Braintree District Council

Budget Book

2017 - 2018

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Braintree District Council

BUDGET BOOK 2017-18 - CONTENTS

Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 22nd February 2017. The book includes information about the following:

- Council Tax Rates and Tax Base
- Business plan budgets in summary and detail (the latter showing a breakdown between controllable budgets, internal recharges, external income, apportioned expenses, and capital financing charges)
- Summaries showing specific commercial properties and asset running costs
- A summary of apportioned expenses recharged between Business Plan services
- Capital programme
- Prudential Indicators and Treasury Management Strategy
- Policy Framework and Virement Levels
- A List of cost centres and account codes currently used within the finance ledger system.
- Medium Term Financial Strategy, including the four-year General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2017/18

1. Council Tax Base

1.1 Under delegated powers the Corporate Director has determined the amount of Council Tax Base for the whole Council area for 2017/18 as 51,547 Band D equivalents; and also that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this resolution.

2. Calculation of the Council Tax Requirement

2.1 The following amounts are calculated by the Council for the year 2017/18, in accordance with the Local Government Finance Act 1992 (as amended):-

£97,008,538 being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves and general balances, and local precepts issued to the Council.

£86,320,950 being the income estimated by the Council which will be credited to the General Fund revenue account in accordance with proper practice. This amount includes specific and general government grants, the estimated use of earmarked financial reserves, and the Council's share of the estimated Collection Fund balance at 31 March 2017 in respect of council tax and business rates.

£10,687,588, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

2.2 In making the above calculations the following amounts have been taken into account:

£777,347, being the amount of Revenue Support Grant receivable from central government for the year.

£4,178,988, being the estimated amount of the local share of business rates to be retained by the Council for the year after allowing for the following items: a tariff of £12,267,608; an estimated levy of £764,686 due to the Essex Business Rate Pool; and a net amount of £925,255 estimated to be receivable from central government to fund previous year caps on the RPI increase in the business rate multiplier and the extension of various discretionary reliefs being funded by government.

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£194,255, being the amount that has been calculated as the Council's share of the estimated Collection Fund balance at 31 March 2017 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2017/18.

£432,142, being the Council's share of the estimated Collection Fund balance at 31 March 2017 in respect of business rates to be transferred from the Collection Fund to the General Fund revenue account in 2017/18.

£70,415, being the aggregate amount of transitional grant, additional rural services grant, and returned funding to be provided by government as announced in the Final Local Government Finance Settlement for 2017/18.

£1,951,918, being the total of all local precepts received from town and parish councils and shown in Column 3 of Schedule A.

3. Calculation of the Basic Amount of Council Tax

3.1 The following amounts have been calculated:

£207.34, being the basic amount of Council Tax for the year including local precepts, calculated by dividing the Council Tax Requirement by the Council Tax Base for the whole district.

£169.47, being the basic amount of Council Tax for dwellings in those parts of the District where there are no local precepts for town or parish councils. This represents the District Council's share of the total Council Tax rate and is charged across property bands as follows:

Property Band	Band as proportion of Band D	Council Tax Rate
A	6/9	£112.98
B	7/9	£131.81
C	8/9	£150.64
D	9/9	£169.47
E	11/9	£207.13
F	13/9	£244.79
G	15/9	£282.45
H	18/9	£338.94

The District Council's basic amount of Council Tax equates to a Council Tax Requirement for the Council's own purposes (excluding town and parish precepts) of **£8,735,670**.

Under the principles set by the Secretary of State for Communities and Local Government for the 2017/18 financial year, the basic amount of Council Tax calculated by the Council is not deemed excessive and therefore does not require a referendum to be held.

The amounts shown in Column 5 of Schedule A, calculated by adding to the basic amount of Council Tax in those parts of the District where there are no local precepts, the local precept amount relating to each parish or town council area, divided by the tax base for that area. This represents the basic amount of Council Tax for each parish or town council area. The charge for each property band is also shown in Schedule A.

4. Special Expenses

4.1 The Council resolves that any expenses incurred by it in performing, in part of its area, a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

5. Council Tax Setting

5.1 The Council note that it has been advised of the following precepts:

- Essex County Council £59,985,244
- Police & Crime Commissioner for Essex £8,095,456
- Essex Fire Authority £3,558,289

Expressed as a Council Tax rate for dwellings in the following property bands:

Property Band	Essex County Council	Police & Crime Commissioner for Essex	Essex Fire Authority
A	£775.80	£104.70	£46.02
B	£905.10	£122.15	£53.69
C	£1,034.40	£139.60	£61.36
D	£1,163.70	£157.05	£69.03
E	£1,422.30	£191.95	£84.37
F	£1,680.90	£226.85	£99.71
G	£1,939.50	£261.75	£115.05
H	£2,327.40	£314.10	£138.06

5.2 The Council at having calculated the aggregate of the amounts stated above for each area within the District, the Council hereby sets the amounts shown in Schedule B as the total amount of Council Tax for each of the property Bands.

COUNCIL TAX RESOLUTION - PARISH PRECEPT & TAXES

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £
ALPHAMSTONE & LAMARSH	200.48	3,509	17.50	186.97
ASHEN	145.63	4,261	29.26	198.73
BARDFIELD SALING	96.43	-	0.00	169.47
BELCHAMP OTTEN	76.23	1,000	13.12	182.59
BELCHAMP ST PAUL	160.58	3,000	18.68	188.15
BELCHAMP WALTER	100.58	4,856	48.28	217.75
BIRDBROOK	147.61	12,691	85.98	255.45
BLACK NOTLEY	885.36	48,000	54.22	223.69
BORLEY	53.16	1,249	23.50	192.97
BRADWELL	219.78	7,965	36.24	205.71
BRAINTREE	14247.63	-	0.00	169.47
BULMER	271.92	9,146	33.63	203.10
BURES HAMLET	318.68	25,968	81.49	250.96
CASTLE HEDINGHAM	481.54	24,523	50.93	220.40
COGGESHALL	1778.44	154,213	86.71	256.18
COLNE ENGAINE	403.92	22,722	56.25	225.72
CRESSING	620.14	35,782	57.70	227.17
EARLS COLNE	1257.06	68,906	54.82	224.29
FEERING	815.76	52,087	63.85	233.32
FINCHINGFIELD	662.81	38,867	58.64	228.11
FOXEARTH & LISTON	154.24	6,858	44.46	213.93
GESTINGTHORPE	181.37	5,400	29.77	199.24
GOSFIELD	565.19	31,848	56.35	225.82
GREAT BARDFIELD	524.60	30,809	58.73	228.20
GREAT MAPLESTEAD	163.75	4,508	27.53	197.00
GREAT NOTLEY	2461.34	76,301	31.00	200.47
GREAT SALING	136.42	6,488	47.56	217.03
GREAT YELDHAM	576.87	43,085	74.69	244.16
GREENSTEAD GREEN	275.42	6,129	22.25	191.72
HALSTEAD	3771.85	167,206	44.33	213.80
HATFIELD PEVEREL	1745.57	57,523	32.95	202.42
HELIONS BUMPSTEAD	181.86	12,052	66.27	235.74
HENNYS,MIDDLETON & TWINSTEAD	235.23	4,780	20.32	189.79
KELVEDON	1301.65	96,047	73.79	243.26
LITTLE MAPLESTEAD	113.85	3,136	27.55	197.02
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	239.73	5,703	23.79	193.26
PANFIELD	331.16	16,098	48.61	218.08
PEBMARSH	234.43	7,859	33.52	202.99
PENTLOW	106.33	5,000	47.02	216.49
RAYNE	854.47	39,164	45.83	215.30
RIDGEWELL	207.50	16,600	80.00	249.47
RIVENHALL	264.43	9,500	35.93	205.40
SHALFORD	337.60	17,031	50.45	219.92
SIBLE HEDINGHAM	1546.88	97,386	62.96	232.43
SILVER END	1059.10	58,358	55.10	224.57
STAMBOURNE	165.73	7,177	43.31	212.78
STEEPLE BUMPSTEAD	621.13	39,599	63.75	233.22
STISTED	277.30	9,176	33.09	202.56
STURMER	194.44	6,179	31.78	201.25
TERLING & FAIRSTEAD	418.07	17,477	41.80	211.27
TOPPESFIELD	209.06	13,013	62.25	231.72
WETHERSFIELD	527.97	28,000	53.03	222.50
WHITE COLNE	208.00	10,404	50.02	219.49
WHITE NOTLEY & FAULKBOURNE	248.19	11,418	46.01	215.48
WICKHAM ST PAUL	133.75	10,629	79.47	248.94
WITHAM	8028.78	455,232	56.70	226.17
	51547.00	**1,951,918**		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1051.17	1226.36	1401.56	1576.75	1927.14	2277.53	2627.92	3153.50
ASHEN	1059.01	1235.51	1412.01	1588.51	1941.51	2294.51	2647.52	3177.02
BARDFIELD SALING	1039.50	1212.75	1386.00	1559.25	1905.75	2252.25	2598.75	3118.50
BELCHAMP OTTEN	1048.25	1222.95	1397.66	1572.37	1921.79	2271.20	2620.62	3144.74
BELCHAMP ST PAUL	1051.95	1227.28	1402.60	1577.93	1928.58	2279.23	2629.88	3155.86
BELCHAMP WALTER	1071.69	1250.30	1428.92	1607.53	1964.76	2321.99	2679.22	3215.06
BIRDBROOK	1096.82	1279.62	1462.43	1645.23	2010.84	2376.44	2742.05	3290.46
BLACK NOTLEY	1075.65	1254.92	1434.20	1613.47	1972.02	2330.57	2689.12	3226.94
BORLEY	1055.17	1231.03	1406.89	1582.75	1934.47	2286.19	2637.92	3165.50
BRADWELL	1063.66	1240.94	1418.21	1595.49	1950.04	2304.60	2659.15	3190.98
BRAINTREE	1039.50	1212.75	1386.00	1559.25	1905.75	2252.25	2598.75	3118.50
BULMER	1061.92	1238.91	1415.89	1592.88	1946.85	2300.83	2654.80	3185.76
BURES HAMLET	1093.83	1276.13	1458.44	1640.74	2005.35	2369.96	2734.57	3281.48
CASTLE HEDINGHAM	1073.45	1252.36	1431.27	1610.18	1968.00	2325.82	2683.63	3220.36
COGGESHALL	1097.31	1280.19	1463.08	1645.96	2011.73	2377.50	2743.27	3291.92
COLNE ENGAINE	1077.00	1256.50	1436.00	1615.50	1974.50	2333.50	2692.50	3231.00
CRESSING	1077.97	1257.63	1437.29	1616.95	1976.27	2335.59	2694.92	3233.90
EARLS COLNE	1076.05	1255.39	1434.73	1614.07	1972.75	2331.43	2690.12	3228.14
FEERING	1082.07	1262.41	1442.76	1623.10	1983.79	2344.48	2705.17	3246.20
FINCHINGFIELD	1078.59	1258.36	1438.12	1617.89	1977.42	2336.95	2696.48	3235.78
FOXEARTH & LISTON	1069.14	1247.33	1425.52	1603.71	1960.09	2316.47	2672.85	3207.42
GESTINGTHORPE	1059.35	1235.90	1412.46	1589.02	1942.14	2295.25	2648.37	3178.04
GOSFIELD	1077.07	1256.58	1436.09	1615.60	1974.62	2333.64	2692.67	3231.20
GREAT BARDFIELD	1078.65	1258.43	1438.20	1617.98	1977.53	2337.08	2696.63	3235.96
GREAT MAPLESTEAD	1057.85	1234.16	1410.47	1586.78	1939.40	2292.02	2644.63	3173.56
GREAT NOTLEY	1060.17	1236.86	1413.56	1590.25	1943.64	2297.03	2650.42	3180.50
GREAT SALING	1071.21	1249.74	1428.28	1606.81	1963.88	2320.95	2678.02	3213.62
GREAT YELDHAM	1089.29	1270.84	1452.39	1633.94	1997.04	2360.14	2723.23	3267.88
GREENSTEAD GREEN	1054.33	1230.06	1405.78	1581.50	1932.94	2284.39	2635.83	3163.00
HALSTEAD	1069.05	1247.23	1425.40	1603.58	1959.93	2316.28	2672.63	3207.16
HATFIELD PEVEREL	1061.47	1238.38	1415.29	1592.20	1946.02	2299.84	2653.67	3184.40
HELIONS BUMPSTEAD	1083.68	1264.29	1444.91	1625.52	1986.75	2347.97	2709.20	3251.04
HENNYS,MIDDLETON & TWINSTEAD	1053.05	1228.55	1404.06	1579.57	1930.59	2281.60	2632.62	3159.14
KELVEDON	1088.69	1270.14	1451.59	1633.04	1995.94	2358.84	2721.73	3266.08
LITTLE MAPLESTEAD	1057.87	1234.18	1410.49	1586.80	1939.42	2292.04	2644.67	3173.60
LITTLE YELDHAM,	1055.36	1231.25	1407.15	1583.04	1934.83	2286.61	2638.40	3166.08
TILBURY JUXTA CLARE,								
& OVINGTON								
PANFIELD	1071.91	1250.56	1429.21	1607.86	1965.16	2322.46	2679.77	3215.72
PEBMARSH	1061.85	1238.82	1415.80	1592.77	1946.72	2300.67	2654.62	3185.54
PENTLOW	1070.85	1249.32	1427.80	1606.27	1963.22	2320.17	2677.12	3212.54
RAYNE	1070.05	1248.40	1426.74	1605.08	1961.76	2318.45	2675.13	3210.16
RIDGEWELL	1092.83	1274.97	1457.11	1639.25	2003.53	2367.81	2732.08	3278.50
RIVENHALL	1063.45	1240.70	1417.94	1595.18	1949.66	2304.15	2658.63	3190.36
SHALFORD	1073.13	1251.99	1430.84	1609.70	1967.41	2325.12	2682.83	3219.40
SIBLE HEDINGHAM	1081.47	1261.72	1441.96	1622.21	1982.70	2343.19	2703.68	3244.42
SILVER END	1076.23	1255.61	1434.98	1614.35	1973.09	2331.84	2690.58	3228.70
STAMBOURNE	1068.37	1246.44	1424.50	1602.56	1958.68	2314.81	2670.93	3205.12
STEEPLE BUMPSTEAD	1082.00	1262.33	1442.67	1623.00	1983.67	2344.33	2705.00	3246.00
STISTED	1061.56	1238.49	1415.41	1592.34	1946.19	2300.05	2653.90	3184.68
STURMER	1060.69	1237.47	1414.25	1591.03	1944.59	2298.15	2651.72	3182.06
TERLING & FAIRSTEAD	1067.37	1245.26	1423.16	1601.05	1956.84	2312.63	2668.42	3202.10
TOPPESFIELD	1081.00	1261.17	1441.33	1621.50	1981.83	2342.17	2702.50	3243.00
WETHERSFIELD	1074.85	1254.00	1433.14	1612.28	1970.56	2328.85	2687.13	3224.56
WHITE COLNE	1072.85	1251.65	1430.46	1609.27	1966.89	2324.50	2682.12	3218.54
WHITE NOTLEY & FAULKBOURNE	1070.17	1248.54	1426.90	1605.26	1961.98	2318.71	2675.43	3210.52
WICKHAM ST PAUL	1092.48	1274.56	1456.64	1638.72	2002.88	2367.04	2731.20	3277.44
WITHAM	1077.30	1256.85	1436.40	1615.95	1975.05	2334.15	2693.25	3231.90

COUNCIL TAXBASE 2017/18 - SUMMARY BY BAND

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ. -	DISABLED RELIEF ADJ. +	SUB-TOTAL	Nil Discount	25% Discount	50% Discount	50% Second Homes	EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 99.0 COLL. RATE
AR		0		5	5	0	2	0	0	1	0	2		3	2	2
A	5923	325	5	76	5669	256	3529	6	2	886	59	1147	12	3653	2435	2411
B	16557	183	76	101	16399	328	6526	15	0	1639	62	2348		12443	9678	9581
C	18676	129	101	62	18508	239	5222	17	0	1314	31	1442		15768	14016	13876
D	9261	62	62	59	9196	149	2003	16	0	509	13	330	1	8363	8363	8279
E	7032	48	59	34	6959	86	1186	16	3	306	11	110		6548	8003	7923
F	4105	12	34	21	4080	65	528	19	0	142	10	25		3919	5661	5604
G	2207	17	21	11	2180	53	253	21	0	74	9	9		2102	3503	3468
H	211	1	11		199	12	16	5	0	7	4	1		194	387	383
TOTAL	**63972**	**777**	**369**	**369**	**63195**	**1188**	**19265**	**115**	**5**	**4876**	**199**	**5414**	**13**	**52992**	**52048**	**51527**
										Add Contributions in Lieu					**20**	**20**
										TAXBASE					**52068**	**51547**

Notes

Effective discounts equals the number of discounts multiplied by the appropriate percentage ie 25% or 50%
Relevant Amount is the number of chargeable dwellings in each valuation band after allowing for discounts and exemptions, expressed in terms of band D equivalents.
Totals rounded to nearest whole number

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
Business Plan						
Asset Management	(1,860,660)	0	(217,110)	11,910	0	(2,065,860)
Business Solutions	1,856,710	0	0	47,470	0	1,904,180
Community Services	561,710	(180,000)	(19,910)	13,880	0	375,680
Corporate Management Plan	1,231,180	0	0	38,880	0	1,270,060
Cultural Services	239,850	0	(4,000)	9,000	0	244,850
Environment	615,310	0	12,500	33,560	0	661,370
Finance	1,493,780	46,750	(403,000)	27,430	0	1,164,960
Governance	994,550	0	0	22,900	0	1,017,450
Housing Services	768,640	154,680	0	20,920	0	944,240
Human Resources	309,820	0	0	9,450	0	319,270
Leisure Services	(53,860)	0	0	6,120	0	(47,740)
Marketing & Communications	419,270	7,000	(41,880)	14,830	0	399,220
Operations	4,084,600	635,100	(2,500)	196,360	0	4,913,560
Sustainable Development	766,440	0	0	96,700	0	863,140
COST OF SERVICES	**11,427,340**	**663,530**	**(675,900)**	**549,410**	**0**	**11,964,380**
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	(273,804)	45,000	(110,000)	(218,760)	9,694,513	9,136,949
Parish and Town Council Grants	273,722	14,458	(91,380)	0	0	196,800
Transfer to/ (from) Earmarked Reserves	1,762,799	0	0	0	(8,851,236)	(7,088,437)
Contribution to/(from) Balances	526,234	(150,000)	0	0	(197,109)	179,125
BRAINTREE BUDGET	**13,716,291**	**572,988**	**(877,280)**	**330,650**	**646,168**	**14,388,817**
Revenue Support Grant	(1,602,495)	0	0	0	825,148	(777,347)
Retained Business Rates	(3,991,673)	0	0	0	(187,315)	(4,178,988)
Transition and Rural Services Grants	(82,533)	0	0	0	12,118	(70,415)
Collection Fund Surplus - Business Rates	411,135	0	0	0	(843,277)	(432,142)
Collection Fund Surplus - Council Tax	(114,990)	0	0	0	(79,265)	(194,255)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	**8,335,735**	**572,988**	**(877,280)**	**330,650**	**373,577**	**8,735,670**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
ASSET MANAGEMENT	**(1,860,660)**	**0**	**(217,110)**	**11,910**	**0**	**(2,065,860)**
Services						
Commercial Property Mgt :Industrial Land	(656,870)	0	0	340	(1,840)	(658,370)
Commercial Property Mgt :Industrial Units	(152,100)	0	(8,590)	470	(8,960)	(169,180)
Commercial Property Mgt :Shops	(143,310)	0	0	0	(1,400)	(144,710)
Commercial Property Mgt: Other Investment Properties	(991,520)	0	(69,520)	0	17,200	(1,043,840)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0
Non-Commercial Property Mgt	(164,600)	0	(139,000)	220	(5,000)	(308,380)
Public & Community Halls	(12,670)	0	0	400	0	(12,270)
sub-total services	**(2,121,070)**	**0**	**(217,110)**	**1,430**	**0**	**(2,336,750)**
Service Units & Holding Accounts						
Asset Management Unit	260,410	0	0	10,480	0	270,890
sub-total service units	**260,410**	**0**	**0**	**10,480**	**0**	**270,890**
BUSINESS SOLUTIONS	**1,856,710**	**0**	**0**	**47,470**	**0**	**1,904,180**
Services						
Closed Circuit Television	14,490	0	0	0	0	14,490
sub-total services	**14,490**	**0**	**0**	**0**	**0**	**14,490**
Service Units & Holding Accounts						
Customer Contact Centre	323,530	0	0	5,920	0	329,450
Customer Servs Duty Officers	131,020	0	0	2,960	0	133,980
Corporate Business Systems	578,840	0	0	14,060	0	592,900
Business Systems Team	221,730	0	0	7,410	0	229,140
Council Offices	361,000	0	0	9,690	0	370,690
Performance & Improvement	92,950	0	0	3,350	0	96,300
Corporate Projects & Web	133,150	0	0	4,080	0	137,230
sub-total service units	**1,842,220**	**0**	**0**	**47,470**	**0**	**1,889,690**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
COMMUNITY SERVICES	**561,710**	**(180,000)**	**(19,910)**	**13,880**	**0**	**375,680**
Services						
Community Transport	34,440	0	0	6,630	0	41,070
Elderly Peoples Services	0	0	0	0	0	0
Community Safety & Development	99,710	0	0	4,330	0	104,040
Equalities & Diversity	1,000	0	0	0	0	1,000
External Funding	188,200	0	(19,910)	0	0	168,290
Member Grant Scheme	180,000	(180,000)	0	0	0	0
Localism	0	0	0	0	0	0
Activity Days	0	0	0	0	0	0
Young Peoples Services	0	0	0	0	0	0
sub-total services	**503,350**	**(180,000)**	**(19,910)**	**10,960**	**0**	**314,400**
Service Units & Holding Accounts						
Community Wellbeing	58,360	0	0	2,920	0	61,280
sub-total service units	**58,360**	**0**	**0**	**2,920**	**0**	**61,280**
CORPORATE MANAGEMENT PLAN	**1,231,180**	**0**	**0**	**38,880**	**0**	**1,270,060**
Service Units & Holding Accounts						
Civic Support	45,860	0	0	2,070	0	47,930
Corporate Management Team	656,020	0	0	19,890	0	675,910
Heads of Service	529,300	0	0	16,920	0	546,220
sub-total service units	**1,231,180**	**0**	**0**	**38,880**	**0**	**1,270,060**
CULTURAL SERVICES	**239,850**	**0**	**(4,000)**	**9,000**	**0**	**244,850**
Services						
Museum	203,370	0	0	3,740	0	207,110
Town Hall Centre	36,480	0	(4,000)	5,260	0	37,740
sub-total services	**239,850**	**0**	**(4,000)**	**9,000**	**0**	**244,850**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
ENVIRONMENT	**615,310**	**0**	**12,500**	**33,560**	**0**	**661,370**
Services						
Building Control	61,450	0	0	2,090	0	63,540
Carbon - Management & Admin	(61,340)	0	27,500	3,120	1,300	(29,420)
Public Lighting	9,030	0	0	500	0	9,530
Land Drainage & Flooding	0	0	0	0	0	0
Environmental Protection	249,480	0	0	8,840	0	258,320
Health Protection	217,110	0	0	5,260	0	222,370
Public Health & Housing	3,210	0	0	20	0	3,230
Private Sector Housing Grants	0	0	0	0	0	0
Pest Control	19,360	0	0	990	(1,300)	19,050
Emergency Planning	30,680	0	0	1,340	0	32,020
Licensing	(17,020)	0	0	9,440	0	(7,580)
sub-total services	**511,960**	**0**	**27,500**	**31,600**	**0**	**571,060**
Service Units & Holding Accounts						
Env Health- Management & Admin	2,780	0	0	10	0	2,790
Engineering Services	0	0	0	0	0	0
Health,Safety & Emerg Plg Unit	100,570	0	(15,000)	1,950	0	87,520
sub-total service units	**103,350**	**0**	**(15,000)**	**1,960**	**0**	**90,310**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
FINANCE	**1,493,780**	**46,750**	**(403,000)**	**27,430**	**0**	**1,164,960**
Services						
Benefits - Administration	130,600	37,400	0	16,260	(1,000)	183,260
Benefits - Net Paid / Subsidy	131,540	0	(140,000)	7,000	110	(1,350)
Local Tax Collection	(69,580)	9,350	(66,000)	8,130	(110)	(118,210)
Treasury Management	(274,610)	0	(172,000)	0	0	(446,610)
sub-total services	**(82,050)**	**46,750**	**(378,000)**	**31,390**	**(1,000)**	**(382,910)**
Service Units & Holding Accounts						
Insurance	222,600	0	0	320	0	222,920
Internal Audit	153,520	0	0	(16,530)	0	136,990
Cashiering Services	125,940	0	0	3,030	0	128,970
Mail Services	136,920	0	0	2,400	0	139,320
Revenues & Benefits System & Support	326,270	0	0	(7,260)	1,000	320,010
Financial Services	463,500	0	0	12,210	0	475,710
HR & Payroll System	23,510	0	0	520	0	24,030
Corporate Management (Finance)	130,050	0	(25,000)	1,350	0	106,400
Procurement	(6,480)	0	0	0	0	(6,480)
sub-total service units	**1,575,830**	**0**	**(25,000)**	**(3,960)**	**1,000**	**1,547,870**
GOVERNANCE	**994,550**	**0**	**0**	**22,900**	**0**	**1,017,450**
Services						
Democratic Representation &Mgt	460,360	0	0	4,130	0	464,490
Electoral Services	202,660	0	0	4,180	0	206,840
sub-total services	**663,020**	**0**	**0**	**8,310**	**0**	**671,330**
Service Units & Holding Accounts						
Legal Services	172,530	0	0	8,500	0	181,030
Member Resources	159,000	0	0	6,090	0	165,090
sub-total service units	**331,530**	**0**	**0**	**14,590**	**0**	**346,120**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
HOUSING SERVICES	**768,640**	**154,680**	**0**	**20,920**	**0**	**944,240**
Services						
Choiced Based Lettings	8,670	0	0	400	0	9,070
Empty Homes	16,010	0	0	1,740	0	17,750
Grants	1,500	0	0	0	0	1,500
Homelessness & Temporary Accommodation	130,660	0	0	1,860	(150)	132,370
Housing Advice	315,390	4,680	0	7,960	0	328,030
Housing Enabling	0	0	0	0	0	0
Housing Needs Survey	4,000	0	0	0	0	4,000
Housing Strategy	0	0	0	0	0	0
Supporting People	5,460	150,000	0	0	0	155,460
sub-total services	**481,690**	**154,680**	**0**	**11,960**	**(150)**	**648,180**
Service Units & Holding Accounts						
Housing Assessment	136,610	0	0	4,620	150	141,380
Research & Development	150,340	0	0	4,340	0	154,680
sub-total service units	**286,950**	**0**	**0**	**8,960**	**150**	**296,060**
HUMAN RESOURCES	**309,820**	**0**	**0**	**9,450**	**0**	**319,270**
Service Units & Holding Accounts						
Human Resources	235,970	0	0	9,450	0	245,420
Organisational Development	48,850	0	0	0	0	48,850
Modern Apprentices	25,000	0	0	0	0	25,000
Staff Representatives	0	0	0	0	0	0
sub-total service units	**309,820**	**0**	**0**	**9,450**	**0**	**319,270**
LEISURE SERVICES	**(53,860)**	**0**	**0**	**6,120**	**0**	**(47,740)**
Services						
Health Development	44,430	0	0	3,740	0	48,170
Leisure Management	(98,290)	0	0	2,380	0	(95,910)
sub-total services	**(53,860)**	**0**	**0**	**6,120**	**0**	**(47,740)**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
MARKETING & COMMUNICATIONS	**419,270**	**7,000**	**(41,880)**	**14,830**	**0**	**399,220**
Service Units & Holding Accounts						
Reprographics	107,110	0	0	2,190	0	109,300
Marketing & Communications	227,870	7,000	(41,880)	10,630	0	203,620
Graphic Design	84,290	0	0	2,010	0	86,300
sub-total service units	**419,270**	**7,000**	**(41,880)**	**14,830**	**0**	**399,220**
OPERATIONS	**4,084,600**	**635,100**	**(2,500)**	**196,360**	**0**	**4,913,560**
Service						
Abandoned Vehicles	0	0	0	0	0	0
Car Parks	(579,750)	0	(70,000)	9,380	0	(640,370)
Cemeteries	161,320	5,000	0	9,200	(5,390)	170,130
Discovery Centre	18,080	0	7,500	10	0	25,590
Markets	(42,430)	0	0	1,060	1,770	(39,600)
Parks	1,027,600	0	0	440	14,530	1,042,570
Public Conveniences	37,600	5,000	0	1,100	0	43,700
Roadside Features	25,370	0	0	170	0	25,540
Street Cleansing & Rapid Resp	1,061,530	23,500	(1,060)	23,780	4,150	1,111,900
Cordons Farm	228,070	0	(20)	4,010	0	232,060
Refuse And Recycling	1,230,400	593,950	68,110	77,390	2,150	1,972,000
Dog Fouling & Warden	0	0	0	0	0	0
sub-total services	**3,167,790**	**627,450**	**4,530**	**126,540**	**17,210**	**3,943,520**
Service Units & Holding Accounts						
Fleet Management Unit	22,850	0	0	20	(8,000)	14,870
Fleet - Operating Costs	25,530	0	0	0	0	25,530
Fleet - Lease Car Scheme	0	0	0	0	0	0
Operations Mgt & Admin	827,920	0	(40)	35,240	(230)	862,890
Lakes Road Depot & Offices	146,930	0	0	3,120	230	150,280
Horticultural Services	(303,490)	7,650	(6,890)	25,470	(12,180)	(289,440)
Radio Control	0	0	0	30	(30)	0
Street Wardens	37,740	0	(60)	740	0	38,420
Street Scene Protection	159,330	0	(40)	5,200	3,000	167,490
sub-total service units	**916,810**	**7,650**	**(7,030)**	**69,820**	**(17,210)**	**970,040**

