



Hinckley & Bosworth Borough Council

Forward timetable of consultation and decision making

Scrutiny Commission 30 January 2025
Council 20 February 2025

Wards affected: All wards

2025/26 GENERAL FUND BUDGET

Report of Head of Finance (Section 151 Officer)

1.0 Purpose of report

1.1 To seek approval of the 2025/26 General Fund Revenue Budget and to note the pressures set out in the report.

2.0 Recommendation

2.1 That the following is approved:

- a) The General Fund budget for 2024/25 and 2025/26 shown in section 3.5-3.8
- b) The Special Expenses area budget for 2024/25 and 2025/26 shown in section 3.9-3.12
- c) The proposed movement in General Fund balances and Earmarked Reserves for 2024/25 and 2025/26 shown in section 3.20 of this report and Appendix 1
- d) The supplementary for licence costs as per paragraph 3.42.

3.0 Background to the report

3.1 The budget is being put together at a time of uncertainty after a history of reduced revenue support from direct funding from Government. The 2025/26 financial settlement was more favourable for Councils in deprived areas and unitary or mayoral authorities. This Council's overall core government increase was about 0.04%, which is well below inflation.

The key objectives for the General Fund Revenue budget for 2025/26 can be summarised as follows:

- To align expenditure on services to the Council's Corporate Plan.
- To provide for reductions in government grant funding for 2025/26 and plan for future years.
- To encourage identification of savings and income generation opportunities across the Council.
- To take decisions which will maintain acceptable and viable levels of General Fund balances and reserves to make provisions for known future funding and expenditure pressures.
- To maintain an acceptable and viable level of balances in the Special Expenses Area.
- To ensure that the Council has acceptable level of reserves for future pressures and development opportunities.

3.2 The General Fund revenue budget has been prepared taking into consideration the capital programme and Housing Revenue Account (HRA) budgets. The capital and HRA budgets are presented separately but should be read in conjunction with this report.

3.3 Members should note the increased pressure on 2025/26 financial years and the need to use £311,200 of earmarked reserves to balance the general fund position at its target level of 15% of the net revenue budget.

Budget Summary

3.4 Local Authorities continue to face financial pressures due to another one-year financial settlement, a cost-of-living crisis and inflation pressures over and above what can be collected from local taxpayers. The key factors causing the pressure in the budget position are common to many councils nationally. These are primarily the increased costs of temporary accommodation and higher pay cost settlements over the last two years. This can be seen in the pressures noted below:

- In 2021/22 the general fund payroll budget was £11.2m, by 2025/26 the current forecast is £14.9m.
- In 2021/22 the temporary accommodation budget was as £0.2m, but the current budget is £1.1m

Neither has been covered by increased funding from Government,

3.5 The original budget for the financial year 2024/25, along with the revised budget position for 2024/25 and the proposed budget for 2025/26 are set out below.

For the 2024/25 estimated outturn, the is estimated net service expenditure is higher £1.84m compared to the Original Budget. The major variations are summarised below:-

- £0.985m Carry forward of expenditure from prior year agreed at Council on July 2024.
- £0.063m Net additional in year budget approvals.

- £(0.319m) Net salary savings due to vacant posts.
- £ 0.305m Additional agency costs (Planning and Legal)
- £1.6m LLEP Pooled Business rate recognised in 2023/24 (reported to Council in July 2024)
- £(0.8m) Additional income for 2024/25 LLEP Pooled Business

3.6 This has been covered to a large extent in quarterly out turn reports to the Finance & Performance Scrutiny Committee

3.7 In 2025/26 service expenditure has increased to £17.1m from £15.8m. This is an increase of £1.3m. The large movements are summarised below. Other movements are summarised in table 2 below.

- Reduction in LLEP pooled Distribution income £600,000
- Budgeted reduction in Enterprise Zone Agreement Income £376,000
- Reduction in ICT Partnership costs due to changes £(460,000)
- Reduction in ICT Partnership income £460,000
- Net Income from Extended Producer Responsibility (£1,083m income £0.25m set aside for costs) £(813,000)

After allowing for net contributions from reserves of £0.453m there will be transfer of £0.366m will be transferred to balances. This results in an overall transfer from reserves and balances of £0.087m which is an overall break even position based on current funding levels.

