

APPROVED Budget 26-27

Finance & General Purposes		Budget 24-25	Base Budget 25-26	NR 25-26	Actual 25-26	Proposed Base Budget 26-27	Variation to base +/-	Non-recurring items 26-27 only	Budget use	Notes (estimated but not exhaustive breakdown)
Staffing										
	Salary	£303,560	£307,592		£283,330	£325,682	£18,090		Salaries for current staff, removal of EO, additional FT EW and PT BS (25/26 top scale point plus 5%) and any taxable allowances	
	NI	£30,594	£37,696		£25,939	£40,367	£2,671		National Insurance for staff (top of the scale)	
	Pension	£59,855	£55,760		£54,754	£64,926	£9,166		Pension contributions for staff (18.40% on top scale point) LGPS deficit (est £5k)	
	Staff associated costs				New code 26	£45,500	£45,500		Mileage DBS checks Recruitment PPE Salaries admin Fee (Cumberland) Event management fee (3 quarters)	
	Training	£8,000	£8,000		£8,004	£9,500	£1,500		Training for staff	
Office										
	Telecoms IT	£8,500	£36,968		£10,699	£35,000	-£1,968		IT contract Rialtas accounting software licence Canva design package licence WTCCC broadband Printer lease MCS Estate management software	£19,200 IT £2,200 Rialtas Licence (updated) £130 Canva Licence £1000 WTCCC Broadband £2,000 Printer Lease (inc consumables) £8,000 My Council Services software
	General	£5,000	£5,000		£5,894	£9,000	£4,000		HSBC bank charges ICO Data Protection registration Equipment Printing and stationery Postage	
	Marketing		£7,000		New code 25	£8,000	£1,000		Council marketing & comms strategy	
Finance										
	Insurance	£7,500	£7,500		£6,167	£9,150	£1,650		Premises Insurance PLI Vehicle Insurance	Current plus 10% increase, plus insurance for new van
	Audit Fees	£3,000	£4,000		£2,340	£3,000	-£1,000		Internal and external auditor fees	
	PWLB capital	£5,000	£5,200		£4,867	£5,400	£200		Repayment of loan capital	As per schedule of payments
	PWLB Interest	£7,000	£6,700		£6,804	£6,400	-£300		Repayment of loan interest	As per schedule of payments

Property							
Fleet lease	£5,500	£6,150		£5,602	£13,000	£6,850	Van lease and maintenance, tax x 2
Fleet consumables	£1,500	£1,500		£1,222	£2,000	£500	Fuel, antifreeze for vans
Accommodation	£15,000	£16,501		£9,604	£30,000	£13,499	WTCCC services Town hall rent and cleaning
Asset management		£100,000		New code 25	£55,000	-£45,000	£140,000 Fire safety checks Legionnaires Surveys Electrics Security CCTV PS alarm system Maintenance of WTCCC Maintenance of noticeboards, matrix signs and colour screen Maintenance of ride on mower
Civic Governance							
Elections	£6,500	£6,500		£6,633	£14,000	£7,500	Provision for one by-election. Additional budget for 2027.
Civic	£4,000	£6,125	£6,000	£4,257	£7,500	£1,375	Mayor Making Remembrance Civic Service Civic Dinner SSL License Robes and Regalia
Websites	£2,000	£2,000		£290	£1,500	-£500	Wix subscriptions (website hosting) Website domain registrations
Subscriptions and memberships	£2,600	£3,452		£2,896	£3,500	£48	NALC CALC SLCC Living Wage Foundation HSE Purple Guide
Mayoral allowance	£3,100	£3,100		£3,100	£3,100	£0	Annual allowance for the current Mayor, paid monthly over 10 months.
Member Travel	£500	£500		£500	£700	£200	Costs to cover travel expenses for members
Twinning		£5,000		£2,500	£5,000	£0	
Member Development	£750	£750		£320	£750	£0	Training for Councillors
Legal and professional	£10,000	£10,000		£8,718	£10,000	£0	Inc HR Support - Peninsula, £10k saving
Community Development Planning		£10,000		£0	£0	-£10,000	
Old codes							
Staff mileage	£0	£1,000		new code 25	£0		
Advertising	£250	£250		£0	£0		Moved to staff associated costs
PPE	£2,000	£2,000		£1,920	£0		Moved to staff associated costs
Printing & Stationery	£1,500	£1,500		£1,497	£0		Moved to general
Postage	£1,500	£1,500		£1,619	£0		Moved to general
Repairs & renewals	£5,000	£5,000	£6,000	£2,120	£0		Moved to Asset management
Contingency	£65,000	£0		Old code	£0		Chnaged to asset management in 25/26
Trusteeship	£5,000	£8,300	£4,500	£5,605	£0		Moved to Civic
Total F & GP	£569,709	£672,544	£16,500		£707,975	£54,981	£140,000
Total F & GP 26-27					£847,975		

