



Item 10 Resources September 2025

TODMORDEN TOWN COUNCIL

Report to Resources Committee

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Date	10 th September 2025
Subject	Draft Budget Consideration 2026-27 to 2028-29

PURPOSE OF REPORT

- To remind Members of the significant changes to the previous budget which also effects future years arising out of: -
 - Loss of Grant support from Calderdale MBC per year £44,151
(this has an EMR which is mitigating this loss for the next 2 years at £11k per year)
 - Grounds Maintenance Contract Commitment tbc
 - Bowls Pavilion Running Costs (see Appendix 1) £30,000
 - Bandstand Running Costs (see Appendix 1) £20,000
- To remind Members that an Earmarked Reserve of £44,151 was established to help manage the reduction in grant support from Calderdale MBC this currently has £26,484 and the draft budget has £11k being used to reduce the increase requirements for the next 2 years.
- To remind members that the current precept of £458,694 result in the annual precept charges by property band as follows:-

Council Tax Band Charges For Todmorden Town Council Precept							
A	B	C	D	E	F	G	H
£60.01	£70.01	£80.01	£90.01	£110.01	£130.01	£150.02	£180.02

- To present to Members a draft of the budget to consider for the revenue budget for 2026-27 and projections for 2027-28 and 2028-29 to include requests put forward from the Committee.
- To inform Members that the above options translate into the following summary for 2026-27.

Draft Budget Summary	
Income	-£467,394
Expenditure	£579,755
Net increase in budget	£112,361
Use of EMR	-£35,720
Increase after use of EMR	£76,641
% Increase in Precept required	17%
Weekly increase in Band D	0.29
Annual increase	£15.30

CONSIDERATIONS

6. The following assumptions have been made in respect of annual increases.

	27/28	28/29
Cost type	year 2	year 3
Staff annual salary award	8%	8%
Employer pension increase	3%	3%
ENI cont rate	15.05%	15.05%
Income Tax threshold	12570	12570
Third party contractors	5%	5%
Grants	2%	2%
Inflation	5%	5%
Controllable	3%	3%
Energy	100%	50%
PCSO	10%	10%
Precept	116%	107%
Elections	15%	15%

7. The budget is made of a number of known operational costs that without which, the core function of the town council cannot be delivered e.g. staffing and operational costs.
8. There are however very significant areas of discretionary cost, that in simple terms, could be reduced or removed altogether should Members wish to deliver a no precept increase budget.

Summary of Discretionary Grant Spend 26/27	
Heading	Amount
Town Centre /Security/PCSO's	£52,159
Donations and Grants	£15,000
TH Hire Refund Grants	£5,740
Education non L/A	£3,000
Events grants	£12,000
Tourism (TIC - 20% reduction grant as per policy)	£10,400
Entertainment Arts & Recs	£11,000

CROWS	£2,250
Foodbank Support	£10,000
Tod in Bloom Support	£10,000
Climate Grants	£5,000
Total	£136,549

9. Whilst these represent circa 27% of Precept received, these provisions go to the core of the Town Council's ethos as an enabling and facilitating council seeking to strongly support its community.
10. Included in the budget are other items regarding provision into Earmarked Reserves.
- Festive lights replacement £8,300
(saving to replace in year 8 – in year 4 of this)
 - Elections for 2026/27 £10,000
(to provide for 4 yearly election costs & limited casual vacancies).
 - Defibrillators £2,000
 - Community Development £10,000
11. Assuming the tax base is unaltered, the impact of Precept increase in incremental steps would be as follows:

Increase increments			Assumes tax base of 5095.58							
	26/27		Council Tax Band Charges For Todmorden Town Council Precept							
Precept	Increase	% increase	A	B	C	D	E	F	G	H
£458,694	£0	0.00%	£60.01	£70.01	£80.01	£90.01	£110.01	£130.01	£150.02	£180.02
£481,629	£22,935	5.00%	£63.01	£73.51	£84.01	£94.51	£115.51	£136.52	£157.52	£189.02
£504,563	£45,869	10.00%	£66.01	£77.01	£88.01	£99.01	£121.01	£143.02	£165.02	£198.02
£527,498	£68,804	15.00%	£69.01	£80.51	£92.01	£103.51	£126.51	£149.52	£172.52	£207.02
£532,085	£73,391	16.00%	£69.61	£81.21	£92.81	£104.41	£127.61	£150.82	£174.02	£208.82
£536,672	£81,877	17.00%	£70.21	£81.91	£93.61	£105.31	£128.71	£152.12	£175.52	£210.62
£550,433	£80,271	20.00%	£72.01	£84.01	£96.01	£108.01	£132.01	£156.02	£180.02	£216.02
£573,368	£91,739	25.00%	£75.01	£87.51	£100.01	£112.51	£137.52	£162.52	£187.52	£225.03
£596,302	£114,674	30.00%	£78.01	£91.01	£104.01	£117.01	£143.02	£169.02	£195.02	£234.03
£619,237	£137,608	35.00%	£81.01	£94.51	£108.01	£121.51	£148.52	£175.52	£202.52	£243.03
£642,172	£160,543	40.00%	£84.01	£98.01	£112.01	£126.01	£154.02	£182.02	£210.02	£252.03
£899,040	£168,570	40.00%	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

