 |

3.8.4.3 Chief executive's budget: type of spend

| Net Budget 2020/2021 £ | CHIEF EXECUTIVE'S | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | <u>Employees</u> | |
| 185,500 | Chief Executive | 185,420 |
| 352,470 | Chief Officers | 353,460 |
| 15,338,386 | Officers | 15,604,680 |
| 1,139,980 | Members | 1,151,860 |
| 114,274 | Agency Staff | 6,000 |
| 5,481 | Staff Training | 8,230 |
| | <u>Premises Related Expenditure</u> | |
| 2,500 | Repairs And Maintenance | 20,500 |
| 12,010 | Energy | 12,010 |
| 6,100 | Rents | 5,400 |
| 2,290 | Business Rates/Council Tax | 2,290 |
| 100 | Water | 100 |
| 1,070 | Fixtures And Fittings | 1,070 |
| 4,080 | Shared Building Related Costs | 4,080 |

| Net Budget 2020/2021 £ | CHIEF EXECUTIVE'S (Continued) | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | | |
| 15,710 | Other Premises Related Costs | 15,710 |
| | Transport Related Costs | |
| 109,690 | Direct Vehicle Running Costs Including Repairs and Mileage | 109,690 |
| 22,500 | Hire & Leasing of vehicles | 22,500 |
| 7,340 | Travel Expenses | 7,360 |
| | Supplies & Services | |
| 185,130 | Equipment, Materials & Furniture | 185,130 |
| 1,040 | Catering | 1,040 |
| 770 | Clothing, Uniforms, Laundry | 770 |
| 278,740 | Printing, Stationery, Etc. | 272,640 |
| 47,250 | Advertising | 47,250 |
| 162,250 | Grants And Subscriptions | 162,250 |
| 1,706,890 | Services | 1,498,610 |
| 2,764,582 | Communications / Computing | 3,037,040 |
| 1,100 | Staff Expenses e.g. conference fees | 1,100 |
| 886,810 | Housing Solutions, Software, and Development | 2,946,060 |
| 5,000 | Mayoral - Hospitality Fund | 5,000 |
| | Third Party Payments | |
| 2,010,240 | Other Local Authorities & Joint Committees | 1,973,140 |
| 282,699 | Voluntary Organisations | 232,420 |
| 6,210,304 | Supporting People and External Contractors | 6,219,290 |
| | Transfer Payments | |
| 41,199,730 | Housing Benefits | 41,199,730 |
| 73,062,016 | Total Expenditure | 75,291,830 |
| | Income | |
| (49,717,607) | Grants | (49,469,840) |
| (1,240,650) | Other Reimbursements & Contributions | (1,278,830) |
| (1,199,090) | Customer / Client Receipts | (1,180,810) |
| (1,651,038) | Recharges to Other Directorates (Internal) | (1,651,040) |
| (594,047) | Earmarked Reserve Related Transfers | (407,310) |
| (54,402,432) | Total Income | (53,987,830) |
| 18,659,584 | Total: Chief Executive's | 21,304,000 |

3.8.5 Council wide budgets

3.8.5.1 Council Wide Budgets represent those elements of expenditure which are Council wide and which cannot be directly attributed to any specific service.

3.8.5.2 Council wide budget: services provided

| Net Budget 2020/2021 £ | COUNCIL WIDE | Net Budget 2021/2022 £ |
|------------------------------|------------------------------------|------------------------------|
| | <u>Council Wide Budgets</u> | |
| 7,329,120 | Capital Financing | 7,329,120 |
| 8,110,090 | Levies & Precepts | 8,433,000 |
| 10,607,612 | Other Corporate Functions | 15,638,125 |
| 15,254,000 | Council Tax Reduction Scheme | 15,654,000 |
| 1,438,000 | Insurance Premiums | 1,363,000 |
| 500,000 | Earmarked Reserves | - |
| 43,238,822 | Total: Council Wide | 48,417,245 |

3.8.5.3 Council wide budget: type of spend

| Net Budget 2020/2021 £ | COUNCIL WIDE BUDGETS | Net Budget 2021/2022 £ |
|------------------------------|--|------------------------------|
| | <u>Employees</u> | |
| 430,000 | Former Mid Glamorgan County Council Pension Costs | 430,000 |
| | <u>Premises Related Expenditure</u> | |
| 420,000 | Building Maintenance | 420,000 |
| 345,000 | Property Insurance | 345,000 |
| 37,019 | Other Premises Related Costs (Covid-19) | 0 |
| | <u>Transport Related Costs</u> | |
| 140,000 | Transport Insurances | 140,000 |
| | <u>Supplies & Services</u> | |
| 47,000 | Advertising | 47,000 |
| 248,291 | Building Maintenance Internal Fees and Insurance Claims Management Fees | 285,310 |
| 9,036,612 | Centrally held provisions for pay and price increases and other unavoidable costs' | 14,187,125 |
| 304,000 | NDR Discretionary Relief | 304,000 |
| 650,000 | Apprenticeship Levy | 650,000 |
| 945,390 | Insurance Premiums | 870,390 |
| | <u>Third Party Payments</u> | |
| 7,460,090 | Levies & Precepts (Including Fire Service Levy) | 7,783,000 |
| | <u>Transfer Payments</u> | |
| 15,254,000 | Council Tax Reduction Scheme | 15,654,000 |
| | <u>Capital Financing Costs</u> | |
| 5,354,120 | Interest Payments | 5,354,120 |
| 3,038,000 | Minimum Revenue Provision | 2,918,000 |
| 43,709,522 | Total Expenditure | 49,387,945 |
| | <u>Income</u> | |
| (22,000) | Customer / Client Receipts | (22,000) |
| (943,000) | Interest | (943,000) |
| (5,700) | Recharges to Other Directorates (Internal) | (5,700) |
| 500,000 | Earmarked Reserve Transfer | - |
| (470,700) | Total Income | (970,700) |
| 43,238,822 | Total: Council Wide | 48,417,245 |