GENERAL FUND SUMMARY 2017/18 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2016/17 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2017/18
SUSTAINABLE DEVELOPMENT	**766,440**	**0**	**0**	**96,700**	**0**	**863,140**
Services						
Development Management	114,530	0	0	48,560	0	163,090
Street Naming & Numbering	1,600	0	0	370	0	1,970
Environmental Improvements	0	0	0	0	0	0
Economic Development	144,240	0	0	6,890	0	151,130
Town Centre Strategy	3,000	0	0	0	0	3,000
Land Charges	(102,260)	0	0	4,710	0	(97,550)
Landscape & Countryside	56,980	0	0	0	0	56,980
Local Plan	100,430	0	0	150	0	100,580
Public Transport/Traffic Mgmt	3,000	0	0	0	0	3,000
sub-total services	**321,520**	**0**	**0**	**60,680**	**0**	**382,200**
Service Units & Holding Accounts						
Parks & Landscape Services	168,820	0	0	12,860	0	181,680
Planning Policy	276,100	0	0	23,160	0	299,260
sub-total service units	**444,920**	**0**	**0**	**36,020**	**0**	**480,940**
CORPORATE FINANCING & OTHER ITEMS	**2,288,951**	**(90,542)**	**(201,380)**	**(218,760)**	**646,168**	**2,424,437**
Reversal of Capital Financing						0
Corporate Financing	(273,804)	45,000	(110,000)	(218,760)	9,694,513	9,136,949
Parish & Town Council Grants	273,722	14,458	(91,380)	0	0	196,800
Transfer to/ (from) Earmarked Reserves	1,762,799	0	0	0	(8,851,236)	(7,088,437)
Contribution to/(from) Balances	526,234	(150,000)	0	0	(197,109)	179,125
BRAINTREE PROPOSED BUDGET	**13,716,291**	**572,988**	**(877,280)**	**330,650**	**646,168**	**14,388,817**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
Business Plan									
Asset Management	570,150	219,310	0	789,460	(2,855,320)	0	0	(2,855,320)	(2,065,860)
Business Solutions	2,111,920	21,320	0	2,133,240	(15,230)	(155,470)	(58,360)	(229,060)	1,904,180
Community Services	666,220	46,380	0	712,600	(215,180)	0	(121,740)	(336,920)	375,680
Corporate Management Plan	1,241,060	12,610	16,390	1,270,060	0	0	0	0	1,270,060
Cultural Services	357,890	1,430	0	359,320	(114,470)	0	0	(114,470)	244,850
Environment	1,443,420	30,780	8,000	1,482,200	(778,380)	(650)	(41,800)	(820,830)	661,370
Finance	45,303,830	193,550	67,020	45,564,400	(44,168,550)	(188,270)	(42,620)	(44,399,440)	1,164,960
Governance	1,036,100	0	27,000	1,063,100	(33,650)	0	(12,000)	(45,650)	1,017,450
Housing Services	1,050,330	0	4,000	1,054,330	(32,870)	0	(77,220)	(110,090)	944,240
Human Resources	320,550	3,020	0	323,570	0	0	(4,300)	(4,300)	319,270
Leisure Services	302,660	0	0	302,660	(350,400)	0	0	(350,400)	(47,740)
Marketing & Communications	527,230	0	0	527,230	(99,690)	0	(28,320)	(128,010)	399,220
Operations	9,773,410	3,247,050	45,030	13,065,490	(4,604,380)	(3,449,440)	(98,110)	(8,151,930)	4,913,560
Sustainable Development	2,609,880	18,380	0	2,628,260	(1,167,310)	0	(597,810)	(1,765,120)	863,140
COST OF SERVICES	**67,314,650**	**3,793,830**	**167,440**	**71,275,920**	**(54,435,430)**	**(3,793,830)**	**(1,082,280)**	**(59,311,540)**	**11,964,380**
Reversal of Capital Financing	0	0	0	0	0	0	0	0	0
Corporate Financing	5,359,100	0	6,678,000	12,037,100	(2,654,941)	0	(245,210)	(2,900,151)	9,136,949
Parish and Town Council Grants	196,800	0	0	196,800	0	0	0	0	196,800
Transfer to/ (from) Earmarked Reserves	0	0	2,561,353	2,561,353	0	0	(9,649,790)	(9,649,790)	(7,088,437)
Contribution to/(from) Balances	0	0	0	0	0	0	179,125	179,125	179,125
BRAINTREE BUDGET	**72,870,550**	**3,793,830**	**9,406,793**	**86,071,173**	**(57,090,371)**	**(3,793,830)**	**(10,798,155)**	**(71,682,356)**	**14,388,817**
Revenue Support Grant	0	0	0	0	(777,347)	0	0	(777,347)	(777,347)
Retained Business Rates	13,032,294	0	0	13,032,294	(17,211,282)	0	0	(17,211,282)	(4,178,988)
Transition and Rural Services Grants	0	0	0	0	(70,415)	0	0	(70,415)	(70,415)
Collection Fund Surplus - Business Rates	0	0	0	0	(432,142)	0	0	(432,142)	(432,142)
Collection Fund Surplus - Council Tax	0	0	0	0	(194,255)	0	0	(194,255)	(194,255)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	**85,902,844**	**3,793,830**	**9,406,793**	**99,103,467**	**(75,775,812)**	**(3,793,830)**	**(10,798,155)**	**(90,367,797)**	**8,735,670**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
ASSET MANAGEMENT	**570,150**	**219,310**	**0**	**789,460**	**(2,855,320)**	**0**	**0**	**(2,855,320)**	**(2,065,860)**
Services									
Commercial Property Mgt :Industrial Land	13,480	31,080	0	44,560	(702,930)	0	0	(702,930)	(658,370)
Commercial Property Mgt :Industrial Units	144,760	32,760	0	177,520	(346,700)	0	0	(346,700)	(169,180)
Commercial Property Mgt :Shops	9,840	0	0	9,840	(154,550)	0	0	(154,550)	(144,710)
Commercial Property Mgt: Other Investment Properties	3,010	0	0	3,010	(1,046,850)	0	0	(1,046,850)	(1,043,840)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0	0	0
Non-Commercial Property Mgt	61,590	155,470	0	217,060	(525,440)	0	0	(525,440)	(308,380)
Public & Community Halls	35,960	0	0	35,960	(48,230)	0	0	(48,230)	(12,270)
sub-total services	**268,640**	**219,310**	**0**	**487,950**	**(2,824,700)**	**0**	**0**	**(2,824,700)**	**(2,336,750)**
Service Units & Holding Accounts									
Asset Management Unit	301,510	0	0	301,510	(30,620)	0	0	(30,620)	270,890
	301,510	**0**	**0**	**301,510**	**(30,620)**	**0**	**0**	**(30,620)**	**270,890**
BUSINESS SOLUTIONS	**2,111,920**	**21,320**	**0**	**2,133,240**	**(15,230)**	**(155,470)**	**(58,360)**	**(229,060)**	**1,904,180**
Services									
Closed Circuit Television	14,490	0	0	14,490	0	0	0	0	14,490
Service Units & Holding Accounts									
Customer Contact Centre	342,700	0	0	342,700	(13,250)	0	0	(13,250)	329,450
Customer Servs Duty Officers	135,960	0	0	135,960	(1,980)	0	0	(1,980)	133,980
Corporate Business Systems	651,260	0	0	651,260	0	0	(58,360)	(58,360)	592,900
Business Systems Team	229,140	0	0	229,140	0	0	0	0	229,140
Council Offices	504,840	21,320	0	526,160	0	(155,470)	0	(155,470)	370,690
Performance & Improvement	96,300	0	0	96,300	0	0	0	0	96,300
Corporate Projects & Web	137,230	0	0	137,230	0	0	0	0	137,230
	2,097,430	**21,320**	**0**	**2,118,750**	**(15,230)**	**(155,470)**	**(58,360)**	**(229,060)**	**1,889,690**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
COMMUNITY SERVICES	**666,220**	**46,380**	**0**	**712,600**	**(215,180)**	**0**	**(121,740)**	**(336,920)**	**375,680**
Services									
Community Transport	209,680	46,380	0	256,060	(214,990)	0	0	(214,990)	41,070
Elderly Peoples Services	0	0	0	0	0	0	0	0	0
Community Safety & Development	135,780	0	0	135,780	0	0	(31,740)	(31,740)	104,040
Equalities & Diversity	1,000	0	0	1,000	0	0	0	0	1,000
External Funding	168,290	0	0	168,290	0	0	0	0	168,290
Member Grant Scheme	90,000	0	0	90,000	0	0	(90,000)	(90,000)	0
Localism	0	0	0	0	0	0	0	0	0
Activity Days	0	0	0	0	0	0	0	0	0
Young Peoples Services	0	0	0	0	0	0	0	0	0
sub-total services	**604,750**	**46,380**	**0**	**651,130**	**(214,990)**	**0**	**(121,740)**	**(336,730)**	**314,400**
Service Units & Holding Accounts									
Community Wellbeing	61,470	0	0	61,470	(190)	0	0	(190)	61,280
sub-total service units	**61,470**	**0**	**0**	**61,470**	**(190)**	**0**	**0**	**(190)**	**61,280**
CORPORATE MANAGEMENT PLAN	**1,241,060**	**12,610**	**16,390**	**1,270,060**	**0**	**0**	**0**	**0**	**1,270,060**
Services									
Corporate Management	0	0	0	0	0	0	0	0	0
sub-total services	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Service Units & Holding Accounts									
Civic Support	47,930	0	0	47,930	0	0	0	0	47,930
Corporate Management Team	659,520	0	16,390	675,910	0	0	0	0	675,910
Heads of Service	533,610	12,610	0	546,220	0	0	0	0	546,220
sub-total service units	**1,241,060**	**12,610**	**16,390**	**1,270,060**	**0**	**0**	**0**	**0**	**1,270,060**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
CULTURAL SERVICES	**357,890**	**1,430**	**0**	**359,320**	**(114,470)**	**0**	**0**	**(114,470)**	**244,850**
Services									
Museum	207,180	0	0	207,180	(70)	0	0	(70)	207,110
Town Hall Centre	150,710	1,430	0	152,140	(114,400)	0	0	(114,400)	37,740
sub-total services	**357,890**	**1,430**	**0**	**359,320**	**(114,470)**	**0**	**0**	**(114,470)**	**244,850**
ENVIRONMENT	**1,443,420**	**30,780**	**8,000**	**1,482,200**	**(778,380)**	**(650)**	**(41,800)**	**(820,830)**	**661,370**
Services									
Building Control	394,960	11,580	0	406,540	(343,000)	0	0	(343,000)	63,540
Carbon - Management & Admin	95,530	0	0	95,530	(124,950)	0	0	(124,950)	(29,420)
Public Lighting	9,530	0	0	9,530	0	0	0	0	9,530
Land Drainage & Flooding	0	0	0	0	0	0	0	0	0
Environmental Protection	318,890	6,230	0	325,120	(25,000)	0	(41,800)	(66,800)	258,320
Health Protection	228,550	6,460	0	235,010	(12,640)	0	0	(12,640)	222,370
Public Health & Housing	1,930	0	3,000	4,930	(1,700)	0	0	(1,700)	3,230
Private Sector Housing Grants	0	0	0	0	0	0	0	0	0
Pest Control	40,390	6,510	0	46,900	(27,200)	(650)	0	(27,850)	19,050
Emergency Planning	32,020	0	0	32,020	0	0	0	0	32,020
Licensing	229,810	0	5,000	234,810	(242,390)	0	0	(242,390)	(7,580)
sub-total services	**1,351,610**	**30,780**	**8,000**	**1,390,390**	**(776,880)**	**(650)**	**(41,800)**	**(819,330)**	**571,060**
Service Units & Holding Accounts									
Env Health- Management & Admin	2,790	0	0	2,790	0	0	0	0	2,790
Engineering Services	0	0	0	0	0	0	0	0	0
Health,Safety & Emerg Plg Unit	89,020	0	0	89,020	(1,500)	0	0	(1,500)	87,520
sub-total service units	**91,810**	**0**	**0**	**91,810**	**(1,500)**	**0**	**0**	**(1,500)**	**90,310**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
FINANCE	**45,303,830**	**193,550**	**67,020**	**45,564,400**	**(44,168,550)**	**(188,270)**	**(42,620)**	**(44,399,440)**	**1,164,960**
Services									
Benefits - Administration	696,380	3,690	0	700,070	(516,810)	0	0	(516,810)	183,260
Benefits - Net Paid / Subsidy	41,524,650	0	0	41,524,650	(41,526,000)	0	0	(41,526,000)	(1,350)
Local Tax Collection	732,380	0	0	732,380	(849,440)	0	(1,150)	(850,590)	(118,210)
Treasury Management	299,570	0	67,020	366,590	(813,200)	0	0	(813,200)	(446,610)
sub-total services	**43,252,980**	**3,690**	**67,020**	**43,323,690**	**(43,705,450)**	**0**	**(1,150)**	**(43,706,600)**	**(382,910)**
Service Units & Holding Accounts									
Insurance	222,920	0	0	222,920	0	0	0	0	222,920
Internal Audit	136,990	0	0	136,990	0	0	0	0	136,990
Cashiering Services	128,970	0	0	128,970	0	0	0	0	128,970
Mail Services	139,320	0	0	139,320	0	0	0	0	139,320
Revenues & Benefits System & Support	320,010	0	0	320,010	0	0	0	0	320,010
Financial Services	475,710	0	0	475,710	0	0	0	0	475,710
HR & Payroll System	24,030	0	0	24,030	0	0	0	0	24,030
Corporate Management (Finance)	106,400	0	0	106,400	0	0	0	0	106,400
Procurement	496,500	189,860	0	686,360	(463,100)	(188,270)	(41,470)	(692,840)	(6,480)
sub-total service units	**2,050,850**	**189,860**	**0**	**2,240,710**	**(463,100)**	**(188,270)**	**(41,470)**	**(692,840)**	**1,547,870**
GOVERNANCE	**1,036,100**	**0**	**27,000**	**1,063,100**	**(33,650)**	**0**	**(12,000)**	**(45,650)**	**1,017,450**
Services									
Democratic Representation &Mgt	476,490	0	0	476,490	0	0	(12,000)	(12,000)	464,490
Electoral Services	180,340	0	27,000	207,340	(500)	0	0	(500)	206,840
sub-total services	**656,830**	**0**	**27,000**	**683,830**	**(500)**	**0**	**(12,000)**	**(12,500)**	**671,330**
Service Units & Holding Accounts									
Legal Services	214,180	0	0	214,180	(33,150)	0	0	(33,150)	181,030
Member Resources	165,090	0	0	165,090	0	0	0	0	165,090
sub-total service units	**379,270**	**0**	**0**	**379,270**	**(33,150)**	**0**	**0**	**(33,150)**	**346,120**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
HOUSING SERVICES	**1,050,330**	**0**	**4,000**	**1,054,330**	**(32,870)**	**0**	**(77,220)**	**(110,090)**	**944,240**
Services									
Choiced Based Lettings	13,400	0	0	13,400	(4,330)	0	0	(4,330)	9,070
Empty Homes	17,750	0	0	17,750	0	0	0	0	17,750
Grants	1,500	0	0	1,500	0	0	0	0	1,500
Homelessness & Temporary Accommodation	160,910	0	0	160,910	(28,540)	0	0	(28,540)	132,370
Housing Advice	405,250	0	0	405,250	0	0	(77,220)	(77,220)	328,030
Housing Enabling	0	0	0	0	0	0	0	0	0
Housing Needs Survey	0	0	4,000	4,000	0	0	0	0	4,000
Housing Strategy	0	0	0	0	0	0	0	0	0
Supporting People	155,460	0	0	155,460	0	0	0	0	155,460
sub-total services	**754,270**	**0**	**4,000**	**758,270**	**(32,870)**	**0**	**(77,220)**	**(110,090)**	**648,180**
Service Units & Holding Accounts									
Housing Assessment	141,380	0	0	141,380	0	0	0	0	141,380
Research & Development	154,680	0	0	154,680	0	0	0	0	154,680
sub-total service units	**296,060**	**0**	**0**	**296,060**	**0**	**0**	**0**	**0**	**296,060**
HUMAN RESOURCES	**320,550**	**3,020**	**0**	**323,570**	**0**	**0**	**(4,300)**	**(4,300)**	**319,270**
Service Units & Holding Accounts									
Human Resources	242,400	3,020	0	245,420	0	0	0	0	245,420
Organisational Development	53,150	0	0	53,150	0	0	(4,300)	(4,300)	48,850
Modern Apprentices	25,000	0	0	25,000	0	0	0	0	25,000
Staff Representatives	0	0	0	0	0	0	0	0	0
sub-total service units	**320,550**	**3,020**	**0**	**323,570**	**0**	**0**	**(4,300)**	**(4,300)**	**319,270**
LEISURE SERVICES	**302,660**	**0**	**0**	**302,660**	**(350,400)**	**0**	**0**	**(350,400)**	**(47,740)**
Services									
Health Development	114,670	0	0	114,670	(66,500)	0	0	(66,500)	48,170
Leisure Management	187,990	0	0	187,990	(283,900)	0	0	(283,900)	(95,910)
sub-total services	**302,660**	**0**	**0**	**302,660**	**(350,400)**	**0**	**0**	**(350,400)**	**(47,740)**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
MARKETING & COMMUNICATIONS	**527,230**	**0**	**0**	**527,230**	**(99,690)**	**0**	**(28,320)**	**(128,010)**	**399,220**
Service Units & Holding Accounts									
Reprographics	119,300	0	0	119,300	(10,000)	0	0	(10,000)	109,300
Marketing & Communications	311,630	0	0	311,630	(79,690)	0	(28,320)	(108,010)	203,620
Graphic Design	96,300	0	0	96,300	(10,000)	0	0	(10,000)	86,300
sub-total service units	**527,230**	**0**	**0**	**527,230**	**(99,690)**	**0**	**(28,320)**	**(128,010)**	**399,220**
OPERATIONS	**9,773,410**	**3,247,050**	**45,030**	**13,065,490**	**(4,604,380)**	**(3,449,440)**	**(98,110)**	**(8,151,930)**	**4,913,560**
Service									
Abandoned Vehicles	0	0	0	0	0	0	0	0	0
Car Parks	376,380	24,900	0	401,280	(1,041,650)	0	0	(1,041,650)	(640,370)
Cemeteries	200,150	148,200	0	348,350	(178,220)	0	0	(178,220)	170,130
Discovery Centre	52,090	0	19,500	71,590	(46,000)	0	0	(46,000)	25,590
Markets	35,630	20,000	0	55,630	(95,230)	0	0	(95,230)	(39,600)
Parks	185,840	1,017,500	0	1,203,340	(62,660)	0	(98,110)	(160,770)	1,042,570
Public Conveniences	48,580	0	0	48,580	(4,880)	0	0	(4,880)	43,700
Roadside Features	33,540	0	0	33,540	(8,000)	0	0	(8,000)	25,540
Street Cleansing & Rapid Resp	981,150	270,240	0	1,251,390	(87,000)	(52,490)	0	(139,490)	1,111,900
Cordons Farm	255,150	27,650	0	282,800	(50,740)	0	0	(50,740)	232,060
Refuse And Recycling	3,446,670	1,318,300	0	4,764,970	(2,777,410)	(15,560)	0	(2,792,970)	1,972,000
Dog Fouling & Warden	0	0	0	0	0	0	0	0	0
sub-total services	**5,615,180**	**2,826,790**	**19,500**	**8,461,470**	**(4,351,790)**	**(68,050)**	**(98,110)**	**(4,517,950)**	**3,943,520**
Service Units & Holding Accounts									
Fleet Management Unit	14,870	0	0	14,870	0	0	0	0	14,870
Fleet - Operating Costs	1,841,120	0	25,530	1,866,650	0	(1,841,120)	0	(1,841,120)	25,530
Fleet - Lease Car Scheme	109,450	0	0	109,450	(35,210)	(74,240)	0	(109,450)	0
Operations Mgt & Admin	829,420	33,470	0	862,890	0	0	0	0	862,890
Lakes Road Depot & Offices	174,010	1,790	0	175,800	(25,520)	0	0	(25,520)	150,280
Horticultural Services	1,000,660	361,280	0	1,361,940	(185,690)	(1,465,690)	0	(1,651,380)	(289,440)
Radio Control	340	0	0	340	0	(340)	0	(340)	0
Street Wardens	30,100	8,320	0	38,420	0	0	0	0	38,420
Street Scene Protection	158,260	15,400	0	173,660	(6,170)	0	0	(6,170)	167,490
sub-total service units	**4,158,230**	**420,260**	**25,530**	**4,604,020**	**(252,590)**	**(3,381,390)**	**0**	**(3,633,980)**	**970,040**

GENERAL FUND SUMMARY 2017/18 -CONTROLLABLE INCOME & EXPENDITURE

	Controllable Budgets								
	Controllable Costs	Internal Charges for Services	Trf to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trf from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure
SUSTAINABLE DEVELOPMENT	**2,609,880**	**18,380**	**0**	**2,628,260**	**(1,167,310)**	**0**	**(597,810)**	**(1,765,120)**	**863,140**
Services									
Development Management	1,360,920	12,040	0	1,372,960	(936,660)	0	(273,210)	(1,209,870)	163,090
Street Naming & Numbering	9,470	0	0	9,470	(7,500)	0	0	(7,500)	1,970
Environmental Improvements	0	0	0	0	0	0	0	0	0
Economic Development	298,180	2,950	0	301,130	0	0	(150,000)	(150,000)	151,130
Town Centre Strategy	3,000	0	0	3,000	0	0	0	0	3,000
Land Charges	124,450	0	0	124,450	(222,000)	0	0	(222,000)	(97,550)
Landscape & Countryside	57,560	0	0	57,560	(580)	0	0	(580)	56,980
Local Plan	275,550	0	0	275,550	(370)	0	(174,600)	(174,970)	100,580
Public Transport/Traffic Mgmt	3,000	0	0	3,000	0	0	0	0	3,000
sub-total services	**2,132,130**	**14,990**	**0**	**2,147,120**	**(1,167,110)**	**0**	**(597,810)**	**(1,764,920)**	**382,200**
Service Units & Holding Accounts									
Parks & Landscape Services	178,490	3,390	0	181,880	(200)	0	0	(200)	181,680
Planning Policy	299,260	0	0	299,260	0	0	0	0	299,260
sub-total service units	**477,750**	**3,390**	**0**	**481,140**	**(200)**	**0**	**0**	**(200)**	**480,940**
CORPORATE FINANCING & OTHER ITEMS	**5,555,900**	**0**	**9,239,353**	**14,795,253**	**(2,654,941)**	**0**	**(9,715,875)**	**(12,370,816)**	**2,424,437**
Reversal of Capital Financing	0	0	0	0	0	0	0	0	0
Corporate Financing	5,359,100	0	6,678,000	12,037,100	(2,654,941)	0	(245,210)	(2,900,151)	9,136,949
Parish & Town Council Grants	196,800	0	0	196,800	0	0	0	0	196,800
Transfer to/ (from) Earmarked Reserves	0	0	2,561,353	2,561,353	0	0	(9,649,790)	(9,649,790)	(7,088,437)
Contribution to/(from) Balances	0	0	0	0	0	0	179,125	179,125	179,125
BRAINTREE PROPOSED BUDGET	**72,870,550**	**3,793,830**	**9,406,793**	**86,071,173**	**(57,090,371)**	**(3,793,830)**	**(10,798,155)**	**(71,682,356)**	**14,388,817**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
Business Plan							
Asset Management	(2,065,860)	186,660	126,920	(320,170)	0	100,430	(1,972,020)
Business Solutions	1,904,180	333,280	141,160	(2,711,240)	58,360	331,100	56,840
Community Services	375,680	79,850	188,050	(128,860)	121,740	24,460	660,920
Corporate Management Plan	1,270,060	614,610	1,352,400	(1,429,590)	(16,390)	0	1,791,090
Cultural Services	244,850	0	82,740	0	0	14,560	342,150
Environment	661,370	189,110	570,450	(253,600)	(8,000)	46,850	1,206,180
Finance	1,164,960	933,810	629,130	(1,934,560)	(24,400)	17,700	786,640
Governance	1,017,450	183,670	800,890	(470,110)	(15,000)	5,790	1,522,690
Housing Services	944,240	639,890	298,700	(639,890)	73,220	5,220	1,321,380
Human Resources	319,270	180	99,060	(397,810)	4,300	0	25,000
Leisure Services	(47,740)	0	116,880	0	0	1,088,230	1,157,370
Marketing & Communications	399,220	0	151,010	(578,550)	28,320	0	0
Operations	4,913,560	1,436,730	873,320	(1,612,210)	53,080	1,132,640	6,797,120
Sustainable Development	863,140	531,310	615,250	(698,470)	597,810	121,810	2,030,850
COST OF SERVICES	**11,964,380**	**5,129,100**	**6,045,960**	**(11,175,060)**	**873,040**	**2,888,790**	**15,726,210**
Reversal of Capital Financing	0	0	0	0	0	(2,888,790)	(2,888,790)
Corporate Financing	9,136,949	0	0	0	0	0	9,136,949
Parish and Town Council Grants	196,800	0	0	0	0	0	196,800
Transfer to/ (from) Earmarked Reserves	(7,088,437)	0	0	0	(873,040)	0	(7,961,477)
Contribution to/(from) Balances	179,125	0	0	0	0	0	179,125
BRAINTREE BUDGET	**14,388,817**	**5,129,100**	**6,045,960**	**(11,175,060)**	**0**	**0**	**14,388,817**
Revenue Support Grant	(777,347)	0	0	0	0	0	(777,347)
Retained Business Rates	(4,178,988)	0	0	0	0	0	(4,178,988)
Transition and Rural Services Grants	(70,415)	0	0	0	0	0	(70,415)
Collection Fund Surplus - Business Rates	(432,142)	0	0	0	0	0	(432,142)
Collection Fund Surplus - Council Tax	(194,255)	0	0	0	0	0	(194,255)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	**8,735,670**	**5,129,100**	**6,045,960**	**(11,175,060)**	**0**	**0**	**8,735,670**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
ASSET MANAGEMENT	**(2,065,860)**	**186,660**	**126,920**	**(320,170)**	**0**	**100,430**	**(1,972,020)**
Services							
Commercial Property Mgt :Industrial Land	(658,370)				0		(658,370)
Commercial Property Mgt :Industrial Units	(169,180)				0		(169,180)
Commercial Property Mgt :Shops	(144,710)				0		(144,710)
Commercial Property Mgt: Other Investment Properties	(1,043,840)				0		(1,043,840)
Commercial Property Mgt: Central Overheads	0	166,600	59,770		0		226,370
Non-Commercial Property Mgt	(308,380)				0	69,550	(238,830)
Public & Community Halls	(12,270)	20,060	17,870		0	30,880	56,540
sub-total services	**(2,336,750)**	**186,660**	**77,640**	**0**	**0**	**100,430**	**(1,972,020)**
Service Units & Holding Accounts							
Asset Management Unit	270,890		49,280	(320,170)	0		0
	270,890	**0**	**49,280**	**(320,170)**	**0**	**0**	**0**
BUSINESS SOLUTIONS	**1,904,180**	**333,280**	**141,160**	**(2,711,240)**	**58,360**	**331,100**	**56,840**
Services							
Closed Circuit Television	14,490	35,500	330		0	6,520	56,840
sub-total services	**61,280**	**0**	**36,630**	**(97,910)**	**0**	**0**	**0**
Service Units & Holding Accounts							
Customer Contact Centre	329,450	182,830	51,390	(570,540)	0	6,870	0
Customer Servs Duty Officers	133,980	8,140	17,890	(160,010)	0		0
Corporate Business Systems	592,900		5,030	(782,890)	58,360	126,600	0
Business Systems Team	229,140	29,160	26,330	(284,630)	0		0
Council Offices	370,690	64,550	20,890	(635,390)	0	179,260	0
Performance & Improvement	96,300	6,550	10,690	(115,680)	0	2,140	0
Corporate Projects & Web	137,230	6,550	8,610	(162,100)	0	9,710	0
sub-total service units	**1,889,690**	**297,780**	**140,830**	**(2,711,240)**	**58,360**	**324,580**	**0**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
COMMUNITY SERVICES	**375,680**	**79,850**	**188,050**	**(128,860)**	**121,740**	**24,460**	**660,920**
Services							
Community Transport	41,070	2,360	82,640		0	24,460	150,530
Elderly Peoples Services	0				0		0
Community Safety & Development	104,040	58,010	56,940	(30,950)	31,740		219,780
Equalities & Diversity	1,000				0		1,000
External Funding	168,290	19,480	11,840		0		199,610
Member Grant Scheme	0				90,000		90,000
Localism	0				0		0
Activity Days	0				0		0
Young Peoples Services	0				0		0
sub-total services	**314,400**	**79,850**	**151,420**	**(30,950)**	**121,740**	**24,460**	**660,920**
Service Units & Holding Accounts							
Community Wellbeing	61,280		36,630	(97,910)			0
sub-total service units	**61,280**	**0**	**36,630**	**(97,910)**	**0**	**0**	**0**
CORPORATE MANAGEMENT PLAN	**1,270,060**	**614,610**	**1,352,400**	**(1,429,590)**	**(16,390)**	**0**	**1,791,090**
Services							
Corporate Management	0	575,230	1,215,860		0		1,791,090
sub-total services	**0**	**575,230**	**1,215,860**	**0**	**0**	**0**	**1,791,090**
Service Units & Holding Accounts							
Civic Support	47,930	15,760	9,330	(73,020)	0		0
Corporate Management Team	675,910	23,620	79,050	(762,190)	(16,390)		0
Heads of Service	546,220		48,160	(594,380)	0		0
sub-total service units	**1,270,060**	**39,380**	**136,540**	**(1,429,590)**	**(16,390)**	**0**	**0**
CULTURAL SERVICES	**244,850**	**0**	**82,740**	**0**	**0**	**14,560**	**342,150**
Services							
Museum	207,110		40,960		0	2,470	250,540
Town Hall Centre	37,740		41,780		0	12,090	91,610
sub-total services	**244,850**	**0**	**82,740**	**0**	**0**	**14,560**	**342,150**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
ENVIRONMENT	**661,370**	**189,110**	**570,450**	**(253,600)**	**(8,000)**	**46,850**	**1,206,180**
Services							
Building Control	63,540	1,620	104,620		0		169,780
Carbon - Management & Admin	(29,420)	490	32,380	(25,500)	0	43,810	21,760
Public Lighting	9,530	200	2,140		0		11,870
Land Drainage & Flooding	0	200	260		0	1,110	1,570
Environmental Protection	258,320	82,970	220,820	(107,630)	0		454,480
Health Protection	222,370	970	54,620		0		277,960
Public Health & Housing	3,230	43,760	12,140		(3,000)		56,130
Private Sector Housing Grants	0	39,530	690		0		40,220
Pest Control	19,050	160	38,650		0		57,860
Emergency Planning	32,020	11,510	7,270		0		50,800
Licensing	(7,580)	2,200	69,410		(5,000)	1,930	60,960
sub-total services	**571,060**	**183,610**	**543,000**	**(133,130)**	**(8,000)**	**46,850**	**1,203,390**
Service Units & Holding Accounts							
Env Health- Management & Admin	2,790				0		2,790
Engineering Services	0				0		0
Health,Safety & Emerg Plg Unit	87,520	5,500	27,450	(120,470)	0		0
sub-total service units	**90,310**	**5,500**	**27,450**	**(120,470)**	**0**	**0**	**2,790**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets				
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
FINANCE	**1,164,960**	**933,810**	**629,130**	**(1,934,560)**	**(24,400)**	**17,700**	**786,640**
Services							
Benefits - Administration	183,260	386,850	210,490	(36,060)	0		744,540
Benefits - Net Paid / Subsidy	(1,350)				0		(1,350)
Local Tax Collection	(118,210)	432,350	189,670	(90,230)	1,150		414,730
Treasury Management	(446,610)	35,950			(67,020)		(477,680)
sub-total services	**(382,910)**	**855,150**	**400,160**	**(126,290)**	**(65,870)**	**0**	**680,240**
Service Units & Holding Accounts							
Insurance	222,920	7,460	6,220	(236,600)	0		0
Internal Audit	136,990	4,140	22,730	(163,860)	0		0
Cashiering Services	128,970	13,560	19,040	(161,570)	0		0
Mail Services	139,320	6,400	13,540	(159,260)	0		0
Revenues & Benefits System & Support	320,010	22,210	73,430	(422,080)	0	6,430	0
Financial Services	475,710	10,170	69,420	(559,360)	0	4,060	0
HR & Payroll System	24,030	3,810		(35,050)	0	7,210	0
Corporate Management (Finance)	106,400				0		106,400
Procurement	(6,480)	10,910	24,590	(70,490)	41,470		0
sub-total service units	**1,547,870**	**78,660**	**228,970**	**(1,808,270)**	**41,470**	**17,700**	**106,400**
GOVERNANCE	**1,017,450**	**183,670**	**800,890**	**(470,110)**	**(15,000)**	**5,790**	**1,522,690**
Services							
Democratic Representation &Mgt	464,490	142,110	663,630		12,000	2,770	1,285,000
Electoral Services	206,840	2,090	56,220	(3,480)	(27,000)	3,020	237,690
sub-total services	**671,330**	**144,200**	**719,850**	**(3,480)**	**(15,000)**	**5,790**	**1,522,690**
Service Units & Holding Accounts							
Legal Services	181,030	39,470	34,130	(254,630)	0		0
Member Resources	165,090	0	46,910	(212,000)	0		0
sub-total service units	**346,120**	**39,470**	**81,040**	**(466,630)**	**0**	**0**	**0**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets				
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
HOUSING SERVICES	**944,240**	**639,890**	**298,700**	**(639,890)**	**73,220**	**5,220**	**1,321,380**
Services							
Choiced Based Lettings	9,070				0		9,070
Empty Homes	17,750				0		17,750
Grants	1,500				0		1,500
Homelessness & Temporary Accommodation	132,370	279,530	75,120		0	5,220	492,240
Housing Advice	328,030	7,770	79,150	(271,760)	77,220		220,410
Housing Enabling	0	204,910	10,440		0		215,350
Housing Needs Survey	4,000				(4,000)		0
Housing Strategy	0	147,680	61,920		0		209,600
Supporting People	155,460				0		155,460
sub-total services	**648,180**	**639,890**	**226,630**	**(271,760)**	**73,220**	**5,220**	**1,321,380**
Service Units & Holding Accounts							
Housing Assessment	141,380		46,970	(188,350)	0		0
Research & Development	154,680		25,100	(179,780)	0		0
sub-total service units	**296,060**	**0**	**72,070**	**(368,130)**	**0**	**0**	**0**
HUMAN RESOURCES	**319,270**	**180**	**99,060**	**(397,810)**	**4,300**	**0**	**25,000**
Service Units & Holding Accounts							
Human Resources	245,420	180	82,380	(381,130)	0		(53,150)
Organisational Development	48,850				4,300		53,150
Modern Apprentices	25,000				0		25,000
Staff Representatives	0		16,680	(16,680)	0		0
sub-total service units	**319,270**	**180**	**99,060**	**(397,810)**	**4,300**	**0**	**25,000**
LEISURE SERVICES	**(47,740)**	**0**	**116,880**	**0**	**0**	**1,088,230**	**1,157,370**
Services							
Health Development	48,170		51,610		0		99,780
Leisure Management	(95,910)		65,270		0	1,088,230	1,057,590
sub-total services	**(47,740)**	**0**	**116,880**	**0**	**0**	**1,088,230**	**1,157,370**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
MARKETING & COMMUNICATIONS	**399,220**	**0**	**151,010**	**(578,550)**	**28,320**	**0**	**0**
Service Units & Holding Accounts							
Reprographics	109,300		46,720	(156,020)	0		0
Marketing & Communications	203,620		88,290	(320,230)	28,320		0
Graphic Design	86,300		16,000	(102,300)	0		0
sub-total service units	**399,220**	**0**	**151,010**	**(578,550)**	**28,320**	**0**	**0**
OPERATIONS	**4,913,560**	**1,436,730**	**873,320**	**(1,612,210)**	**53,080**	**1,132,640**	**6,797,120**
Service							
Abandoned Vehicles	0				0		0
Car Parks	(640,370)	10,190	29,740		0	88,230	(512,210)
Cemeteries	170,130	17,750	22,200		0	43,040	253,120
Discovery Centre	25,590				(19,500)	62,130	68,220
Markets	(39,600)	19,140	7,020		0		(13,440)
Parks	1,042,570	187,710	89,790		98,110	229,160	1,647,340
Public Conveniences	43,700	2,590	8,960		0	29,350	84,600
Roadside Features	25,540				0		25,540
Street Cleansing & Rapid Resp	1,111,900	186,280	95,500		0	23,490	1,417,170
Cordons Farm	232,060	29,440	14,120		0	21,630	297,250
Refuse And Recycling	1,972,000	503,430	328,590		0	592,420	3,396,440
Dog Fouling & Warden	0	112,440	18,070		0	2,580	133,090
sub-total services	**3,943,520**	**1,068,970**	**613,990**	**0**	**78,610**	**1,092,030**	**6,797,120**
Service Units & Holding Accounts							
Fleet Management Unit	14,870	90,710	29,130	(114,040)	0	3,450	24,120
Fleet - Operating Costs	25,530				(25,530)		0
Fleet - Lease Car Scheme	0				0		0
Operations Mgt & Admin	862,890	23,880	111,340	(1,004,580)	0	6,470	0
Lakes Road Depot & Offices	150,280	33,790	6,410	(219,270)	0	4,670	(24,120)
Horticultural Services	(289,440)	174,660	88,760		0	26,020	0
Radio Control	0				0		0
Street Wardens	38,420	2,650	5,500	(46,570)	0		0
Street Scene Protection	167,490	42,070	18,190	(227,750)	0		0
sub-total service units	**970,040**	**367,760**	**259,330**	**(1,612,210)**	**(25,530)**	**40,610**	**0**

