

REPORT: **PRECEPT 2025/2026**

AUTHOR: **L. OWENS, TOWN CLERK**

MEETING: **TOWN COUNCIL**

DATE: **15 JANUARY 2025**

1. INTRODUCTION

- 1.1 The draft of the Town Council's budget for 2025/2026, including the projected actual expenditure incurred and income received against the budget for the current year, 2024/2025, was considered at the Council meetings on 27 November and 18 December 2024.
- 1.2 A number of proposals for reducing the possible Council Tax increase next year were discussed at both meetings. These were formally agreed by Members at the meeting in December subject to the inclusion of £3,000 in relation to the acquisition of a new van. In accordance with Financial Regulations, no further proposals regarding the budget have been received.
- 1.3 The result of the decisions made by Members in December is a Council Tax increase of 2.98%, which is an annual increase of £7.24 (14p per week) at Band D and £4.82 (9p per week) at Band A.
- 1.4 A decision on the Precept for the year 2025/2026 is required to be made at this meeting to allow notification to Durham County Council by the due date of 17 January 2025.

2. PROJECTED 2024/2025

- 2.1 The summary of the Budget on page 1 shows in column 5, headed "Projected 2024/25", the forecast net position for the year against the budget. Total net expenditure is expected to be £811,760 compared with a budget of £710,850, representing an **over-spending** for the current year of **£100,910**. However, this position includes capital expenditure which is financed from earmarked reserves (£53,800) and the PWLB loan (£57,160). The true revenue performance is therefore a saving of £10,050.
- 2.2 Details of the various over- and under-spending referred to in the December report are not repeated here and there are no major changes in any of the cost centres which require specific reference in this report.
- 2.3 The under-spending will be added to reserves, and the situation at 31 March 2025, is projected to be as follows:

Reserve	Opening Balance	Movement In	Movement Out	Closing Balance

Useable capital receipts	£46,970	£0	£0	£46,970
Allotments	£10,121	£0	£0	£10,121
PWLB loan	£100,000	£0	£57,162	£42,838
Neighbourhood Plan	£14,930	£0	£14,930	£0
Parish Plan	£1,545	£0	£1,545	£0
Skatepark	£23,000	£0	£23,000	£0
Dean Bank Play Equip't	£0	£23,000	£0	£23,000
Car Park-Mainsforth	£5,952	£0	£5,952	£0
Mainsforth Pitch Maint.	£2,666	£0	£0	£2,666
Carlton Street Play Area	£18,800	£0	£18,800	£0
Dog Walking Area	£35,000	£0	£35,000	£0
Sub-Total	£258,984	£23,000	£156,389	£125,595
Recommended Minimum	£150,000	£0	£0	£150,000
General	£28,393	£32,477	£0	£60,870
Total Reserves	£437,377	£55,477	£156,389	£336,465

- 2.4 For a local council the size of Ferryhill, minimum unallocated reserves should be about £150,000, unless there are valid reasons for this to be reduced. The above table reflects the transfer of the balances on the Neighbourhood Plan, Parish Plan and Mainsforth Car Park reserves to the general reserve, and the balance on the Skatepark reserve to a provision for Dean Bank Play Equipment.

3. BUDGET 2025/2026 – ASSUMPTIONS AND OTHER FACTORS

- 3.1 I have made no changes to the assumptions in my report in December regarding general inflation, utilities charges, national non-domestic rates or council tax, even though the latest inflation figure is now over 2%.

4. BUDGET 2025/2026

- 4.1 Following meetings with staff, political groups and two full Council meetings the changes identified and agreed in December to reduce the budget have been implemented. Appendix 1 shows a revised net budget requirement of £707,310 for the year 2025/2026, a reduction of £3,540 (0.5%) over the current year's figure of £710,850. No further proposed changes have been received.
- 4.2 The budget is then reduced by the grant of £122,467 in respect of the Local Council Tax Reduction Scheme (LCTRS) from Durham County Council. This is a reduction of £21,543 (15%) on the current year's budgeted grant support, and reflects a total loss of grant of £53,187 over the past two years. The effect is that the net budget is reduced to £584,843 compared with £566,840 this year, an increase of £18,003 (3.2%).

Fees and Charges

- 4.3 Although some revisions have been made to fees and charges, due to the uncertainty in the level of income received, the budgets for next year have not been adjusted, except for allotment income. A schedule of current and revised charges is attached as Appendix 2.