SECTION 4.

Capital budget 2021-22

4.1 Capital budget 2021-22

- 4.1.1 In addition to spending money on providing services on a day to day basis, the Council also spends money on providing new facilities, improving assets and the infrastructure, or providing capital grants to individuals and outside bodies. The Capital Budget includes expenditure on a number of significant strategic investment projects that support a number of Well-being Objectives (Supporting a successful sustainable economy, Helping people and communities to be more healthy and resilient, and Making smarter use of resources).



The main areas of planned capital project expenditure for 2021-22 include:

- 21st Century schools Band B schemes
- Children's Residential Accommodation Hub
- Fleet Vehicles
- Coychurch Crematorium Works
- Cardiff Capital Region City Deal
- Carriageway Resurfacing & Renewal of Footways
- Porthcawl Regeneration
- Coastal Risk Management Programme – Porthcawl
- Llynfi Valley Development Programme
- Maesteg Town Hall Cultural Hub
- Caerau Heat Network
- Corporate Landlord – Energy Savings Strategy
- Enterprise Hub - Innovation Centre
- Disabled Facilities Grants

4.2 Funding of capital programme

- 4.2.1 The funding of the Capital Programme for 2021-22 is £62.363 million as detailed in the table below:

| Funding | 2021-22 £'M | % |
|--|------------------------|-------------|
| General Capital Funding -Supported Borrowing | 3.953 | 6.3% |
| General Capital Funding -General Capital Grant | 3.963 | 6.4% |
| External Grants & Contributions | 10.340 | 16.6% |
| Prudential Borrowing (unsupported) | 6.183 | 9.9% |
| Loan- Welsh Government | 6.985 | 11.2% |
| Capital Receipts | 15.475 | 24.8% |
| Earmarked Reserves | 15.426 | 24.7% |
| Revenue Contribution | 0.038 | 0.1% |
| Total Funding | 62.363 | 100% |

4.3 Allocation of capital budget

4.3.1 The Capital Budget of £62.363 million has been allocated as follows:

| Service Areas | 2021-22 £'M | % |
|--|------------------------|-------------|
| Education & Family Support (Including schools) | 11.549 | 18% |
| Social Services and Well-being - Adult Social Care | 2.024 | 4% |
| Communities - Street Scene | 8.394 | 13% |
| Communities - Regeneration & Development | 21.368 | 34% |
| Communities - Corporate Landlord | 13.706 | 22% |
| Chief Executive's - ICT & Corporate Capital Fund | 1.283 | 2% |
| Chief Executive's - Housing / Homelessness | 2.31 | 4% |
| Unallocated | 1.729 | 3% |
| Total | 62.363 | 100% |

4.4 Capital expenditure by well-being objective

4.4.1 The chart below provides details of the Capital Budget by well-being objective:

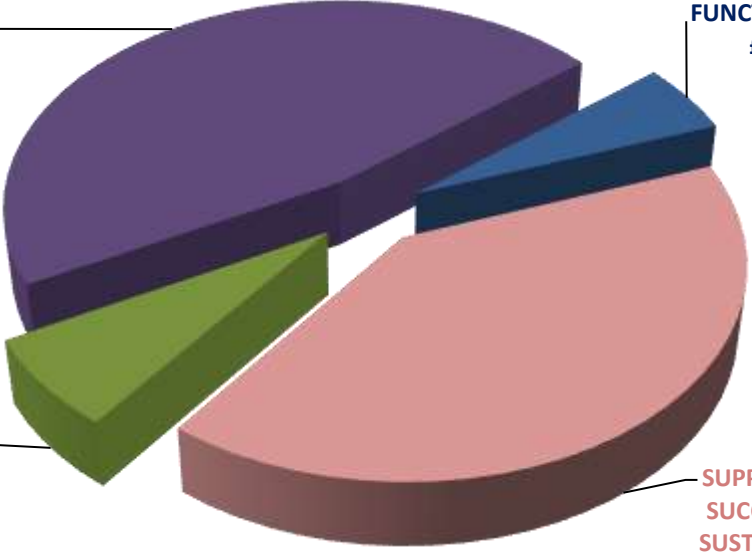
**CAPITAL EXPENDITURE BY
WELL-BEING OBJECTIVE 2021-22
(£62.363m)**

**SMARTER USE OF
RESOURCES (47%),
£29.297**

**CORE SERVICES &
STATUTORY
FUNCTIONS (5%),
£3.335**

**HELP PEOPLE &
COMMUNITIES TO
BE MORE HEALTHY
& RESILIENT (7%),
£4.310**

**SUPPORTING
SUCCESSFUL
SUSTAINABLE
ECONOMY (41%),
£25.421**



SECTION 5.