GENERAL FUND SUMMARY 2017/18 - NET COST OF SERVICE

	Controllable	Non-Controllable Budgets					
	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
SUSTAINABLE DEVELOPMENT	**863,140**	**531,310**	**615,250**	**(698,470)**	**597,810**	**121,810**	**2,030,850**
Services							
Development Management	163,090	157,770	320,720	(100,920)	273,210	1,930	815,800
Street Naming & Numbering	1,970				0		1,970
Environmental Improvements	0	43,890	50,420		0	119,880	214,190
Economic Development	151,130		59,280		150,000		360,410
Town Centre Strategy	3,000				0		3,000
Land Charges	(97,550)	9,800	53,570		0		(34,180)
Landscape & Countryside	56,980	33,390			0		90,370
Local Plan	100,580	276,270	18,150		174,600		569,600
Public Transport/Traffic Mgmt	3,000	6,660	30		0		9,690
sub-total services	**382,200**	**527,780**	**502,170**	**(100,920)**	**597,810**	**121,810**	**2,030,850**
Service Units & Holding Accounts							
Parks & Landscape Services	181,680	3,530	55,140	(240,350)	0		0
Planning Policy	299,260		57,940	(357,200)	0		0
sub-total service units	**480,940**	**3,530**	**113,080**	**(597,550)**	**0**	**0**	**0**
CORPORATE FINANCING & OTHER ITEMS	**2,424,437**	**0**	**0**	**0**	**(873,040)**	**(2,888,790)**	**(1,337,393)**
Reversal of Capital Financing	0				0	(2,888,790)	(2,888,790)
Corporate Financing	9,136,949				0		9,136,949
Parish & Town Council Grants	196,800				0		196,800
Transfer to/ (from) Earmarked Reserves	(7,088,437)				(873,040)		(7,961,477)
Contribution to/(from) Balances	179,125				0		179,125
BRAINTREE PROPOSED BUDGET	**14,388,817**	**5,129,100**	**6,045,960**	**(11,175,060)**	**0**	**0**	**14,388,817**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			ASSET MANAGEMENT	
			COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND	
			Controllable Costs	
27204			**Springwood Drive Braintree**	
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	13,400
				13,480
			Total Controllable Costs	**13,480**
			Internal Charges for Services	
27201			**Industrial Land-General**	
	1315		Horticultural Services Charge	31,080
			Total Internal Charges for Services	**31,080**
			GROSS DIRECT EXPENDITURE	**44,560**
			External Income	
27202			**Benfield Way Braintree**	
	9502		Commercial/Industrial Rents	(55,000)
				(55,000)
27204			**Springwood Drive Braintree**	
	9409		Other Recoverable Charges	(7,000)
	9502		Commercial/Industrial Rents	(242,600)
				(249,600)
27205			**Freebournes Road Witham**	
	9502		Commercial/Industrial Rents	(307,040)
				(307,040)
27206			**Perry Rd Enterprise Witham**	
	9502		Commerical/Industrial Rents	(91,290)
				(91,290)
			Total External Income	**(702,930)**
			GROSS DIRECT INCOME	**(702,930)**
			NET DIRECT EXPENDITURE	**(658,370)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS	
			Controllable Costs	
27101			**Industrial Units-General**	
	1010		General Repair & Maint.	32,330
	1820		Unified Business Rate-Ndr	14,630
	2601		Engineering Insurance	60
				47,020
27104			**Warner Drive Braintree**	
	1610		Building Insurance	170
	1810		Rent	95,100
				95,270
27105			**Former Depot Great Yeldham**	
	1500		Combined Water/Sewer Chge	150
				150
27106			**Everitt Way Sible Hedingham**	
	1610		Building Insurance	160
				160
27107			**Enterprise Hse Rippers Ct, S/H**	
	1420		Electricity	1,050
	1500		Combined Water/Sewer Chge	300
	1610		Building Insurance	670
				2,020
27108			**Enterprise Ct Eastways Witham**	
	1610		Building Insurance	80
				80
27109			**Stepfields Witham**	
	1610		Building Insurance	60
				60
			Total Controllable Costs	**144,760**
			Internal Charges for Services	
27101			**Industrial Units-General**	
	1306		Sweeping & Scavenging	2,900
	1315		Horticultural Services Charge	29,860
			Total Internal Charges for Services	**32,760**
			GROSS DIRECT EXPENDITURE	**177,520**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			External Income	
27101			**Industrial Units-General**	
	9502		Commercial/Industrial Rents	53,260
				53,260
27104			**Warner Drive Braintree**	
	9502		Commercial/Industrial Rents	(121,650)
				(121,650)
27105			**Former Depot Great Yeldham**	
	9502		Commercial/Industrial Rents	(15,000)
				(15,000)
27106			**Everitt Way Sible Hedingham**	
	9502		Commercial/Industrial Rents	(26,700)
				(26,700)
27107			**Enterprise Hse Rippers Ct, S/H**	
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(80,100)
				(80,600)
27108			**Enterprise Ct Eastways Witham**	
	9502		Commercial/Industrial Rents	(104,660)
				(104,660)
27109			**Stepfields Witham**	
	9502		Commercial/Industrial Rents	(51,350)
				(51,350)
			Total External Income	**(346,700)**
			GROSS DIRECT INCOME	**(346,700)**
			NET DIRECT EXPENDITURE	**(169,180)**
			COMMERCIAL PROPERTY MGT: SHOPS	
			Controllable Costs	
27501			**Shops**	
	1010		General Repair & Maint.	6,940
	1860		Service Charges	2,900
			Total Controllable Costs	**9,840**
			GROSS DIRECT EXPENDITURE	**9,840**
			External Income	
	9501		General Rent	(154,550)
			Total External Income	**(154,550)**
			GROSS DIRECT INCOME	**(154,550)**
			NET DIRECT EXPENDITURE	**(144,710)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES	
			Controllable Costs	
27302			**Cathcart Hse High St Braintree**	
	1500		Combined Water/Sewer Chge	310
				310
28103			**Freebournes Court**	
	1860		Service Charges	2,700
				2,700
			Total Controllable Costs	**3,010**
			GROSS DIRECT EXPENDITURE	**3,010**
			External Income	
27302			**Cathcart Hse High St Braintree**	
	9502		Commercial/Industrial Rents	(20,000)
				(20,000)
27304			**Mayland & Grove Hse Witham**	
	9502		Commercial/Industrial Rents	(486,570)
				(486,570)
27314			**Grove House**	
	9502		General Rent	(66,650)
				(66,650)
27316			**Connaught House**	
	9502		General Rent	(289,600)
				(289,600)
27318			**3/4 Century Drive**	
	9502		Commercial/Industrial Rents	(57,000)
				(57,000)
27319			**15 Springwood Drive**	
	9502		Commercial/Industrial Rents	(63,770)
				(63,770)
27321			**Commercial Property (other)**	
	9502		Commercial/Industrial Rents	(32,560)
				(32,560)
28103			**Freebournes Court**	
	9443		General Rent	(2,700)
	9501		General Rent	(28,000)
				(30,700)
			Total External Income	**(1,046,850)**
			GROSS DIRECT INCOME	**(1,046,850)**
			NET DIRECT EXPENDITURE	**(1,043,840)**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			NON-COMMERCIAL PROPERTY MGT	
			Controllable Costs	
27301			**Property Management-General**	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1610		Building Insurance	770
	1820		Unified Business Rate-Ndr	5,020
				45,080
27303			**Warners Mill B'Tree**	
	1820		Unified Business Rate-Ndr	3,510
				3,510
27311			**1 Fountain Lodge**	
	1010		General Repair & Maint.	0
				0
27317			**Block B College**	
	7020		Payments	3,000
				3,000
27331			**Feasibility Projects**	
	2502		General Repair & Maint.	10,000
				10,000
27402			**Asset Disposals**	
	7030		Other Expenses	0
				0
			Total Controllable Costs	**61,590**
			Internal Charges for Services	
28105			**Causeway House (Lettings)**	
	7010		Adjustments	155,470
				155,470
			Total Internal Charges for Services	**155,470**
			GROSS DIRECT EXPENDITURE	**217,060**
			External Income	
10618			**Blythes Meadow**	
	9501		General Rent	(80,000)
				(80,000)
27303			**Warners Mill B'Tree**	
	9410		Season Tickets/Permits	(7,000)
				(7,000)
27305			**Advertising Hoardings**	
	9402		Lettings-Facility/Casual Users	(5,500)
				(5,500)
27311			**1 Fountain Lodge**	
	9501		General Rent	0
				0
27315			**Corner House**	
	9501		General Rent	(15,000)
				(15,000)
27317			**Block B College**	
	9443		Service Charges	(3,000)
	9501		General Rent	(139,000)
				(142,000)
28105			**Causeway House (Lettings)**	
	9443		Service Charges	(155,470)
	9501		General Rent	(120,470)
				(275,940)
			Total External Income	**(525,440)**
			GROSS DIRECT INCOME	**(525,440)**
			NET DIRECT EXPENDITURE	**(308,380)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			PUBLIC & COMMUNITY HALLS	
			Controllable Costs	
10701			**Public Halls-General**	
	1010		General Repair & Maint.	17,410
				17,410
10703			**Witham Public Hall**	
	2601		Engineering Insurance	160
				160
10704			**Silver End Village Hall**	
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	3,500
	1420		Electricity	4,400
	1500		Combined Water/Sewer Chge	4,590
	1610		Building Insurance	2,750
	2530		Smith Bellerby fees	300
	2601		Engineering Insurance	810
				17,350
10712			**Great Notley Village Hall**	
	2609		General Insurance	810
				810
10715			**Silver Street Pavilion**	
	2609		General Insurance	230
				230
			Total Controllable Costs	**35,960**
			GROSS DIRECT EXPENDITURE	**35,960**
			External Income	
10704			**Silver End Village Hall**	
	9443		Service Charges	(13,700)
	9501		General Rent	(28,900)
				(42,600)
10706			**Goldingham Hall**	
	9501		General Rent	(100)
				(100)
10708			**Dengie Hall**	
	9501		General Rent	(5,000)
				(5,000)
10715			**Silver Street Pavilion**	
	9402		Lettings-Facility/Casual Users	(30)
				(30)
10716			**Rickstones**	
	9501		General Rent	(500)
				(500)
			Total External Income	**(48,230)**
			GROSS DIRECT INCOME	**(48,230)**
			NET DIRECT EXPENDITURE	**(12,270)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			ASSET MANAGEMENT UNIT	
			Controllable Costs	
26111			**Asset Management Unit**	
	0100		Salary With Oncost	282,260
	0520		Staff Professional Fees	1,300
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	500
	2310		Newspapers & Publications	300
	2320		Stationery	250
	2502		Consultants Fees	13,000
	2820		Subsistence	100
	2950		Membership Subscriptions	1,480
	3510		Casual Car Allowance	1,820
			Total Controllable Costs	**301,510**
			GROSS DIRECT EXPENDITURE	**301,510**
			External Income	
	9401		Fees/Charges For Services	(30,620)
			Total External Income	**(30,620)**
			GROSS DIRECT INCOME	**(30,620)**
			NET DIRECT EXPENDITURE	**270,890**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			BUSINESS SOLUTIONS	
			CLOSED CIRCUIT TELEVISION	
			Controllable Costs	
28301			**Closed Circuit Television**	
	2030		Maint.Equipment/Furniture	4,300
	2602		All Risks Insurance	190
	2731		Telephone Line Rentals	10,000
			Total Controllable Costs	**14,490**
			GROSS DIRECT EXPENDITURE	**14,490**
			NET DIRECT EXPENDITURE	**14,490**
			CUSTOMER CONTACT CENTRE	
			Controllable Costs	
26122			**Customer Contact Centre**	
	0100		Salary With Oncost	309,220
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	600
	2220		Uniforms & Name Badges	1,500
	2320		Stationery	250
	2701		Computer Paper & Materials	70
	2730		Telephone Charges	500
	2734		Mobile Phones	100
	2735		Purchase Hand/ Head Sets	500
	2820		Subsistence	100
	3510		Casual Car Allowance	60
	5320		Essex County Council	28,300
			Total Controllable Costs	**342,700**
			GROSS DIRECT EXPENDITURE	**342,700**
			External Income	
	9106		ECC Agency reimbursements	(13,250)
			Total External Income	**(13,250)**
			GROSS DIRECT INCOME	**(13,250)**
			NET DIRECT EXPENDITURE	**329,450**
			CUSTOMER SERVICES DUTY OFFICERS	
			Controllable Costs	
26112			**Customer Servs Duty Officers**	
	0100		Salary With Oncost	120,270
	0110		Standby	5,950
	0130		Overtime - Monthly Pay	8,700
	2220		Uniforms & Name Badges	360
	2511		Security Services	430
	2734		Mobile Phones	250
			Total Controllable Costs	**135,960**
			GROSS DIRECT EXPENDITURE	**135,960**
			External Income	
	9106		ECC Agency reimbursements	(1,980)
			Total External Income	**(1,980)**
			GROSS DIRECT INCOME	**(1,980)**
			NET DIRECT EXPENDITURE	**133,980**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CORPORATE BUSINESS SYSTEMS	
			Controllable Costs	
24103			**Desktops**	
	2702		Computer Equip.& Software	9,350
				9,350
24104			**Hardware/Software**	
	2703		Computer Maintenance	100,140
	2704		System Development	14,000
				114,140
24105			**Data Network**	
	2703		Computer Maintenance	29,310
				29,310
24106			**Research/Development**	
	2950		Membership Subscriptions	7,710
				7,710
24108			**Contract Mgt/ Helpdesk**	
	2703		Computer Maintenance	17,090
				17,090
24109			**Service Applications**	
	5270		ICT Contract	347,530
	5271		ICT Contract - variations	58,360
				405,890
24202			**Voice Network**	
	2703		Computer Maintenance	26,470
	2730		Telephone Charges	41,000
	2734		Mobile Phones	300
				67,770
			Total Controllable Costs	**651,260**
			GROSS DIRECT EXPENDITURE	**651,260**
			Transfers from Earmarked Reserves / Balances / Other Funds	
24109			**Service Applications**	
	9806		Transfer To/From Reserve	(58,360)
				(58,360)
			GROSS DIRECT INCOME	**(58,360)**
			NET DIRECT EXPENDITURE	**592,900**
			BUSINESS SYSTEMS TEAM	
			Controllable Costs	
24101			**Business Systems Team**	
	0100		Salary With Oncost	222,110
	0940		Training Fees - Incl.Reg.	2,000
	1840		Hire of Premises	1,030
	2320		Stationery	300
	2609		General Insurance	2,360
	2734		Mobile Phones	150
	3510		Casual Car Allowance	840
	3550		Public Transport	50
	3551		Rail Travel	180
	3554		Car Parking	120
			Total Controllable Costs	**229,140**
			GROSS DIRECT EXPENDITURE	**229,140**
			NET DIRECT EXPENDITURE	**229,140**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			COUNCIL OFFICES	
			Controllable Costs	
28104			**Causeway House**	
	0100		Salary With Oncost	37,120
	1010		General Repair & Maint.	26,280
	1050		Plumbing/W.C. Repairs/Maint	2,500
	1210		Lift Repairs & Maint.	2,500
	1220		Heat/Ventil'N Rep/Maint.	5,000
	1240		Generator Maintenance	1,500
	1250		Fire Alarm/Extinguisher Maint.	5,000
	1260		Automatic Door Maint.	1,500
	1270		Security Alarm Payments	1,000
	1280		Lights/Fittings/Electrics	500
	1290		Air Conditioning Maint.	4,000
	1312		Road Repairs	500
	1410		Gas	12,700
	1420		Electricity	69,530
	1500		Combined Water/Sewer Chge	6,120
	1610		Building Insurance	7,020
	1720		Window Cleaning	2,000
	1730		Cleaning Materials	1,500
	1740		Contract Cleaning	58,780
	1770		Toilets- Hygiene	1,000
	1781		Confidential Waste disposal	3,000
	1810		Rent	20,500
	1820		Unified Business Rate-Ndr	224,250
	2010		New Equip. & Furniture	1,000
	2020		Hired Equipment	2,000
	2030		Maint.Equipment/Furniture	1,000
	2050		Tv/Sound Rentals/Licence	150
	2120		Vending Machine Supplies	2,000
	2121		Water Coolers Expenditure	2,000
	2530		Utility Management Fees	1,800
	2601		Engineering Insurance	540
	2602		All Risks Insurance	50
	X920		Printing (Reprograhics)	500
			Total Controllable Costs	**504,840**
			Internal Charges for Services	
	1306		Sweeping & Scavenging	8,540
	1315		Horticultural Services Charge	8,280
	1750		Trade Waste Collection	4,300
	5540		Pest Control	200
			Total Internal Charges for Services	**21,320**
			GROSS DIRECT EXPENDITURE	**526,160**
			Internal Recharges for Services	
	7010		Adjustments	(155,470)
			Total Internal Recharges for Services	**(155,470)**
			GROSS DIRECT INCOME	**(155,470)**
			NET DIRECT EXPENDITURE	**370,690**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			PERFORMANCE & IMPROVEMENT	
			Controllable Costs	
24301			**Performance & Improvement**	
	0100		Salary With Oncost	76,230
	0940		Training Fees - Incl.Reg.	500
	2320		Stationery	200
	2500		Other Professional Fees	3,500
	2700		Computer Bureaux Chge/Lic	4,000
	2703		Computer Maintenance	10,870
	2820		Subsistence	150
	2990		Data Protection Act	500
	3510		Casual Car Allowance	200
	3551		Casual Car Allowance	100
	3554		Casual Car Allowance	50
				96,300
			Total Controllable Costs	**96,300**
			GROSS DIRECT EXPENDITURE	**96,300**
			NET DIRECT EXPENDITURE	**96,300**
			CORPORATE PROJECTS & WEB	
			Controllable Costs	
24303			**Performance & Improvement**	
	0100		Salary With Oncost	71,360
	0940		Training Fees - Incl.Reg.	500
	2320		Stationery	200
	2820		Subsistence	150
	3510		Casual Car Allowance	200
	3551		Casual Car Allowance	100
	3554		Casual Car Allowance	50
				72,560
24107			**Website/ Intranet**	
	0560		Webcasting	3,500
	2703		Computer Maintenance	61,170
				64,670
			Total Controllable Costs	**137,230**
			GROSS DIRECT EXPENDITURE	**137,230**
			NET DIRECT EXPENDITURE	**137,230**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			COMMUNITY SERVICES	
			COMMUNITY TRANSPORT	
			Controllable Costs	
11402			**Community Transport**	
	0100		Salary With Oncost	178,370
	0110		Standby	4,160
	0710		Staff Health Checks	100
	0850		Crb Checks	100
	0940		Training Fees - Incl.Reg.	1,500
	1730		Cleaning Materials	200
	2010		New Equip. & Furniture	500
	2045		Social Car Mileage Payments	6,000
	2220		Uniforms & Name Badges	830
	2320		Stationery	300
	2702		Computer Equip.& Software	1,000
	2703		Computer Maintenance	4,080
	2730		Telephone Charges	150
	2734		Mobile Phones	250
	2880		Office Hospitality Exp.	1,700
	2950		Membership Subscriptions	1,030
	2970		Advertising General	500
	3090		Misc.Transport Costs	8,460
	3510		Casual Car Allowance	450
			Total Controllable Costs	**209,680**
			Internal Charges for Services	
11402			**Community Transport**	
	3210		Transport Costs-Vehicles	46,380
			Total Internal Charges for Services	**46,380**
			GROSS DIRECT EXPENDITURE	**256,060**
			External Income	
11402			**Community Transport**	
	9018		Dept For Transport	(5,000)
	9101		Ecc Joint Financing Conts	(105,540)
	9428		Day Trips Income	(5,000)
	9429		Dial A Ride Regs/Renewal	(350)
	9434		Shopper Bus Fares	(5,000)
	9435		Fare Income	(15,000)
	9436		Group Hire Income	(56,000)
	9437		Social Car Scheme Regs/Renewal	(8,150)
	9438		Group Hire Regs/Renewal	(2,000)
	9448		Group Hire Regs (Self Drive)	(150)
	9449		Group Hire Inc (Self Drive)	(7,000)
	9700		Miscellaneous	(5,800)
			Total External Income	**(214,990)**
			GROSS DIRECT INCOME	**(214,990)**
			NET DIRECT EXPENDITURE	**41,070**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			COMMUNITY SAFETY & DEVELOPMENT	
			Controllable Costs	
14101			**Community Safety & Development**	
	0100		Salary With Oncost	86,760
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	230
	2220		Uniforms & Name Badges	60
	2320		Stationery	270
	2330		Books	50
	2701		Computer Paper & Materials	130
	2734		Mobile Phones	390
	2820		Subsistence	230
	2880		Office Hospitality Exp.	90
	3510		Casual Car Allowance	2,820
	7020		Payments	9,510
				101,540
15200			**Building Safer Communities**	
	0100		Salary With Oncost	31,740
				31,740
15300			**Safeguarding**	
	7020		Payments	2,500
				2,500
			Total Controllable Costs	**135,780**
			GROSS DIRECT EXPENDITURE	**135,780**
			Transfers from Earmarked Reserves / Balances / Other Funds	
15200			**Building Safer Communities**	
	9806		Transfer To/From Reserve	(31,740)
				(31,740)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(31,740)**
			GROSS DIRECT INCOME	**(31,740)**
			NET DIRECT EXPENDITURE	**104,040**
			EQUALITIES & DIVERSITY	
			Controllable Costs	
21404			**Equalities & Diversity**	
	7020		Payments	1,000
			Total Controllable Costs	**1,000**
			GROSS DIRECT EXPENDITURE	**1,000**
			NET DIRECT EXPENDITURE	**1,000**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			EXTERNAL FUNDING	
			Controllable Costs	
10205			**External Funding**	
	2820		Subsistence	120
	2900		Grants-Welfare	167,670
	7020		Payments	500
			Total Controllable Costs	**168,290**
			GROSS DIRECT EXPENDITURE	**168,290**
			NET DIRECT EXPENDITURE	**168,290**
			MEMBER GRANT SCHEME	
			Controllable Costs	
10235			**Member Grant Scheme**	
	2903		Miscellaneous Grants	90,000
			Total Controllable Costs	**90,000**
			GROSS DIRECT EXPENDITURE	**90,000**
			Transfers from Earmarked Reserves / Balances / Other Funds	
	9806		Transfer To/From Reserve	(90,000)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(90,000)**
			GROSS DIRECT INCOME	**(90,000)**
			NET DIRECT EXPENDITURE	**0**
			COMMUNITY WELLBEING	
			Controllable Costs	
10102			**Community Wellbeing**	
	0100		Salary With Oncost	55,270
	0103		Staffing Costs Profile	1,620
	1840		Hire of Premises	60
	2010		New Equip. & Furniture	280
	2210		Protective Clothing	50
	2810		Conference Expenses	500
	2820		Subsistence	80
	2900		Grants-Welfare	1,360
	3510		Casual Car Allowance	740
	7030		Other Expenses	520
	X910		Photocopying	520
	X920		Printing(Reprographics)	470
			Total Controllable Costs	**61,470**
			GROSS DIRECT EXPENDITURE	**61,470**
			External Income	
	9204		Contributions	(190)
			Total External Income	**(190)**
			GROSS DIRECT INCOME	**(190)**
			NET DIRECT EXPENDITURE	**61,280**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CORPORATE MANAGEMENT PLAN	
			CIVIC SUPPORT	
			Controllable Costs	
20002			**Civic Support**	
	0100		Salary With Oncost	47,930
			Total Controllable Costs	**47,930**
			GROSS DIRECT EXPENDITURE	**47,930**
			NET DIRECT EXPENDITURE	**47,930**
			CORPORATE MANAGEMENT TEAM	
			Controllable Costs	
20001			**Corporate Management Team**	
	0100		Salary With Oncost	649,710
	0520		Staff Professional Fees	690
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	300
	2110		Provisions,Foods & Snacks	100
	2310		Newspapers & Publications	660
	2320		Stationery	320
	2701		Computer Paper & Materials	540
	2734		Mobile Phones	1,430
	2810		Conference Expenses	2,060
	2820		Subsistence	530
	2880		Office Hospitality Exp.	1,060
	3510		Casual Car Allowance	120
	3550		Public Transport	500
			Total Controllable Costs	**659,520**
			Transfers to Earmarked Reserves / Balances / Other Funds	
	7805		Tfr to Earmarked Reserves	16,390
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**16,390**
			GROSS DIRECT EXPENDITURE	**675,910**
			NET DIRECT EXPENDITURE	**675,910**
			HEADS OF SERVICE	
			Controllable Costs	
20003			**Heads of Service**	
	0100		Salary With Oncost	530,210
	0520		Staff Professional Fees	290
	2734		Mobile Phones	310
	2810		Conference Expenses	1,000
	3510		Casual Car Allowance	1,800
			Total Controllable Costs	**533,610**
			Internal Charges for Services	
	3330		Hire Of Leased Car	12,610
			Total Internal Charges for Services	**12,610**
			GROSS DIRECT EXPENDITURE	**546,220**
			NET DIRECT EXPENDITURE	**546,220**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CULTURAL SERVICES	
			MUSEUM	
			Controllable Costs	
12401			**Museum-General**	
	0100		Salary With Oncost	110,350
	2602		All Risks Insurance	140
	2609		General Insurance	290
	2734		Mobile Phones	750
	2909		Grant- Museum Trust	94,880
				206,410
12403			**Bocking Windmill**	
	1010		General Repair & Maint.	250
	1420		Electricity	330
	2609		General Insurance	190
				770
			Total Controllable Costs	**207,180**
			GROSS DIRECT EXPENDITURE	**207,180**
			External Income	
12403			**Bocking Windmill**	
	9601		Gross Interest	(70)
			Total External Income	**(70)**
			GROSS DIRECT INCOME	**(70)**
			NET DIRECT EXPENDITURE	**207,110**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			TOWN HALL CENTRE	
			Controllable Costs	
10901			**Town Hall Centre**	
	0100		Salary With Oncost	86,510
	1010		General Repair & Maint.	5,400
	1210		Lift Repairs & Maint.	600
	1250		Fire Alarm/Extinguisher Maint.	1,500
	1270		Security Alarm Payments	1,000
	1302		Floral Decs. -Internal	350
	1318		Hanging Baskets/Containers	150
	1410		Gas	3,410
	1420		Electricity	5,500
	1500		Combined Water/Sewer Chge	1,430
	1720		Window Cleaning	900
	1730		Cleaning Materials	1,000
	1740		Contract Cleaning	4,350
	1770		Toilets-Hygiene	300
	1820		Unified Business Rate-Ndr	20,820
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	950
	2092		Consumable Materials	500
	2120		Vending Machine Supplies	2,500
	2121		Water Coolers Expenditure	750
	2210		Protective Clothing	330
	2230		Laundry	70
	2320		Stationery	480
	2390		Photocopy Mach.Rent/Meter Chge	1,500
	2430		Licences (Miscellaneous)	650
	2530		Utility Management Fees	400
	2601		Engineering Insurance	300
	2602		All Risks Insurance	90
	2609		General Insurance	1,230
	2701		Computer Paper & Materials	200
	2704		System Development	5,550
	2730		Telephone Charges	600
	2734		Mobile Phones	150
	2950		Membership Subscriptions	200
	3510		Casual Car Allowance	40
			Total Controllable Costs	**150,710**
			Internal Charges for Services	
	1750		Trade Waste Collection	1,430
			Total Internal Charges for Services	**1,430**
			GROSS DIRECT EXPENDITURE	**152,140**
			External Income	
	9302		Sale Of Provisions	(4,320)
	9402		Lettings-Facility/Casual Users	(90,080)
	9403		Charges-Hire/Use Equip/Rooms	(1,300)