Council Tax Levels

- 4.4 The impact of the net budget on Council Tax levels is determined by the taxbase, which is provided by Durham County Council. The final taxbase for next year is 2340.7 compared with 2336.3 in the current year, an increase of 4.4 (0.2%).
- 4.5 Using the current net budget figure of £584,843 and the final tax base figure of 2340.7, the Band D Council Tax for next year would be £249.86, an increase of £7.24 (2.98%) on the current year's figure of £242.62. For Band A properties the tax next year would be £166.57, compared with £161.75 in the current year, an increase of £4.82. These represent weekly increases of 14p and 9p respectively.
- 4.6 Last year's increase in Council Tax of 4.4% followed an increase of 1.9%, 0.0%, 0.0%, 1.0%, 2.0%, 1.0%, 1.0%, 1.9% and 1.7% in the previous nine years. This list of increases demonstrates the responsibility the Council has shown in keeping Council Tax low, until circumstances outside of its control in the last few years have resulted in the need for bigger increases.
- 4.7 An increase of 2.98% will result in the following Council Tax levels at each Band, with the current year's figures shown for comparison, including the annual and weekly increase.

Band	2025/26	2024/25	Annual	Weekly
A	£166.57	£161.75	£4.82	9p
B	£194.34	£188.71	£5.63	11p
C	£222.10	£215.67	£6.43	12p
D	£249.86	£242.62	£7.24	14p
E	£305.38	£296.55	£8.83	17p
F	£360.91	£350.47	£10.44	20p
G	£416.43	£404.38	£12.05	23p
H	£499.72	£485.26	£14.46	28p

5. BUDGET 2025/2026 – SUMMARY POSITION

- 5.1 Appendix 1 provides a summary by cost centre of the budget position for next year based on the above assumptions. The situation, compared with the current year, is as follows:

	2025/26	2024/25
Net Budget	£707,310	£710,850
LCTRS Grant	£122,467	£144,010
Precept	£584,843	£566,840
Tax base	2340.7	2336.3
Band D Council Tax	£249.86	£242.62
Band A Council Tax	£166.57	£161.75
% Increase	2.98%	

5.2 The proposed increase in Council Tax is the second largest over the past 10 years. However, there are a number of factors which justify this level of increase:

- The national salary settlement in the past two years has been an increase of £1,925 per annum for all staff, and a further £1,290 this year. This has added a considerable amount to the salaries budget;
- Durham County Council has decided to withdraw 50% of the LCTRS grant over the next three years. This amounted to a loss in income of £31,644 last year and a further £21,543 this year;
- An increase of 2.98% increases the resource base of the Council so that next year any increase in Council Tax results in a higher yield than would otherwise be the case;
- There is limited scope to make savings required to meet the level of grant reduction expected;

6. REFERENDUM ON COUNCIL TAX INCREASES

- The Government has confirmed that referendum principles will not apply to parish and town councils for 2025/26.
- It is worth noting that the referendum threshold for principal councils is 3%, with an additional 2% for those local authorities with social care responsibilities.
- The referendum thresholds we introduced to protect local taxpayers from excessive increases in Council Tax. Although the referendum principles do not apply to parish councils, the threshold is an indication of the level of increase that is viewed by the Government as reasonable

7. RECOMMENDATIONS

- In the light of the above, it is recommended that Council:
 - Agrees a Precept of £584,843 and a Council Tax rise of 2.98% for the year 2025/2026.

Actual 2023-24 £		Budget 2024-25 £	Actual 31-Dec £	Projected 2024-25 £	Budget 2025-26 £
1	2	3	4	5	6
	<u>SUMMARY</u>				
773,307	Net Budget	710,850	612,341	811,760	707,310