Bridgend county borough council – key statistics

5.1 Bridgend county borough council

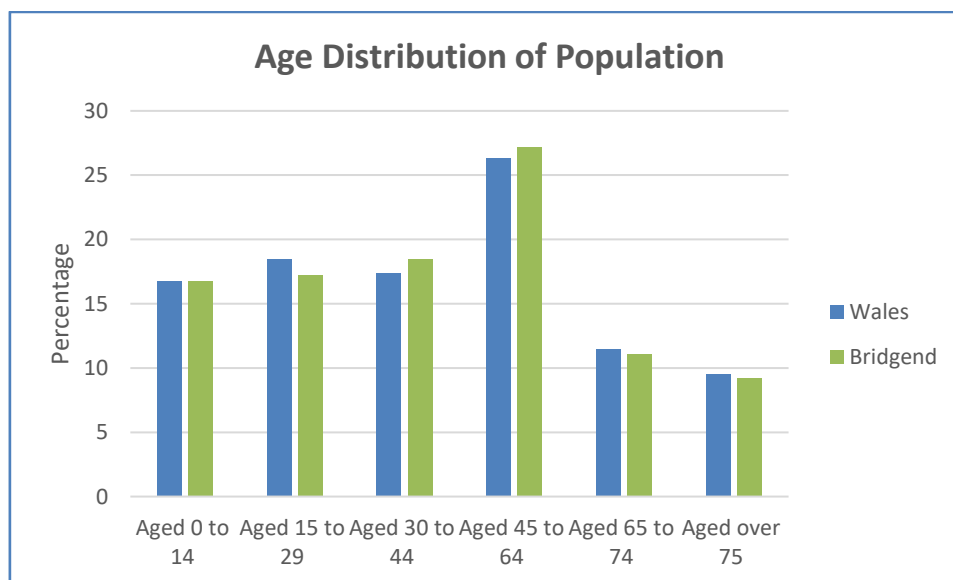
5.5.1. This section provides details of the key statistics for Bridgend County Borough Council.



Bridgend county borough council

| | |
|-------------------------|---------------------------------|
| Size | 98.5 square miles |
| Population (Est.2019) | 147,049 |
| Households | 62,814 |
| Average House Price | £155,595 (UK HPI: April 2020) |
| Active Businesses | 4,095 |
| People in Employment | 76.2% (June 2020) |
| Average (median) salary | £27,398 (Welsh average £28,168) |

Between 2008 and 2019 its population grew by 6.7% and this is expected to continue and reach around 150,000 by 2030, an increase of around 0.3% per annum. The age distribution of the County Borough is broadly in line with the average for Wales, however there is a higher percentage of 30 to 64 year olds, and lower percentage of 15 to 29 and 65+ year olds.



A growth in population places greater demand on Council services including housing, education, environment services and social care. The level of unemployment is also instrumental in determining the demand for Council funded benefits such as council tax reduction or concessions when paying for Council services.

| A Snapshot of Bridgend | |
|--|---------|
| The Electorate | |
| Total Electors on Roll (1 February 2021) | 110,643 |
| Representation | |
| Wards | 39 |
| Councillors | 54 |
| Constituency Members of Senedd | 2 |
| Regional Members of Senedd | 4 |
| Members of Parliament | 2 |

5.2 Service statistics

5.2.1 Latest data for a number of service areas is not currently available as the Welsh Government Statistics & Research section (where the data is sourced from) have had to change their data gathering and release practices, focussing efforts on priority analysis and statistics in response to the demand increases for statistics and data to measure the impact of the COVID-19 pandemic. The service statistics provided for 2021-22 Budget Book therefore only include statistical data that the Authority currently maintains or is still being reported by the Welsh Government Statistics & Research section.