	9440		THC Wedding Hire	(16,500)
	9700		Miscellaneous Income	(200)
	9801		Recharge To Other Rev.A/C	(2,000)
			Total External Income	**(114,400)**
			GROSS DIRECT INCOME	**(114,400)**
			NET DIRECT EXPENDITURE	**37,740**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			ENVIRONMENT	
			BUILDING CONTROL	
			Controllable Costs	
60102			**Building Control**	
	0100		Salary With Oncost	366,440
	0130		Overtime- Monthly Pay	150
	0520		Staff Professional Fees	950
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	100
	2210		Protective Clothing	390
	2320		Stationery	1,600
	2701		Computer Paper & Materials	450
	2702		Computer Equip.& Software	4,000
	2703		Computer Mantenance	1,740
	2734		Mobile Phones	460
	2950		Membership Subscriptions	3,600
	3510		Casual Car Allowance	7,580
				388,160
61501			**Building Regs Fee Earning Acc**	
	2500		Other Professional Fees	2,000
	5350		Payments To Other La'S	1,000
	7040		Refunds	2,800
				5,800
61502			**Building Regs Non-Fee Earning**	
	7050		Contingency	1,000
				1,000
			Total Controllable Costs	**394,960**
			Internal Charges for Services	
60102			**Building Control**	
	3330		Hire Of Leased Car	11,580
			Total Internal Charges for Services	**11,580**
			GROSS DIRECT EXPENDITURE	**406,540**
			External Income	
61501			**Building Regs Fee Earning Acc**	
	9401		Fees/Charges For Services	(340,000)
				(340,000)
61502			**Building Regs Non-Fee Earning**	
	9401		Fees/Charges For Services	(3,000)
				(3,000)
			Total External Income	**(343,000)**
			GROSS DIRECT INCOME	**(343,000)**
			NET DIRECT EXPENDITURE	**63,540**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			CARBON - MANAGEMENT & ADMIN.	
			Controllable Costs	
35201			**Energy Conservation**	
	2035		Maint of PV Panels	3,140
				3,140
35210			**Carbon Management**	
	0100		Salary With Oncost	90,480
	0520		Staff Professional Fees	290
	2611		Professional Negligence Insurance	120
	3510		Casual Car Allowance	1,500
				92,390
			Total Controllable Costs	**95,530**
			GROSS DIRECT EXPENDITURE	**95,530**
			External Income	
35201			**Energy Conservation**	
	9700		Miscellaneous Income	(7,500)
	9716	PV01	Feed In Tariff - Causeway House PV Panels	(6,310)
	9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,300)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(20,210)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(17,220)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,370)
	9716	PV06	Feed In Tariff - Discovery Centre	(1,940)
	9717	PV01	Export Tariff - Causeway House PV Panels	(310)
	9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(450)
	9717	PV05	Export Tariff - Unit 9 Lakes Road	(980)
	9717	PV06	Export Tariff - Discovery Centre	(820)
	9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(19,540)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(20,000)
				(99,950)
35210			**Carbon Management**	
	9700		Miscellaneous Income	(25,000)
				(25,000)
			Total External Income	**(124,950)**
			GROSS DIRECT INCOME	**(124,950)**
			NET DIRECT EXPENDITURE	**(29,420)**
			PUBLIC LIGHTING	
			Controllable Costs	
35301			**Public Lighting**	
	1010		General Repair & Maint.	2,030
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	5,500
			Total Controllable Costs	**9,530**
			GROSS DIRECT EXPENDITURE	**9,530**
			NET DIRECT EXPENDITURE	**9,530**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			ENVIRONMENTAL PROTECTION	
			Controllable Costs	
30801			**Environmental Protection**	
	0100		Salary With Oncost	285,990
	0110		Standby	22,790
	0520		Staff Professional Fees	800
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	500
	2210		Protective Clothing	100
	2504		Legal fees	1,100
	2734		Mobile Phones	450
	2950		Membership Subscriptions	390
	3510		Casual Car Allowance	4,720
	5602		Air/Water Quality/Contam Land	1,000
	7030		Other Expenses	350
			Total Controllable Costs	**318,890**
			Internal Charges for Services	
	3330		Hire Of Leased Car	6,230
			Total Internal Charges for Services	**6,230**
			GROSS DIRECT EXPENDITURE	**325,120**
			External Income	
	9401		Fees/Charges For Services	(18,000)
	9406		Fines	(6,400)
	9409		Other Recoverable Charges	(300)
	9700		Miscellaneous Income	(300)
			Total External Income	**(25,000)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
30801			**Performance & Improvement**	
	9803		Tfr To Capital Funds	(41,800)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(41,800)**
			GROSS DIRECT INCOME	**(66,800)**
			NET DIRECT EXPENDITURE	**258,320**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			HEALTH PROTECTION	
			Controllable Costs	
30701			**Health Protection**	
	0100		Salary With Oncost	195,540
	0103		Staffing Costs Profile	19,330
	0520		Staff Professional Fees	750
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	1,000
	2210		Protective Clothing	200
	2500		Other Professional fees	4,000
	2501		Analysts Fees	3,000
	2734		Mobile Phones	200
	2820		Subsistence	100
	2950		Membership Subscriptions	1,030
	3510		Casual Car Allowance	2,170
	7020		Payments	730
			Total Controllable Costs	**228,550**
			Internal Charges for Services	
	3330		Hire Of Leased Car	6,460
			Total Internal Charges for Services	**6,460**
			GROSS DIRECT EXPENDITURE	**235,010**
			External Income	
	9401		Fees/Charges For Services	(12,140)
	9408		Licences	(500)
			Total External Income	**(12,640)**
			GROSS DIRECT INCOME	**(12,640)**
			NET DIRECT EXPENDITURE	**222,370**
			PUBLIC HEALTH & HOUSING	
			Controllable Costs	
30102			**Public Health & Housing**	
	1420		Electricity	180
	2010		New Equip. & Furniture	200
	2501		Analysts Fees	500
	2734		Mobile Phones	200
	7030		Other Expenses	850
			Total Controllable Costs	**1,930**
			Transfers to Earmarked Reserves / Balances / Other Funds	
40208			**Stock Condition Survey**	
	7805		Tfr to Reserve	3,000
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**3,000**
			GROSS DIRECT EXPENDITURE	**4,930**
			External Income	
30102			**Public Health & Housing**	
	9408		Licences	(1,700)
			Total External Income	**(1,700)**
			GROSS DIRECT INCOME	**(1,700)**
			NET DIRECT EXPENDITURE	**3,230**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			PEST CONTROL	
			Controllable Costs	
36401			**Pest Control**	
	0100		Salary With Oncost	36,370
	2010		New Equip. & Furniture	600
	2060		Chemicals,Fertilisers,Poisons	3,000
	2210		Protective Clothing	230
	2320		Stationery	90
	2734		Mobile Phones	100
			Total Controllable Costs	**40,390**
			Internal Charges for Services	
	3210		Transport Costs-Vehicles	6,510
			Total Internal Charges for Services	**6,510**
			GROSS DIRECT EXPENDITURE	**46,900**
			External Income	
	9401		Fees/Charges For Services	(15,000)
	9700		Miscellaneous Income	(12,200)
			Total External Income	**(27,200)**
			Internal Recharges for Services	
	9801		Recharge To Other Rev.A/C	(650)
			Total Internal Recharges for Services	**(650)**
			GROSS DIRECT INCOME	**(27,850)**
			NET DIRECT EXPENDITURE	**19,050**
			EMERGENCY PLANNING	
			Controllable Costs	
25201			**Emergency Planning**	
	0100		Salary With Oncost	26,520
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	1,000
	7030		Other Expenses	1,000
	7052		Emergency Planning Contingency	3,000
			Total Controllable Costs	**32,020**
			GROSS DIRECT EXPENDITURE	**32,020**
			NET DIRECT EXPENDITURE	**32,020**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			LICENSING	
			Controllable Costs	
62001			**Licensing (General)**	
	0100		Salary With Oncost	203,480
	0520		Staff Professional Fees	180
	2310		Newspapers & Publications	510
	2701		Computer Paper & Materials	270
	2703		Computer Maintenance	3,970
	2734		Mobile Phones	150
	2950		Membership Subscriptions	600
	3510		Casual Car Allowance	2,760
				211,920
66501			**Taxi Licences**	
	0940		Training Fees - Incl.Reg.	480
	2010		New Equip. & Furniture	2,000
	2090		Other Tools & Materials	3,870
	2320		Stationery	80
	2504		Legal Fees	2,290
	2522		Criminal Records Bureau	6,000
	2527		DVLA Checks	1,500
	2703		Computer Maintenance	330
	2960		Statutory Advertising	500
				17,050
66599			**Other Licences**	
	0940		Training Fees - Incl.Reg.	720
	2320		Stationery	120
				840
			Total Controllable Costs	**229,810**
			Transfers to Earmarked Reserves / Balances / Other Funds	
66501			**Taxi Licences**	
	7805		Tfr to Reserve	5,000
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**5,000**
			GROSS DIRECT EXPENDITURE	**234,810**
			External Income	
66501			**Taxi Licences**	
	9206		Costs Recovered	(7,500)
	9408		Licences	(108,390)
				(115,890)
66550			**Scrap Metal Licences**	
	9408		Licences	(2,500)
				(2,500)
66599			**Other Licences**	
	9408		Licences	(124,000)
				(124,000)
			Total External Income	**(242,390)**
			GROSS DIRECT INCOME	**(242,390)**
			NET DIRECT EXPENDITURE	**(7,580)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			ENV HEALTH - MANAGEMENT & ADMIN	
			Controllable Costs	
30114			**Env Health-Management & Admin**	
	0710		Staff Health Checks	2,000
	2734		Mobile Phones	300
	2950		Membership Subscriptions	490
			Total Controllable Costs	**2,790**
			GROSS DIRECT EXPENDITURE	**2,790**
			NET DIRECT EXPENDITURE	**2,790**
			HEALTH, SAFETY & EMERGENCY PLANNING UNIT	
			Controllable Costs	
25109			**Health,Safety & Emerg Plg Unit**	
	0100		Salary With Oncost	61,580
	0103		Staffing Costs Profile	14,050
	0540		First Aid payments	1,500
	0550		Fire Marshall payments	2,700
	2320		Stationery	130
	2611		Professional Negligence Insurance	10
	2734		Mobile Phones	400
	2950		Membership Subscriptions	2,650
	3510		Casual Car Allowance	1,000
	7051		Health & Safety Contingency	5,000
				89,020
25120			**H&S Training (Trading)**	
	7020		Payments	500
				500
			Total Controllable Costs	**89,520**
			GROSS DIRECT EXPENDITURE	**89,520**
			External Income	
25109			**Health,Safety & Emerg Plg Unit**	
	9401		Fees/Charges For Services	(1,500)
				(1,500)
25120			**H&S Training (Trading)**	
	9400		Tuition Fees	(500)
				(500)
			Total External Income	**(2,000)**
			GROSS DIRECT INCOME	**(2,000)**
			NET DIRECT EXPENDITURE	**87,520**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			FINANCIAL SERVICES	
			BENEFITS - ADMINISTRATION	
			Controllable Costs	
26109			**Housing Benefits Unit**	
	0100		Salary With Oncost	615,900
	0520		Staff Professional Fees	190
	0940		Training Fees - Incl.Reg.	3,770
	2010		New Equip. & Furniture	1,000
	2450		Land Registry Fees	2,500
	2702		Computer Equip & Software	2,000
	2734		Mobile Phones	510
	2820		Subsistence	150
	2950		Membership Subscriptions	360
	3510		Casual Car Allowance	1,350
	3550		Public Transport	400
	5320		Essex County Council	7,000
				635,130
28605			**Benefit Fraud**	
	0100		Salary With Oncost	38,570
	0562		Hsg Benefits Transcripts	4,500
	0940		Training Fees - Incl.Reg.	680
	2010		New Equip. & Furniture	500
	2450		Land Registry Fees	100
	2504		Legal Fees	12,200
	2734		Mobile Phones	300
	2820		Subsistence	50
	2821		Appeals/Witness Expenses	250
	2950		Membership Subscriptions	3,700
	3510		Casual Car Allowance	400
				61,250
			Total Controllable Costs	**696,380**
			Internal Charges for Services	
26109			**Housing Benefits Unit**	
	3330		Hire Of Leased Car	3,690
				3,690
			Total Internal Charges for Services	**3,690**
			GROSS DIRECT EXPENDITURE	**700,070**
			External Income	
26109			**Housing Benefits Unit**	
	9003		Dwp	(4,380)
	9007		Dwp - Benefit Admin Grant	(482,180)
	9108		External Income	(5,000)
				(491,560)
28605			**Benefit Fraud**	
	9212		Revenues Costs Recovered	(2,000)
	9215		Administrative Penalties	(23,250)
				(25,250)
			Total External Income	**(516,810)**
			GROSS DIRECT INCOME	**(516,810)**
			NET DIRECT EXPENDITURE	**183,260**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			BENEFITS - NET PAID/SUBSIDY	
			Controllable Costs	
28604			**Rent Allowances**	
	4410		Rent Allowances Paid	41,485,000
	7030		Other Expenses	39,650
				41,524,650
			Total Controllable Costs	**41,524,650**
			GROSS DIRECT EXPENDITURE	**41,524,650**
			External Income	
28604			**Rent Allowances**	
	9003		Dwp	(20,000)
	9005		Dwp - Rent Allowance Subsidy	(41,106,000)
	9210		Benefit Overpayment Recoveries	(400,000)
			Total External Income	**(41,526,000)**
			GROSS DIRECT INCOME	**(41,526,000)**
			NET DIRECT EXPENDITURE	**(1,350)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			LOCAL TAX COLLECTION	
			Controllable Costs	
26110			**Billing & Recovery Team**	
	0100		Salary With Oncost	548,270
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	890
	2300		Printing-Outwork	22,000
	2310		Newspapers & Publications	1,000
	2450		Land Registry fees	1,000
	2504		Legal Fees	5,000
	2512		Debt Collection agencies	9,200
	2702		Computer Equip.& Software	1,830
	2734		Mobile Phones	350
	2820		Subsistence	100
	3510		Casual Car Allowance	3,650
	3550		Public Transport	150
				596,440
28801			**Council Tax**	
	0100		Salary With Oncost	50,420
	2410		Court Fees & Charges	22,440
	2505		Bailiffs Fees	5,000
	2510		Bank Charges	16,850
	2900		Grants-Welfare	25,000
	7030		Other Expenses	13,280
				132,990
28901			**Non-Domestic Rates**	
	2410		Court Fees & Charges	2,700
	2505		Bailiffs Fees	250
				2,950
			Total Controllable Costs	**732,380**
			GROSS DIRECT EXPENDITURE	**732,380**
			External Income	
28801			**Council Tax**	
	9026		CLG - Localising Support - Council Tax	(164,430)
	9115		Collection Investment	(51,090)
	9118		Hardship Fund	(13,280)
	9119		Fraud & Compliance Investment	(47,970)
	9212		Revenues Costs Recovered	(355,000)
				(631,770)
28901			**Non-Domestic Rates**	
	9212		Revenues Costs Recovered	(23,000)
	9222		Cost Of Collection Allowance	(194,670)
				(217,670)
			Total External Income	**(849,440)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
28801			**Council Tax**	
	9806		Transfer from Reserve	(1,150)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(1,150)**
			GROSS DIRECT INCOME	**(850,590)**
			NET DIRECT EXPENDITURE	**(118,210)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			TREASURY MANAGEMENT	
			Controllable Costs	
20812			**Debt Management Expenses**	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	17,000
				17,570
20821			**Capital Financing**	
	6020		Interest Payments	282,000
				282,000
			Total Controllable Costs	**299,570**
			Transfers to Earmarked Reserves / Balances / Other Funds	
20811			**Investment & Other Income**	
	7805		Transfer to Reserve	67,020
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**67,020**
			GROSS DIRECT EXPENDITURE	**366,590**
			External Income	
20811			**Investment & Other Income**	
	9604		Interest on Mortgages	(2,500)
	9630		Interest - Deposits	(77,500)
	9636		Interest- Other	(33,200)
	9637		Interest- Pooled Funds	(700,000)
			Total External Income	**(813,200)**
			GROSS DIRECT INCOME	**(813,200)**
			NET DIRECT EXPENDITURE	**(446,610)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			INSURANCE	
			Controllable Costs	
26106			**Insurance Unit**	
	0100		Salary With Oncost	28,700
	0620		Employers Liability Ins.	80,640
	0650		Officials Indemnity Ins.	3,320
	0660		Pa(All Duties) Insurance	2,790
	0670		Fidelity Insurance	5,690
	1630		Hirers Liability	3,070
	2500		Other Professional Fees	3,500
	2602		All Risks Insurance	640
	2604		Cash In Transit Insurance	330
	2605		Libel & Slander Insurance	2,370
	2610		Public Liability	91,870
			Total Controllable Costs	**222,920**
			GROSS DIRECT EXPENDITURE	**222,920**
			NET DIRECT EXPENDITURE	**222,920**
			INTERNAL AUDIT	
			Controllable Costs	
26103			**Internal Audit**	
	0100		Salary With Oncost	134,160
	2010		New Equip. & Furniture	200
	2320		Stationery	190
	2511		Security Services	1,950
	2734		Mobile Phones	150
	2820		Subsistence	100
	3510		Casual Car Allowance	240
			Total Controllable Costs	**136,990**
			GROSS DIRECT EXPENDITURE	**136,990**
			NET DIRECT EXPENDITURE	**136,990**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CASHIERING SERVICES	
			Controllable Costs	
26108			**Cashiering Services**	
	0100		Salary With Oncost	62,880
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	890
	2510		Bank Charges	46,060
	2511		Security Services	3,870
	2703		Computer Maintenance	10,570
	2704		System Development	4,000
			Total Controllable Costs	**128,970**
			GROSS DIRECT EXPENDITURE	**128,970**
			NET DIRECT EXPENDITURE	**128,970**
			MAIL SERVICES	
			Controllable Costs	
22109			**Mail Services**	
	0100		Salary With Oncost	26,870
	2020		Hired Equipment	3,730
	2030		Maint.Equipment/Furniture	2,060
	2750		Postages	99,880
	2950		Membership Subscriptions	580
	3090		Misc.Transport Costs	6,200
			Total Controllable Costs	**139,320**
			GROSS DIRECT EXPENDITURE	**139,320**
			NET DIRECT EXPENDITURE	**139,320**
			REVENUES & BENEFITS SYSTEM & SUPPORT	
			Controllable Costs	
26119			**Revenues & Benefits System**	
	0940		Training Fees - Incl.Reg.	4,000
	2703		Computer Maintenance	128,060
	2704		System Development	4,200
				136,260
26120			**Revenues & Benefits Support**	
	0100		Salary With Oncost	167,670
	2320		Stationery	400
	2703		Computer Maintenance	890
	2750		Postages	14,080
	3510		Casual Car Allowance	710
				183,750
			Total Controllable Costs	**320,010**
			GROSS DIRECT EXPENDITURE	**320,010**
			NET DIRECT EXPENDITURE	**320,010**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			FINANCIAL SERVICES	
			Controllable Costs	
26102			**Financial Services Unit**	
	0100		Salary With Oncost	427,150
	0520		Staff Professional Fees	1,080
	0940		Training Fees - Incl.Reg.	4,200
	2310		Newspapers & Publications	2,000
	2320		Stationery	1,000
	2500		Other Professional Fees	3,600
	2700		Computer Bureaux Chge/Lic	4,660
	2701		Computer Paper & Materials	200
	2950		Membership Subscriptions	4,110
	3551		Rail Travel	1,000
	7030		Other Expenses	1,880
				450,880
26121			**Efinancials**	
	2700		Computer Bureaux Chge/Lic	500
	2702		Computer Equip.& Software	2,710
	2703		Computer Maintenance	21,620
				24,830
			Total Controllable Costs	**475,710**
			NET DIRECT EXPENDITURE	**475,710**
			CORPORATE MANAGEMENT (FINANCE)	
			Controllable Costs	
20801			**Corporate Management (Finance)**	
	2500		Other Professional fees	700
	2507		Valuers/ Estate Agent Fees	6,900
	2509		Audit Fees	80,980
	2510		Bank Charges	16,820
	5322		ECC Pension Fund	1,000
			Total Controllable Costs	**106,400**
			GROSS DIRECT EXPENDITURE	**106,400**
			NET DIRECT EXPENDITURE	**106,400**
			HR & PAYROLL SYSTEM	
			Controllable Costs	
26124			**Hr & Payroll System**	
	5370		Colchester BC	24,030
			Total Controllable Costs	**24,030**
			GROSS DIRECT EXPENDITURE	**24,030**
			NET DIRECT EXPENDITURE	**24,030**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			PROCUREMENT	
			Controllable Costs	
22102			**Central Purchasing**	
	2702		Computer Equip.& Software	16,000
				16,000
22501			**Essex Procurement Hub**	
	0100		Salary With Oncost	311,290
	0520		Staff Professional fees	720
	0940		Training Fees - Incl.Reg.	2,270
	2010		New Equip. & Furniture	1,000
	2320		Stationery	300
	2502		Consultants fees	1,050
	2611		Professional Negligence Insurance	4,140
	2702		Computer Equip.& Software	7,000
	2734		Mobile Phones	700
	2880		Office Hospitality Exp.	200
	2950		Membership Subscriptions	500
	3510		Casual Car Allowance	3,500
	3550		Public Transport	400
	7040		Refunds	146,930
	X920		Printing(Reprographics)	500
				480,500
			Total Controllable Costs	**496,500**
			Internal Charges for Services	
22102			**Central Purchasing**	
	7220		Transfers Within Procurement	103,630
				103,630
22501			**Essex Procurement Hub**	
	3330		Hire Of Leased Car	1,590
	7220		Transfers Within Procurement	84,640
				86,230
			Total Internal Charges for Services	**189,860**
			GROSS DIRECT EXPENDITURE	**686,360**
			External Income	
22501			**Essex Procurement Hub**	
	9111		Hub Subscriptions - Other La'S	(263,100)
	9205		Commissions	(200,000)
			Total External Income	**(463,100)**
			Internal Recharges for Services	
22102			**Central Purchasing**	
	9820		Transfers Within Procurement	(84,640)
				(84,640)
22501			**Essex Procurement Hub**	
	9820		Transfers Within Procurement	(103,630)
				(103,630)
			Total Internal Recharges for Services	**(188,270)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
22102			**Central Purchasing**	
	9806		Tfr from Reserve	(41,470)
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**(41,470)**
			GROSS DIRECT INCOME	**(692,840)**
			NET DIRECT EXPENDITURE	**(6,480)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			GOVERNANCE	
			DEMOCRATIC REPRESENTATION & MGT	
			Controllable Costs	
20901			**Cdc - Corporate Policy Making**	
	1840		Hire Of Premises	1,650
	2700		Computer Bureaux Chge/Lic	5,000
	2810		Conference Expenses	1,500
				8,150
20902			**Cdc - Represent Local Interests**	
	2310		Newspapers & Publications	580
	2602		All Risks Insurance	10
	2732		Fax Machine	150
	2810		Conference Expenses	1,950
	2840		Chairmans Allowance	3,020
	2850		Vice Chairmans Allowance	820
	2870		Civic Hospitality	6,500
	2950		Membership Subscriptions	26,730
	3580		Civic Travel	4,000
				43,760
20903			**Cdc - Support To Elected Bodies**	
	0100		Members Allowances - Employer NI Contributions	12,610
	2734		Mobile Phones	2,630
	2820		Subsistence	200
	2830		Members Allowances	369,020
	2831		I R Panel	3,000
	2860		Members Training Expenses	18,000
	2862		Members Broadband	5,800
	3570		Members Travel	13,320
				424,580
			Total Controllable Costs	**476,490**
			GROSS DIRECT EXPENDITURE	**476,490**
			Transfers to Earmarked Reserves / Balances / Other Funds	
20903			**Cdc - Support To Elected Bodies**	
	9806		Transfer from Reserve	(12,000)
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**(12,000)**
			GROSS DIRECT INCOME	**(12,000)**
			NET DIRECT EXPENDITURE	**464,490**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			ELECTORAL SERVICES	
			Controllable Costs	
22103			**Electoral Services Unit**	
	0100		Salary With Oncost	102,870
	0520		Staff Professional Fees	120
	0940		Training Fees - Incl.Reg.	400
	3510		Casual Car Allowance	750
				104,140
22201			**District Elections**	
	2010		New Equip. & Furniture	1,000
				1,000
22401			**Electoral Registration**	
	2300		Printing-Outwork	8,900
	2320		Stationery	1,100
	2513		Elections Canvassing Fees	8,200
	2700		Computer Bureaux Chge/Lic	9,210
	2750		Postages	47,790
				75,200
			Total Controllable Costs	**180,340**
			Transfers to Earmarked Reserves / Balances / Other Funds	
22201			**District Elections**	
	7805		Transfer from Reserve	27,000
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**27,000**
			GROSS DIRECT EXPENDITURE	**207,340**
			External Income	
22401				
	9304		Sale Of Publications/Maps	(500)
			Total External Income	**(500)**
			GROSS DIRECT INCOME	**(500)**
			NET DIRECT EXPENDITURE	**206,840**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			LEGAL SERVICES	
			Controllable Costs	
22105			**Legal Services**	
			Controllable Costs	
	0100		Salary With Oncost	194,750
	0940		Training Fees - Incl.Reg.	200
	2030		Maint.Equipment/Furniture	100
	2310		Newspapers & Publications	11,510
	2450		Land Registry Fees	1,000
	2611		Professional Negligence Insurance	80
	2702		Computer Equip.& Software	3,500
	2950		Membership Subscriptions	2,700
	3510		Casual Car Allowance	240
	3560		Mileage Allow.-Occasional	100
			Total Controllable Costs	**214,180**
			GROSS DIRECT EXPENDITURE	**214,180**
			External Income	
	9206		Costs Recovered	(3,000)
	9401		Fees/Charges for Service	(30,150)
			Total External Income	**(33,150)**
			GROSS DIRECT INCOME	**(33,150)**
			NET DIRECT EXPENDITURE	**181,030**
			MEMBER RESOURCES	
			Controllable Costs	
22106			**Member Resources**	
	0100		Salary With Oncost	155,870
	0102		Staffing savings profiled	4,960
	0940		Training Fees - Incl.Reg.	1,730
	2030		Maint.Equipment/Furniture	50
	2310		Newspapers & Publications	240
	2320		Stationery	1,000
	2330		Books	50
	2701		Computer Paper & Materials	330
	2734		Mobile Phones	200
	2950		Membership Subscriptions	280
	3510		Casual Car Allowance	380
			Total Controllable Costs	**165,090**
			GROSS DIRECT EXPENDITURE	**165,090**
			NET DIRECT EXPENDITURE	**165,090**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18

