

Meeting of:	COUNCIL
Date of Meeting:	25 FEBRUARY 2026
Report Title:	COUNCIL TAX 2026-27
Report Owner: Responsible Chief Officer / Cabinet Member	CHIEF OFFICER – FINANCE, HOUSING AND CHANGE AND CABINET MEMBER FOR FINANCE AND PERFORMANCE
Responsible Officer:	GARETH JOHN, FINANCE MANAGER - GOVERNANCE
Policy Framework and Procedure Rules:	<p>Paragraph 3.1.2 (g) of the Financial Procedure Rules (FPRs) requires the Chief Finance Officer to recommend the level of Council Tax to be levied for the forthcoming year.</p> <p>It also has to fulfil its requirement under Section 33 and 34 of the Local Government Finance Act 1992</p>
Executive Summary:	<ul style="list-style-type: none"> • Total Council Tax requirement is £138,255,288. • The total Council Tax requirement for Bridgend County Borough Council is £111,980,641. • The Police and Crime Commissioner for South Wales precept is £22,604,126. • The total Council Tax requirement from Town and Community Councils is £3,670,521. • The Bridgend County Borough Council Band D equivalent is £2,007.06. • The Police and Crime Commissioner for South Wales Band D equivalent is £405.14. • The average Community/Town Council precept is £65.79. • The increases in council tax are: <ul style="list-style-type: none"> ○ Bridgend County Borough Council 4.7% ○ Police and Crime Commissioner for South Wales 6.99% ○ Average Town and Community Council 6.11%

1. Purpose of Report

- 1.1 The purpose of this report is to provide Council with details of the council tax requirement for the County Borough Council, subject to Council approving the Medium Term Financial Strategy on 25 February 2026, together with the requirements of the Police and Crime Commissioner for South Wales and Town and Community Councils, and to ask the Council to note the aggregate charge for each Community Council area for each council tax band for 2026-27.

2. Background

- 2.1 The final budget proposals have been placed before Council for approval as the Council must calculate its budget requirement in accordance with Section 32 of the Local Government Finance Act 1992 and set the level of council tax for 2026-27.
- 2.2 Section 33 of the Local Government Finance Act 1992 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 Town and Community Council precept requirement.
- 2.3 The Council collects the council tax on behalf of the Town and Community Councils and the Police and Crime Commissioner for South Wales. 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.
- 2.4 The council tax base determines the amount of council tax which can be raised to fund the Council's budget and is the measure of the relative taxable capacity of different areas within the County Borough. 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.
- 2.5 When the council tax base for 2026-27 was approved by Council on 19 November 2025 the estimated collection rate was kept as 97.5% to reflect the current economic circumstances and the number of citizens facing economic hardship and taking into account current collection rates.

3. Current situation / proposal

- 3.1 Council is expected to approve the Bridgend County Borough Council budget for 2026-27 at its meeting on 25 February 2026. The proposed budget is shown in Table 1 below:

Table 1: Net Revenue Budget 2026-27

	Revenue Budget 2026-27 £000
<u>Service Directorate Budgets:</u>	
Central Education, Early years and Young People Schools	33,456
	<u>130,166</u>
<i>Education, Early years and Young People</i>	<i>163,622</i>
Social Services & Wellbeing Communities	124,237
Chief Executive's	36,825
	28,724
Total Directorate Budgets	353,408
Council Wide Budgets:	
Capital Financing	5,907
Levies	10,483
Repairs and Maintenance	670
Council Tax Reduction Scheme	17,804
Apprenticeship Levy	869
Pension Related Costs	430
Insurance Premiums	1,363
Other Council Wide Budgets	17,215
Total Council Wide Budgets	54,741
Net Budget Requirement	408,149

- 3.2 The net budget requirement for Bridgend County Borough Council for 2026-27 is £408,148,969 and the amount to be funded from council tax is £111,980,641 as shown in Table 2 below. This equates to a council tax of £2,007.06 on a Band D property, a 4.7% increase from 2025-26. This is in line with the indicative increases outlined in the Medium Term Financial Strategy 2026-2030 and is required due to a combination of increasing demand for services and significant cost pressures, both pay and price increases.