5.2.2 The following tables provides details of service statistics for Education & Family Support Services:

Services for education and family support

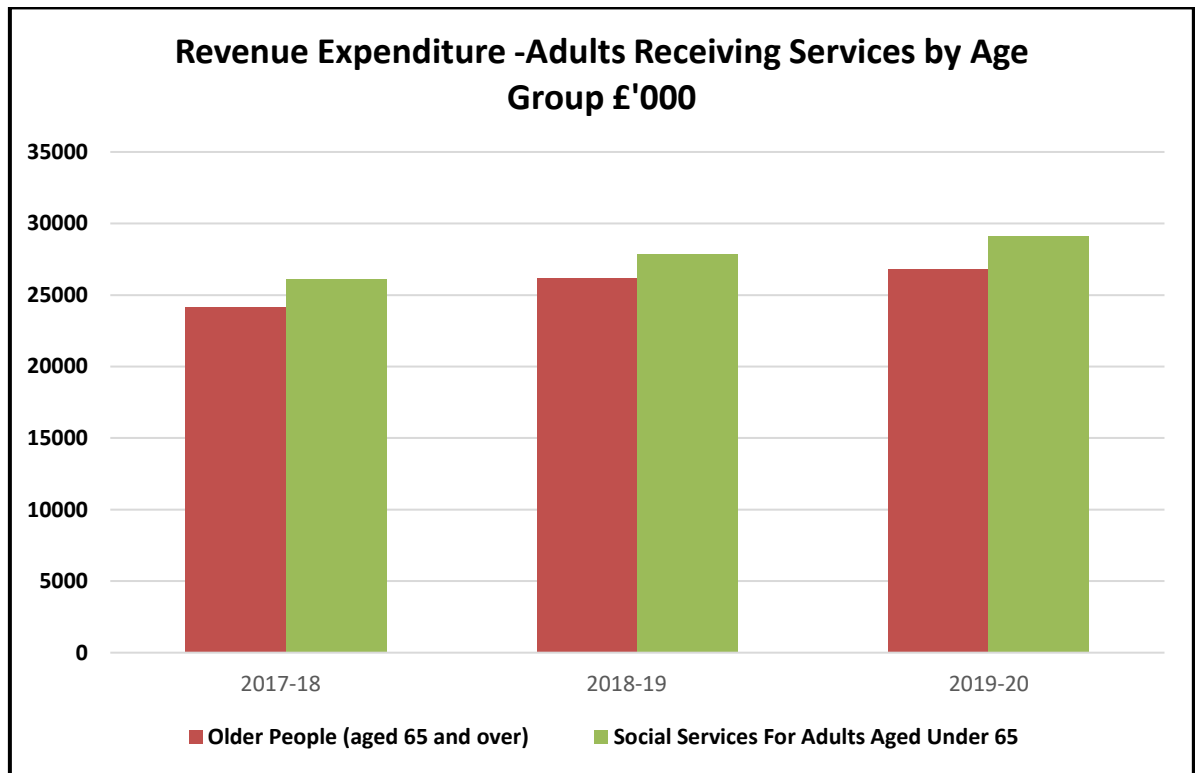


| Projected resident population at 30 June 2021 | Statistical Data |
|--|-------------------------|
| Population aged 3 | 1,593 |
| Population aged 3 to 11 | 15,327 |
| Population aged 3 to 16 | 23,645 |
| Population aged 11 to 15 | 8,369 |
| Population aged 11 to 20 | 15,606 |
| Population 16 and over | 120,409 |
| Population aged 16 to 18 | 4,756 |
| Population aged 0 to 17 | 30,001 |

The Council has a total of 59 schools (infant, junior, primary, secondary and special, Welsh medium and faith schools) with around 23,000 pupils

| Type of educational establishment | Number | Number on roll (2020 return to WG) |
|-----------------------------------|--------|------------------------------------|
| Primary schools | 39 | 11,261 |
| Secondary schools | 7 | 7,851 |
| Faith schools | 6 | 1,970 |
| Welsh-medium schools | 5 | 1,684 |
| Special schools | 2 | 402 |
| Pupil referral unit | 1 | 37 |

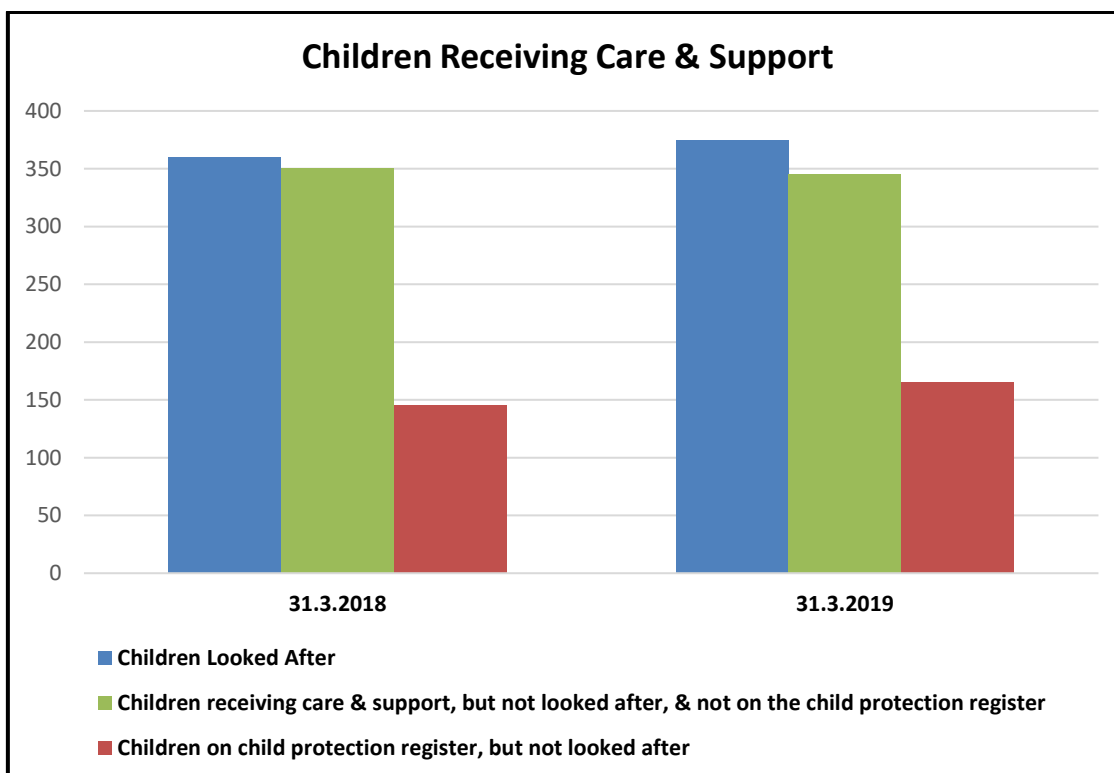
The following tables provides details of service statistics for the Social Services & Wellbeing services.