HOUSING SERVICES

CHOICED BASED LETTINGS

Cost Centre	Account	Activity Code	Description	Budget 2017/18
			Controllable Costs	
40212			**Choice Based Lettings**	
	2703		Computer Maintenance	13,400
			Total Controllable Costs	**13,400**
			GROSS DIRECT EXPENDITURE	**13,400**
			External Income	
	9409		Other Recoverable Charges	(4,330)
			Total External Income	**(4,330)**
			GROSS DIRECT INCOME	**(4,330)**
			NET DIRECT EXPENDITURE	**9,070**

EMPTY HOMES

Cost Centre	Account	Activity Code	Description	Budget 2017/18
			Controllable Costs	
40102			**Empty Homes**	
	0100		Salary With Oncost	17,260
	0940		Training Fees - Incl.Reg.	130
	2950		Membership Subscriptions	120
	3510		Casual Car Allowance	240
			Total Controllable Costs	**17,750**
			GROSS DIRECT EXPENDITURE	**17,750**
			NET DIRECT EXPENDITURE	**17,750**

GRANTS

Cost Centre	Account	Activity Code	Description	Budget 2017/18
40203			**Grants**	
	2903		Miscellaneous Grants	1,000
	2950		Membership Subscriptions	500
			Total Controllable Costs	**1,500**
			GROSS DIRECT EXPENDITURE	**1,500**
			NET DIRECT EXPENDITURE	**1,500**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			HOMELESSNESS & TEMPORARY ACCOMMODATION	
			Controllable Costs	
40206			**Rent Bond Scheme**	
	7020		Payments	1,000
				1,000
40211			**Housing the Homeless**	
	0110		Standby	8,000
	2504		Legal Fees	3,170
	2523		Doctors / Medical Fees	600
	2703		Computer Maintenance	7,240
	2822		Bed & Breakfast	2,500
	5700		Landlord Incentives	1,000
	7110		Write-offs	20,000
				42,510
40225			**Temporary Accommodation**	
	0100		Salary With Oncost	38,570
	1850		Council Tax	1,000
	2010		New Equip. & Furniture	2,570
	2504		Legal Fees	2,000
	3510		Casual Car Allowance	400
	5280		Greenfields Ch	37,000
				81,540
40226			**Bradford Street**	
	0100		Salary With Oncost	4,410
	1010		General Repair & Maint.	7,000
	1250		Fire Alarm/Extinguisher Maint.	250
	1420		Electricity	3,960
	1500		Combined Water/Sewage Charge	500
	1510		Metered Water Charge	500
	1610		Building Insurance	20
	1740		Contract Cleaning	880
	7051		Health & Safety Contingency	150
				17,670
40229			**Leahurst**	
	1810		Rent	15,500
				15,500
40230			**John Barr House**	
	2601		Engineering Insurance	690
				690
40231			**49 & 51 St. James Road**	
	7020		Payments	1,000
				1,000
40232			**Digby Court**	
	7020		Payments	1,000
				1,000
			Total Controllable Costs	**160,910**
			GROSS DIRECT EXPENDITURE	**160,910**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			External Income	
40206			**Rent Bond Scheme**	
	9206		Costs Recovered	(1,000)
				(1,000)
40211			**Housing the Homeless**	
	9409		Other Recoverable Charges	(740)
				(740)
40226			**Bradford Street**	
	9501		General Rent	(8,150)
	9506		Service Charges	(3,150)
				(11,300)
40229			**Leahurst**	
	9501		General Rent	(15,500)
				(15,500)
			Total External Income	**(28,540)**
			GROSS DIRECT INCOME	**(28,540)**
			NET DIRECT EXPENDITURE	**132,370**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			HOUSING ADVICE	
			Controllable Costs	
40105			**Housing Advisory**	
	0100		Salary With Oncost	399,520
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	300
	2320		Stationery	330
	2330		Books	200
	2504		Legal Fees	500
	2518		Language Line	1,000
	2734		Mobile Phones	800
	2820		Subsistence	100
	3510		Casual Car Allowance	900
	7030		Other Expenses	100
			Total Controllable Costs	**405,250**
			GROSS DIRECT EXPENDITURE	**405,250**
			Transfers from Earmarked Reserves / Balances / Other Funds	
	9806		Tfr from Reserve	(77,220)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(77,220)**
			GROSS DIRECT INCOME	**(77,220)**
			NET DIRECT EXPENDITURE	**328,030**
			HOUSING NEEDS SURVEY	
			Transfers to Earmarked Reserves / Balances / Other Funds	
40209			**Housing Needs Survey**	
	7805		Transfer to Reserve	4,000
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**4,000**
			GROSS DIRECT EXPENDITURE	**4,000**
			NET DIRECT EXPENDITURE	**4,000**
			SUPPORTING PEOPLE	
			Controllable Costs	
40703			**Supporting People Carecall**	
	5410		Mid Essex Pct	155,460
			Total Controllable Costs	**155,460**
			GROSS DIRECT EXPENDITURE	**155,460**
			NET DIRECT EXPENDITURE	**155,460**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			HOUSING ASSESSMENT	
			Controllable Costs	
40106			**Housing Assessment**	
	0100		Salary With Oncost	137,860
	0130		Overtime - Monthly Pay	1,590
	0940		Training Fees - Incl.Reg.	1,180
	2010		New Equip. & Furniture	150
	2320		Stationery	150
	2523		Doctors / Medical fees	100
	3510		Casual Car Allowance	350
			Total Controllable Costs	**141,380**
			GROSS DIRECT EXPENDITURE	**141,380**
			NET DIRECT EXPENDITURE	**141,380**
			RESEARCH & DEVELOPMENT	
			Controllable Costs	
40104			**Research & Development**	
	0100		Salary With Oncost	148,040
	0130		Overtime - Monthly Pay	420
	0520		Staff Professional Fees	680
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	1,000
	2320		Stationery	130
	2330		Books	200
	2734		Mobile Phones	100
	2810		Conference Expenses	200
	2820		Subsistence	150
	3510		Casual Car Allowance	800
	7030		Other Expenses	2,000
			Total Controllable Costs	**154,680**
			GROSS DIRECT EXPENDITURE	**154,680**
			NET DIRECT EXPENDITURE	**154,680**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			HUMAN RESOURCES	
			HUMAN RESOURCES	
			Controllable Costs	
25106			**Human Resources**	
	0100		Salary With Oncost	224,260
	0520		Staff Professional Fees	250
	0710		Staff Health Checks	3,300
	0712		Employee Support	2,400
	0770		Long Service Awards	500
	0785		Staff Awards	3,000
	2320		Stationery	200
	2531		Childcare Voucher Scheme	1,200
	2701		Computer Paper & Materials	240
	2734		Mobile Phones	120
	2950		Membership Subscriptions	5,860
	3510		Casual Car Allowance	1,070
				242,400
25401			**P.E.T.- General**	
	0940		Training Fees - Incl.Reg.	7,200
				7,200
25501			**In Service Training**	
	0103		Staffing Costs Profile	4,300
	0940		Training Fees - Incl.Reg.	27,120
	0941		Health & Safety Training	250
				31,670
25601			**E.S.C.-General**	
	0940		Training Fees - Incl.Reg.	14,280
				14,280
25701			**Modern Apprentices**	
	0100		Salary With Oncost	25,000
				25,000
			Total Controllable Costs	**320,550**
			Internal Charges for Services	
25106			**Human Resources**	
	3330		Hire Of Leased Car	3,020
			Total Internal Charges for Services	**3,020**
			GROSS DIRECT EXPENDITURE	**323,570**
			Transfers from Earmarked Reserves / Balances / Other Funds	
25501			**In Service Training**	
	9806		Transfer from Reserve	(4,300)
				(4,300)
25701			**Modern Apprentices**	
	9806		Transfer from Reserve	0
				0
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(4,300)**
			GROSS DIRECT INCOME	**(4,300)**
			NET DIRECT EXPENDITURE	**319,270**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			LEISURE SERVICES	
			HEALTH DEVELOPMENT	
			Controllable Costs	
12901			**Health Development**	
	0100		Salary With Oncost	44,340
	0711		Health & Wellbeing	600
	7020		Payments	1,900
				46,840
12903			**Public Health Agenda**	
	0100		Salary With Oncost	38,570
	7020		Payments	26,500
	7030		Other Expenses	2,760
				67,830
			Total Controllable Costs	**114,670**
			GROSS DIRECT EXPENDITURE	**114,670**
			External Income	
12903			**Public Health Agenda**	
	9204		Contributions	(66,500)
			Total External Income	**(66,500)**
			GROSS DIRECT INCOME	**(66,500)**
			NET DIRECT EXPENDITURE	**48,170**
			LEISURE MANAGEMENT	
			Controllable Costs	
13001			**Leisure Contract**	
	0100		Salary With Oncost	63,260
	1300		General Maint.Of Grounds	360
	1610		Building Insurance	10,460
	1860		Service Charges	11,660
	2010		New Equip. & Furniture	280
	2210		Protective Clothing	60
	2310		Newspapers & Publications	410
	2734		Mobile Phones	220
	2820		Subsistence	70
	3510		Casual Car Allowance	940
	5291		Leisure Contract - Variations	50,000
	7020		Payments	50,000
	7030		Other Expenses	100
	X910		Photocopying	110
	X920		Printing(Reprographics)	60
			Total Controllable Costs	**187,990**
			GROSS DIRECT EXPENDITURE	**187,990**
			External Income	
13001			**Leisure Contract**	
	9101		Ecc Joint Financing Conts	(95,120)
	9227		Leisure Contract fees	(188,780)
			Total External Income	**(283,900)**
			GROSS DIRECT INCOME	**(283,900)**
			NET DIRECT EXPENDITURE	**(95,910)**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			MARKETING & COMMUNICATIONS	
			REPROGRAPHICS	
			Controllable Costs	
24002			**Reprographics**	
	0100		Salary With Oncost	53,000
	2030		Maint.Equipment/Furniture	4,500
	2360		Printing Paper/Materials	13,710
	2370		Printing - Machine Rentals	25,780
	2390		Photocopy Mach.Rent/Meter Chge	21,690
	2430		Licences(Miscellaneous)	620
			Total Controllable Costs	**119,300**
			GROSS DIRECT EXPENDITURE	**119,300**
			External Income	
	9401		Fees/Charges For Services	(10,000)
			Total External Income	**(10,000)**
			GROSS DIRECT INCOME	**(10,000)**
			NET DIRECT EXPENDITURE	**109,300**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			MARKETING & COMMUNICATIONS	
			Controllable Costs	
21302			**Marketing & Communications**	
	0100		Salary With Oncost	190,160
	2010		New Equip. & Furniture	8,000
	2030		Maint.Equipment/Furniture	1,000
	2310		Newspapers & Publications	790
	2320		Stationery	230
	2528		Best Value Surveys	3,000
	2702		Computer Equip.& Software	10,080
	2734		Mobile Phones	1,200
	2820		Subsistence	200
	2940		Publicity/Promotion Exp.	31,750
	2950		Membership Subscriptions	250
	2970		Advertising General	20,540
	3510		Casual Car Allowance	660
	3551		Rail Travel	200
				268,060
21304			**Sponsorship**	
	0100		Salary With Oncost	20,350
	2015		Signs	20,480
	7080		Payments to ECC	2,740
				43,570
			Total Controllable Costs	**311,630**
			GROSS DIRECT EXPENDITURE	**311,630**
			External Income	
21304			**Sponsorship**	
	9200		Sponsorship	(79,690)
				(79,690)
			Total External Income	**(79,690)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
21302			**Marketing & Communications**	
	9806		Transfer To/From Reserve	(8,580)
				(8,580)
21304			**Sponsorship**	
	9806		Transfer To/From Reserve	(19,740)
				(19,740)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(28,320)**
			GROSS DIRECT INCOME	**(108,010)**
			NET DIRECT EXPENDITURE	**203,620**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			GRAPHIC DESIGN	
			Controllable Costs	
24001			**Reprographics**	
	0100		Salary With Oncost	58,100
	2300		Printing-Outwork	38,200
			Total Controllable Costs	**96,300**
			GROSS DIRECT EXPENDITURE	**96,300**
			External Income	
	9401		Fees/Charges For Services	(10,000)
			Total External Income	**(10,000)**
			GROSS DIRECT INCOME	**(10,000)**
			NET DIRECT EXPENDITURE	**86,300**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			OPERATIONS	
			CAR PARKS	
			Controllable Costs	
10601			**Car Parks-General**	
	1010		General Repair & Maint.	10,570
	1280		Lights/Fittings/Electrics	2,000
	1420		Electricity	130
	2510		Bank Charges	500
	2602		All Risks Insurance	40
	5370		Colchester Bc	158,290
	7030		Other Expenses	1,500
	7300		Insurance Excess	2,000
				175,030
10602			**George Yard Car Park**	
	1010		General Repair & Maint.	5,000
	1210		Lift Repairs & Maint.	7,000
	1250		Fire Alarm/Extinguisher Maint.	300
	1420		Electricity	24,200
	1500		Combined Water/Sewer Chge	1,150
	1820		Unified Business Rate-Ndr	69,460
	2601		Engineering Insurance	360
	2609		General Insurance	4,950
	2730		Telephone Charges	400
	2950		Membership Subscriptions	2,460
				115,280
10606			**Braintree Bus Park**	
	1420		Electricity	940
	1820		Unified Business Rate-Ndr	6,800
				7,740
10608			**Manor Street Car Park**	
	1820		Unified Business Rate-Ndr	10,690
				10,690
10609			**Station Approach Car Park**	
	1820		Unified Business Rate-Ndr	5,420
				5,420
10610			**Newlands Drive Car Park**	
	1420		Electricity	430
	1820		Unified Business Rate-Ndr	22,170
				22,600
10611			**White Horse Lane Car Park**	
	1820		Unified Business Rate-Ndr	9,680
				9,680
10612			**Lockrams Lane Car Park**	
	1820		Unified Business Rate-Ndr	10,050
				10,050
10613			**Mill Lane Car Park**	
	1820		Unified Business Rate-Ndr	5,540
				5,540

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
10614			**Mayland Drive Car Park**	
	1820		Unified Business Rate-Ndr	2,910
				2,910
10617			**Hadfelda Sq Hat Pev Car Park**	
	1820		Unified Business Rate-Ndr	1,820
				1,820
10622			**Easton Road Car Park**	
	1820		Unified Business Rate-Ndr	9,620
				9,620
			Total Controllable Costs	**376,380**
			Internal Charges for Services	
10601			**Car Parks-General**	
	1315		Horticultural Services Charge	8,610
				8,610
10602			**George Yard Car Park**	
	1315		Horticultural Services Charge	5,240
				5,240
10606			**Braintree Bus Park**	
	1306		Sweeping & Scavenging	950
				950
10608			**Manor Street Car Park**	
	1306		Sweeping & Scavenging	950
				950
10609			**Station Approach Car Park**	
	1306		Sweeping & Scavenging	950
				950
10611			**White Horse Lane Car Park**	
	1306		Sweeping & Scavenging	810
				810
10612			**Lockrams Lane Car Park**	
	1306		Sweeping & Scavenging	4,550
				4,550
10613			**Mill Lane Car Park**	
	1306		Sweeping & Scavenging	1,420
				1,420
10614			**Mayland Drive Car Park**	
	1306		Sweeping & Scavenging	1,420
				1,420
			Total Internal Charges for Services	**24,900**
			GROSS DIRECT EXPENDITURE	**401,280**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			External Income	
10601			**Car Parks-General**	
	9423		Pcn Off Street	(50,000)
	9446		VAT Recovery- C Parks	(6,500)
	9700		Miscellaneous Income	(2,000)
				(58,500)
10602			**George Yard Car Park**	
	9401		Fees/Charges For Services	(324,000)
	9410		Season Tickets/Permits	(69,150)
	9447		Electric Charging Point	(50)
	9501		General Rent	(11,500)
				(404,700)
10606			**Braintree Bus Park**	
	9401		Fees/Charges For Services	(19,700)
	9410		Season Tickets/Permits	(2,730)
	9501		General Rent	(2,350)
				(24,780)
10608			**Manor Street Car Park**	
	9401		Fees/Charges For Services	(74,000)
				(74,000)
10609			**Station Approach Car Park**	
	9401		Fees/Charges For Services	(25,000)
	9410		Season Tickets/Permits	(5,680)
				(30,680)
10610			**Newlands Drive Car Park**	
	9401		Fees/Charges For Services	(196,000)
	9410		Season Tickets/Permits	(10,790)
				(206,790)
10611			**White Horse Lane Car Park**	
	9401		Fees/Charges For Services	(82,000)
				(82,000)
10612			**Lockrams Lane Car Park**	
	9410		Season Tickets/Permits	(12,900)
				(12,900)
10613			**Mill Lane Car Park**	
	9401		Fees/Charges For Services	(56,000)
				(56,000)
10614			**Mayland Drive Car Park**	
	9401		Fees/Charges For Services	(1,500)
	9410		Season Tickets/Permits	(13,300)
	9505		Right of Way/ Access	(2,000)
				(16,800)
10621			**Causeway House Car Park**	
	9401		Fees/Charges For Services	(2,500)
				(2,500)
10622			**Easton Road Car Park**	
	9401		Fees/Charges For Services	(72,000)
				(72,000)
			Total External Income	**(1,041,650)**
			GROSS DIRECT INCOME	**(1,041,650)**
			NET DIRECT EXPENDITURE	**(640,370)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CEMETERIES	
			Controllable Costs	
65001			**Cemeteries-General**	
	0100		Salary With Oncost	95,230
	0520		Staff Professional Fees	110
	1740		Contract Cleaning	13,960
	2210		Protective Clothing	500
	2703		Computer Maintenance	3,480
	3510		Casual Car Allowance	500
				113,780
65002			**Braintree Cemetery**	
	1010		General Repair & Maint.	4,270
	1250		Fire Alarm/Extinguisher Maint.	60
	1307		Tree Maintenance	800
	1310		Landscaping	500
	1314		Grave Digging	18,330
	1410		Gas	750
	1420		Electricity	1,280
	1500		Combined Water/Sewer Chge	950
	1820		Unified Business Rate-Ndr	4,780
	2030		Maint.Equipment/Furniture	100
	2601		Engineering Insurance	90
	2609		General Insurance	230
	2730		Telephone Charges	200
	7051		Health & Safety Contingency	1,250
				33,590
65003			**Bocking Cemetery**	
	1010		General Repair & Maint.	6,160
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	280
	1310		Landscaping	200
	1314		Grave Digging	6,950
	1500		Combined Water/Sewer Chge	220
	1820		Unified Business Rate-Ndr	2,630
	2030		Maint.Equipment/Furniture	110
	2609		General Insurance	150
	7051		Health & Safety Contingency	1,250
				17,990
65004			**Halstead Cemetery**	
	1010		General Repair & Maint.	1,780
	1307		Tree Maintenance	250
	1310		Landscaping	300
	1314		Grave Digging	9,350
	1500		Combined Water/Sewer Chge	950
	1820		Unified Business Rate-Ndr	1,000
	2609		General Insurance	210
	5220		Sub Contractors:general	1,670
	7051		Health & Safety Contingency	1,250
				16,760
65005			**Witham Cemetery**	
	1010		General Repair & Maint.	1,130
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1310		Landscaping	310
	1314		Grave Digging	11,650
	1420		Electricity	410
	1500		Combined Water/Sewer Chge	120
	1820		Unified Business Rate-Ndr	2,630
	2609		General Insurance	90
	5262		Waste disposal & transport	300
	7051		Health & Safety Contingency	1,250
				18,030
			Total Controllable Costs	**200,150**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			Internal Charges for Services	
65002			**Braintree Cemetery**	
	1315		Horticultural Services Charge	57,100
	3210		Transport Costs-Vehicles	6,470
				63,570
65003			**Bocking Cemetery**	
	1315		Horticultural Services Charge	20,970
				20,970
65004			**Halstead Cemetery**	
	1315		Horticultural Services Charge	44,050
				44,050
65005			**Witham Cemetery**	
	1315		Horticultural Services Charge	18,560
	1750		Trade Waste Collection	1,050
				19,610
			Total Internal Charges for Services	**148,200**
			GROSS DIRECT EXPENDITURE	**348,350**
			External Income	
65002			**Braintree Cemetery**	
	9416		Exclusive Rights Of Burial	(23,030)
	9417		Memorials	(5,900)
	9418		Interment Fees	(19,860)
	9419		Maintenance Of Graves	(6,620)
	9433		Memorial Bench Or Tree	(250)
				(55,660)
65003			**Bocking Cemetery**	
	9416		Exclusive Rights Of Burial	(12,570)
	9417		Memorials	(3,100)
	9418		Interment Fees	(14,510)
	9419		Maintenance Of Graves	(3,580)
	9433		Memorial Bench Or Tree	(250)
				(34,010)
65004			**Halstead Cemetery**	
	9416		Exclusive Rights Of Burial	(8,580)
	9417		Memorials	(3,370)
	9418		Interment Fees	(14,720)
	9419		Maintenance Of Graves	(1,040)
	9433		Memorial Bench Or Tree	(250)
	9501		General Rent	(7,500)
				(35,460)
65005			**Witham Cemetery**	
	9416		Exclusive Rights Of Burial	(23,710)
	9417		Memorials	(6,410)
	9418		Interment Fees	(20,880)
	9419		Maintenance Of Graves	(1,840)
	9433		Memorial Bench Or Tree	(250)
				(53,090)
			Total External Income	**(178,220)**
			GROSS DIRECT INCOME	**(178,220)**
			NET DIRECT EXPENDITURE	**170,130**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			DISCOVERY CENTRE	
			Controllable Costs	
66211			**Discovery Centre**	
	2010		New Equip. & Furniture	470
	2030		Maint.Equipment/Furniture	3,000
	2500		Other Professional Fees	12,000
	2511		Security Services	360
	2602		All Risks Insurance	80
	2609		General Insurance	180
	5320		Essex County Council	35,000
	7030		Other Expenses	1,000
			Total Controllable Costs	**52,090**
			Transfers to Earmarked Reserves / Balances / Other Funds	
	7805		Transfer to Reserve	19,500
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**19,500**
			GROSS DIRECT EXPENDITURE	**71,590**
			External Income	
66211			**Discovery Centre**	
	9204		Contributions	(1,500)
	9442		Sports Pitch Income	(42,000)
	9700		Miscellaneous Income	(2,500)
			Total External Income	**(46,000)**
			GROSS DIRECT INCOME	**(46,000)**
			NET DIRECT EXPENDITURE	**25,590**
			MARKETS	
11102			**Markets**	
	0100		Salary With Oncost	16,530
	1420		Electricity	2,280
	1820		Unified Business Rate-Ndr	15,460
	2734		Mobile Phones	650
	2940		Publicity/ Promotion	210
	7030		Other Expenses	500
			Total Controllable Costs	**35,630**
			Internal Charges for Services	
	1306		Sweeping & Scavenging	20,000
			Total Internal Charges for Services	**20,000**
			GROSS DIRECT EXPENDITURE	**55,630**
			External Income	
	9501		General Rent	(95,230)
			Total External Income	**(95,230)**
			GROSS DIRECT INCOME	**(95,230)**
			NET DIRECT EXPENDITURE	**(39,600)**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			PARKS	
			Controllable Costs	
33201			**Parks & Open Spaces**	
	1010		General Repair & Maint.	37,220
	2011		New Litter Bins/ New Dog Bins	1,500
	1308		Bedding	13,170
	1309		Fencing/Walls	10,000
	1310		Landscaping	2,720
	1318		Hanging Baskets/Containers	13,000
	1420		Electricity	280
	1500		Combined Water/Sewer Chge	520
	1820		Unified Business Rate-Ndr	730
	2602		All Risks Insurance	110
	7300		Insurance Excess	300
				79,550
33205			**Play Areas**	
	1310		Landscaping	1,500
	2030		Maint.Equipment/Furniture	48,540
	2602		All Risks Insurance	20
				50,060
33209			**Allotments**	
	1500		Combined Water/Sewer Chge	2,620
	2950		Membership Subscriptions	60
				2,680
33217			**Sports Ground**	
	1010		General Repair & Maint.	1,550
	1410		Gas	1,000
	1420		Electricity	1,270
	1500		Combined Water/Sewer Chge	1,050
	1740		Contract Cleaning	7,960
	1820		Unified Business Rate-Ndr	4,630
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	1,470
	2730		Telephone Charges	350
	5330		Community Associations	1,700
	7300		Insurance Excess	2,530
				24,510
33221			**Closed Churchyards**	
	1010		General Repair & Maint.	1,000
	2602		All Risks Insurance	30
				1,030
33225			**Parks Other**	
	1010		General Repair & Maint.	1,000
	1310		Landscaping	7,150
	1420		Electricity	230
	2030		Maint.Equipment/Furniture	370
	7300		Insurance Excess	430
				9,180
33229			**Silver End Memorial Gardens**	
	1010		General Repair & Maint.	4,560
	1310		Landscaping	1,370
	2030		Maint.Equipment/Furniture	190
	2602		All Risks Insurance	100
	2609		General Insurance	30
	5360		Payments to Parish Councils	2,000
				8,250

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
33233			**Halstead Public Gardens**	
	1010		General Repair & Maint.	6,080
	1308		Bedding	2,630
	1310		Landscaping	1,370
	1500		Combined Water/ Sewer Charge	210
	2030		Maint.Equipment/Furniture	190
	2602		All Risks Insurance	100
				10,580
			Total Controllable Costs	**185,840**
			Internal Charges for Services	
33201			**Parks & Open Spaces**	
	1315		Horticultural Services Charge	754,280
	1750		Trade Waste Collection	1,720
				756,000
33205			**Play Areas**	
	1306		Sweeping & Scavenging	10,000
				10,000
33213			**Highway Verges**	
	1315		Horticultural Services Charge	122,960
				122,960
33217			**Sports Ground**	
	1315		Horticultural Services Charge	107,900
				107,900
33221			**Closed Churchyards**	
	1315		Horticultural Services Charge	6,080
				6,080
33229			**Silver End Memorial Gardens**	
	1315		Horticultural Services Charge	6,250
				6,250
33233			**Halstead Public Gardens**	
	1315		Horticultural Services Charge	8,310
				8,310
			Total Internal Charges for Services	**1,017,500**
			GROSS DIRECT EXPENDITURE	**1,203,340**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			External Income	
33201			**Allotments**	
	9501		Allotments Income	(8,500)
	9700		Allotments Income	(570)
				(9,070)
33209			**Allotments**	
	9431		Allotments Income	(11,200)
				(11,200)
33213			**Highway Verges**	
	9101		Ecc Joint Financing Conts	(28,670)
				(28,670)
33217			**Sports Ground**	
	9402		Lettings-Facility/Casual Users	(8,000)
	9501		General Rent	(5,720)
				(13,720)
			Total External Income	**(62,660)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
33201			**Parks & Open Spaces**	
	9806		Transfer To/From Reserve	(98,110)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(98,110)**
			GROSS DIRECT INCOME	**(160,770)**
			NET DIRECT EXPENDITURE	**1,042,570**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			PUBLIC CONVENIENCES	
			Controllable Costs	
31101			**Public Conveniences-General**	
	0130		Overtime- Monthly Pay	2,040
	1730		Cleaning Materials	5,000
	2210		Protective Clothing	260
				7,300
31102			**B&B Public Gardens Toilets**	
	1500		Combined Water/Sewer Chge	510
	1780		Clinical Waste	100
				610
31103			**Btree Bus Park Toilets**	
	0100		Salary With Oncost	8,130
	1010		General Repair & Maint.	3,600
	1410		Gas	300
	1420		Electricity	2,090
	1500		Combined Water/Sewer Chge	2,100
	1780		Clinical Waste	400
	2609		General Insurance	180
	7051		Health & Safety Contingency	500
				17,300
31109			**Witham Toilets**	
	0100		Salary With Oncost	8,130
	1010		General Repair & Maint.	2,220
	1410		Gas	240
	1420		Electricity	770
	1500		Combined Water/Sewer Chge	2,410
	1610		Building Insurance	40
	1820		Unified Business Rate-Ndr	3,880
	1780		Clinical Waste	300
	7051		Health & Safety Contingency	500
				18,490
31110			**Maldon Road Park Toilets**	
	0100		Salary With Oncost	4,880
				4,880
			Total Controllable Costs	**48,580**
			GROSS DIRECT EXPENDITURE	**48,580**
			External Income	
31110			**Maldon Road Park Toilets**	
	9105		Witham Town Council	(4,880)
			Total External Income	**(4,880)**
			GROSS DIRECT INCOME	**(4,880)**
			NET DIRECT EXPENDITURE	**43,700**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			ROADSIDE FEATURES	
			Controllable Costs	
63002			**War Memorials**	
	1010		General Repair & Maint.	500
	2602		All Risks Insurance	50
				550
63004			**Bus Shelters**	
	1010		General Repair & Maint.	250
				250
63005			**Braintree Fountain**	
	1010		General Repair & Maint	300
	1420		Electricity	1,870
	2602		All Risks Insurance	1,130
	5220		Sub-Contractors:General	6,300
				9,600
63006			**Roundabouts**	
	5220		Sub-Contractors:General	23,000
				23,000
63007			**Other Fountains**	
	2602		All Risks Insurance	140
				140
			Total Controllable Costs	**33,540**
			GROSS DIRECT EXPENDITURE	**33,540**
			External Income	
63005			**Braintree Fountain**	
	9409		Other Recoverable Charges	(8,000)
				(8,000)
			Total External Income	**(8,000)**
			GROSS DIRECT INCOME	**(8,000)**
			NET DIRECT EXPENDITURE	**25,540**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			STREET CLEANSING & RAPID RESPONSE	
			Controllable Costs	
33801			**Street Cleansing**	
	0100		Salary With Oncost	586,680
	0110		Standby	3,500
	0130		Overtime - Monthly Pay	35,120
	0300		Agency/Sep Staff	71,160
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	5,500
	1760		Skip Vehicles	500
	2010		New Equip. & Furniture	5,000
	2011		New Litter Bins/ New Dog Bins	13,000
	2030		Maint.Equipment/Furniture	800
	2090		Other Tools & Materials	25,000
	2092		Consumable Materials	7,000
	2210		Protective Clothing	7,500
	2734		Mobile Phones	2,100
	2950		Membership Subscriptions	2,250
	3022		Petrol	300
	3060		Road Fund Licence	150
	3220		Transport Costs-Plant	2,500
	3310		Hire Of Vehicles	5,000
	5220		Sub-Contractors:General	58,000
	5321		ECC Disposal Costs	3,030
	5360		Payments To Parish Councils	79,680
	7300		Insurance Excess	1,500
				915,770
33809			**Street Namplates**	
	2095		Street Nameplates	3,500
	5220		Sub-Contractors:General	500
				4,000
33813			**Highway Ranger**	
	0100		Salary With Oncost	49,410
	2010		New Equip. & Furniture	820
	2090		Other Tools & Materials	2,000
	2210		Protective Clothing	150
	7030		Other Expenses	5,000
				57,380
34201			**Abandoned Vehicles**	
	5261		Abandoned Vehicles Removal	4,000
				4,000
			Total Controllable Costs	**981,150**

