Full Council – 28th October 2026

Item 15 – Draft Budget

Summary and Recommendations to Full Council

The Resources Committee has considered the second draft revenue budget for 2027–2028, together with the indicative budget forecasts for 2028–2029 and 2029–2030, as set out in Appendix 1 (Three-Year Budget Summary) and Appendix 2 (Three-Year Budget Detail).

Following the Committee's request in September to reduce the proposed precept increase to between 11% and 13%, a number of expenditure reductions and amendments to the use of earmarked reserves have been made. These changes have reduced the indicative precept increase from approximately 18% in the first draft to approximately 12% in the second draft.

The revised draft budget identifies an indicative precept requirement of £574,926, an increase of £61,789 on the current precept of £513,137. Based on the estimated tax base of 5,091.98, this would result in an indicative Band D charge of £112.91 per annum, an increase of £12.13 per year, or approximately 23p per week. The final Band D charge will be confirmed once Calderdale MBC provides the tax base for 2027–2028 in January 2027.

The budget reflects ongoing financial pressures, including the loss of grant support from Calderdale MBC, increased operating costs associated with the Bowls Pavilion and Bandstand, and additional staffing requirements, including the proposed Facilities and Events Officer post and maternity cover for the Community and Events Officer post. The second draft also proposes using £50,226 from earmarked reserves to reduce the immediate precept requirement. This includes the final £11,000 from the grant phasing reserve, which will be fully exhausted.

The Committee has also reviewed areas of discretionary expenditure, including community grants, events, tourism, town centre security and environmental initiatives. These provisions total £135,001 and represent areas where Members may consider further amendments should they wish to reduce the precept requirement. Any proposed reductions should be assessed for potential policy and equality implications.

The three-year forecasts, detailed in Appendices 1 and 2, provide an indication of anticipated future financial pressures but remain estimates and will be subject to review as costs, income, staffing requirements and other assumptions develop.

Recommendations to Full Council

The Resources Committee recommends:

1. That Full Council considers the second draft revenue budget for 2027–2028 and the indicative forecasts for 2028–2029 and 2029–2030.
2. That Full Council approves the Resources Committee's recommendation to set the 2027–2028 precept at £574,926, representing an increase of £61,789, or approximately 12%, on the current precept of £513,137.
3. That Full Council notes that, based on the estimated tax base of 5,091.98, the proposed precept would result in an indicative Band D charge of £112.91 per annum, an annual increase of £12.13. The final Band D charge will be confirmed once the tax base is provided by Calderdale MBC.

The final decision on the budget and precept for 2027–2028 rests with Full Council.

Appendix 1 – Three-Year Budget Summary

Appendix 2 – Three-Year Budget Detail.