Table 1	Original Estimate 2024/25	Revised Estimate 2024/25	Original Estimate 2025/26
Corporate & Street Scenes Services	7,975,494	8,356,785	9,198,179
Community Services & Development Services	7,876,842	9,402,741	8,076,814
Growth Not on the Ledger			
Total service expenditure (Net)	15,852,336	17,759,526	17,274,993
Less:			
Special Expenses	-828,280	-839,780	-874,240
Capital Accounting Adjustment	-1,022,850	-1,034,850	-823,853
Net external interest (received)/paid	332,751	361,751	633,104
IAS19 Adjustment	-1,626,220	-1,626,220	-1,610,720
Transfer to (from) Unapplied Grants Reserve	-27,840	-209,191	-27,840
Carry forwards from prior year		-219,299	
Transfer to reserves	3,755,474	945,000	160,000
Transfer from reserves	-3,206,766	-1,928,918	-613,492
Transfer to/(from) balances	730,423	751,009	366,926
HBBC Budget Requirement	13,959,028	13,959,028	14,484,878

3.8 Major variations between the 2024/25 Original Estimate and the 2025-26 Original Estimate are detailed below as well as service and contractual changes 2025/26.

Table 2: Major variations over £40,000	Expenditure /Pressures £000s	Income/ Savings £000s	Total
Homelessness Additional Funding	0	-175	-175
Additional Trade Waste income	0	-70	-70
Reprofile of Local Plan	86	0	86
Building Control Partnership - Additional contribution	74	0	74
Waste Management Additional agency costs arising from minimum wage increases	57	0	57
Additional income from statutory changes in minor applications	0	-80	-80
Additional Microsoft License costs	47	0	47
Inflation on costs and fee income	143	-88	55
Estimated Impact of National Insurance Funding	0	-65	-65
Garden Waste income	0	-127	-127
Building Safety funding and costs	130	-130	0
Other Movement less than £40k	194	-152	42
Total	731	-887	-156

Table 3: Service and Contractual changes 20025/26	
	£000
Additional Pay pressures	535
Additional Cost of fleet (already approved)	175
Part Year impact of Food Waste Service	124
New Operation Site Unit E	237
Part year impact of Extra Waste Round	139
Additional one off Enforcement Costs	90
Leisure Centre Management Fee and Utility clause	(26)
Delay in NHS Hub move	87
Total	1361

Special Expense Area

3.9 This represents the cost of parks and cemeteries in the non-parished area of Hinckley. Whilst the cost will only fall on the residents of this area, the net expenditure is built into the service totals above and must be included in the Council's overall budget requirement for Council Tax purposes.

- 3.10 The proposed budgets for the Special Expenses area have been compiled in accordance with an overall increase in the Borough Council Tax Base of 8.66%. Details of the council tax base are included in the Council Tax report. Due to the adequacy of balances for Special Expenses, the £5 increase in Council Tax will be allocated to the wider Borough budget.

Table 4	Estimate	Revised	Original
	2024/25	Estimate	Estimate
	£	£	£
Expenditure	828,280	828,780	874,240
Transfer to/(from) balances	-22,986	23,986	-62,275
Transfer to/(from) reserves	12,550	12,550	12,550
S106 Contributions	-47,150	-47,150	-47,150
Budget Requirement	770,694	770,694	777,365

- 3.11 Balances in the Special Expenses Area (SEA) are estimated as follows:

Table 5	£
Balance on 1st April 2024	-233,000
Transfer to/(from) Balances 2024/25	23,486
Transfer to/(from) Balances 2025/26	62,275
Estimated Balance on 31st March 2025	-147,239

Total Council Budget for 2025/26.

- 3.12 The total overall budget for 2025/26 in the direct control of the Council is therefore:

Table 6	Original Estimate	Revised Estimate	Original Estimate
	2024/25	2024/25	2025/26
	£	£	£
HBBC Budget Requirement	13,959,028	13,959,028	14,484,878
Special Expenses Budget Requirement	770,694	770,694	777,365
Total Budget Requirement	14,729,722	14,729,722	15,262,243

Forecast Budget 2025/26 – assumptions and process.

- 3.14 The original budget for 2024/25 has, in accordance with the Council's Financial Procedures, been revised during the year to take account of approved supplementary budgets and virements.