Item No: 9

175,654	Financed From				
537,746	LCTRS Grant	144,010	144,010	144,010	122,467
	Precept on Durham County Council	566,840	566,840	566,840	584,843
59,907	To (-) / from Reserves	0	-98,509	100,910	0
	Precept	566,840			584,843
	Change				18,003
	Percentage				3.18
	Taxbase	2,336.3			2,340.7
	Change				4.40
	Percentage				0.19
	Council Tax				
	Band D	242.62			249.86
	Change				7.24
	Percentage				2.98
	Staffing				
468,896	Direct Salaries	490,190	368,931	485,530	513,900
1,631	Staff Training	2,000	2,575	2,700	2,000
186	Overtime - Staff (Office)	320	144	150	250
10,061	Overtime - Staff (Outside)	9,060	13,852	15,190	9,950
49	Mileage	200	9	50	200
0	Travel	0	67	70	0
300	Advertising Staff Vacancies	0	0	0	0
2,521	Professional Fees	0	530	530	600
483,644	Net Budget	501,770	386,108	504,220	526,900
	Democracy-General				
40	Civic Regalia	100	198	200	200
32	Members Nameplates	100	16	100	200
0	Members Allowances & Expenses	100	0	0	100
82	Members Training	350	0	0	500
154		650	214	300	1,000
	Mayor's Expenses				
330	Civic Carol Service	350	0	350	350
0	Civic Social Evening	1,400	0	1,400	1,400
419	Mayor's Allowance	500	350	500	500
0	Deputy Mayor's Expenses	200	0	0	200
0	Mayor's Travel Allowance	300	0	0	200
749		2,750	350	2,250	2,650
	Town Hall				

Item No: 9

4,721	Repairs & Maintenance	2,000	2,091	2,250	2,000
421	Repairs & Maint - Clock	250	472	480	280
	Repairs & Maint - Stairlift	0	350	350	0
2,736	Energy - Electricity	3,100	1,312	2,800	2,940
200	Energy - Management SLA	200	208	210	220
2,889	Energy - Gas	4,650	801	2,800	3,150
313	Water	760	151	360	450
1,257	Rates	1,300	1,245	1,390	1,460
386	Cleaning Materials	350	122	300	350
519	Contingencies	300	615	700	400
397	Equipment - purchase	400	464	500	400
53	Equipment - hire	50	120	120	160
251	Equipment - inspection	300	297	600	600
3,209	Telephones	3,380	2,262	3,260	3,420
934	Printing & Stationery	1,000	352	950	1,000
2,023	Post	1,500	1,298	2,250	2,000
2,814	Photocopying	2,940	1,833	2,450	2,500
0	Publications	100	0	100	100
2,239	Subscriptions	2,410	2,041	2,250	2,300
415	Publicity	600	205	600	630
1,630	Computer Software	1,710	1,833	1,850	1,940
4,215	Computer Rental	4,600	4,930	5,470	5,750
0	Computer Maintenance	920	1,557	1,850	500
2,471	Website Upgrade/Maintenance	500	0	580	230
34,093		33,320	24,559	34,470	32,780
1,459	Rents	1,000	5,653	6,000	1,200
230	Fees and Charges	20	9	20	20
1,635	Energy - Electricity - Solar Panels	1,500	1,069	1,500	1,500
3,324		2,520	6,731	7,520	2,720
30,769		30,800	17,828	26,950	30,060
	<u>Overheads</u>				
1,720	External Audit Fees	1,680	500	2,100	1,680
2,240	Internal Audit Fees	2,240	0	2,240	2,240
1,191	Bank Charges	1,260	701	1,260	1,320
12,576	Insurances	13,210	13,035	13,210	13,870
6,790	Accountancy Charges	5,500	1,520	3,000	0
11,332	Professional Fees	0	2,937	3,500	2,000
35,849		23,890	18,693	25,310	21,110
	<u>Capital Finance</u>				
9,802	Capital Charges - Principal	9,958	9,894	9,894	0
1,209	Capital Charges - Interest	1,052	1,117	1,116	0
173,705	Capital Schemes:				
	Cemetery		305	310	0
	Dean Bank Demolitions		57,162	57,160	0
	Town Hall Renewables		59,495	59,500	0
	Dean Bank Renewables		2,387	2,390	0