| Childrens Services Provided in 2019-20 | Number of Children** |
|--|----------------------|
| Total Looked After Children at 31/03/20 by placement type: | 395 |
| Foster placements | 285 |
| Placed for adoption | 15 |
| Residential Homes | 25 |
| Placed with own parents or other person with parental responsibility | 65 |
| Independent Living | * |
| Other | * |

** All figures have been rounded to the nearest five. Where there are less than five children in any group, the actual number has been suppressed, and replaced by the symbol *. Data Source Stats Wales.

The chart below shows the number of children receiving care and support:



5.2.3 The following tables provides details of service statistics for Communities services:

Services for communities

The latest available data for communities is provided in the table below:



| Service | Statistical Data |
|---|------------------|
| Street scene | |
| Number of planning applications received in 2019-20 | 910 |
| Total street lighting units | 19,420 |
| | |
| Total Municipal solid waste tonnage (anticipated 2020-21) | 55,185 |
| Total Recycling Tonnage (anticipated 2020-21) | 37,419 |
| Recycling % (anticipated 2020-21) | 68 % |
| | |
| Target for financial value of externally funded town centre regeneration projects underway/ in development | |
| 2020-21 | £13M |
| 2021-22 | £13M |
| | |
| Transport & Engineering | |
| A county road length (km) | 104 |
| Built-up A County road length (km) | 52 |
| B and C road length (km) | 139 |
| Built-up B and C road length (km) | 83 |
| Minor surfaced road length (km) | 544 |
| Built-up minor surfaced road length (km) | 442 |
| Motor vehicle traffic on all principal roads * | 478,016,019 |

* Figures produced centrally by the Department for Transport for 2019. The Traffic flow figures are compiled on the basis of the Department for Transport's manual traffic counts and statistically manipulated to derive the flow in million vehicles per kilometer.