Table 2 – Net Budget Funding

	£	%
Revenue Support Grant	245,260,376	60.09
Non Domestic Rates	50,907,952	12.47
Council Tax Income	111,980,641	27.44
Total	408,148,969	100.00

- 3.3 The Police and Crime Commissioner for South Wales has notified the Council that their precept for the financial year ending 31 March 2027 will rise to £22,604,126 which equates to a council tax of £405.14 on a Band D property, a 6.99% increase. The 2026-27 precept was agreed by the South Wales Police and Crime Panel on 3 February 2026.

- 3.4 For the 2026-27 financial year, the Police and Crime Commissioner for South Wales has stated that the following amounts are to be levied by the Council in respect of policing services, in accordance with section 40 of the Local Government Act 1992, for each of the categories of dwellings shown in Table 3 below:

Table 3 – Council Tax Bandings 2026-27 – Police and Crime Commissioner South Wales Precept

Police & Crime Commissioner for South Wales	(£.p)
Band A	270.09
Band B	315.11
Band C	360.12
Band D	405.14
Band E	495.17
Band F	585.20
Band G	675.23
Band H	810.28
Band I	945.33

- 3.5 There are 20 Town and Community areas within Bridgend. Each Town and Community Council is responsible for determining its own precept, which is then notified to the Council so that it can be reflected on the Council tax bill.
- 3.6 The average council tax increase for the County Borough for 2026-27 is shown in Table 4 below.

Table 4 – Average Council Tax Increase 2026-27

	2025-26	2026-27	% change
Council Tax Base – Band D equivalents	55,660.20	55,793.37	0.24

	£	£	% change
Bridgend County Borough Council	1,916.96	2,007.06	4.70
Town and Community Council average	62.00	65.79	6.11
Police & Crime Commissioner for South Wales	378.67	405.14	6.99
Band D property average council tax	2,357.63	2,477.99	5.11

- 3.7 The Council, as the billing authority, is required to formally approve the council tax for its area. Subject to Council's earlier approval of the Medium Term Financial Strategy 2026-2030, Council will have already approved the council tax requirement for Bridgend County Borough Council for 2026-27 to meet its net budget requirement. The council tax requirement of the Council and its precepting authorities is set out in Table 5 below.

Table 5 – Total Average band D Council Tax Requirement 2026-27

Authority	Requirement	Net Tax Base	Band D Council Tax (£.p)
Bridgend County Borough Council	111,980,641	55,793.37	2,007.06
Local Precepts			
Brackla Community Council	204,136	4,166.28	49.00
Bridgend Town Council	837,327	6,147.45	136.21
Cefn Cribwr Community Council	43,000	553.72	77.66
Coity Higher Community Council	125,523	4,197.73	29.90
Cornelly Community Council	190,000	2,578.95	73.67
Coychurch Higher Community Council	12,128	354.93	34.17
Coychurch Lower Community Council	49,532	675.22	73.36
Garw Valley Community Council	136,816	2,311.67	59.18
Laleston Community Council	326,557	5,057.35	64.57
Llangynwyd Lower Community Council	12,350	172.33	71.66
Llangynwyd Middle Community Council	96,500	1,043.95	92.44
Maesteg Town Council	397,798	5,722.14	69.52
Merthyr Mawr Community Council	5,000	143.63	34.81
Newcastle Higher Community Council	70,759	1,930.12	36.66
Ogmore Valley Community Council	94,215	2,656.22	35.47
Pencoed Town Council	193,000	3,474.79	55.54
Porthcawl Town Council	596,662	8,342.59	71.52
Pyle Community Council	165,000	2,547.25	64.78
St Brides Minor Community Council	69,268	2,314.03	29.93
Ynysawdre Community Council	44,950	1,403.02	32.04
Average Town/Community Council Precept			65.79
Borough Budget Requirement (including Community Councils)	115,651,162	55,793.37	2,072.85
Police and Crime Commissioner for South Wales	22,604,126	55,793.37	405.14
TOTAL	138,255,288	55,793.37	2,477.99