- 3.15 The budget has been created with clear links to the Council's strategic and service objectives. Clarity of priorities has enabled cross-party members through the Scrutiny and Executive functions to prioritise the projects included in the Capital Programme. Although the Capital Programme is the subject of a separate report, it is important to note that there are links between capital and revenue (e.g., interest from capital receipts, interest on borrowing, staffing costs etc.).
- 3.16 In order to drive efficiency savings within the cost of supplies and services, a rate of 0% has been applied to non-contract related expenditure. The CPI rate is currently 2.6% but an average rate of 2% has been used for 2025/26. The application of a 0% rate for non-contracted expenditure is aimed at increasing saving on running costs as much as possible.
- 3.17 The salaries and wages budget is the most significant element of the revenue budget. For pay costs, the 2024/25 estimates have been based on the latest pension valuation and an average forecast pay settlement of 2%. The Council operates a disciplined process of challenging recruitment and filling of posts and therefore a salary saving rate of 5% (General Fund and HRA) has been applied to posts to reflect the savings which will result from this challenge.

In addition to the growths listed above; the following items have been included in the service budgets: -

Table 7 Other pressures and savings 2025//26	Costs £000	Description
MRP	107	Revenue cost of Capital financing via borrowing.
MRP EZ Loan	11	Revenue cost of financing EZ Loan
Interest	300	Includes EZ loan payments and assumes interest rates drop in 25/26 and allows for additional borrowing.

- 3.18 The Leicestershire Pension Fund is re-valued in accordance with statutory requirements. There is currently an actuarial deficit (i.e., the assets of the fund were less than those required to meet the long-term liabilities in terms of benefits due to members). Whilst action is needed to remedy this position, the timescales involved mean that there is sufficient time to recover the position in a phased manner over several years and valuations. An Employers Contribution rate of 21.9% will be used with an additional 1% being included for Ill Health retirement insurance. In addition, a lump sum value of £561,700 (General Fund Element) is payable to the Local Government Pension Scheme which is contained in a corporate budget.
- 3.19 The projected movement of the General Fund Balances is detailed in the table below and indicates that balances forecast as 31st March 2026 around the 15% target for the general fund balance. However overall earmarked reserves are being used to ensure a balanced budget position. Final movements in

balances for 2024/25 will be confirmed at year end and considered as part of future review of reserves.

Table 8	Total	General Fund	Special Expenses
	£'000	£'000	£'000
Balances at 1 April 2024	1,288	1,055	233
Amount Taken to / (from) Balances 2024/25	728	751	-23
Balances at 31 March 2025	2,016	1,806	210
Amount Taken to / (from) Balances 2025/26	305	367	-62
Balances at 31 March 2026	2,321	2,173	148
Net Budget Requirement	15,262	14,485	777
Minimum Balance requirement (15%)	2,290	2,170	120
Surplus Balance	31	3	28

Earmarked Reserves

3.20 Appendix 1 provides a summary of earmarked General Fund reserves together with estimated movements. The tables below summarise the changes required ensure spend commitments are met and funds are set aside for future pressures.

Table 9 Reserve	Transfer from 2024/25 £	Transfer from Revenue 25/26 £	Use
Special Expenses Reserve	0	(45,000)	Set aside to fund future capital costs and one of revenue costs
ICT Reserve	0	0	Set aside to fund future costs
Elections Reserve	0	(25,000)	Set aside for future HBBC Elections
Waste Management Reserve	0	0	Set Aside for future waste management changes
Enforcement and Planning	-90,000	(135,000)	Reprofile reserve in 24/25 and use in 25/26 for enforcement

Table 9 Reserve	Transfer from 2024/25 £	Transfer from Revenue 25/26 £	Use
Economic Priorities Reserve	90,000	0	Reduction amount set aside for Economic Regeneration. These funds were received early
Total	0	(205,000)	

The following additional transfers from reserves require approval by Council:

Table 10 Reserve	Transfer to Revenue 2024/25 £	Transfer to Revenue 2025/26 £	Use
Local Plan Procedure	0	202,292	Re-profiling of expenditure for use on local plan
Special Expenses Reserve	0	32,450	Free Parking in 2024/25
Economic Priority Reserve	0	311,200	To Support General Fund Budget Position
Environmental Improvement Reserve	0	50,000	use to fund in year climate costs.
Enforcement & Planning Appeals	90,000	50,000	Reprofile reserve in 24/25 and use in 25/26 for Enforcement
Total	0	645,942	

- 3.21 Based on these calculations, it is estimated that the Council will hold £5.2 million in earmarked reserves as at 31st March 2024 and £5.5 million at 31st March 2025. This amount excludes any “unapplied grants and contributions” which are treated as earmarked reserves in accordance with accounting regulations but relate to specific grants where conditions have not yet been met.