Council Tax Band annual increase For Todmorden Town Council Precept								
Increase	A	B	C	D	E	F	G	H
0%	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5%	£3.00	£3.50	£4.00	£4.50	£5.50	£6.50	£7.50	£9.00
10%	£6.00	£7.00	£8.00	£9.00	£11.00	£13.00	£15.00	£18.00
15%	£9.00	£10.50	£12.00	£13.50	£16.50	£19.50	£22.50	£27.00
16%	£9.60	£11.20	£12.80	£14.40	£17.60	£20.80	£24.00	£28.80
17%	£10.20	£11.90	£13.60	£15.30	£18.70	£22.10	£25.50	£30.60
20%	£12.00	£14.00	£16.00	£18.00	£22.00	£26.00	£30.00	£36.00
25%	£15.00	£17.50	£20.00	£22.50	£27.50	£32.50	£37.50	£45.01
30%	£18.00	£21.00	£24.00	£27.00	£33.00	£39.00	£45.01	£54.01
35%	£21.00	£24.50	£28.00	£31.50	£38.50	£45.51	£52.51	£63.01
40%	£24.00	£28.00	£32.00	£36.00	£44.00	£52.01	£60.01	£72.01

Council Tax Band weekly increase For Todmorden Town Council Precept								
Increase	A	B	C	D	E	F	G	H
0%	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
5%	£0.06	£0.07	£0.08	£0.09	£0.11	£0.13	£0.14	£0.17
10%	£0.12	£0.13	£0.15	£0.17	£0.21	£0.25	£0.29	£0.35
15%	£0.17	£0.20	£0.23	£0.26	£0.32	£0.38	£0.43	£0.52
16%	£0.18	£0.22	£0.25	£0.28	£0.34	£0.40	£0.46	£0.55
17%	£0.20	£0.23	£0.26	£0.29	£0.36	£0.43	£0.49	£0.59
20%	£0.23	£0.27	£0.31	£0.35	£0.42	£0.50	£0.58	£0.69
25%	£0.29	£0.34	£0.38	£0.43	£0.53	£0.63	£0.72	£0.87
30%	£0.35	£0.40	£0.46	£0.52	£0.63	£0.75	£0.87	£1.04
35%	£0.40	£0.47	£0.54	£0.61	£0.74	£0.88	£1.01	£1.21
40%	£0.46	£0.54	£0.62	£0.69	£0.85	£1.00	£1.15	£1.38

FINANCIAL CONSIDERATIONS

12. The forecast option for 2026/27 are based on what is known at the time, but going forward also includes an element of inflationary increases, as outlined in point 6.
13. The tax band for this projected budget is based on the 2025/26 figure as the 26/27 figure will not be available until January 2026 and the Town Council must submit its precept request in February 2026.
14. The proposed options budget do not include a cost for the Project Manager for the Town Deal projects as these would be covered by the funding received in relation to this project or will end on project completion.
15. A budget provision of £10,000 has been put in place for Todmorden in Bloom to make this a annual payment to be reviewed every year if TIB still require it.
16. A budget provision of £10,000 has been put in place for foodbanks to make this an annual payment to be reviewed every year as required. This amount will be split across both foodbanks with one receiving £7,000 and the other receiving £3,000.
17. A budget for Mayors day has be included of £750 which would mean the formal Mayor Making could take place during the annual meeting when the legal requirements for the Council are done based on the 2025 event. Any changes to the previous arrangements would require a budget change.
18. The proposed budget includes £11,000 phased EMR plus £24,720 building retention EMR from the Town Deal.

RECOMMENDATION

19. That Members of the Resources Committee consider the budget presented and, subject to confirmation of the tax base, recommend it to Full Council for approval for 2026/27.
20. Members note that a 17% increase in the Precept would be required for 2026/27, based on the proposed budget and last year's tax base.

21. That the Committee recommend to Full Council that the Council requests to CMBC a precept of £536,672.

REASONS FOR RECOMMENDATION

22. The Resources Committee is delegated to review the annual budget and provide a recommendation to Full Council, which is responsible for determining the Precept for the ensuing financial year.
23. The 17% increase is highlighted to inform Members of the potential impact on the Precept and to guide the Resources Committee in making its recommendation to Full Council.
24. That due to the percentage increase being based on the 25/26 tax base, the 17% is an estimate but the figure required is accurate. Due to CMBCs process the Town Council does not receive an update on the tax base until less than a month before we are required to submit the precept request which means the final percentage increase can not be confirmed. This is why the recommendation is for Resources Committee to recommend the required figure to Full Council for approval.

POLICY IMPLICATIONS:

25. None directly arising from this report.

DETAILS OF CONSULTATION:

26. None from this report.

CLIMATE CHANGE:

27. Budget provision of £12,000 in total has been made in this report relating to Climate Emergency activity subject to Members deciding to continue with this and includes £5000, for Climate related grants.

IMPACT EQUALITY ASSESSMENT

28. None arising from this report.

SUPPORTING PAPERS:

29. Appendix 1 – Estimated Pavilion Running Costs Bandstand Running Costs
Appendix 2 - 3 year Budget Summary
Appendix 3 – 3-year budget detail

FURTHER INFORMATION, PLEASE CONTACT: Naomi Crewe