Difference 25/26 v 26/27

£35,431

APPROVED Budget 26-27

	Budget 24-25	Budget 25-26	NR 25-26	Actual 2024-2025	Proposed Base Budget 26-27	Variation to base +/-	NR items 26-27	Budget use	Notes (estimated but not exhaustive breakdown)
Culture & Social Investment									
Christmas									
Christmas festival	£25,000	£30,000		£24,825.00	£33,000.00	£3,000			
Christmas lights	£65,000	£60,000		£63,014.00	£57,000.00	-£3,000			
Cultural marketing	£5,000	£6,000		£3,607.00	£6,000.00	£0			
Youth & Social Investment									
Schools Competition	£3,000	£3,000		£2,262.00	£3,000.00	£0			
Science Workshops	£4,000	£4,000		£3,737.00	£0.00	-£4,000			
Teddy Bear's Picnic	£0	£3,000		£0.00	£0.00	-£3,000			
Youth & Social Investment	£7,000	£7,000		£4,066.00	£20,000.00	£13,000			
Citizens Advice	£0	£5,000		£0.00	£5,000.00	£0			
Cultural Celebrations									
Armed Forces Day Support	£600	£600		£300.00	£600.00	£0			
Cultural celebrations		£10,000		£0.00	£5,000.00	-£5,000			
Easter	£2,100	£2,100		£2,332.00	£0.00	-£2,100			
Halloween		£10,000		£0.00	£0.00	-£10,000			
Theatre by the Hall	£13,500	£15,500		£13,457.00	£15,500.00	£0			
Pride event		£5,000		£0.00	£0.00	-£5,000			
Beacon lighting	£1,500	£1,500		£1,489.00	£0.00	-£1,500			
Funding	£0	£15,000			£8,000.00				
Reach Out	£10,000	£10,000		£9,935.00	£0.00	-£10,000			
Party in the Park	£20,000	£25,000		£19,913.00	£25,000.00	£0			
Festival of Running	£10,000	£10,000		£9,602.00	£12,000.00	£2,000			
Sport	£0	£0		£0.00	£6,000.00	£6,000		Leisure Centre activities Tennis court annual programme and equipment (approx. £4k)	
Culture Commissions	£5,500								
Culture Commission - Carnegie	£5,000								
Culture Commission - Music Centre	£2,500								
Culture Commission - Sport	£2,000								
Culture Commission - Heritage	£5,000								
Culture Commission - Summer camp	£3,000								
Art Exhibition	£5,000								
Total Culture	£194,700	£222,700			£196,100				

Total Culture 2026-2027 £196,100

APPROVED Budget 26-27

Environment	Budget 24-25	Budget 25-26	NR 25-26	Actual 2024-2025	Proposed Base Budget 26-27	Variation to Base Budget +/-	NR items 26-27	Budget use	Notes (estimated but not exhaustive breakdown)
Environmental activities	£0	£3,000		New code	£3,000	0	£0	Litter picks Competitions and activities Park End Shelter programme	
Green Grants	£3,000	£3,000		£1,300	£3,000	0	£0	Funding requests.	
Streetscene	£13,500	£10,000		£28,388	£39,000	29,000	£15,000	Benches Bus shelters Defibrillators Footway lighting Quayside maintenance Street displays	£15,000 new mangers (one off)
Vulcan Park	£0	£19,000		Inc Est mngr	£20,000	1,000		Vulcan Park costs	
Play areas	£0	£10,000	£35,000	Inc Est mngr	£50,000	40,000		Play area costs	Inc Brewery House
Allotments	£0	£16,000	£8,700	£13,629	£16,000	0	£6,000	Allotment costs	Removal of green waste / fly tipping Water charges Pest control Card saver / virtual terminal fees Non-recurring water butt costs (one off)
Estate management	£0	£10,000		£34,354	£40,000	30,000		Estate management costs	General maintenance for all areas and buildings The Ranch - £7,100 Ride on service - £500 Bowling bower and green - £3,000 Tennis courts maintenance - £3,600 Potential acquisition maintenance Fly tipping approx £1,000
Estate Development	£0	£53,000	£148,000	£123,131	£10,000	-43,000		Estate development costs	
Nature Partnership	£23,500	£25,500		£24,120	£45,500	20,000		Workington Nature Partnership.	Contribution towards salaries, costs, materials/general support
Street Planting	£17,500	£26,000		£18,350	£0	-26,000	£0	Now in streetscene	
Estate Development (Park, Play Areas, Ranch and Allotments)	£99,500	£0			£0				
Park Maintenance (Park, Play Areas, Ranch, Bowling green)	£30,000	£0			£0				
Allotments maintenance	£16,000	£0			£0				
Total Environment	£203,000	£175,500	£191,700		£226,500	£51,000	£21,000		
Total Environment 26-27			£247,500						

Difference 25/26 v 26/27

£51,000

APPROVED Budget 26-27

	Total available budget 26-27
Totals	
Finance & General Purposes	£847,975
Culture	£196,100
Environment	£247,500
Total	£1,291,575

	Total available budget 25-26
Totals	
Finance & General Purposes	£689,044
Culture	£222,700
Environment	£367,200
Total	£1,278,944

	Total available budget 24-25
Totals	
Finance & General Purposes	£569,709
Culture	£194,700
Environment	£203,000
Total	£967,409

APPROVED Budget 26-27

	Budget
Total base budget	£1,130,575
Total one off project costs	£161,000
Total expenditure	£1,291,575

	Funded by
Allotment Rent	£12,500
Dividend	£7,500
The Ranch	£1,500
External Funding / event income	£15,000
Car Park	£1,000
Total	£37,500

Reserves request	£129,335
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Total precept request 26-27	£1,124,740
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Band D 24/25	£138.36
Band D 25/26	£144.75 *£7397.30
Band D 26/27	£148.88 *£7554.55

Band D percentage increase	2.99%
Precept percentage increase	5.59

25% minimum reserve 25-26	£282,644
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Increase diff from 25/26 to 26/27
£53,996

Precept request 25/26
£1,070,744

£7.15 Increase per year
£0.14 Increase per week

APPROVED Budget 26-27

Estimated carry forward 31st March 2026	Estimated reserves 31st March 26	
	£433,704	
25% minimum reserve (of base budget 26/27)	£282,644	
Available reserve at 31st March 2026	£151,060	
Reserves call 26-27	£129,335	Council decision required if reserves are to be used or alternative income stream (loan, CCLA etc) if projects are to go ahead
	£21,725	