5.2.4 The following tables provide details of service statistics for Chief Executive's services:



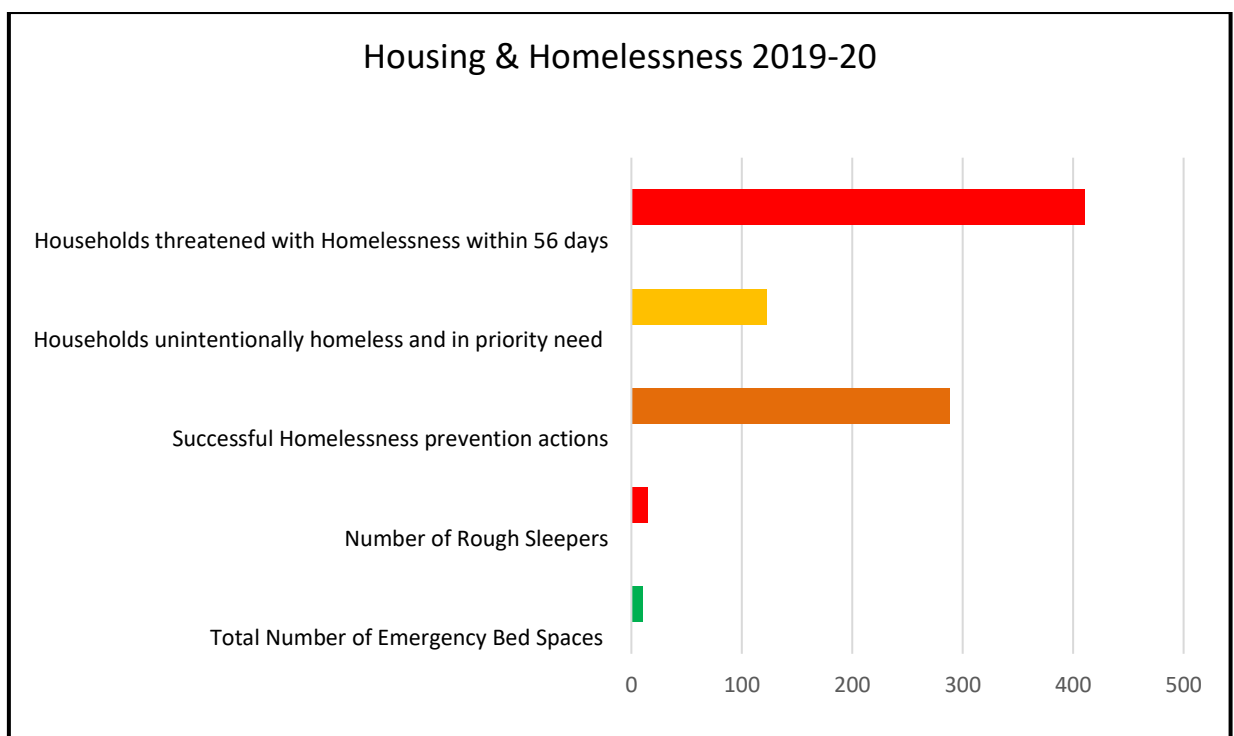
Chief executive's

| Service | Statistical Data |
|--|------------------|
| Housing & Homelessness | |
| Households found to be eligible for assistance, unintentionally homeless and in priority need during the year in 2019-20 | 123 |
| Disabled Facilities Grants - completed works in 2018-19 (Capital Funding) - <i>latest available data</i> | £1,540,971 |
| Number of Disabled Facilities Grants Completed in 2018-19- <i>latest available data</i> | 168 |
| Regulatory Services | |
| Number of Trading Premises at March 2020 | 4,960 |
| Number of Food Premises at March 2020 | 1,790 |
| Customer Services | |
| Number of customers visiting the Customer Contact Centre or triaged by reception for other service areas 1st January 2020 to March 2020 (offices closed for remainder of year) | 6,996 |

| Service | Statistical Data |
|---|------------------|
| Number of telephone calls received by the Telephone Contact Centre 1st January 2020 to 31st December 2020 | 285,176 |
| Legal & Democratic Services | |
| Registered number of marriages 1st January 19 to 31st December 2020 | 711 |
| Number of new Premises Licences issued 1st Jan 20 to 31st Dec 2020 | 17 |
| Number of new Personal licences to sell alcohol issued 1st January 19 to 31st December 2020 | 116 |
| Human Resources | |
| Corporate workforce FTE as at 31.12.2020 | 2,139 |
| Schools workforce FTE as at 31.12.2020 | 2,154 |

The Council does not have any housing stock of its own but retains a number of statutory functions relating to addressing housing need and combatting homelessness. The Council continues to adopt a strategic approach to homelessness prevention and provision by working with Welsh Government and partner organisations and working with Registered Social Landlords to support new housing developments.

The chart below provides further information regarding Housing & Homelessness support:



Homelessness can have a major impact on a person's and / or their family's life. It can be detrimental to a person's health, employment or education and training opportunities. Being 'threatened with homelessness' means you will not have a home within the next 56 days.

In 2019-20, 411 households within the borough were assessed as being threatened with homelessness within 56 days, and therefore owed a prevention duty, and of these 288 (70%) successful homelessness prevention actions were completed.

During the annual rough sleeper count which took place over a two week period in October 2019 it was estimated that there were 15 people sleeping rough, compared to a one night snapshot count which was carried out between the hours of 10pm on Thursday 7 November and Friday 8 November 2019 which identified there were 7 people sleeping rough. On the night of the snapshot count there were 10 emergency beds available of which 2 people accessed the emergency provision, whilst 5 people did not, instead they chose to sleep rough.

In April 2020 four pods designed to help keep rough sleepers safe during the coronavirus outbreak were set up in temporary locations in Bridgend county borough.

5.2.5 The following tables provides details of service statistics for corporate services:



Corporate

| Service | Statistical Data |
|---|------------------|
| Council Tax - Approximate number of chargeable dwellings as at 01/02/2021 | 65,205 |
| Council Tax - Net Collectable Charge 2021-22 | 86,764,691 |
| Non-Domestic Rates - Number of commercial properties as at 01/02/2021 | 5,411 |
| Non-Domestic Rates - Net Collectable Charge as at 01/02/2021 | 52,656,456 |
| Council Tax Reduction Scheme Expenditure 2020-21 as at 01/02/2021 | £15,322,539 |
| Council Tax Reduction Scheme Caseload as at 01/02/2021 | 13,138 |
| The total number of households with single person discount as of 01/02/2021 | 20,907 |
| Number of Housing Benefit Claimants as at 01/02/2021 | 6,883 |

SECTION 6.

Wales comparative statistics

6.1 Wales comparative

6.1 The following section provides details of Wales Comparative statistics in relation to revenue and capital expenditure and estimated population data.

Local Authority Gross Revenue Expenditure Budgets

| Local Authority | 2019-20 | | 2020-21 * | | £ Increase per head |
|---|-----------|----------------|-----------|----------------|---------------------|
| | £ million | £ per head (a) | £ million | £ per head (b) | |
| Neath Port Talbot | 362.8 | 2,539 | 366.7 | 2,559 | 20 |
| Bridgend | 344.7 | 2,379 | 363.2 | 2,470 | 91 |
| Vale of Glamorgan | 293.7 | 2,222 | 308.4 | 2,309 | 86 |
| Rhondda Cynon Taf | 617.9 | 2,573 | 642.0 | 2,661 | 88 |
| Wales All County & County Borough Councils Average | | 2,355 | | 2,427 | |

(a) The 2020-21 £ per head calculations use the 2019 mid-year estimates of population.

(b) The 2019-20 £ per head calculations use the 2018 mid-year estimates of population.

* Data Source Welsh Government Statistical First Release 22 December 2020 "Local Authority Revenue Budget and Capital Forecast 2020-21". This release analyses the revenue and capital expenditure that Welsh local authorities are forecast to spend in the financial year prior to March 2021. Most budgets and forecasts were set prior to the COVID-19 pandemic. It is likely that there will be more differences between budget and outturn figures for 2020-21 than in a typical year. Service expenditure excludes that financed by income from sales, fees and charges, but includes that financed by specific and special government grants. Revenue expenditure is normally net of income from levies, however in order to show the full spend, levies are scored as expenditure for the fire service against the relevant Councils and are netted off the expenditure of the Fire authority.

