Item 9 Full Council
November 2025

TODMORDEN TOWN COUNCIL

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Report to Resources Committee

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Subject	Draft Budget Consideration 2026-27 to 2028-29

Purpose Of Report

1. Following consideration and conditional recommendation by the Resources Committee, this report presents a revised draft budget proposing a precept requirement of £513,137 for the 2026–27 financial year, representing an estimated 12% increase based on the current tax base.

Considerations

2. Members are reminded of the significant changes to the previous budget which also have implications for future years arising out of:

- Loss of Grant support from CMBC per year (this has an EMR which is mitigating this loss for the next 2 years at £11k per year) — £44,151
- Grounds Maintenance Contract Commitment — tbc
- Bowls Pavilion Running Costs — £30,000
- Bandstand Running Costs — £20,000

3. An Earmarked Reserve of £44,151 was established to help manage the reduction in grant support from Calderdale MBC. This reserve currently stands at £26,484, with £11,000 per year proposed for use in the draft budget to offset the funding loss for the next two years.

4. Members are reminded that the current precept of £458,694 results in the following annual charge per property band:

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

5. The assumptions and figures outlined above produce the following summary for 2026–27:

Draft Budget Summary*	
Income	-£468,394
Expenditure	£564,157
Net increase in budget	£95,763
Use of EMR	-£40,720
Increase after use of EMR	£55,043
Revised Precept Requirement	£513,137
% Increase in Precept required	12%
Weekly increase in Band D	0.21
Annual increase	£10.80

**Figures based on the 2025/26 tax base; percentage may vary when the 2026/27 tax base is confirmed.*

6. The following assumptions have been applied in projecting annual increases for future years:

	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	7%	7%
Controllable	3%	3%
Energy	100%	50%
PCSO	10%	10%
Precept	112%	107%
Elections	15%	15%

7. The budget is made of several known operational costs that without which, the core function of the town council cannot be delivered e.g. staffing and operational costs.

8. There remain significant areas of discretionary expenditure which, if Members wish, could be reduced or removed entirely to achieve a budget with no precept increase. To achieve a 12% precept demand, a reduction of £6,348 has been applied to discretionary spend. The table below shows the revised discretionary spend now proposed for 26/27.

Summary of Discretionary Grant Spend 26/27	
Heading	**Amount**
Town Centre /Security/PCSO's	£52,159
Donations and Grants	£12,500
TH Hire Refund Grants	£5,000

Education non-L/A	£3,000
Events grants	£10,000
Tourism (TIC - 20% reduction grant as per policy)	£10,281
Entertainment Arts & Recs	£10,011
CROWS	£2,250
Foodbank Support	£10,000
Tod in Bloom Support	£10,000
Climate Grants	£5,000
Total	**£130,201**

9. Whilst these represent circa 26% 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. In addition to reducing the allocation to discretionary grants, the reduction to 12% has also been achieved by cutting a £10,000 allocation to the Community Development EMR to £0 for 26/27 and using £5,000 from the existing Community Development EMR.

11. Included in the budget are other items regarding provision into Earmarked Reserves.

- Festive lights replacement (saving to replace in year 8 – in year 4 of this) — £8,300
- Elections for 2026/27 (to provide for 4 yearly election costs & limited casual vacancies). — £10,000
- Defibrillators — £2,000

12. 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
£513,737	**£57,795**	**12.00%**	£67.21	£78.41	£89.61	£100.81	£123.21	£145.62	£168.02	£201.62
£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	**£91,739**	**20.00%**	£72.01	£84.01	£96.01	£108.01	£132.01	£156.02	£180.02	£216.02
£573,368	**£114,674**	**25.00%**	£75.01	£87.51	£100.01	£112.51	£137.52	£162.52	£187.52	£225.03
£596,302	**£137,608**	**30.00%**	£78.01	£91.01	£104.01	£117.01	£143.02	£169.02	£195.02	£234.03
£619,237	**£160,543**	**35.00%**	£81.01	£94.51	£108.01	£121.51	£148.52	£175.52	£202.52	£243.03
£642,172	**£183,478**	**40.00%**	£84.01	£98.01	£112.01	£126.01	£154.02	£182.02	£210.02	£252.03
£931,149	**£216,733**	**45.00%**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**	**£0.00**

Increase	A	B	C	D	E	F	G	H
	Council Tax Band annual increase For Todmorden Town Council Precept							
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
12%	£7.20	£8.40	£9.60	£10.80	£13.20	£15.60	£18.00	£21.60
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

Increase	A	B	C	D	E	F	G	H
	Council Tax Band weekly increase For Todmorden Town Council Precept							
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
12%	£0.14	£0.16	£0.18	£0.21	£0.25	£0.30	£0.35	£0.42
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

Mayor's Administration Budget (4332)

13. The Resources Committee's recommendation to approve the draft budget was made subject to clarification of the new £2,000 allocation to budget code 4332 'Mayor's Administration'.

14. This budget line has been introduced to consolidate costs associated with the Mayor's office, including the purchase of Past Mayor's Medals, repairs to civic regalia, framing and printing of Mayoral portraits.

15. This approach enables clearer and more transparent accounting for all Mayoral administration costs.

Financial Considerations

16. The forecast option for 2026/27 is based on what is currently known but also includes projected inflationary increases, as set out in the table of assumptions earlier in this report (point 9).

17. 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.

18. 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.

19. 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.

20. 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.

21. A budget for Mayors day has been 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.

22. The proposed budget includes £11,000 phased EMR and £24,720 from the Town Deal building retention EMR.

Recommendation

23. That Members consider the budget presented.

24. That Members approve submission to CMBC of a precept request totalling £513,737 for the 2026/27 financial year.

25. Members should note that this figure is expected to represent around a 12% increase based on the current (2025/26) tax base. The exact percentage may change slightly once CMBC confirms the new tax base for 2026/27, but the amount of £513,137 is the correct figure needed to fund the agreed budget.

Reasons For Recommendation

26. The amount of £513,137 is the total funding required to deliver the Council's planned projects and commitments in 2026/27.

27. The percentage increase is only an estimate at this stage because the tax base used to calculate it will not be confirmed by CMBC until shortly before the precept deadline.

28. Approving the precept amount now ensures the Council can meet CMBC's timetable and move forward with an agreed, balanced budget for 2026/27.

Policy Implications:

29. None directly arising from this report.

Details Of Consultation:

30. None from this report.

Climate Change:

31. A total budget provision of £12,000 has been included for Climate Emergency activity, subject to Members' approval to continue this programme. This includes £5,000 for climate-related grants.

Impact Equality Assessment

32. None arising from this report.

Supporting Papers:

Appendix 1 - 3 year Budget Summary
Appendix 2 – 3-year budget detail

Further Information, Please Contact: Naomi Crewe/Nicola Pugh