Local Government Finance Settlement

- 3.22 The Council’s budgets are highly sensitive to changes in the finance settlement and Government policy. Funding announced in the 2025/26 Local Government Finance Settlement (Provisional), along with additional elements of financing are detailed in the table below.

The Business Rates Growth figure is based on the NNDR1 which is finalised in late January 2025. This is based on the latest available information on rateable values and reliefs.

Table 11	2024/25 Original Budget	2025/26 Original Budget	Mvt Inc/(Dec)
	£	£	£
National Non-Domestic Rates BLF (Base Line Funding)	2,821,150	2,854,270	33,120
Business Rates Growth *	4,351,944	4,812,007	460,063
Funding Floor	0	240,434	240,434
Lower Tier Support Grant	546,179	0	-546,179
Services Grant	18,144	0	-18,144
New Homes Bonus	493,397	526,141	32,744
Net Collection Fund Surplus / (Deficit)	132,543	172,000	39,457
Council Taxpayer	5,391,096	5,638,422	247,326
RSG	204,575	241,604	37,029
Total Financing	13,959,028	14,484,878	525,850

3.23 The following points should be noted:

- The reset of business rates is now expected 2026/27, which means the pool will still receive levies from the member councils.

Business Rates Retention and Pooling

3.24 The Council's NNDR1 form forecasts the level of Business Rates expected to be collected by the Council in year, after considering discounts, collection rates and appeals estimates. For 2025/26 HBBC will have a 40% tier which is approximately £17.7m, the table above gives the element retained once Tariff and Levy charges have been made.

The retained business rates of this Council are subject to a tariff, which the government have increased from £11.9m to £12.1 in 2025/26 which reduces the gain to HBBC by £0.2m. Any growth over a set baseline (£2.9m) is subject to a "levy" payment of £3m, which is paid to the business rates pool. The settlement announced that a safety net threshold for all Councils of 92.5%. On this basis, this Council would need to lose £5m of Business Rates before a safety net payment will be made.

The NNDR1 form which set out the final budgeted position for this Council will be approved by the Head of Finance (S151 officer) by 31 January 2025.

- 3.25 The accuracy of these forecasts will be monitored on a regular basis and will be validated only at year end as part of the completion of the NNDR3 form.
- 3.26 Budgeting for business rates is difficult, given the level of volatility in the market and delays in processing of appeals and applications for relief. Ongoing monitoring will be performed of the position in year and reported to the Finance and Performance Committee quarterly. Significant levels of

appeals have been lodged with the Valuation Office Agency (VOA), which if successful would have a significant impact on the Council.

- 3.27 Based on the forecast position the Council best option is to remain in the pool.

New Homes Bonus

- 3.28 New Homes Bonus (NHB) was introduced in February 2011 and was designed to encourage housing growth by providing financial incentive for Councils and local people to accept new housing.
- 3.29 The Financial settlement since 2016/17 has seen the continued reduction of NHB funding from £2.9m in 2016/17 to £0.526m for 2025/26. Based on the latest information from central government this will be last year of the scheme. In future the Government have noted they wish to introduce a more targeted funding scheme to replace the current NHB scheme but have not yet released any details of how this will operate. Any replacement is expected to be at a much-reduced level on that received historically.

Leisure Centre Income

- 3.30 For 2025/26 the contractual Management fee is estimated to be £1.161m. The risk remains on the future profitability of the leisure centres, due to the current economic environment. Places for People (PfP) (the leisure centre operator) has a contractual clause for utilities. This means the Council has to part fund utility costs above the average rate of inflation, which has been estimated to be £0.1m for 2025/26.

Table 12	2024/25	2025/26
Net Management Fee £	1,185,440	1,161,338

Leicestershire Revenues and Benefits Partnership

- 3.31 The budget for the Leicestershire Revenues and Benefits Partnership (the Partnership) is split between Hinckley and Bosworth Borough Council, Harborough District Council and North West Leicestershire District Council based on a percentage rate which reflects the case load dealt with by the Partnership. The resulting estimated contributions for 2024/25 are detailed below. The contribution for this Council has been included within the General Fund budget and reflects an increase of £70,440, compared to 2023/24:

Table 13	HBBC £
2024/25 Contribution	1,595,970
2023/24 Contribution	1,525,530
Difference – Increase/(Decrease)	70,440