Local Authority Gross Revenue Expenditure Outturn

| Local Authority | 2018-19 | | 2019-20 * | |
|---|-----------|----------------|-----------|----------------|
| | £ million | £ per head (a) | £ million | £ per head (a) |
| Neath Port Talbot | 351.7 | 2,461 | 361.5 | 2,522 |
| Bridgend | 339.8 | 2,345 | 336.7 | 2,290 |
| Vale of Glamorgan | 283.0 | 2,141 | 285.8 | 2,140 |
| Rhondda Cynon Taf | 622.2 | 2,591 | 612.6 | 2,539 |
| Wales All County & County Borough Councils Average | | 2,585 | | 2,634 |

(a) The 2019-20 £ per head calculations use the 2019 mid-year estimates of population.

(b) The 2018-19 £ per head calculations use the 2018 mid-year estimates of population.

* Data Source Welsh Government Statistical First Release 27 January 2021 “Local Authority Revenue and Capital Outturn Expenditure 2019-20”. This release analyses the revenue and capital outturn expenditure of Welsh local authorities. Service expenditure excludes that financed by income from sales, fees and charges, but includes that financed by specific and special government grants. Figures provided are on an IFRS basis (International Financial Reporting Standards). For the purpose of the tables, figures exclude fire service levies financed by the county borough councils as Welsh Government report this figure separately against the fire authorities.

Capital Expenditure Forecast by Authority and Service

| 2020-21 | | | | | | | |
|---|-----------|-----------------|-------------------|--------------------|---------|------------------------------------|--|
| Local Authority /Service * | Education | Social Services | Roads & Transport | Other Services (a) | Housing | Total Forecast Capital Expenditure | Total Capital Expenditure £ per head (b) |
| | £M | £M | £M | £M | £M | £ M | |
| Neath Port Talbot | 34.206 | 2.949 | 3.054 | 44.711 | 3.000 | 87.920 | 613 |
| Bridgend | 7.282 | 0.200 | 4.995 | 41.607 | 2.350 | 56.434 | 384 |
| Vale of Glamorgan | 68.376 | 0.100 | 8.555 | 9.359 | 28.999 | 115.389 | 864 |
| Rhondda Cynon Taf | 25.243 | 4.895 | 23.481 | 31.346 | 6.750 | 91.715 | 380 |
| Wales All County & County Borough Councils Average | | | | | | 1,596.200 | 506 |

(a) Includes expenditure on environment, planning, economic development, libraries, culture, sport, community safety and other services.

(b) The £ per head calculations use the 2019 mid-year estimates of population.

* Data Source Welsh Government Statistical First Release 22 December 2020 “Local Authority Revenue Budget and Capital Forecast 2020-21”. The capital expenditure forecast by authority includes expenditure on environment, planning, economic development, libraries, culture, sport, community safety and other services. Financing of capital expenditure may include external grants and contributions, levels of which may vary from Council to Council. Additionally figures could be distorted depending on re-phasing of schemes and the stage in development as some projects span more than one year e.g. 21st Century Schools.

Capital Expenditure Outturn by Authority

| Local Authority | 2019-20 * | | 2018-19 | |
|---|-----------------|--|----------------|--|
| | £ million | Total Capital Expenditure £ per head (a) | £ million | Total Capital Expenditure £ per head (b) |
| Neath Port Talbot | 39.132 | 273 | 43.395 | 304 |
| Bridgend | 22.822 | 155 | 27.614 | 191 |
| Vale of Glamorgan | 53.144 | 398 | 43.382 | 328 |
| Rhondda Cynon Taf | 121.284 | 503 | 121.149 | 505 |
| Wales All County & County Borough Councils Average | 1,192.09 | 383 | 1,181.2 | 379 |

(a) The 2019-20 £ per head calculations use the 2019 mid-year estimates of population.

(b) The 2018-19 £ per head calculations use the 2018 mid-year estimates of population.

* Data Source Welsh Government Statistical First Release 27 January 2021 “Local Authority Revenue and Capital Outturn Expenditure 2019-20”.

Estimated Populations

| Local Authority | Mid 2017 | Mid 2018 | Mid 2019 |
|------------------------|-----------------|-----------------|-----------------|
| Neath Port Talbot | 142,090 | 142,906 | 143,315 |
| Bridgend | 144,288 | 144,876 | 147,049 |
| Vale of Glamorgan | 130,690 | 132,165 | 133,587 |
| Rhondda Cynon Taf | 239,127 | 240,131 | 241,264 |
| Total Wales | 3,125,165 | 3,138,631 | 3,152,879 |

SECTION 7.

Glossary of terms

7.1 Glossary Of Terms

Aggregate external finance (AEF)

The total external support for local authorities' revenue expenditure which is not funded from the council tax. It comprises revenue support grant and payments from the redistributed yield of non-domestic rates.

Budget

The statement defining the Council's financial plans over a specified period of time, usually a year.