Efin Code				
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			Internal Charges for Services	
33801			**Street Cleansing**	
	1750		Trade Waste Collection	4,450
	3210		Transport Costs-Vehicles	252,830
	X510		Radio Control Charges	340
				257,620
33813			**Highway Ranger**	
	3210		Transport Costs-Vehicles	12,620
				12,620
			Total Internal Charges for Services	**270,240**
			GROSS DIRECT EXPENDITURE	**1,251,390**
			External Income	
33801			**Street Cleansing**	
	9230		Greenfields CH SLA	(15,000)
	9700		Miscellaneous Income	(2,000)
				(17,000)
33813			**Highway Ranger**	
	9101		Ecc Joint Financing Conts	(70,000)
				(70,000)
			Total External Income	**(87,000)**
			Internal Recharges for Services	
33801			**Street Cleansing**	
	9801		Recharge To Other Rev.A/C	(52,490)
				(52,490)
			Total Internal Recharges for Services	**(52,490)**
			GROSS DIRECT INCOME	**(139,490)**
			NET DIRECT EXPENDITURE	**1,111,900**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			CORDONS FARM	
			Controllable Costs	
33706			**Cordons Farm**	
	0100		Salary With Oncost	49,130
	0130		Overtime - Monthly Pay	3,000
	0300		Agency/ Sep Staff	2,070
	1010		General Repair & Maint.	20,000
	1420		Electricity	1,000
	1610		Building Insurance	100
	1770		Toilets- Hygiene	1,200
	1810		Rent	17,750
	1820		Unified Business Rate-Ndr	15,840
	2010		New Equip. & Furniture	2,000
	2060		Chemicals, Fertilisers, Poisons	4,000
	2210		Protective Clothing	500
	2430		Licences(Miscellaneous)	2,900
	2734		Mobile Phones	400
	3220		Transport Costs-Plant	3,000
	5262		Waste Disposal & Transport	94,430
	5264		Emptying of X Tanks	25,000
	7030		Other Expenses	12,830
			Total Controllable Costs	**255,150**
			Internal Charges for Services	
	3210		Transport Costs-Vehicles	27,200
	5540		Pest Control	450
			Total Internal Charges for Services	**27,650**
			GROSS DIRECT EXPENDITURE	**282,800**
			External Income	
	9217		Disposal Credits	(6,630)
	9219		ECC Recycling credits	(43,110)
	9309		Other Sales	(1,000)
			Total External Income	**(50,740)**
			GROSS DIRECT INCOME	**(50,740)**
			NET DIRECT EXPENDITURE	**232,060**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			REFUSE AND RECYCLING	
			Controllable Costs	
33504			**Collection Costs**	
	0100		Salary With Oncost	1,448,060
	0130		Overtime - Monthly Pay	77,230
	0300		Agency/Sep Staff	146,770
	3021		Diesel Fuel	15,000
	3310		Hire Of Vehicles	11,000
	7011		Expenditure Savings Profiled	35,000
				1,733,060
33506			**Food Waste Service**	
	0100		Salary With Oncost	238,490
	0130		Overtime - Monthly Pay	20,020
	0300		Agency/Sep Staff	39,210
				297,720
33512			**Bring Banks**	
	0100		Salary With Oncost	70,210
	0130		Overtime - Monthly Pay	2,460
	0300		Agency/Sep Staff	4,820
	2034		Maint Of Bring Banks	25,000
				102,490
33514			**Clinical Waste Collection**	
	5220		Sub-Contractors:General	30,000
				30,000
33516			**Sack & Wheelie Bin Procurement**	
	2013		New Wheelie Bins	60,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Other Tools & Materials	11,470
	2093		Recycling Sacks	203,000
	2730		Telephone Charges	250
				275,720
33520			**Sack & Wheelie Bin Delivery**	
	0100		Salary With Oncost	81,910
	0130		Overtime - Monthly Pay	4,050
	0300		Agency/Sep Staff	7,930
	3310		Hire Of Vehicles	4,000
	3320		Plant Hire	4,000
				101,890
33524			**Special Collections**	
	5220		Sub-Contractors:General	62,000
				62,000
33528			**Trade Waste**	
	0100		Salary With Oncost	102,980
	0130		Overtime - Monthly Pay	4,690
	0300		Agency/Sep Staff	9,190
	2012		New Trade Waste Bins	22,000
	2032		Maint Of Trade Waste Bins	1,000
	2085		Purchase Of Trade Waste Sacks	1,250
	5220		Sub-Contractors:General	6,000
	5260		Payments to External Mrfs	1,060
	5321		Ecc Disposal Costs	400,990
				549,160

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
33544			**Mrt Bulking Up**	
	0100		Salary With Oncost	23,400
				23,400
33548			**External Mrfs**	
	3090		Misc.Transport Costs	51,980
	5260		Payments to External Mrfs	76,000
				127,980
33552			**General Operational O/Heads**	
	0710		Staff Health Checks	2,000
	0940		Training Fees - Incl.Reg.	14,150
	2092		Consumable Materials	2,000
	2210		Protective Clothing	20,000
	3120		Repairs	5,000
	7030		Other Expenses	3,270
	7300		Insurance Excess	10,000
				56,420
33556			**Promotional Costs**	
	2750		Postages	18,000
	2905		Recycling Donations	4,000
				22,000
33564			**General Administrative O/Heads**	
	0810		Advertising	1,000
	2320		Stationery	750
	2500		Other Professional Fees	5,000
	2703		Computer Maintenance	50,000
	2734		Mobile Phones	3,000
	2950		Membership Subscriptions	1,150
	7030		Other Expenses	3,930
				64,830
			Total Controllable Costs	**3,446,670**
			Internal Charges for Services	
33504			**Collection Costs**	
	3210		Transport Costs-Vehicles	1,040,330
				1,040,330
33506			**Food Waste Service**	
	3210		Transport Costs-Vehicles	114,410
				114,410
33512			**Bring Banks**	
	3210		Transport Costs-Vehicles	55,100
				55,100
33520			**Sack & Wheelie Bin Delivery**	
	3210		Transport Costs-Vehicles	20,210
				20,210
33528			**Trade Waste**	
	3210		Transport Costs-Vehicles	80,840
				80,840
33560			**Management Depot & Admin**	
	3210		Transport Costs-Vehicles	7,410
				7,410
			Total Internal Charges for Services	**1,318,300**
			GROSS DIRECT EXPENDITURE	**4,764,970**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			External Income	
33506			**Food Waste Service**	
	9101		Ecc Joint Financing Conts	(590,000)
				(590,000)
33524			**Special Collections**	
	9224		ECC Re-use Credits	(130)
	9409		Other Recoverable Charges	(40,000)
				(40,130)
33528			**Trade Waste**	
	9322		Sales Of Sacks (Blue)	(18,440)
	9323		Sales Of Sacks (Trade Recy)	(8,000)
	9401		Fees/Charges For Services	(870,000)
				(896,440)
33568			**Income Account**	
	9217		Disposal Credits	(29,840)
	9219		Ecc Recycling Credits	(1,124,700)
	9220		Ecc Tipping Away	(48,250)
	9309		Other Sales	(46,050)
	9700		Miscellaneous Income	(2,000)
				(1,250,840)
			Total External Income	**(2,777,410)**
			Internal Recharges for Services	
33528			**Trade Waste**	
	9801		Recharge To Other Rev.A/C	(15,560)
				(15,560)
			Total Internal Recharges for Services	**(15,560)**
			GROSS DIRECT INCOME	**(2,792,970)**
			NET DIRECT EXPENDITURE	**1,972,000**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			FLEET MANAGEMENT UNIT	
			Controllable Costs	
30109			**Fleet Management Unit**	
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	3,000
	2090		Other Tools & Materials	5,000
	2320		Stationery	180
	2950		Membership Subscriptions	1,030
	5630		Performance Bond	4,660
			Total Controllable Costs	**14,870**
			GROSS DIRECT EXPENDITURE	**14,870**
			NET DIRECT EXPENDITURE	**14,870**
			FLEET - OPERATING COSTS	
			Controllable Costs	
30112			**Fleet Mgt- Operational**	
	3021		Diesel Fuel	525,270
	3060		Road Fund Licence	5,650
	3120		Repairs	347,880
	3200		Fleet Contract Variations	28,670
	3350		Contract Hire	826,120
	3610		General Veh./Plant Ins.	107,530
			Total Controllable Costs	**1,841,120**
			Transfers to Earmarked Reserves / Balances / Other Funds	
	7805		Transfer To Reserve	25,530
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**25,530**
			GROSS DIRECT EXPENDITURE	**1,866,650**
			Internal Recharges for Services	
	9801		Recharge to Other Rev. A/C	(1,841,120)
			Total Internal Recharges for Services	**(1,841,120)**
			GROSS DIRECT INCOME	**(1,841,120)**
			NET DIRECT EXPENDITURE	**25,530**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			FLEET - LEASE CAR SCHEME	
			Controllable Costs	
30115			**Fleet - Lease Car Scheme**	
	3140		Leased Car Maintenance	12,170
	3331		Lease Car N.I. Contribution	6,950
	3332		Lease Car Irrecoverable	5,190
	3350		Contract Hire	51,850
	3530		Leased Car Allowance	10,310
	3650		Leased Car Insurance	8,390
	7050		Contingency	14,590
			Total Controllable Costs	**109,450**
			GROSS DIRECT EXPENDITURE	**109,450**
			External Income	
	9204		Contributions	(35,210)
			Total External Income	**(35,210)**
			Internal Recharges for Services	
	9801		Recharge to Other Rev. A/C	(74,240)
			Total Internal Recharges for Services	**(74,240)**
			GROSS DIRECT INCOME	**(109,450)**
			NET DIRECT EXPENDITURE	**0**
			OPERATIONS MGT & ADMIN	
			Controllable Costs	
30120			**Operations Mgt & Admin**	
	0100		Salary With Oncost	817,430
	0103		Staffing CostsProfile	1,950
	0130		Overtime - Monthly Pay	3,300
	0710		Staff Health Checks	300
	0940		Training Fees - Incl.Reg.	190
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	200
	2110		Provisions,Foods & Snacks	120
	2210		Protective Clothing	600
	2320		Stationery	2,020
	2734		Mobile Phones	1,000
	2810		Conference Expenses	250
	3510		Casual Car Allowance	1,060
			Total Controllable Costs	**829,420**
			Internal Charges for Services	
	3210		Transport Costs-Vehicles	22,510
	3330		Hire Of Leased Car	10,960
			Total Internal Charges for Services	**33,470**
			GROSS DIRECT EXPENDITURE	**862,890**
			NET DIRECT EXPENDITURE	**862,890**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			LAKES ROAD DEPOT & OFFICES	
			Controllable Costs	
30135			**Lakes Road Depot & Offices**	
	1010		General Repair & Maint.	9,170
	1250		Fire Alarm/Extinguisher Maint.	500
	1270		Security Alarm Payments	1,400
	1410		Gas	800
	1420		Electricity	15,460
	1500		Combined Water/Sewer Chge	6,350
	1610		Building Insurance	90
	1730		Cleaning Materials	100
	1740		Contract Cleaning	7,440
	1780		Clinical Waste	1,000
	1810		Rent	50,780
	1820		Unified Business Rate-Ndr	62,560
	1860		Service Charges	7,950
	2010		New Equip. & Furniture	750
	2030		Maint.Equipment/Furniture	100
	2050		Tv/Sound Rentals/Licence	300
	2120		Vending Machine Supplies	200
	2121		Water Coolers Expenditure	1,500
	2609		General Insurance	50
	2730		Telephone Charges	3,860
	7030		Other Expenses	1,270
	7051		Health & Safety Contingency	1,000
				172,630
30140			**Unit 9 Workshop**	
	1860		Service Charges	1,380
				1,380
			Total Controllable Costs	**174,010**
30135			**Internal Charges for Services**	
	1750		Trade Waste Collection	1,790
			Total Internal Charges for Services	**1,790**
			GROSS DIRECT EXPENDITURE	**175,800**
			External Income	
30135			**Lakes Road Depot & Offices**	
	9303		Vending Machine Sales	(20)
				(20)
30140			**Unit 9 Workshop**	
	9501		General Rent	(25,500)
				(25,500)
			Total External Income	**(25,520)**
			GROSS DIRECT INCOME	**(25,520)**
			NET DIRECT EXPENDITURE	**150,280**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			HORTICULTURAL SERVICES	
			Controllable Costs	
33901			**Horticultural- Central Cost**	
	0100		Salary With Oncost	683,310
	0130		Overtime - Monthly Pay	3,060
	0300		Agency/Sep Staff	27,350
	0710		Staff Health Checks	500
	0810		Advertising	330
	0940		Training Fees - Inc Reg.	10,000
	2010		New Equip. & Furniture	6,000
	2090		Other Tools & Materials	27,000
	2092		Consumable Materials	1,000
	2210		Protective Clothing	5,700
	2734		Mobile Phones	2,300
	7051		Health & Safety Contingency	6,000
	7300		Insurance Excess	3,000
				775,550
33902			**Horticultural- Plant Shop**	
	0100		Salary With Oncost	52,250
	2010		New Equip. & Furniture	2,600
	2030		Maint.Equipment/Furniture	500
	2210		Protective Clothing	350
	2734		Mobile Phones	190
	3021		Diesel Fuel	28,190
	3022		Petrol	7,000
	3050		Tyres	3,670
	3120		Repairs	5,130
	3150		Plant Materials	26,010
	3340		Operating Lease Payments	79,650
	3610		General Veh./Plant Ins.	18,980
	5262		Waste Disposal & Transport	590
				225,110
			Total Controllable Costs	**1,000,660**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			Internal Charges for Services	
33901			**Horticultural- Central Cost**	
	3210		Transport Costs-Vehicles	114,070
	3220		Transport Costs-Plant	236,160
				350,230
33902			**Horticultural- Plant Shop**	
	1750		Trade Waste Collection	540
	3210		Transport Costs-Vehicles	10,510
				11,050
			Total Internal Charges for Services	**361,280**
			GROSS DIRECT EXPENDITURE	**1,361,940**
			External Income	
33901			**Horticultural- Central Cost**	
	9221		Ecc Contract Income	(34,670)
	9401		Fees/Charges For Services	(143,040)
	9700		Miscellaneous Income	(7,980)
			Total External Income	**(185,690)**
			Internal Recharges for Services	
33901			**Horticultural- Central Cost**	
	9804		Contracts Recharged	(1,229,530)
				(1,229,530)
33902			**Horticultural- Plant Shop**	
	9801		Recharge to Other Rev. A/C	(236,160)
				(236,160)
			Total Internal Recharges For Services	**(1,465,690)**
			GROSS DIRECT INCOME	**(1,651,380)**
			NET DIRECT EXPENDITURE	**(289,440)**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			RADIO CONTROL	
			Controllable Costs	
34301			**Radio Control**	
	1420		Electricity	330
	2602		All Risks Insurance	10
			Total Controllable Costs	**340**
			GROSS DIRECT EXPENDITURE	**340**
			Internal Recharges for Services	
	9801		Recharge to Other Rev. A/C	(340)
			Total Internal Recharges for Services	**(340)**
			GROSS DIRECT INCOME	**(340)**
			NET DIRECT EXPENDITURE	**0**
			STREET WARDENS	
			Controllable Costs	
33805			**Street Wardens**	
	0100		Salary With Oncost	26,870
	0130		Overtime - Monthly Pay	100
	2090		Other Tools & Materials	100
	2210		Protective Clothing	450
	2734		Mobile Phones	1,800
	7030		Other Expenses	780
			Total Controllable Costs	**30,100**
			Internal Charges for Services	
	3210		Transport Costs-Vehicles	8,320
			Total Internal Charges for Services	**8,320**
			GROSS DIRECT EXPENDITURE	**38,420**
			NET DIRECT EXPENDITURE	**38,420**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			STREET SCENE PROTECTION	
			Controllable Costs	
33401			**Street Scene Protection**	
	0100		Salary With Oncost	141,970
	0110		Standby	1,200
	0130		Overtime- Monthly Pay	1,230
	0940		Training Fees - Inc Reg.	3,000
	2010		New Equip. & Furniture	2,000
	2090		Other Tools & Materials	290
	2210		Protective Clothing	350
	2320		Stationery	200
	2504		Legal Fees	2,000
	2508		Vets Fees	5,000
	2734		Mobile Phones	320
	3510		Casual Car Allowance	550
	7030		Other Expenses	150
			Total Controllable Costs	**158,260**
			Internal Charges for Services	
	3210		Transport Costs-Vehicles	15,400
			Total Internal Charges for Services	**15,400**
			GROSS DIRECT EXPENDITURE	**173,660**
			External Income	
			Street Scene Protection	
	9401		Fees/ Charges For Services	(250)
	9408		Licences	(2,800)
	9700		Miscellaneous Income	(3,120)
			Total External Income	**(6,170)**
			GROSS DIRECT INCOME	**(6,170)**
			NET DIRECT EXPENDITURE	**167,490**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			SUSTAINABLE DEVELOPMENT	
			DEVELOPMENT MANAGEMENT	
			Controllable Costs	
60103			**Development Management Unit**	
	0100		Salary With Oncost	968,830
	0520		Staff Professional Fees	3,000
	0940		Training Fees - Incl.Reg.	3,600
	1840		Hire of Premises	520
	2010		New Equip. & Furniture	500
	2030		Maint.Equipment/Furniture	140
	2210		Protective Clothing	110
	2310		Newspapers & Publications	2,550
	2320		Stationery	2,580
	2502		Consultants Fees	33,400
	2611		Professional Negligence Insurance	710
	2702		Computer Equip.& Software	2,500
	2820		Subsistence	200
	3510		Casual Car Allowance	4,960
	5320		Essex County Council	52,000
				1,075,600
60201			**Development Mgt Fee Based**	
	2960		Statutory Advertising	1,120
	5320		Essex County Council	88,000
				89,120
60202			**Development Mgt Legal/Appeals**	
	2502		Consultants Fees	7,500
	2504		Legal Fees	188,700
				196,200
			Total Controllable Costs	**1,360,920**
			Internal Charges for Services	
60103			**Development Management Unit**	
	3330		Hire Of Leased Car	12,040
			Total Internal Charges for Services	**12,040**
			GROSS DIRECT EXPENDITURE	**1,372,960**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			External Income	
60103			**Development Management Unit**	
	9309		Other Sales	(500)
				(500)
60201			**Development Mgt Fee Based**	
	9206		Costs Recovered - Pre-application advice	(94,500)
	9401		Fees/Charges For Services	(841,660)
				(936,160)
			Total External Income	**(936,660)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
60103			**Development Management Unit**	
	9806		Transfer To/From Reserve	(86,860)
				(86,860)
60202			**Development Mgt Legal/Appeals**	
	9806		Transfer To/From Reserve	(186,350)
				(186,350)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(273,210)**
			GROSS DIRECT INCOME	**(1,209,870)**
			NET DIRECT EXPENDITURE	**163,090**
			STREET NAMING & NUMBERING	
			Controllable Costs	
60901			**Street Naming & Numbering**	
	0100		Salary With Oncost	9,470
			Total Controllable Costs	**9,470**
			GROSS DIRECT EXPENDITURE	**9,470**
			External Income	
	9401		Fees/Charges For Services	(7,500)
			Total External Income	**(7,500)**
			GROSS DIRECT INCOME	**(7,500)**
			NET DIRECT EXPENDITURE	**1,970**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			ECONOMIC DEVELOPMENT	
			Controllable Costs	
61601			**Economic Development**	
	0100		Salary With Oncost	159,030
	0940		Training Fees - Incl.Reg.	200
	2010		New Equip. & Furniture	500
	2320		Stationery	280
	2502		Consultants Fees	2,610
	2734		Mobile Phones	240
	2820		Subsistence	50
	2940		Publicity/Promotion Exp.	8,000
	2950		Membership Subscriptions (Haven Gateway)	10,270
	3510		Casual Car Allowance	1,000
	7020		Payments	36,000
	7030		Other Expenses	10,000
				228,180
61630			**Housing Development Company**	
	7020		Payments	70,000
				70,000
			Total Controllable Costs	**298,180**
			Internal Charges for Services	
61601			**Economic Development**	
	1750		Trade Waste Collection	280
	3330		Hire of Leased Car	2,670
			Total Internal Charges for Services	**2,950**
			GROSS DIRECT EXPENDITURE	**301,130**
			Transfers from Earmarked Reserves / Balances / Other Funds	
61601			**Economic Development**	
	9806	R828	Transfer To/From Reserve	(10,000)
	9806	R860	Transfer To/From Reserve	(70,000)
				(80,000)
61630			**Housing Development Company**	
	9806		Transfer To/From Reserve	(70,000)
				(70,000)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(150,000)**
			GROSS DIRECT INCOME	**(150,000)**
			NET DIRECT EXPENDITURE	**151,130**

Efin Code Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			TOWN CENTRE STRATEGY	
			Controllable Costs	
61902			**Braintree Town Centre Inits**	
	2940		Publicity/Promotion Exp.	1,000
				1,000
61903			**Witham Town Centre Inits**	
	2940		Publicity/Promotion Exp.	1,000
				1,000
61904			**Halstead Town Centre Inits**	
	2940		Publicity/Promotion Exp.	1,000
				1,000
			Total Controllable Costs	**3,000**
			NET DIRECT EXPENDITURE	**3,000**
			LAND CHARGES	
			Controllable Costs	
22301			**Local Land Charges**	
	0100		Salary With Oncost	86,270
	0940		Training Fees - Incl.Reg.	1,000
	2030		Maint.Equipment/Furniture	500
	2606		Land Charges Insurance	2,810
	2700		Computer Bureaux Chge/Lic	3,310
	2810		Conference Expenses	200
	3551		Rail Travel	150
	5320		Essex County Council (Highways)	30,210
			Total Controllable Costs	**124,450**
			GROSS DIRECT EXPENDITURE	**124,450**
			External Income	
	9401		Fees/Charges For Services	(222,000)
			Total External Income	**(222,000)**
			GROSS DIRECT INCOME	**(222,000)**
			NET DIRECT EXPENDITURE	**(97,550)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			LANDSCAPE & COUNTRYSIDE	
			Controllable Costs	
60801			**Tree Preservation**	
	1307		Tree Maintenance	40,250
	2702		Computer Equip.& Software	2,000
	4340		Tree Planting Grants	2,500
				44,750
61101			**Countryside Management Project**	
	5350		Payments To Other La'S	12,810
				12,810
			Total Controllable Costs	**57,560**
			External Income	
60801			**Tree Preservation**	
	9700		Miscellaneous Income	(580)
			Total External Income	**(580)**
			GROSS DIRECT INCOME	**(580)**
			NET DIRECT EXPENDITURE	**56,980**
			LOCAL PLAN	
			Controllable Costs	
60701			**Local Plan**	
	1840		Hire Of Premises	9,040
	2500		Other Professional Fees	91,910
	7030		Other Expenses	174,600
			Total Controllable Costs	**275,550**
			GROSS DIRECT EXPENDITURE	**275,550**
			External Income	
	9304		Sale Of Publications/Maps	(300)
	9700		Miscellaneous Income	(70)
			Total External Income	**(370)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
	9806	R814	Transfer To/From Reserve	(174,600)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(174,600)**
			GROSS DIRECT INCOME	**(174,970)**
			NET DIRECT EXPENDITURE	**100,580**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			PUBLIC TRANSPORT/TRAFFIC MANAGEMENT	
			Controllable Costs	
61001			**Public Transport/Traffic Mgmt**	
	5320		Essex County Council	3,000
			Total Controllable Costs	**3,000**
			NET DIRECT EXPENDITURE	**3,000**
			PARKS AND LANDSCAPE SERVICES	
			Controllable Costs	
60108			**Landscape Services**	
	0100		Salary With Oncost	167,980
	0520		Staff Professional Fees	450
	0940		Training Fees - Incl.Reg.	1,800
	2210		Protective Clothing	200
	2320		Stationery	100
	2502		Consultants Fees	3,970
	2734		Mobile Phones	270
	2950		Membership Subscriptions	720
	3510		Casual Car Allowance	3,000
			Total Controllable Costs	**178,490**
			Internal Charges for Services	
	3330		Hire Of Leased Car	3,390
			Total Internal Charges for Services	**3,390**
			GROSS DIRECT EXPENDITURE	**181,880**
			External Income	
	9700		Sale Of Publications/Maps	(200)
			Total External Income	**(200)**
			GROSS DIRECT INCOME	**(200)**
			NET DIRECT EXPENDITURE	**181,680**
			PLANNING POLICY	
			Controllable Costs	
60104			**Planning Policy Unit**	
	0100		Salary With Oncost	286,260
	0520		Staff Professional Fees	1,050
	2320		Stationery	320
	2950		Membership Subscriptions	2,570
	3510		Casual Car Allowance	1,500
	3550		Public Transport	360
	5320		Essex County Council	7,200
			Total Controllable Costs	**299,260**
			GROSS DIRECT EXPENDITURE	**299,260**
			NET DIRECT EXPENDITURE	**299,260**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****	Description	Budget 2017/18
			CORPORATE FINANCING & OTHER ITEMS	
			CORPORATE FINANCING	
99900			**Corporate Financing**	
			Transfers from Earmarked Reserves / Balances / Other Funds	
	9B00		Balance Sheet Contra	179,125
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**179,125**
			NET DIRECT EXPENDITURE	**179,125**
			CORPORATE FINANCING - OTHER	
20834			**Corporate Financing- Other**	
	6042		Minimum Revenue Provision	431,420
	7030		Other Expenses	150,000
			Total Controllable Costs	**581,420**
			Transfers to Earmarked Reserves / Balances / Other Funds	
	6820		Revenue Contributions	6,678,000
	7805		Transfer To Reserve	2,561,353
			Total Transfers to Earmarked Reserves / Balances / Other Funds	**9,239,353**
			GROSS DIRECT EXPENDITURE	**9,820,773**
			External Income	
	9022		New Homes Bonus Grant	(2,129,211)
	9114		Repay Technical agreement	(525,730)
			Total External Income	**(2,654,941)**
			Transfers from Earmarked Reserves / Balances / Other Funds	
	9803		Transfer to Capital Funds	(245,210)
	9806		Transfer To/From Reserve	(9,649,790)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	**(9,895,000)**
			GROSS DIRECT INCOME	**(12,549,941)**
			NET DIRECT EXPENDITURE	**(2,729,168)**

Efin Code			Description	Budget
Cost Centre	Account	Activity Code ****		2017/18
			EFFICIENCY SAVINGS TARGET	
			Controllable Costs	
20832			**Efficiency Savings Target**	
	0100		Salary With Oncost	(150,000)
	0104		Annual Leave Purchase	(10,000)
	7010		Adjustments	45,000
			Total Controllable Costs	**(115,000)**
			NET DIRECT EXPENDITURE	**(115,000)**
			PARISH & TOWN COUNCIL GRANTS	
			Controllable Costs	
10203			**Parish & Town Council Grant**	
	2903		Miscellaneous Grants	196,800
			Total Controllable Costs	**196,800**
			NET DIRECT EXPENDITURE	**196,800**
			UNAPPORTIONABLE OVERHEADS	
			Controllable Costs	
20831			**Unapportionable Central Overhd**	
	0201		Pension Fund - Added Years	653,510
	0202		Pension Fund - Deficit	4,232,680
	0750		Annuity	6,490
			Total Controllable Costs	**4,892,680**
			NET DIRECT EXPENDITURE	**4,892,680**

Capital Resources Summary - 2017/18 to 2020/21

	2017/18 £	2018/19 £	2019/20 £	2020/21 £
Resources				
Resources - Balance B/fwd	8,937,000	7,982,250	7,306,250	6,955,250
Capital Receipts	3,331,000	1,350,000	1,000,000	1,000,000
Specified Grant	418,000	418,000	418,000	418,000
Revenue Reserves	0	0	0	0
Section 106 Agreements	0	0	0	0
Contributions	175,000	0	0	0
Internal Borrowing	0	0	0	0
	12,861,000	**9,750,250**	**8,724,250**	**8,373,250**
Expenditure				
Approved Programme				
- Housing Investment - B/fwd	1,088,570	0	0	0
- Housing Investment Approved	698,000	0	0	0
- General Fund - B/fwd	957,980	555,000	0	0
- General Fund Approved	990,200	137,000	17,000	16,000
Provisions				
- Growth Area Fund	114,000	0	0	0
- Community Facility in Halstead	636,000	0	0	0
Capital Salaries				
- Capital Salaries	287,000	287,000	287,000	287,000
- Capital Salaries - Project Delivery (District Investment Strategy)	107,000	107,000	107,000	107,000
Anticipated Requirements				
- Housing Investment	0	918,000	918,000	918,000
- General Fund	0	440,000	440,000	440,000
	4,878,750	**2,444,000**	**1,769,000**	**1,768,000**
Resources - Balance c/fwd	7,982,250	7,306,250	6,955,250	6,605,250

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Reprofiled from 2016-17 (£)	Approved Budget (£)

Capital Programme 2017/18 onwards

General Fund Programme					
Technology Replacement Programme	81170	xxxx	8331	0	40,000
Telephone Computer System	81170	xxxx	89B5	0	70,000
Income Management System Upgrade	81170	xxxx	8974		
Business Solutions Total				**0**	**110,000**
Community Transport - Minibus Replacement	81170	xxxx	8826	0	80,000
Community Total				**0**	**80,000**
Play Area Refurbishment Programme	81170	xxxx	8905	0	40,000
George Yard Re-Decoration works- £165k over 3 years	81130	xxxx	8990	0	110,000
Depot Offices, Mess Room and Yard Area Improvement Works	81140	xxxx	89B6	0	50,000
Recycling Pods	81170	xxxx	89B7	0	20,000
Replacement of Red Diesel tank	81170	xxxx	89B8	0	18,000
Development and Purchase of Trade Waste module in ECHO	81170	xxxx	89B9	0	17,000
Parks & Open Spaces Infrastructure Works	81170	xxxx	89C0	0	100,000
Invest to Save Parks & Open Spaces	81170	xxxx	89C1	0	35,000
Replacement of Main Diesel Tank	81170	xxxx	89C2	0	25,000
Upgrade of Car Park Infrastructure	81170	xxxx	89C3	0	50,000
Operations Total				**0**	**465,000**
Planned Maintenance of Council Owned Assets	81160	xxxx	8914	0	284,100
Witham Town Park Provision for Play	81210	xxxx	8774	8,210	0
John Ray Park Improvements	81210	xxxx	8773	190,370	0
Btree Tree Planting Schemes	81170	xxxx	8848	18,430	0
Rose Hill Park	81210	xxxx	8950	91,080	0
Spa Road Shops	81190	xxxx	8983	75,000	0
Maltings Lane, Witham – Access Road	81200	xxxx	8893	90,000	0
Asset Management Total				**473,090**	**284,100**
Braintree Town Hall Centre Carpet Tile Replacement	81170	xxxx	89C4	0	27,000
Braintree Town Hall Centre - Toilet Refurbishment	81160	xxxx	89C5	0	9,800
Accessible Pool Pods	81170	xxxx	89C6	0	34,300
Witham Sports Ground ATP Re-Surface	81210	xxxx	89C7	0	150,000
Town Centre Imps-Btree South St/Fairfield Rd	81270	xxxx	8934	1,970	0
Town Centre Improvements	81270	xxxx	8920	1,037,920	0
Enterprise, Culture & Leisure Total				**1,039,890**	**221,100**
General Fund Total				**1,512,980**	**1,160,200**
Housing Investment Programme					
Local Authority Social Housing Grants	84201	4810	8A06	1,088,570	0
Disabled Facility Grants (Council)	84101	4310	8A01	0	668,000
Home Renovation Grants	84102	4310	8A02	0	30,000
Housing Investment Total				**1,088,570**	**698,000**
Provisions					
- Growth Area Fund					114,000
- Community Facility in Halstead					636,000
Capital Salaries					
- Internal Recharges					287,000
- Project Delivery (District Investment Strategy)					107,000
GRAND TOTAL				**2,601,550**	**3,002,200**

Capital Account Codes List (indicated by xxxx above)

1100	Major Repairs & Refurbishment
1110	Major Alterations
2010	New Equipment
2400	Planning Application Fees
2440	Stamp Duties
2450	Land Registry
2460	Building Control Fees
2500	Other Professional Fees
2502	Consultants Fees
2503	Architects Fees (External)
2504	Legal Fees
2506	QS Fees (External)
2702	Computer Equipment & Software
4310	Hsg Improvement Grants
4810	Housing Association Grant
5210	Main Contractor
5220	Sub Contractors : General

For details of Account Codes not listed please contact Accountancy.