Item No: 9

0	Carlton Street Play Equipment Dog Walking Area Path Revenue Contribution to Capital	14,800	17,995 32,427 0	18,800 35,000 0	0 0 0
184,716		25,810	180,782	184,170	0
21,232	Interest Received	12,500	13,730	17,500	12,500
121,111	Capital Grants				
0	Town Hall Renewables	0	65,250	59,500	0
142,343		12,500	78,980	77,000	12,500
42,373		13,310	101,802	107,170	-12,500
	<u>Community Support</u>				
7,650	Donations - Local Groups/MIF	7,650	3,650	7,650	7,650
3,500	Donations - Ladder Centre	0	0	3,500	3,500
0	Warm Space Support Fund grant	0	700	700	0
60	Room Hire - Parish Plan	0	0	0	0
96	Insurance - Banner	100	96	100	100
152	Gifts	300	63	250	300
310	Legion Wreaths	80	108	110	100
396	Santa Claus	500	386	800	500
5,991	Christmas Decorations	10,000	5,130	7,400	8,500
18,155		18,630	10,133	20,510	20,650
22	Sales	20	16	20	20
22		20	16	20	20
18,133		18,610	10,117	20,490	20,630
	<u>Community Events</u>				
32,958	All Events	25,000	20,782	22,000	25,000
32,958		25,000	20,782	22,000	25,000
7,585	All Income	5,000	3,275	3,750	5,000
7,585		5,000	3,275	3,750	5,000
25,373		20,000	17,507	18,250	20,000
	<u>Allotments</u>				
1,120	Repairs & Maint	1,250	30	1,250	1,250
4,775	Repairs & Maint - Storehouse	0	0	0	0
0	Knotweed Removal	0	0	0	3,000
2,603	Water	2,000	432	1,200	2,200
298	Contingencies	0	0	0	0
55	Subscriptions	60	55	60	60

Item No: 9

0	Pest Control	1,000	0	800	1,000
8,851		4,310	517	3,310	7,510
7,398	Rents	8,500	7,551	7,600	12,500
31	Sales	20	19	20	20
7,429		8,520	7,570	7,620	12,520
1,422		-4,210	-7,053	-4,310	-5,010
<u>Open Spaces</u>					
2,450	Repairs & Maint - Bus Shelters	1,000	640	2,450	2,570
296	Energy - Electricity	300	142	280	300
7,787	Energy - Lighting A167	6,250	0	8,170	2,700
2,613	Equipment - Purchase	1,400	443	1,300	1,400
3,774	Commemorative Benches	0	0	0	0
1,570	Tree Surgery	2,500	2,675	2,680	2,500
0	Tree Survey	0	0	0	3,300
3,925	Seats & Bollards	500	940	940	500
1,624	Information Signs	500	565	600	500
24,039		12,450	5,405	16,420	13,770
0	Fees and Charges	0	825	820	0
5,524	Grants Received	3,940	3,849	3,850	3,940
1,671	Sales - Dog Bags	1,200	1,197	1,400	1,750
7,195		5,140	5,871	6,070	5,690
16,844		7,310	-466	10,350	8,080
<u>Public Toilets-Station</u>					
326	Repairs & Maintenance	500	0	250	500
2,217	Repairs & Maintenance-New Door	0	0	0	0
563	Energy - Electricity	750	11	50	220
221	Water	300	53	120	200
163	Cleaning Materials	200	0	0	0
3,490		1,750	64	420	920
<u>Market</u>					
424	Rates	550	424	530	460
144	Equipment - purchase	150	0	0	150
568		700	424	530	610
6,468	Rents	6,000	6,277	7,500	7,500
6,468		6,000	6,277	7,500	7,500

Item No: 9

-5,900
<u>Ferryhill In Bloom</u>
1,253
419
120
4,180
14,260
0
145
20,377
250
880
850
1,980
18,397
<u>Public Toilets-Town Centre</u>
362
1,881
749
535
106
35
3,668
25
0
25
3,643
<u>Market Place Car Park</u>
53
787
0
840
103
60
163
677

Ferryhill In Bloom

Contingencies
Equipment - purchase
Equipment - hire
Plant Watering
Plants & Seeds
Top soil
New Flower Beds

Sponsorship
Grants
Sales - Plants etc

Public Toilets-Town Centre

Repairs & Maintenance
Energy - Electricity
Water
Cleaning Materials
Equipment - purchase
Equipment - Hire

Sale of Keys
Kiosk Rent

Market Place Car Park

Repair and Maintenance
Water
Equipment - Purchase

Sales-Parking Discs
Rent-Parking

-5,300	-5,853
700	1,028
1,200	1,232
300	112
0	0
15,000	15,340
700	673
0	0
17,900	18,385
0	750
0	0
850	675
850	1,425
17,050	16,960
500	506
2,500	702
1,430	503
500	248
100	33
50	38
5,080	2,030
10	13
0	0
10	13
5,070	2,017
200	154
800	853
100	0
1,100	1,007
100	37
0	0
100	37
1,000	970