Investment (Income/Costs)

- 3.32 In recent years, the country has faced unprecedented levels of public sector borrowing which had reached a peak in 2019/20. The government continues to emphasise a need to reduce borrowing which consequently impacts the level of resources available to the sector.
- 3.33 The Base Rate is currently 5.25%. This is now estimated to be at its peak and rates are due to fall on a marginal basis from mid-2024 and drop to around 4% by March 2025.
- 3.34 Reduced rates will mean investment rates will reduce, but borrowing will become cheaper for the short term. This has been allowed for in the interest budget.
- 3.35 Net interest has been estimated at £332,751. This is a net drop in investment of income of £0.093m primary due to lower investment rates.

Major Projects

- 3.36 Appropriate provision has been made in the budget for the revenue consequences of the Council's major projects including the crematorium.

The full impact of all schemes is detailed in the Capital Programme.

Council Tax

- 3.37 For 2025/26 the financial settlement offered the ability to councils that have been prudent in council tax increments and find themselves in the bottom quartile for the level of council tax charged, to level a £5 increase. The General Fund budget is based on a £5 average band D increase, with no increase specific allocation of this to the special expenses area.

Summary of the overall 2025/26 budget position

- 3.38 The budget proposed for 2025/26 is achieving 15.0% general fund balance excluding special expenses (15.21% including SEA) in relation to net expenditure against a target of 15% (£2.29m).
- 3.39 Earmarked reserves are expected to reduce from £5.6m to £5.2m by 31 March 2026. The general fund balance is forecast to be £2.17m by 31 March 2026. Therefore, the Council can achieve its financial targets for 2025/26. However, given the significant changes in Local Government Financing, the 2025/26 budget should be viewed considering Business Rate Reset in 2026/27. Members should note, failure to set a balanced MTFs that maintains the financial position of the Council could lead to our auditors qualifying the VFM conclusion, as part of their VFM.

- 3.40 The 2025/26 budget should be read in conjunction with the Council's Fees and Charges book for 2025/26, which is also agreed by Council. This document reflects the annual review of all Council income streams and any variations in charging regimes. Major Fee changes are summarised in the Fees and Charges report.

Assurance Statement of the Council's Section 151 Officer (Head of Finance and Resources)

- 3.41 The Section 151 Officer's has a statutory duty to report under Section 25 of the Local Government Act 2003 to report on the robustness of the estimates made within the budget and the adequacy of the financial reserves. The following assurance can be given:

- In relation to the 2025/26 General Fund Revenue budget, I have examined the budget proposals, and I believe that, whilst the spending and service delivery proposals are challenging, they are nevertheless achievable given, good management, and the sound monitoring of performance and budgets.
- I am satisfied that sufficient management processes exist within the Council to deliver this budget and to identify and deal with any problems which may arise unexpectedly during the 2025/26 year.
- The key process risks in making the above statement are growing pressure on pay costs and temporary accommodation costs expected, that will potentially lead to pressure in the short term, but not within the 2025/26 financial year.
- My statement is conditional upon the agreement of an updated Medium Term Financial Strategy being agreed by Council to ensure that the required target of 15% minimum balance for general fund can be maintained in the medium term.

Approval needed on supplementary budget for 2024/25

- 3.42 Hinckley and Bosworth Borough Council manage and maintain Microsoft licencing for LICTP (HBBC, MBC and BDC). Microsoft selects organisations to undergo a licencing audit, performed by Ernst and Young and the LICTP were selected during 2024/25. The audit is an in-depth assessment of all Microsoft usage at the time of the audit. The audit found that the costs of compliance with licence requirements and the current number of users has increased and needs to be funded by the partners. The overall cost to be compliant with licence agreement terms and conditions is £150,810, and HBBC's share is £69,400. This needs to be agreed as a supplementary budget in 2024/25.

4.0 Exemptions in accordance with the Access to Information procedure rules

4.1 Report taken in open session.

5.0 Financial implications [IB]

5.1 Contained in the body of the report.

6.0 Legal implications

6.1 Section 25 of the Local Government Act (2003) requires the Section 151 officer to report on the robustness of the estimates made within the budget and the adequacy of the financial reserves.

7.0 Corporate Plan implications

7.1 A robust General Fund Budget is required to ensure that resources are effectively allocated to ensure delivery of all the aims, outcomes and targets included in the Council's Corporate Plan.