Treasury Management Strategy Statement 2017/18

1. Introduction

1.1. The Council has adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2011 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year.

1.2. The CIPFA *Prudential Code for Capital Finance in Local Authorities* (the Prudential Code) requires the Council to ensure that its capital investment plans are affordable, prudent, and sustainable, and that treasury management decisions are taken in accordance with good professional practice. To demonstrate that the Council has fulfilled these objectives, the Prudential Code requires that a number of indicators are approved by the Council and monitored each year.

1.3. In addition, the Department for Communities and Local Government (CLG) has previously issued *Guidance on Local Council Investments* that requires the Council to approve an investment strategy before the start of each financial year, and *Guidance on Minimum Revenue Provision* (MRP) which requires the Council to approve an annual MRP statement setting out its policy on the methodologies adopted for making provision for the repayment of debt.

1.4. This report fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to both the CIPFA Codes and the CLG Guidance.

1.5. Through its treasury management activities the Council is exposed to a range of financial risks and the successful identification, monitoring and control of these risks are therefore central to the Council's treasury management strategy.

1.6. This TMSS is based on plans set out in the Council's *Budget and Council Tax 2017/18 and Medium-Term Financial Strategy 2017/18 to 2020/21.* At this stage the potential financing implications of the proposed North Essex Garden Communities as set out in a report to Full Council on 12 December 2016, have not been reflected in the TMSS. Any future changes required to the TMSS will be based on decisions yet to be taken by Full Council.

2. External Context

2.1. **Economic background:** The major external influence on the Council's treasury management strategy for 2017/18 will be the UK's progress in negotiating a smooth exit from the European Union. Financial markets, wrong-footed by the referendum outcome, have since been weighed down by uncertainty over whether leaving the Union also means leaving the single market. Negotiations are expected to start once the UK formally triggers exit in early 2017 and last for at least two years. Uncertainty over the future economic prospects will therefore remain throughout 2017/18.

2.2. The fall and continuing weakness in sterling and the near doubling in the price of oil in 2016 have combined to drive inflation expectations higher. The Bank of England is forecasting that Consumer Price Inflation will breach its 2% target in 2017, the first time since late 2013, but the Bank is expected to look through inflation overshoots over the course of 2017 when setting interest rates so as to avoid derailing the economy.

2.3. Initial post-referendum economic data showed that the feared collapse in business and consumer confidence had not immediately led to lower GDP growth. However, the prospect of leaving the single market has dented business confidence and resulted in a delay in new business investment and, unless counteracted by higher public spending or retail sales, will weaken economic growth in 2017/18.

2.4. Looking overseas, with the US economy and its labour market showing steady improvement, the market has priced in a high probability of the Federal Reserve increasing interest rates in December 2016. The Eurozone meanwhile has continued to struggle with very low inflation and lack of momentum in growth, and the European Central Bank has left the door open for further quantitative easing.

2.5. The impact of political risk on financial markets remains significant over the next year. With challenges such as immigration, the rise of populist, anti-establishment parties and negative interest rates resulting in savers being paid nothing for their frugal efforts or even penalised for them, the outcomes of Italy's referendum on its constitution (December 2016), the French presidential and general elections (April – June 2017) and the German federal elections (August – October 2017) have the potential for upsets.

2.6. **Credit outlook:** Markets have expressed concern over the financial viability of a number of European banks recently. Sluggish economies and continuing fines for pre-crisis behaviour have weighed on bank profits, and any future slowdown will exacerbate concerns in this regard.

2.7. Bail-in legislation, which ensures that large investors including local authorities will rescue failing banks instead of taxpayers in the future, has now been fully implemented in the European Union, Switzerland and USA, while Australia and Canada are progressing with their own plans. The credit risk associated with making unsecured bank deposits has therefore increased relative to the risk of other investment options available to the Council despite returns from cash deposits continuing to fall.

2.8. **Interest rate forecast:** The Council's treasury adviser, Arlingclose, is forecasting a central case for the UK Bank Rate to remain at 0.25% during 2017/18. The Bank of England has, however, highlighted that excessive levels of inflation will not be tolerated for sustained periods. Given this view and the current inflation outlook, further falls in the Bank Rate look less likely. Negative Bank Rate is currently perceived by some policymakers to be counterproductive but, although a low probability, cannot be entirely ruled out in the medium term, particularly if the UK enters recession as a result of concerns over leaving the European Union.

2.9. Gilt yields have risen sharply, but remain at low levels. The central forecast by Arlingclose is for yields to decline when the government triggers Article 50. Long-term economic fundamentals remain weak, and the quantitative easing (QE) stimulus provided by central banks globally has only delayed the fallout from the build-up of public and private sector debt. The Bank of England has defended QE as a monetary policy tool, and further QE in support of the UK economy in 2017/18 remains a distinct possibility, to keep long-term interest rates low.

2.10. A more detailed economic and interest rate forecast provided by Arlingclose is attached at ***Appendix A***.

3. Local Context

3.1. At 31 March 2016, the Council had £10.526million of borrowing and other long-term liabilities, and £36.167million of investments (including cash and cash equivalents). This is set out in further detail at ***Appendix B***. Forecast changes in these sums are shown in the balance sheet analysis in table 1 below.

Table 1: Balance Sheet Summary and Forecast

	31-Mar-16 Actual £m	31-Mar-17 Forecast £m	31-Mar-18 Forecast £m	31-Mar-19 Forecast £m	31-Mar-20 Forecast £m	31-Mar-21 Forecast £m
CFR	**8.428**	**9.472**	**8.738**	**11.989**	**19.786**	**19.172**
Less other long-term liabilities *	-4.526	-4.201	-3.861	-2.506	-2.198	-1.979
Borrowing CFR	**3.902**	**5.271**	**4.877**	**9.483**	**17.588**	**17.193**
External borrowing	-6.000	-6.000	-6.000	-10.000	-18.500	-18.500
Borrowing in excess of CFR	**-2.098**	**-0.729**	**-1.123**	**-0.517**	**-0.912**	**-1.307**
Usable reserves	-30.782	-32.035	-25.337	-23.167	-23.593	-22.991
Working capital	-3.287	-3.300	-3.535	-3.853	-4.372	-4.690
Investments	**36.167**	**36.064**	**29.995**	**27.537**	**28.877**	**28.988**

3.2. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment.

3.3. The Borrowing CFR reflects the amount of capital expenditure incurred which has not been financed from capital receipts or other resources and, therefore, is an indicator of the level of borrowing required for capital purposes. The table above shows that actual borrowing is greater than the Borrowing CFR; however this difference has reduced over recent years as the Council has implemented a number of “invest to save” property acquisitions and other similar projects which has utilised cash balances held as a result of legacy borrowing.

4. Capital Expenditure and Borrowing Strategy

4.1. The Council’s planned capital expenditure and financing plans are set out in the table below with further detail provided in the draft capital programme section of report on the *Council Budget and Council Tax 2017/18 and Medium-Term Financial Strategy 2017/18 to 2020/21.*

Table 2: Capital Expenditure and Financing Plans

	2016/17 Latest £m	2017/18 Forecast £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m
Capital Programme	**5.489**	**4.771**	**2.337**	**1.662**	**1.661**
District Investment Strategy (DIS):					
Committed schemes	**1.986**	**1.438**	**5.339**	**5.816**	**0.000**
Pipeline schemes	**1.321**	**5.410**	**5.260**	**4.290**	**1.250**
Sub-total DIS	**3.307**	**6.848**	**10.599**	**10.106**	**1.250**
Total Expenditure	**8.796**	**11.619**	**12.936**	**11.768**	**2.911**
Funded by:					
Capital Receipts	(2.863)	(3.973)	(4.919)	(1.988)	(2.493)
District Investment Strategy Reserve	(2.659)	(6.648)	(1.599)	(0.862)	0.000
Better Care Funding	(0.730)	(0.418)	(0.418)	(0.418)	(0.418)
Growth Area Funding	(0.178)	(0.405)	0.000	0.000	0.000
Third Party Contributions	(0.117)	(0.175)	0.000	0.000	0.000
New Homes Bonus	(0.078)	0.000	0.000	0.000	0.000
Revenue & Reserves	(0.628)	0.000	0.000	0.000	0.000
Total Finance	**(7.253)**	**(11.619)**	**(6.936)**	**(3.268)**	**(2.911)**
Change in CFR	**1.543**	**0.000**	**6.000**	**8.500**	**0.000**

4.2. Table 2 shows the Council's capital expenditure plans for the current year and forecasts for the next four years and how this is currently proposed to be financed. Expenditure is analysed between the core capital programme and district investment strategy, the latter being further sub-divided between schemes that have received approval to proceed and those which are pipeline schemes pending further detailed consideration.

4.3. In 2016/17 expenditure is expected to exceed the financing set aside by £1.543million. This reflects a switch in the method of financing the cost of replacement refuse freighters from using finance leases (via the Riverside Truck Rental contract) to internal borrowing i.e. using the Council's cash balances currently held on deposit with banks. This change in financing results in an expected saving of around £50,000 per annum over 7 years. There is also a forecast increase in the CFR of £14.5million over the period 2018/19 and 2019/20, which is a result of the District Investment Strategy (DIS) approved by Cabinet in May 2016. The DIS is aimed at supporting the Council's strategic growth ambitions for the district through a number of infrastructure and economic projects. The DIS was approved on the basis of utilising a mixture of Council funding from balances and New Homes Bonus, as well as new borrowing. Certain projects are also expected to leverage in funding from other partners. The TMSS is drafted on the assumption that changes in CFR as a result of the DIS will be matched by an increase in borrowing; however, the source of this borrowing will be kept under review as opportunity may exist to meet this this in the short-term from internal borrowing from cash balances which could be more cost effective than taking on new external debt.

4.4. The following tables set out the Prudential Indicators required to support the Council's view that its current capital expenditure plans are affordable and sustainable in terms of their impact on the revenue account and Council Tax:

Table 3: Ratio of Financing Costs to Net Revenue Stream

	2016/17 Latest	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast
Ratio	**-2.10%**	**-2.55%**	**-2.02%**	**-0.39%**	**0.44%**

4.5. The above ratio identifies the trend in net financing cost (i.e. the cost of borrowing and other long term liabilities, less interest and dividend income from investments) against the Council's budget (or net revenue stream). The estimates of net financing costs include current commitments as well as potential new borrowing associated with the DIS. The table shows that whilst currently investment income more than offsets the cost of borrowing, this position will reduce over the medium term switching to a small net cost by 2020/21. This is based on the assumption that new external borrowing is drawn for the DIS. However, the above table does not take into account the revenue impact that some of the DIS projects will have in terms of generating net rental income to the Council.

4.6. Table 4 shows the incremental impact of potential capital investment on Council Tax. The incremental impact is the difference between the total revenue budget requirement of the current approved capital programme and the budget requirement arising from the proposed capital programme (i.e. the impact of new schemes added to the capital programme including those within the DIS).

Table 4: Incremental Impact of Capital Expenditure Plans on Council Tax

	Proposed Budget 2017/18	Forward Projection 2018/19	Forward Projection 2019/20	Forward Projection 2020/21
Incremental Impact	**-£122,000**	**-£155,000**	**-£2,000**	**-£38,000**
Band D Equivalent	**-£2.39**	**-£2.99**	**-£0.03**	**-£0.71**

4.7. The incremental impact on Council Tax takes account of any direct revenue costs that the capital projects might incur along with the opportunity cost of funding i.e. the reduction in interest income that would otherwise be obtained from investment; offset by any savings or additional income that the proposed capital projects are expected to generate.

4.8. The figures in Table 4 show a positive impact from the capital investment plans in terms of impact on council taxpayers. This benefit reduces in 2019/20 before increasing the following year, which recognises that with some of the projects under the DIS there is likely to be some delay between the need to finance capital expenditure and completion of projects to a point where the Council starts to receive an income stream.

4.9. The Council currently holds £6 million of loans. The balance sheet forecast in Table 1 and capital expenditure plans in Table 2 shows that borrowing is currently projected to increase to £10million by 31 March 2019, increasing to £18.5million thereafter based on the current expectations for the DIS and subject to decisions around the source of borrowing, i.e. internal or external.

4.10. The Council's current borrowing is in the form of two £3 million LOBO (Lender's Option Borrower's Option) type loans where the lender has the option to propose an increase in the interest rate at set intervals that, if exercised, means the Council has the option to either accept the new rate or to repay the loan at no additional cost. The loan agreements provide for these options at six monthly intervals (March and September) providing a potential refinancing risk; however, in the current low interest rate environment it is unlikely that the lender will exercise their option. In certain circumstances the Council may be able to negotiate premature redemption terms with the lender. The Council, in conjunction with Arlingclose continues to keep this option under review but will only proceed where any exit penalty is considered fair value and leads to an overall cost saving or a reduction in risk.

4.11. The Council is required to approve limits on borrowing activity by setting two indicators:

The Authorised Limit – this is the maximum (statutory) level of external borrowing determined by the Council. A total limit of £25 million will apply for 2017/18 and each subsequent year covered by the latest Medium Term Financial Strategy (MTFS), comprising both borrowing and other long-term liabilities.

The Operational Boundary – this is the probable level of external debt during the course of a year. Actual external debt could vary above or below this boundary for short periods; therefore, it is used as a means of monitoring debt to ensure that the authorised limit is not breached. The boundary is set by reference to the estimates of capital expenditure, the Capital Financing Requirement, and cash flow requirements. An overall limit of £11million will apply for 2017/18 and 2018/19, increasing to £21million for 2019/20 and 2020/21.

5. Annual Minimum Revenue Provision Policy 2017/18

5.1. Where a local authority has financed capital expenditure by debt, it is required to consider what revenue resources need to be set aside to repay that debt in later years. The amount charged to the revenue budget (and hence against Council Tax) is referred to as Minimum Revenue Provision (or MRP) and it is this requirement that ensures borrowing is affordable and sustainable.

5.2. Statutory guidance issued by CLG requires that the Council sets an annual policy with regards to the basis on which MRP is determined. The broad aim of the Guidance is to ensure that debt is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits (or where borrowing is supported by Government funding, MRP is aligned with the period over which grant will be received). There are different methodologies for calculating MRP depending upon the circumstances and it is for each Council, in conjunction with its external auditor, to determine what MRP is prudent to make. Taking into account the CLG Guidance the following methods of providing MRP are those that will be applied by this Council:

Regulatory method – this applies Regulations to any pre-2008 capital expenditure. As the Council's CFR on pre-2008 expenditure is negative there is no requirement for MRP to be made on this past expenditure (i.e. effectively the Council has over provided for past debt).

Asset life method – this is for new unsupported borrowing. MRP will be determined by charging the expenditure over the expected useful life of the relevant assets in equal instalments (or where appropriate on an annuity basis calculated using an annual interest rate equivalent to any related loan). MRP on purchases of freehold land will be charged over a maximum of 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over a maximum of 20 years. The Council may calculate MRP on a period shorter than the expected life of an asset where it is acquiring assets on an "invest to save" basis or other investment type arrangement and is seeking a financial return over a defined period.

Lease life method – this is for assets acquired using finance lease arrangements. MRP will match the portion of the annual lease payment used to write-down the lease liability.

Capital loans and advances – where capital loans/ advances are made to other bodies and there remains an expectation that the sums advanced are to be repaid through either a formal loan repayment agreement or a planned future sale of an asset then no MRP will be charged. Such arrangements will be kept under review and MRP may be charged where doubt is raised over repayment of all or part of the sum advanced.

5.3. Based on the Council's latest estimates of its CFR on 31 March 2017, the budget for MRP has been set as follows:

Table 5: Budget for MRP 2017/18

	31-Mar-17 Est. CFR £m	2017/18 Est. MRP £
Capital Expenditure before 01-04-2008	-1.904	-
Unsupported Capital Expenditure after 31-03-2008	6.175	379,340
Finance Leases	3.201	339,680
Loans to Other Bodies	2.000	-
Total	**9.472**	**719,020**

6. Investment Strategy

6.1. The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. Over the medium-long-term it can be assumed that provided the Council realises the savings required in its Medium Term Financial Strategy, then revenue income and expenditure will balance each other out. This means that the key drivers of future cash balances are changes in: capital and revenue reserves; working capital (i.e. amounts owed by and to the Council); and unfinanced capital expenditure (i.e. internal borrowing).

6.2. In 2015/16 the average sum invested across the year was £46million and peaked at just over £55million. In the current year the estimated average invested is currently around £53million with a peak of £60million. Looking forward, and based on the projected capital investment plans set out in Table 2 above, it is projected that the average balance for investment purposes will reduce to £45million in 2017/18 and drop in the subsequent three years to around £39million per annum. These balances are based on the assumption that new borrowing is incurred to support the DIS, whereas if internal borrowing is used instead the average investment balance for the three years commencing 2018/19 will reduce to around £29million, with an estimated closing balance at 31 March 2021 of circa £16million.

6.2. **Objectives:** Both the CIPFA Code and the CLG Guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.

6.3. **Strategy:** Given the increasing risk and continued low returns from short-term unsecured bank investments, the Council has diversified into more secure and/or higher yielding asset classes a strategy which will be maintained in 2017/18 and into future years.

6.4. **Approved Counterparties:** The Council may invest its surplus funds with any of the counterparty types shown in the table below, subject to the cash limits (per counterparty) and the time limits shown.

Table 6: Approved Investment Counterparties and Limits

Credit Rating	**Financial Institutions: Unsecured**	**Financial Institutions/ Securities: Secured**	**Government/ Local Authorities**	**Registered Providers e.g. Housing Associations**
UK Govt./ Local Authorities			Unlimited	
A or higher	£3m 13 months	£5m 5 years		£5m 5 years
A-	£3m 6 months	£4m 2 years		
BBB+	£2m 100 days	£3m 6mths		
Unrated Building Societies	£1m 6 months			
MMFs & Pooled Funds	£5m per fund			

This table must be read in conjunction with the notes below

6.5. **Credit Rating:** Investment decisions are made by reference to the lowest published long-term credit rating from Fitch, Moody's or Standard & Poor's. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used.

6.6. **Financial Institution Unsecured:** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail.

6.7. **Financial Institution Secured:** Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used to determine cash and time limits. The combined secured and unsecured investments in any one financial institution will not exceed the cash limit for secured investments.

6.8. **UK Government/ local authorities:** Loans, bonds and bills issued or guaranteed by the UK Government or local authorities. These investments are not subject to bail-in, and there is an insignificant risk of insolvency. Deposits will be placed with the Debt Management Office where insufficient other counterparties are available and/ or for short-term cash flow purposes.

6.9. **Registered Providers:** Loans and bonds issued by, guaranteed by or secured on the assets of Registered Providers of Social Housing, formerly known as Housing Associations. These bodies are tightly regulated by the Homes and Communities Agency and, as providers of public services, retain a high likelihood of receiving government support if needed.

6.10. **Money Market Funds (MMF) and Pooled Funds:** Shares in diversified investment vehicles consisting of different investment instruments, including equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Pooled Funds whose value changes with market prices and/or have a notice period will be used for longer investment periods. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

6.11. **Risk Assessment and Credit Ratings**: Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,

- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “rating watch negative” or “credit watch negative”) so that it may fall below the approved rating criteria, then only investments that can be withdrawn at short notice will be made with that organisation until the outcome of the review is announced. This policy will not apply to “negative outlooks”, which indicate a long-term direction of travel rather than an imminent change of rating.

6.12. **Other Information on the Security of Investments**: Regard will be given to other available information on the credit quality of organisations in which the Council invests, including credit default swap prices, financial statements, information on potential government support and reports in the quality financial press. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may meet the credit rating criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council’s cash balances, then the surplus will be deposited with the UK Government, via the Debt Management Office, or with other local authorities. This will cause a reduction in the level of investment income earned, but will protect the principal sum invested.

6.13. **Specified Investments**: The CLG Guidance defines specified investments as those:

- denominated in pound sterling,
- due to be repaid within 12 months of arrangement,
- not defined as capital expenditure by legislation, and
- invested with one of:
    - the UK Government,

- a UK local Council, parish council or community council, or
- a body or investment scheme of “high credit quality”.

The Council defines “high credit quality” organisations and securities as those having a credit rating of A- or higher that are domiciled in the UK or a foreign country with a sovereign rating of AA+ or higher.

6.14. **Non-specified Investments**: Any investment not meeting the definition of a specified investment is classed as non-specified. The Council does not intend to make any investments denominated in foreign currencies, nor currently any that are defined as capital expenditure by legislation, such as acquisition of company shares. Non-specified investments will therefore be limited to long-term investments, i.e. those that are contractually due to mature 12 months or longer from the date of arrangement, or are held with the intention of being held for longer than 12 months; or investments with bodies and schemes not meeting the Council’s definition of high credit quality. Limits on non-specified investments are shown in the table below.

Table 7: Non-Specified Investment Limits

	Cash limit
Total Non-Specified Investments	**£25m**
Of which investments without credit ratings or rated below the Council’s definition of high credit quality is	£15m

6.15. **Investment Limits**: The Council’s revenue reserves available to cover investment losses are forecast to average around £16million over the medium-term. On this basis the maximum that will be lent to any one organisation (other than the UK Government or other local authority) in accordance with Table 6 will represent around 30% of these reserves. A group of banks under the same ownership will be treated as a single organisation for the purpose of these limits. In addition to any sums held in accordance with the limits the Council may hold balances with Lloyds Bank Plc (Lloyds) for day-to-day banking activities. These sums will normally be no more than £1.5million, however, for practical purposes sums maybe higher for short periods to meet impending cash flow requirements. Limits also exclude the deposit with Lloyds held as a cash-backed indemnity for the Braintree Local Authority Mortgage Scheme.

6.16. **Liquidity Management**: The Council prepares a summarised cash flow forecast linked to its medium term financial strategy to determine the maximum period for which funds can prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to these forecasts. A detailed in-year cash flow statement is maintained to manage short-term liquidity requirements.

7. Treasury Management Indicators

7.1. The Council measures and manages its exposures to treasury management risks using the following indicators.

7.2. **Interest Rate Exposures**: This indicator is set to control the Council's exposure to interest rate risk and applies for 2017/18 and the subsequent three financial years. In determining the limits the following local circumstances have been taken into account:

7.3. The Council's outstanding borrowing is subject to six monthly call options when the interest rate could be varied; consequently this debt is treated as being at variable rate. The interest rate on lease finance and other long-term liabilities is set at the time of entering into the arrangement and therefore these are deemed fixed rate.

7.4. Investments are treated as variable where the period to maturity of an investment is up to 364 days, or have no set maturity date e.g. money market funds and pooled funds. Investments with a known maturity date greater than 364 days will be deemed fixed.

7.5. The following limits shall apply:

- The upper limit on exposure to fixed interest rates will be 100% for debt, and £10million for investments.
- The upper limit on exposure to variable interest rates will be 80% for debt and 100% for investments.

7.6. **Principal Sums Invested for Periods Longer than 364 days:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limit on the long-term principal sum invested to final maturities beyond 364 days, or where the intention is to hold the investment for more than one-year, will be £25m.

8. Other Items

8.1. **Policy on Use of Financial Derivatives:** Financial derivatives may be embedded into loans and investments entered into by the Council where the objective is either to reduce interest rate risk and/ or to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits).

8.2. The Council does not intend to use standalone financial derivatives (such as swaps, forwards, futures and options) unless it can be clearly demonstrated that their use reduces the overall level of financial risks and only having taken appropriate specialist advice.

8.3. **Treasury Management Training:** The Corporate Director (Finance) will ensure that all Members with treasury management responsibilities, including scrutiny of the treasury management function, receive appropriate training relevant to their needs and understand fully their roles and responsibilities.

8.4. Relevant Members will be involved in strategy and other meetings with the Council's external treasury advisors; and provided with information and guidance as is deemed appropriate by the Corporate Director.

8.5. Senior staff with responsibility for the treasury management function have a professional responsibility to ensure that they are aware of, and apply the Codes and Guidance covering the treasury management function. In addition, all are subject to mandatory continuing professional development requirements.

8.6. The Council's external treasury advisor provides regular training events and workshops covering a variety of treasury management and related matters which officers attend. These events also provide opportunities to network with other local authorities and share best practice.

8.7. **Investment Advisers:** The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues.

9. Financial Implications

9.1. The budget for investment income in 2017/18 is £773,000 (including £700,000 estimated dividend income to be received from long-term pooled fund investments). The budget for debt interest to be paid in 2017/18 is £282,000, with a further £142,000 estimated interest payable within the annual rental payment made on finance leases.

Appendix A – Arlingclose Economic & Interest Rate Forecast November 2016

Underlying assumptions:

- The medium term outlook for the UK economy is dominated by the negotiations to leave the EU. The long-term position of the UK economy will be largely dependent on the agreements the government is able to secure with the EU and other countries.
- The global environment is also riddled with uncertainty, with repercussions for financial market volatility and long-term interest rates. Donald Trump's victory in the US general election and Brexit are symptomatic of the popular disaffection with globalisation trends. The potential rise in protectionism could dampen global growth prospects and therefore inflation. Financial market volatility will remain the norm for some time.
- However, following significant global fiscal and monetary stimulus, the short term outlook for the global economy is somewhat brighter than earlier in the year. US fiscal stimulus is also a possibility following Trump's victory.
- Recent data present a more positive picture for the post-Referendum UK economy than predicted due to continued strong household spending.
- Over the medium term, economic and political uncertainty will likely dampen investment intentions and tighten credit availability, prompting lower activity levels and potentially a rise in unemployment.
- The currency-led rise in CPI inflation (currently 1.0% year/year) will continue, breaching the target in 2017, which will act to slow real growth in household spending due to a sharp decline in real wage growth.
- The depreciation in sterling will, however, assist the economy to rebalance away from spending. The negative contribution from net trade to GDP growth is likely to diminish, largely due to weaker domestic demand. Export volumes will increase marginally.

- Given the pressure on household spending and business investment, the rise in inflation is highly unlikely to prompt monetary tightening by the Bank of England, with policymakers looking through import-led CPI spikes to the negative effects of Brexit on economic activity and, ultimately, inflation.