-6,970	-6,890
1,100	700
1,250	1,000
200	300
0	0
15,340	16,200
700	700
0	0
18,590	18,900
750	0
0	0
670	670
1,420	670
17,170	18,230
550	700
2,000	2,100
900	1,050
500	500
100	100
50	50
4,100	4,500
10	10
720	3,120
730	3,130
3,370	1,370
200	200
860	900
100	100
1,160	1,200
50	100
0	0
50	100
1,110	1,100

<u>Cemetery</u>					
804	Repairs & Maintenance	1,250	333	1,000	1,250
	Repairs & Maintenance-Stone wall	0	2,274	2,270	0
	Repairs & Maintenance-Chapel	0	960	960	0
	Repairs & Maintenance-Swann House	0	740	740	0
846	Grounds - Grasscutting	940	786	970	1,020
1,216	Energy - Electricity	1,110	500	1,000	1,050
253	Energy - Gas	180	93	160	170
155	Water	270	602	800	210
280	Water - Empty Septic tanks	200	0	200	200
1,985	Council Tax	2,880	3,521	4,090	4,790
956	Rates	990	947	1,050	1,100
307	Contingencies	100	0	100	100
77	Equipment - purchase	300	1,034	1,100	300
1,777	Equipment - seats	0	0	0	0
0	Equipment - hire	100	0	0	100
40	Equipment - inspection	80	51	60	60
373	Memorial Plaques	380	167	360	420
9,069		8,780	12,008	14,860	10,770
465	Rents	0	0	0	0
4,354	Fees and charges - Burials	11,000	6,772	9,000	11,000
997	Memorial Plaques	760	660	830	1,200
1,777	Grants	0	300	300	0
7,593		11,760	7,732	10,130	12,200
1,476		-2,980	4,276	4,730	-1,430
<u>30 Market Street</u>					
73	Repairs & Maintenance	0	0	0	0
83	Professional Fees	0	0	0	0
156		0	0	0	0
1,025	Rents	0	0	0	0
1,025		0	0	0	0
-869		0	0	0	0
<u>Dean Bank Sports Facility</u>					
9,185	Repairs & Maintenance	2,000	1,276	2,000	2,000
10,000	Repairs & Maintenance - Pitch Renovation	11,730	13,723	13,720	12,230
3,057	Grounds - Grasscutting	3,400	2,838	3,500	3,680
4,349	Energy - Electricity	4,720	1,662	3,500	3,680
4,387	Energy - Gas	6,250	1,187	4,000	4,200
369	Water	1,000	0	500	530
2,495	Rates	2,580	2,245	2,500	2,630
313	Cleaning Materials	200	0	200	200

Item No: 9

375	Contingencies	0	0	0	0
454	Equipment - purchase	300	250	300	300
95	Equipment - hire	80	95	100	80
197	Equipment - inspection	500	1,868	1,900	1,850
35,276		32,760	25,144	32,220	31,380
1,900	Rents	1,900	1,900	1,900	2,000
2,900	Fees and Charges - Football	2,500	2,775	2,780	2,750
1,175	Fees and Charges - Electricity	2,500	1,210	1,500	1,600
1,117	Fees and Charges - Gas	1,750	857	1,000	1,100
11,732	Grants	11,730	11,732	11,730	7,820
18,824		20,380	18,474	18,910	15,270
16,452		12,380	6,670	13,310	16,110
<u>Dean Bank Recreation Park</u>					
1,535	Repairs & Maintenance	2,500	920	3,000	2,500
	Repairs & Maintenance-Fencing	0	45	0	0
	Repairs & Maintenance-Bowls Pavilion	0	6	0	0
	Repairs & Maintenance-Play	0	1,569	0	0
225	Grounds - Grasscutting	270	0	0	0
2,375	Repairs & Maintenance - Workshop	0	292	0	0
483	Energy - Electricity (Bungalow)	420	220	220	0
202	Water	150	40	150	180
261	Contingencies	200	0	200	200
1,756	Equipment - Purchase	250	23	250	250
143	Equipment - Inspection	200	344	350	350
0	Telephones inc CCTV	200	0	0	0
6,980		4,190	3,459	4,170	3,480
1	Rent	0	0	0	0
189	Wayleave	190	0	190	190
0	Grants-Tree Grant	0	0	0	0
190		190	0	190	190
6,790		4,000	3,459	3,980	3,290
<u>Mainsforth Sports Complex</u>					
10,924	Repairs & Maintenance	7,690	333	7,690	8,070
	Repairs & Maintenance-Football		2,197	2,200	0
	Repairs & Maintenance-Fencing		0	0	0
	Repairs & Maintenance-Bowls		1,027	0	0
	Repairs & Maintenance-Bowls Pavilion		22	0	0
	Repairs & Maintenance-Play		385	0	0
	Repairs & Maintenance-Cricket		1,481	0	0
	Repairs & Maintenance-Cricket Pavilion		2,175	0	0
	Repairs & Maintenance-Rough Furze		28	0	0
970	Grounds - Grasscutting	1,080	900	1,110	1,170
5	Repair & Maint - Workshop	0	0	0	0

