



Title of Report:	Election Reserve
Committee Report Submitted To:	Finance Committee
Date of Meeting:	10 September 2026
For Decision or For Information	For decision
To be discussed In Committee YES/NO	No

Linkage to Council Strategy (2021-25)	
Strategic Theme	Cohesive Leadership
Outcome	Council has agreed policies and procedures and decision making is consistent with them.
Lead Officer	Chief Finance Officer

Estimated Timescale for Completion	
Date to be Completed	30 September 2026

Budgetary Considerations	
Cost of Proposal	£50,000
Included in Current Year Estimates	YES /NO
Capital/Revenue	Revenue
Code	
Staffing Costs	

Legal Considerations	
Input of Legal Services Required	YES /NO
Legal Opinion Obtained	YES /NO

Screening Requirements	Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals.		
Section 75 Screening	Screening Completed:	Yes /No	Date:
	EQIA Required and Completed:	Yes /No	Date:
Rural Needs Assessment (RNA)	Screening Completed	Yes /No	Date:
	RNA Required and Completed:	Yes /No	Date:
Data Protection Impact Assessment (DPIA)	Screening Completed:	Yes /No	Date:
	DPIA Required and Completed:	Yes /No	Date:

1.0 Purpose of Report

- 1.1 The purpose of this report is to seek Council approval to transfer funding to specified Council reserves.

2.0 Background

- 2.1 Council can set aside funding into specified reserves to meet anticipated future expenditure.
- 2.2 The current balance on the Election Reserve as at 31 March 2026 is £650,000.

3.0 Estimated Election costs for 2027

- 3.1 Council has previously approved an increase to the Election Reserve to £650k, however since that approval further estimates have been received indicating further anticipated increases in the cost of running the 2027 Local Government Elections, the table below demonstrates these costs for all Councils:

Table: Forecast (@June 2026) Local Council element of costs 2027 Joint Election

Council	Item (iii): forecast 2027 Joint Election EONI (Council element)	Item (iv): forecast 2027 Joint Election Council costs	Item (v) forecast 2027 Joint Election Candidate Mailings (Council Election)	Overall forecast 2027 Council Election
Antrim & Newtownabbey	£327,000	£149,000	£193,600	£669,600
Ards & North Down	£379,000	£121,000	£224,300	£724,300
Armagh City, Banbridge & Craigavon	£479,000	£124,000	£283,200	£886,200
Belfast	£724,000	£347,000	£428,100	£1,499,100
Causeway Coast & Glens	£317,000	£179,000	£187,200	£683,200
Derry City & Strabane	£350,000	£149,000	£207,000	£706,000
Fermanagh & Omagh	£267,000	£127,000	£158,000	£552,000
Lisburn & Castlereagh City	£339,000	£194,000	£200,300	£733,300
Mid & East Antrim	£314,000	£193,000	£185,600	£692,600
Mid Ulster	£324,000	£140,000	£191,500	£655,500
Newry, Mourne & Down	£408,000	£196,000	£241,100	£845,100
Overall Total	£4,228,000	£1,919,000	£2,500,000	£8,647,000

Note: This **excludes** the statutory Deputy Returning Officer fee for the Local Council Election which will be set by the Northern Ireland Office.

Note: Figures may not add due to rounding.

Note: These are forecasted costs (especially Candidate Mailings) and may therefore be an inaccurate forecast.

- 3.2 The most recent estimate for Council indicates a cost of £683,200 which is in excess of our current reserve balance.
- 3.3 The majority of cost pressures are from increased staffing costs, due to increases in minimum wages and employers' national insurance, and postage costs.
- 3.4 It would be prudent at this stage to increase the Election Reserve again in order to fully provide for the forthcoming election.

4.0 Recommendation

It is recommended that Council authorises the Chief Finance Officer to increase the Election Reserve by £50,000 to a new balance of £700,000 in the current years accounts.