- 3.8 The Council is also required to approve the council tax charges for Band D properties for the chargeable financial year beginning 1 April for each of the 20 community areas and these are shown in Table 6 below. Subject to Council's earlier approval of the Medium Term Financial Strategy the Bridgend County Borough Council elements of these charges will have been approved. All calculations are for a Band D equivalent property.

Table 6 – Council Tax 2026-27 per Town and Community Council

Town or Community Council	Bridgend CBC	Community Council	Police & Crime Commissioner for South Wales	Total
	£	£	£	£
Brackla Community Council	2,007.06	49.00	405.14	2,461.20
Bridgend Town Council	2,007.06	136.21	405.14	2,548.41
Cefn Cribwr Community Council	2,007.06	77.66	405.14	2,489.86
Coity Higher Community Council	2,007.06	29.90	405.14	2,442.10
Cornelly Community Council	2,007.06	73.67	405.14	2,485.87
Coychurch Higher Community Council	2,007.06	34.17	405.14	2,446.37
Coychurch Lower Community Council	2,007.06	73.36	405.14	2,485.56
Garw Valley Community Council	2,007.06	59.18	405.14	2,471.38
Laleston Community Council	2,007.06	64.57	405.14	2,476.77
Llangynwyd Lower Community Council	2,007.06	71.66	405.14	2,483.86
Llangynwyd Middle Community Council	2,007.06	92.44	405.14	2,504.64
Maesteg Town Council	2,007.06	69.52	405.14	2,481.72
Merthyr Mawr Community Council	2,007.06	34.81	405.14	2,447.01
Newcastle Higher Community Council	2,007.06	36.66	405.14	2,448.86
Ogmore Valley Community Council	2,007.06	35.47	405.14	2,447.67
Pencoed Town Council	2,007.06	55.54	405.14	2,467.74
Porthcawl Town Council	2,007.06	71.52	405.14	2,483.72
Pyle Community Council	2,007.06	64.78	405.14	2,476.98
St Brides Minor Community Council	2,007.06	29.93	405.14	2,442.13
Ynysawdre Community Council	2,007.06	32.04	405.14	2,444.24

3.9 The resulting charges for each Band are set out in **Appendix A**.

3.10 The budget setting process is outlined within the Council Constitution and Financial Procedure Rules. The budget is set in accordance with the statutory provisions set out in the Local Government Finance Act 1992.

4. Equality implications (including Socio-economic Duty and Welsh Language)

4.1 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

5. Well-being of Future Generations implications and connection to Corporate Well-being Objectives

5.1 The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

6. Climate Change and Nature Implications

- 6.1 The climate change and nature implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the environment because of this report.

7. Safeguarding and Corporate Parent Implications

- 7.1 The safeguarding and corporate parenting implications were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon Safeguarding and Corporate parenting as a result of this report.

8. Financial Implications

- 8.1 These are outlined within the report.

9. Recommendations

- 9.1 Subject to Council's earlier approval of the proposed net budget requirement for Bridgend County Borough Council of £111,980,641 for 2026-27 and a Band D Council Tax for Bridgend County Borough Council of £2,007.06 for 2026-27. Council is recommended to:

- note the level of the precept from the Police and Crime Commissioner for South Wales, as set out in **Table 3**:
- note the total Council Tax charges for Band D properties for 2026-27 for each of the Community Council areas as outlined in **Table 6** and the aggregate charge for each Community Council area for each council tax band as outlined in **Appendix A**.

Background documents

None