Item No: 9

6,685	Energy - Electricity	7,800	2,211	5,750	6,300
1,690	Water	2,200	820	1,950	2,050
815	Council Tax	860	1,024	860	900
334	Contingencies	0	150	0	0
679	Rates	880	752	840	880
1,893	Equipment - purchase	440	0	440	440
95	Equipment-hire	90	95	90	90
313	Equipment - inspection	240	2,029	2,220	2,330
24,403		21,280	15,629	23,150	22,230
2,300	Rents - Cricket Pavilion	2,300	2,300	2,300	2,300
	Rents - Bowling Club	0	500	500	500
1,860	Rents - Rough Furze	1,860	1,395	1,860	2,220
180	Fees and charges - Football	300	280	300	310
33	Fees and charges	0	219	0	0
1,223	Grants	0	999	1,000	1,780
	Earmarked Reserves/Pitch Maintenance	2,670	2,666	2,670	0
5,596		7,130	8,359	8,630	7,110
18,807		14,150	7,270	14,520	15,120
<u>King George V Playing Field</u>					
2,468	Repair and Maintenance	1,800	30	1,800	1,800
	Repair and Maintenance-Fencing	0	85	0	0
995	Grounds - Grasscutting	1,110	924	1,140	1,200
985	Energy - Electricity	1,200	303	900	950
306	Water	210	115	210	220
216	Contingencies	0	0	0	0
32	Equipment - purchase	100	0	100	100
40	Equipment - inspection	120	517	520	480
597	Lighting	440	189	420	440
5,639		4,980	2,163	5,090	5,190
324	Fees and charges - Football	300	40	40	0
324		300	40	40	0
5,315		4,680	2,123	5,050	5,190
<u>Surtees Doorstep Green</u>					
454	Repairs & Maintenance	700	0	0	900
0	Repairs & Maintenance-Play	0	1,046	1,050	0
151	Equipment - inspection	180	160	160	180
605		880	1,206	1,210	1,080
<u>General Expenses</u>					
1,763	Repairs & Maint - Football	1,500	1,657	1,800	1,800
453	Cleaning Materials	500	567	600	500

Item No: 9

40	Equipment - purchase	100	197	200	100
72	Equipment - inspection	90	80	80	90
672	Tools - Purchase	800	1,526	1,600	1,000
2,118	Protective Clothing	1,000	688	1,000	1,350
706	Weedkiller	400	232	400	700
4,815	Waste Disposal	4,500	2,515	4,500	4,500
10,639		8,890	7,462	10,180	10,040
<u>Vehicles & Machinery</u>					
3,838	Repair & Maint - Vehicles	1,750	1,264	2,500	2,500
2,077	Repair & Maint - Tractors	750	-1,030	750	800
4,442	Repair & Maint - Machinery	4,000	3,458	4,500	5,600
4,914	Fuel - Vehicles	5,250	2,424	4,900	5,250
2,534	Fuel - Machinery	2,890	1,930	2,800	2,890
11,711	Machinery - rental	11,640	4,251	6,220	6,220
3,408	Machinery - purchase	1,500	2,529	2,530	2,500
11,266	Van - hire	5,400	5,400	7,000	3,000
1,280	Road Fund Licence	1,100	335	1,280	1,280
180	MOT	120	56	220	220
45,650		34,400	20,617	32,700	30,260
7,032	Sales	0	0	0	0
143	Insurance costs recovered	0	0	0	0
7,175		0	0	0	0
38,475		34,400	20,617	32,700	30,260
773,307	NET BUDGET	710,850	612,341	811,760	707,310