Band D

The Council Tax that is supposed to cover the average home. It covers properties worth up to £123,000 (valuation as based on 2003 property values). Newer properties are assessed on what the valuation would have been in 2003.

Band D equivalent

The number of band D properties in an area which would raise the same council tax as the actual number of properties on all bands. Properties are converted to an equivalent base to that of a band D. For example, one band H is equivalent to two band D properties, because a taxpayer in a band H property pays twice as much council tax.

Capital expenditure

The definition for capital purposes is set out in section 16 of the 2003 Local Government Act, which states that expenditure must be capitalised in accordance with proper practices.

Expenditure that can be capitalised will include:

1. The acquisition, reclamation, enhancement or the laying of land;
2. The acquisition, construction, preparation, enhancement or replacement of roads, buildings and other structures;
3. The acquisition, installation or replacement of moveable or immovable plant, machinery and vehicles;
4. The acquisition of share capital or loan capital in any body corporate
5. Works intended to increase substantially the thermal insulation of a building
6. Acquisition or preparation of a computer programme

Community councils

Community Councils are the most local official representative bodies in Wales, of which members are chosen every four years to represent the entire community council area.

Corporate plan

The Corporate Plan gives strategic direction to the work of the Authority to achieve its vision and sets out the Council's key improvement objectives for the forthcoming years. It

reflects the on-going commitment to work in partnership with others to deliver services to our communities. It also outlines how our priorities will be taken forward.

Council tax

This is the source of local taxation to the authority. Council tax is levied on households within its area by the billing authority, and includes council tax for Police authorities and Community Councils as well as the authority's own Council tax levy. The proceeds are used for distribution to precepting authorities, and for use by its own general fund.

Council tax base

The council tax base is the measure of the relative taxable capacity of different areas within the County Borough and is calculated in accordance with prescribed rules. Every domestic property in the County Borough has been valued by the Valuation Office. Once valued, properties are allocated one of the nine valuation bands (Bands A to I). Each band is multiplied by a given factor to bring it to the Band D equivalent. The Tax Base represents the number of chargeable dwellings in the area expressed as Band D equivalents, taking into account the total number of exemptions, discounts and disabled band reductions, with the net Tax Base calculated by taking account of the Council's estimated collection rate. Council tax is measured in 'Band D' equivalents as the standard for comparing council tax levels between and across local authorities

CTR scheme

The Council Tax Benefit Scheme was replaced by the Council Tax Reduction (CTR) scheme in April 2013. The CTR Scheme in Wales is set by Regulations made under Schedule 1B of the Local Government Finance Act 1992 (as inserted by the Local Government Finance Act 2012).

Earmarked reserves

These are reserves set aside for a specific purpose.

Electorate

Those entitled to vote at an election.

Estimates

These are the amounts, which are expected to be spent or received as income, during an accounting period.

IFRS (International financial reporting standards)

This is a set of accounting standards developed by the International Accounting Standards Board (IASB). The goal of IFRS is to provide a global framework for how public sector and private companies prepare and disclose their financial statements. Having an international standard is especially important for large organisations. Adopting a single set of world-wide standards will simplify accounting procedures by allowing a company to use one reporting language throughout. A single standard will also provide customers and auditors with a cohesive view of finances. IFRS should not be confused with IAS (International Accounting Standards), which are older standards that IFRS has now replaced.

Fees & charges

Some fee levels are fixed by the government – such as planning and licensing fees – whilst councils have control over others, such as parking charges, premises hire etc. There are a small number of services for which Councils are not allowed to charge – for instance, school education and elections.

Levy

The Levying Bodies (General) Regulations 1992 allow a levying body to issue to a relevant authority (e.g. a County Borough Council) in accordance with these Regulations a levy in respect of any financial year to meet the expenditure of the levying body in respect of which a relevant precepting power would have been exercisable. A “relevant precepting power is defined as “in relation to a levying body, means any power under any enactment which that body would have, apart from section 117 of the Local Government Finance Act 1988, in respect of the financial year beginning in 1990 to issue a precept to, make a levy on, or have its expenses paid by a county council or a charging authority”. Unlike a precept, a levy is not collected from council tax payers.

Government grants

Assistance by government and inter-government agencies and similar bodies, whether local, national or international, in form of cash or transfers of assets to a Council in return for past or future compliance with certain conditions relating to the activities of the Council.

Net expenditure

Gross expenditure less income.

MTFS (medium term financial strategy)

A plan expressing how the Council will endeavour to use its resources to support the achievement of its corporate priorities and statutory duties, including the management of financial pressures and risks over a 4 year period.

Non-domestic rate (NDR)

A means by which local businesses contribute to the cost of local authority services. NDR is collected by billing authorities on behalf of WG and is then redistributed among all local authorities and police authorities on the basis of Standard Spending Assessment and population. They are also known as ‘Business Rates’.

Precept

A precept made by precepting authorities on billing authorities, requiring the latter to collect income from council tax payers on their behalf.

Prudential code borrowing

Borrowing over and above that supported by the Welsh Government which the authority determines that it can afford to repay either from savings generated from the investment or from Council Tax.

Bridgend County Borough Council
Civic Offices
Angel Street
BRIDGEND
CF31 4WB
(01656) 643643