8.0 Consultation

8.1 None

9.0 Risk implications

9.1 It is the Council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.

It is not possible to eliminate or manage all risks all the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.

The following significant risks associated with these report / decisions were identified from this assessment:

Risk Description	Mitigating Actions	Owner
That the Council has insufficient resources to meet its aspirations and cannot set a balanced budget	A budget is produced to ensure that the objectives of the budget exercise are known throughout the organisation.	Strategic Leadership Team
That decisions made for 2025/26 are made in isolation from the Medium-Term Financial Strategy and the pressures set out in that strategy.	The budget is scrutinised on an ongoing basis to ensure that assumptions are robust and reflective of financial performance.	Strategic Leadership Team
That the MTFS has no robust and costed plan to ensure sustainability, resulting in public criticism on value for money from the internal and external auditors	Decisions are made which provide costed reassurance that sufficient levels of reserves and balances are maintained to ensure financial resilience over the period of the MTFS	Council
	Decisions are made which provide costed reassurance that sufficient levels of reserves and balances are maintained to ensure financial resilience over the period of the MTFS	Council

10.0 Knowing your community – equality and rural implications.

10.1 This budget ensures that value for money services can be delivered to all residents and communities within the Borough.

11.0 Climate implications

11.1 There are no direct implications arising from this report. However financial planning is a key tool for delivering the corporate priorities of the Council. Included in those priorities are the Climate change considerations for services. The budget decisions made by members in relation to issues such as Council tax, fees, and charges, and in the longer-term asset investment directly affect the council's abilities to invest in climate change priorities. The financial pressure on the council will mean it become increasingly difficult to meet its carbon emergency targets by 2030.

11.2 The council currently wish to reduce the carbon emissions by a range of key initiatives as set out in the adopted Climate Change Strategy, including the program of installing electric charging points to car parks and increase biodiversity through management of our green spaces. The Council also has funds ring fenced to support voluntary and community sector organisations and consider environmental impact as key criteria of where these funds are used.

11.3 The pressure that is in the budget pose risks for all the council's activities, including these areas.

12.0 Corporate implications

12.1 By submitting this report, the report author has taken the following into account:

- Community Safety implications
 - Environmental implications
 - ICT implications
 - Asset Management implications
 - Procurement implications
 - Human Resources implications
 - Planning implications
 - Data Protection implications
 - Voluntary Sector
-

Background papers: None

Contact officer: Ilyas Bham, Accountancy Manager x5924

Executive member: Cllr K Lynch

Appendix 1 - General Fund Earmarked Reserves

	Closing Balance 31 March 2024	Capital Expenditure	To Revenue	From revenue	Closing Balance 31 March 2025	Capital Expenditure	To Revenue	From revenue	Closing Balance 31 March 2026
Special Expenses Reserve	(295,865)	58,568	32,450	(45,000)	(249,847)	79,530	32,450	(45,000)	(182,867)
Local Plan Procedure	(512,785)		308,518		(204,267)		202,292		(1,975)
Business Rates Equalisation Reserve	(1,903,000)		653,000		(1,250,000)				(1,250,000)
Economic Priorities Reserve	(2,753,141)		540,400	(800,000)	(3,012,741)		37,000		(2,975,741)
Year End Carry Forwards Revenue	(219,299)		219,299		0				0
ICT Reserve	(15,000)	30,000		(15,000)	0				0
Waste Management Reserve	(237,000)	15,000	237,000	(15,000)	0				0
Asset Management Reserve	(400,000)	280,000			(120,000)				(120,000)
Election Reserve	(25,000)			(25,000)	(50,000)			(25,000)	(75,000)
Grounds Maintenance	(30,000)				(30,000)				(30,000)
Enforcement and Planning Appeals	(60,000)		140,000	(90,000)	(10,000)		50,000	(135,000)	(95,000)
Building Maintenance costs	(588,120)	100,000			(488,120)	100,000			(388,120)
Enterprise Zone - Covid	(214,486)	214,486			0				0
Developing Communities Fund	(235,813)				(235,813)				(235,813)
Environmental Action Reserve	(200,000)		50,000		(150,000)		50,000		(100,000)
Total	(7,689,509)	698,054	698,054	2,180,667	(800,000)	179,530	645,942	(205,000)	(5,264,516)
Net of Special Expenses	(7,393,644)	639,486	639,486	2,148,217	(800,000)	100,000	413,492	(160,000)	(5,081,649)