- Bank of England policymakers have, however, highlighted that excessive levels of inflation will not be tolerated for sustained periods. Given this view and the current inflation outlook, further monetary loosening looks less likely.

Forecast:

- Globally, the outlook is uncertain and risks remain weighted to the downside. The UK domestic outlook is uncertain, but likely to be weaker in the short term than previously expected.

- The likely path for Bank Rate is weighted to the downside. The Arlingclose central case is for Bank Rate to remain at 0.25%, but there is a 25% possibility of a drop to close to zero, with a very small chance of a reduction below zero.

- Gilt yields have risen sharply, but remain at low levels. The Arlingclose central case is for yields to decline when the government triggers Article 50.

Interest Rate Percentage Forecast:

	Dec-16	Mar-17	Jun-17	Sep-17	Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Average
Official Bank Rate														
Upside risk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.25	**0.12**
Arlingclose Central Case	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**
Downside risk	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	**0.40**
3-month LIBID rate														
Upside risk	0.05	0.05	0.10	0.10	0.10	0.15	0.25	0.25	0.25	0.25	0.25	0.25	0.25	**0.18**
Arlingclose Central Case	**0.25**	**0.25**	**0.25**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.30**	**0.29**
Downside risk	0.20	0.25	0.25	0.25	0.30	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	**0.34**
1-yr LIBID rate														
Upside risk	0.10	0.10	0.15	0.15	0.15	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	**0.23**
Arlingclose Central Case	**0.60**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.60**	**0.70**	**0.85**	**0.90**	**0.90**	**0.90**	**0.65**
Downside risk	0.10	0.15	0.15	0.15	0.20	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	**0.24**
5-yr gilt yield														
Upside risk	0.25	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	**0.39**
Arlingclose Central Case	**0.50**	**0.40**	**0.35**	**0.35**	**0.35**	**0.40**	**0.40**	**0.40**	**0.45**	**0.50**	**0.55**	**0.60**	**0.65**	**0.45**
Downside risk	0.30	0.45	0.45	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	**0.47**
10-yr gilt yield														
Upside risk	0.30	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	**0.39**
Arlingclose Central Case	**1.15**	**0.95**	**0.85**	**0.85**	**0.85**	**0.85**	**0.85**	**0.90**	**0.95**	**1.00**	**1.05**	**1.10**	**1.15**	**0.96**
Downside risk	0.30	0.45	0.45	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	**0.47**
20-yr gilt yield														
Upside risk	0.25	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	**0.39**
Arlingclose Central Case	**1.70**	**1.50**	**1.40**	**1.40**	**1.40**	**1.40**	**1.40**	**1.45**	**1.50**	**1.55**	**1.60**	**1.65**	**1.70**	**1.75**
Downside risk	0.40	0.55	0.55	0.55	0.55	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	**0.57**
50-yr gilt yield														
Upside risk	0.25	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	**0.39**
Arlingclose Central Case	**1.60**	**1.40**	**1.30**	**1.30**	**1.30**	**1.30**	**1.30**	**1.35**	**1.40**	**1.45**	**1.50**	**1.55**	**1.60**	**1.41**
Downside risk	0.40	0.55	0.55	0.55	0.55	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	**0.57**

Appendix B – Investment & Debt Portfolio Position

	31-Mar-16 Actual Portfolio £'000	30-Nov-16 Actual Portfolio £'000
External Borrowing:		
LOBO Loans from banks	(6,000)	(6,000)
Total External Borrowing	**(6,000)**	**(6,000)**
Other Long Term Liabilities:		
Finance Leases	(3,526)	(3,319
Local Authority - Essex County Council	(1,000)	(1,000)
Total Gross External Debt	**(10,526)**	**(10,319)**
Investments:		
Managed in-house		
Impaired Investment	19	14
Short-term investments	12,000	20,000
Cash & cash equivalents	648	690
Managed externally		
Money Market Funds	11,500	14,500
Pooled Equity Funds	10,000	11,000
Property Fund	2,000	3,000
Total Investments	36,167	49,204
Net Investments	**25,641**	**38,885**

FINANCIAL LIMITS

The following Authority wide limits were approved by Council on 6^{th} December 2010.

<u>Revenue Virement</u>

The levels of authorisation for budget head revenue virements are:

	Virement to be approved by:				
Financial Limits	Chief Officer (notification to Head of Finance)	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £10,000	Y	Y	Y	Y	Y
£10,001-£25,000		Y	Y	Y	Y
£25,001-£50,000			Y	Y	Y
£50,001-£100,000				Y	Y
Over £100,001					Y

Note: These limits apply to the budget head (this means CIPFA subjective budget group total e.g. employees, supplies and services, etc.), which is being increased.

In addition, virements are subject to the following requirement:-

If more than one virement action is required on a single budget head in a financial year, then the accrued value of such virement action shall be in line with the level of authorisation as detailed above.

The exceptions to the above framework are that:

a) Virement is not permitted in relation to capital finance charges on service committees or where a proposal would adversely affect the long term revenue commitments of the Council.

b) The Cabinet approval is not required when the virement is between an income head and an expenditure head which are directly related and is approved by the Corporate Director (Finance).
c) These virement rules are not applicable between the General and Housing Revenue Funds or between the revenue accounts and the capital programme.

An approved income/expenditure head will be defined each year as part of the budget approval.

Capital Virement

The levels of authorisation for virement of capital programme provision are:

	Virement to be approved by:			
Current Limits	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £50,000	Y	Y	Y	Y
£50,001 to £100,000		Y	Y	Y
£100,001 to £250,000			Y	Y
Over £250,001				Y

Note: The limits apply to the programme head being increased.

Debts and Stock Write-offs

Chief Officers shall submit a request to write off a debt and materials surplus to a department's requirements, subject to the limits and approvals prescribed below. The Corporate Director (Finance) shall issue procedures for the authorisation and recording of the debts to be written off.

	Write off to be approved by:			
Current Limits	Corporate Director (Finance)	Cabinet Portfolio Member	Cabinet	Council
Up to £25,000	Y	Y	Y	Y
£25,001 to £50,000		Y	Y	Y
£50,001 to £100,000			Y	Y
Over £100,001				Y

The exception to the above framework is that:

The Corporate Director (Finance) has delegated authority to write off debts for reason of bankruptcy, insolvency and ceased trading without limit.

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
10102	Community Wellbeing	Community Services
10203	Parish & Town Council Grants	Corporate Financing
10205	External Funding	Community Services
10601	Car Parks-General	Operations
10602	George Yard Car Park	Operations
10606	Braintree Bus Park	Operations
10608	Manor Street Car Park	Operations
10609	Station Approach Car Park	Operations
10610	Newlands Drive Car Park	Operations
10611	White Horse Lane Car Park	Operations
10612	Lockrams Lane Car Park	Operations
10613	Mill Lane Car Park	Operations
10614	Mayland Drive Car Park	Operations
10617	Hadfelda Sq Hat Pev Car Park	Operations
10618	Blythes Meadow Car Park	Asset Management
10621	Causeway House Car Park	Operations
10622	Easton Road Car Park	Operations
10701	Public Halls-General	Asset Management
10703	Witham Public Hall	Asset Management
10704	Silver End Village Hall	Asset Management
10706	Goldingham Hall	Asset Management
10708	Dengie Hall	Asset Management
10712	Great Notley Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
10716	Rickstones	Asset Management
10901	Town Hall Centre	Cultural Services
11102	Markets	Operations
11402	Community Transport	Community Services
12401	Museum-General	Cultural Services
12403	Bocking Windmill	Cultural Services
12901	Health Development	Leisure Services
12903	Public Health Agenda	Leisure Services
13001	Leisure Contract	Leisure Services
14101	Community Safety & Development	Community Services
15300	Safeguarding	Community Services
20001	Corporate Management Team	Corporate Management Plan
20002	Civic Support	Corporate Management Plan
20003	Senior Managers Group	Corporate Management Plan
20801	Corporate Management (General)	Corporate Management Plan
20811	Investment & Other Income	Financial Services
20812	Debt Management Expenses	Financial Services
20821	Capital Financing	Financial Services
20831	Unapportionable Central Overhd	Corporate Financing
20832	Efficiency Savings Target	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20901	Cdc - Corporate Policy Making	Governance

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
20902	Cdc-Represent Local Interests	Governance
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community Services
22102	Central Purchasing	Financial Services
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Financial Services
22201	District Elections	Governance
22301	Local Land Charges	Sustainable Development
22401	Electoral Registration	Governance
24001	Graphic Design & Printing	Marketing & Communications
24002	Reprographics	Marketing & Communications
24101	Business Systems Team	Business Solutions
24103	Desktops	Business Solutions
24104	Hardware/Software	Business Solutions
24105	Data Network	Business Solutions
24106	Research / Development	Business Solutions
24107	Website/Intranet	Business Solutions
24108	Contract Mgt / Helpdesk	Business Solutions
24109	Service Applications	Business Solutions
24202	Voice Network	Business Solutions
24301	Business Improvement Team	Business Solutions
24303	Corporate Projects & Web	Business Solutions
25106	Human Resources	Human Resources
25109	Health,Safety & Emerg Plg Unit	Environment
25201	Emergency Planning	Environment
25401	P.E.T.-General	Human Resources
25501	In Service Training	Human Resources
25601	E.S.C.-General	Human Resources
25701	Modern Apprentices	Human Resources
26102	Financial Services Unit	Financial Services
26103	Internal Audit	Financial Services
26106	Insurance Unit	Financial Services
26108	Cashiering Services	Financial Services
26109	Housing Benefits Unit	Financial Services
26110	Billing & Recovery Team	Financial Services
26111	Asset Management Unit	Asset Management
26112	Customer Servs Duty Officers	Business Solutions
26119	Revenues & Benefits System	Financial Services
26120	Revenues & Benefits Support	Financial Services
26121	Efinancials	Financial Services
26122	Customer Contact Centre	Business Solutions
26124	Hr & Payroll System	Financial Services

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
27101	Industrial Units-General	Asset Management
27104	Warner Drive Braintree	Asset Management
27105	Former Depot Great Yeldham	Asset Management
27106	Everitt Way Sible Hedingham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
27108	Enterprise Ct Eastways Witham	Asset Management
27109	Stepfields Witham	Asset Management
27201	Industrial Land-General	Asset Management
27202	Benfield Way Braintree	Asset Management
27204	Springwood Drive Braintree	Asset Management
27205	Freebournes Rd Witham	Asset Management
27206	Perry Rd Enterprise Witham	Asset Management
27301	Property Management-General	Asset Management
27302	Cathcart Hse High St Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
27304	Mayland House	Asset Management
27305	Advertising Hoardings	Asset Management
27314	Grove House	Asset Management
27315	Corner House	Asset Management
27316	Connaught House	Asset Management
27317	Block B Braintree College	Asset Management
27318	3/4 Century Drive	Asset Management
27319	15 Springwood Drive	Asset Management
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	1 Freebournes Court	Asset Management
28104	Causeway House (Bdc Office)	Business Solutions
28105	Causeway House (Lettings)	Asset Management
28301	Closed Circuit Television	Business Solutions
28604	Rent Allowances	Financial Services
28605	Benefit Fraud	Financial Services
28801	Council Tax	Financial Services
28901	Non-Domestic Rates	Financial Services
30102	Public Health & Housing	Environment
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30114	Env Health-Management & Admin	Environment
30120	Operations Mgt & Admin	Operations
30135	Lakes Road Depot & Offices	Operations
30140	Unit 9 Workshop	Operations
30701	Health Protection	Environment
30801	Environmental Protection	Environment
31101	Public Conveniences-General	Operations
31102	B&B Public Gardens Toilets	Operations
31103	Btree Bus Park Toilets	Operations

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
31109	Lockrams Lane Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations
33213	Highway Verges	Operations
33217	Sports Grounds	Operations
33221	Closed Churchyards	Operations
33225	Parks Other	Operations
33229	Silver End Memorial Gardens	Operations
33233	Halstead Public Gardens	Operations
33401	Street Scene Protection	Operations
33504	Collection Costs	Operations
33506	Food Waste Service	Operations
33512	Bring Banks	Operations
33514	Clinical Waste Collections	Operations
33516	Sack & Wheelie Bin Procurement	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33524	Special Collections	Operations
33528	Trade Waste	Operations
33544	Mrf Bulking Up	Operations
33548	External Mrfs	Operations
33552	General Operational O/Heads	Operations
33556	Promotional Costs	Operations
33560	Management Depot & Admin	Operations
33564	General Administrative O/Heads	Operations
33568	Income Account	Operations
33706	Cordons Farm	Operations
33801	Street Cleansing	Operations
33805	Street Wardens	Operations
33809	Street Namplates	Operations
33901	Horticultural - Central Costs	Operations
34201	Abandoned Vehicles	Operations
35201	Energy Conservation	Environment
35210	Carbon Management	Environment
35301	Public Lighting	Environment
36401	Pest Control	Environment
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Advisory	Housing Services
40106	Housing Assessment	Housing Services
40203	Grants	Housing Services
40208	Stock Condition Survey	Environment
40209	Housing Needs Survey	Housing Services
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40225	Temporary Accomodation	Housing Services

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
40226	Bradford Street	Housing Services
40230	John Barr House	Housing Services
40231	49 & 51 St James Road	Housing Services
40232	Digby Court	Housing Services
40703	Supporting People Carecall	Housing Services
60102	Building Control	Environment
60103	Development Management Unit	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
60108	Landscape Services	Sustainable Development
60201	Development Mgt Fee Based	Sustainable Development
60202	Development Mgt Legal/Appeals	Sustainable Development
60701	Local Plan	Sustainable Development
60801	Tree Maintenance	Sustainable Development
60901	Street Naming & Numbering	Sustainable Development
61001	Public Transport/Traffic Mgmt	Sustainable Development
61101	Countryside Management Project	Sustainable Development
61501	Building Regs Fee Earning Acc	Environment
61502	Building Regs Non-Fee Earning	Environment
61601	Economic Development	Sustainable Development
61902	Braintree Town Centre Inits	Sustainable Development
61903	Witham Town Centre Inits	Sustainable Development
61904	Halstead Town Centre Inits	Sustainable Development
62001	Licensing	Environment
63002	War Memorials	Operations
63004	Bus Shelters	Operations
63005	Braintree Fountain	Operations
63006	Roundabouts	Operations
63007	Other Fountains	Operations
65001	Cemeteries-General	Operations
65002	Braintree Cemetery	Operations
65003	Bocking Cemetery	Operations
65004	Halstead Cemetery	Operations
65005	Witham Cemetery	Operations
66211	Discovery Centre	Operations
66501	Taxi Licences	Environment
66550	Scrap Metal Licences	Environment
66599	Other Licences	Environment
99900	Corporate Financing	Corporate Financing

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
28103	1 Freebournes Court	Asset Management
27319	15 Springwood Drive	Asset Management
27318	3/4 Century Drive	Asset Management
40231	49 & 51 St James Road	Housing Services
34201	Abandoned Vehicles	Operations
27305	Advertising Hoardings	Asset Management
33209	Allotments	Operations
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
28605	Benefit Fraud	Financial Services
27202	Benfield Way Braintree	Asset Management
26110	Billing & Recovery Team	Financial Services
27317	Block B Braintree College	Asset Management
10618	Blythes Meadow Car Park	Asset Management
65003	Bocking Cemetery	Operations
12403	Bocking Windmill	Cultural Services
40226	Bradford Street	Housing Services
10606	Braintree Bus Park	Operations
65002	Braintree Cemetery	Operations
63005	Braintree Fountain	Operations
61902	Braintree Town Centre Inits	Sustainable Development
33512	Bring Banks	Operations
31103	Btree Bus Park Toilets	Operations
60102	Building Control	Environment
61501	Building Regs Fee Earning Acc	Environment
61502	Building Regs Non-Fee Earning	Environment
63004	Bus Shelters	Operations
24301	Business Improvement Team	Business Solutions
24101	Business Systems Team	Business Solutions
20821	Capital Financing	Financial Services
10601	Car Parks-General	Operations
35210	Carbon Management	Environment
26108	Cashiering Services	Financial Services
27302	Cathcart Hse High St Braintree	Asset Management
28104	Causeway House (Bdc Office)	Business Solutions
28105	Causeway House (Lettings)	Asset Management
10621	Causeway House Car Park	Operations
20901	Cdc - Corporate Policy Making	Governance
20903	Cdc -Support To Elected Bodies	Governance
20902	Cdc-Represent Local Interests	Governance
65001	Cemeteries-General	Operations
22102	Central Purchasing	Financial Services
40212	Choice Based Lettings	Housing Services
20002	Civic Support	Corporate Management Plan
33514	Clinical Waste Collections	Operations

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
33221	Closed Churchyards	Operations
28301	Closed Circuit Television	Business Solutions
33504	Collection Costs	Operations
27321	Commercial Property (Other)	Asset Management
14101	Community Safety & Development	Community Services
11402	Community Transport	Community Services
10102	Community Wellbeing	Community Services
27316	Connaught House	Asset Management
24108	Contract Mgt / Helpdesk	Business Solutions
33706	Cordons Farm	Operations
27315	Corner House	Asset Management
99900	Corporate Financing	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20801	Corporate Management (General)	Corporate Management Plan
20001	Corporate Management Team	Corporate Management Plan
24303	Corporate Projects & Web	Business Solutions
28801	Council Tax	Financial Services
61101	Countryside Management Project	Sustainable Development
26122	Customer Contact Centre	Business Solutions
26112	Customer Servs Duty Officers	Business Solutions
24105	Data Network	Business Solutions
20812	Debt Management Expenses	Financial Services
10708	Dengie Hall	Asset Management
24103	Desktops	Business Solutions
60103	Development Management Unit	Sustainable Development
60201	Development Mgt Fee Based	Sustainable Development
60202	Development Mgt Legal/Appeals	Sustainable Development
40232	Digby Court	Housing Services
66211	Discovery Centre	Operations
22201	District Elections	Governance
25601	E.S.C.-General	Human Resources
10622	Easton Road Car Park	Operations
61601	Economic Development	Sustainable Development
20832	Efficiency Savings Target	Corporate Financing
26121	Efinancials	Financial Services
22401	Electoral Registration	Governance
22103	Electoral Services Unit	Governance
25201	Emergency Planning	Environment
40102	Empty Homes	Housing Services
35201	Energy Conservation	Environment
27108	Enterprise Ct Eastways Witham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
30114	Env Health-Management & Admin	Environment
30801	Environmental Protection	Environment
21404	Equalities & Diversity	Community Services

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
27106	Everitt Way Sible Hedingham	Asset Management
10205	External Funding	Community Services
33548	External Mrfs	Operations
27331	Feasibility Projects	Asset Management
26102	Financial Services Unit	Financial Services
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
33506	Food Waste Service	Operations
27105	Former Depot Great Yeldham	Asset Management
27205	Freebournes Rd Witham	Asset Management
33564	General Administrative O/Heads	Operations
33552	General Operational O/Heads	Operations
10602	George Yard Car Park	Operations
10706	Goldingham Hall	Asset Management
40203	Grants	Housing Services
24001	Graphic Design & Printing	Marketing & Communications
10712	Great Notley Village Hall	Asset Management
27314	Grove House	Asset Management
10617	Hadfelda Sq Hat Pev Car Park	Operations
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
61904	Halstead Town Centre Inits	Sustainable Development
24104	Hardware/Software	Business Solutions
12901	Health Development	Leisure Services
30701	Health Protection	Environment
25109	Health,Safety & Emerg Plg Unit	Environment
33213	Highway Verges	Operations
33901	Horticultural - Central Costs	Operations
40105	Housing Advisory	Housing Services
40106	Housing Assessment	Housing Services
26109	Housing Benefits Unit	Financial Services
40209	Housing Needs Survey	Housing Services
40211	Housing The Homeless	Housing Services
26124	Hr & Payroll System	Financial Services
25106	Human Resources	Human Resources
25501	In Service Training	Human Resources
33568	Income Account	Operations
27201	Industrial Land-General	Asset Management
27101	Industrial Units-General	Asset Management
26106	Insurance Unit	Financial Services
26103	Internal Audit	Financial Services
20811	Investment & Other Income	Financial Services
40230	John Barr House	Housing Services
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
22105	Legal Services	Governance
13001	Leisure Contract	Leisure Services
62001	Licensing	Environment
22301	Local Land Charges	Sustainable Development
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	Financial Services
33560	Management Depot & Admin	Operations
10608	Manor Street Car Park	Operations
21302	Marketing & Communications	Marketing & Communications
11102	Markets	Operations
10614	Mayland Drive Car Park	Operations
27304	Mayland House	Asset Management
22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
25701	Modern Apprentices	Human Resources
33544	Mrf Bulking Up	Operations
12401	Museum-General	Cultural Services
10610	Newlands Drive Car Park	Operations
28901	Non-Domestic Rates	Financial Services
30120	Operations Mgt & Admin	Operations
63007	Other Fountains	Operations
66599	Other Licences	Environment
25401	P.E.T.-General	Human Resources
10203	Parish & Town Council Grants	Corporate Financing
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment
60104	Planning Policy Unit	Sustainable Development
33205	Play Areas	Operations
33556	Promotional Costs	Operations
27301	Property Management-General	Asset Management
31101	Public Conveniences-General	Operations
10701	Public Halls-General	Asset Management
30102	Public Health & Housing	Environment
12903	Public Health Agenda	Leisure Services
35301	Public Lighting	Environment
61001	Public Transport/Traffic Mgmt	Sustainable Development
28604	Rent Allowances	Financial Services
24002	Reprographics	Marketing & Communications
40104	Research & Development	Housing Services
24106	Research / Development	Business Solutions
26120	Revenues & Benefits Support	Financial Services

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
26119	Revenues & Benefits System	Financial Services
10716	Rickstones	Asset Management
63006	Roundabouts	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33516	Sack & Wheelie Bin Procurement	Operations
15300	Safeguarding	Community Services
66550	Scrap Metal Licences	Environment
20003	Senior Managers Group	Corporate Management Plan
24109	Service Applications	Business Solutions
27501	Shops	Asset Management
33229	Silver End Memorial Gardens	Operations
10704	Silver End Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
33524	Special Collections	Operations
21304	Sponsorship	Marketing & Communications
33217	Sports Grounds	Operations
27204	Springwood Drive Braintree	Asset Management
10609	Station Approach Car Park	Operations
27109	Stepfields Witham	Asset Management
40208	Stock Condition Survey	Environment
33801	Street Cleansing	Operations
60901	Street Naming & Numbering	Sustainable Development
33809	Street Namplates	Operations
33401	Street Scene Protection	Operations
33805	Street Wardens	Operations
40703	Supporting People Carecall	Housing Services
66501	Taxi Licences	Environment
40225	Temporary Accomodation	Housing Services
10901	Town Hall Centre	Cultural Services
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing
30140	Unit 9 Workshop	Operations
24202	Voice Network	Business Solutions
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Business Solutions
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management
61903	Witham Town Centre Inits	Sustainable Development

	General Fund Subjective Summary (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
	GROSS EXPENDITURE		
EXP0	Employee Related Expenses	20,243,170	0
EXP1	Premises Related Expenses	1,564,060	1,297,580
EXP2	Supplies & Services	4,279,090	340
EXP3	Transport Related Expenses	2,300,400	2,151,520
EXP4	Transfer Payments	41,487,500	0
EXP5	Third Party Payments	1,974,440	650
EXP6	Capital Financing Costs	7,391,420	0
EXP7	Miscellaneous Expenditure	308,970	188,270
EXPZ	Gf Revenue Account	(7,961,477)	0
	TOTAL - GROSS EXPENDITURE	71,587,573	3,638,360
	GROSS INCOME		
INC0	Government Grants	(43,911,201)	0
INC1	Joint Financing Income	(1,815,610)	0
INC2	Other Grants & Reimbursements	(2,978,120)	0
INC3	Sales	(79,130)	0
INC4	Fees & Charges	(4,337,300)	0
INC5	Rents	(2,989,770)	0
INC6	Interest	(813,270)	0
INC7	Miscellaneous Income	(164,470)	0
INC8	Internal Recharges	(289,010)	(3,638,360)
	TOTAL - GROSS INCOME	(57,377,881)	(3,638,360)
	NET CONTROLLABLE EXPENDITURE	14,209,692	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP0	**Employee Related Expenses**	**20,243,170**	**0**
0100	Salary With Oncost	14,535,340	
0102	Staffing Savings Profiled	4,960	
0103	Staffing Costs Profile	41,250	
0104	Annual Leave Purchase	(10,000)	
0110	Standby	45,600	
0130	Overtime - Monthly Pay	167,160	
0201	Pension Fund - Added Years	653,510	
0202	Pension Fund - Deficit	4,232,680	
0300	Agency/Sep Staff	308,500	
0520	Staff Professional Fees	12,900	
0540	First Aid	1,500	
0550	Fire Marshall	2,700	
0560	Webcasting	3,500	
0562	Hsg Benefit Transcripts	4,500	
0620	Employers Liability Ins.	80,640	
0650	Officials Indemnity Ins.	3,320	
0660	Pa(All Duties) Insurance	2,790	
0670	Fidelity Insurance	5,690	
0710	Staff Health Checks	9,200	
0711	Well Being Programme	600	
0712	Employee Support	2,400	
0750	Annuity	6,490	
0770	Long Service Awards	500	
0785	Staff Awards	3,000	
0810	Advertising	1,330	
0850	Crb Checks	100	
0940	Training Fees - Incl.Reg.	122,760	
0941	Health & Safety Training	250	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP1	**Premises Related Expenses**	**1,564,060**	**1,297,580**
1010	General Repair & Maint.	228,290	
1019	Planned Maintenance	25,000	
1040	Electrical Works	1,000	
1050	Plumbing/W.C. Repairs/Maint	2,500	
1210	Lift Repairs & Maint.	10,100	
1220	Heat/Ventil'N Rep/Maint.	5,000	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	8,690	
1260	Automatic Door Maint.	1,500	
1270	Security Alarm Payments	3,400	
1280	Lights/Fittings/Electrics	3,500	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	360	
1302	Floral Decs.-Internal	350	
1306	Sweeping & Scavenging		52,490
1307	Tree Maintenance	41,680	
1308	Bedding	15,800	
1309	Fencing/Walls	10,000	
1310	Landscaping	15,420	
1312	Road Repairs	500	
1314	Grave Digging	46,280	
1315	Horticultural Services Charge		1,229,530
1318	Hanging Baskets/Containers	13,150	
1410	Gas	22,700	
1420	Electricity	143,420	
1500	Combined Water/Sewer Chge	32,640	
1510	Metered Water Charge	500	
1610	Building Insurance	22,390	
1630	Hirers Liability	3,070	
1720	Window Cleaning	2,900	
1730	Cleaning Materials	7,800	
1740	Contract Cleaning	93,370	
1750	Trade Waste Collection		15,560
1760	Skip Vehicles	500	
1770	Toilets-Hygiene	2,500	
1780	Clinical Waste	1,800	
1781	Confidential Waste Disposal	3,000	
1810	Rent	199,630	
1820	Unified Business Rate-Ndr	549,930	
1840	Hire Of Premises	12,300	
1850	Council Tax	1,000	
1860	Service Charges	26,590	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP2	**Supplies & Services**	**4,279,090**	**340**
2010	New Equip. & Furniture	50,840	
2011	New Litter Bins/ New Dog Bins	14,500	
2012	New Trade Waste Bins	22,000	
2013	New Wheelie Bins	60,000	
2015	Signs	20,480	
2020	Hired Equipment	5,730	
2030	Maint.Equipment/Furniture	74,660	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	25,000	
2035	Maint Of Pv Panels	3,140	
2045	Social Car Mileage Payments	6,000	
2050	Tv/Sound Rentals/Licence	450	
2060	Chemicals,Fertilisers,Poisons	7,000	
2085	Purchase Of Trade Waste Sacks	1,250	
2090	Other Tools & Materials	75,730	
2092	Consumable Materials	10,500	
2093	Recycling Sacks	203,000	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	220	
2120	Vending Machine Supplies	4,700	
2121	Water Coolers Expenditure	4,250	
2210	Protective Clothing	38,030	
2220	Uniforms & Name Badges	2,750	
2230	Laundry	70	
2300	Printing-Outwork	69,100	
2310	Newspapers & Publications	20,550	
2320	Stationery	16,050	
2330	Books	500	
2360	Printing Paper/Materials	13,710	
2370	Printing-Machine Rentals	25,780	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
2390	Photocopy Mach.Rent/Meter Chge	23,190	
2410	Court Fees & Charges	25,140	
2430	Licences(Miscellaneous)	4,170	
2450	Land Registry Fees	4,600	
2500	Other Professional Fees	126,210	
2501	Analysts Fees	3,500	
2502	Consultants Fees	71,530	
2504	Legal Fees	216,960	
2505	Bailiffs Fees	5,250	
2507	Valuers/Estate Agent Fees	6,900	
2508	Vets Fees	5,000	
2509	Audit Fees	80,980	
2510	Bank Charges	80,800	
2511	Security Services	6,610	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	8,200	
2518	Language Line	1,000	
2522	Criminal Records Bureau	6,000	
2523	Doctors / Medical Fees	700	
2527	Dvla Checks	1,500	
2528	Best Value Surveys	3,000	
2529	Treasury Mgt Advisors	17,000	
2530	Utility Management Fees	2,500	
2531	Childcare Voucher Scheme	1,200	
2601	Engineering Insurance	3,010	
2602	All Risks Insurance	2,930	
2604	Cash In Transit Insurance	330	
2605	Libel & Slander Insurance	2,370	
2606	Land Charges Insurance	2,810	
2609	General Insurance	11,180	
2610	Public Liability	91,870	
2611	Proff Negligence Ins	5,060	
2700	Computer Bureaux Chge/Lic	26,680	
2701	Computer Paper & Materials	2,430	
2702	Computer Equip.& Software	61,970	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
2703	Computer Maintenance	490,430	
2704	System Development	27,750	
2730	Telephone Charges	47,310	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	25,890	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	179,750	
2810	Conference Expenses	7,660	
2820	Subsistence	2,930	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	2,500	
2830	Members Allowances	369,020	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	18,000	
2862	Members Broadband	5,800	
2870	Civic Hospitality	6,500	
2880	Office Hospitality Exp.	3,050	
2900	Grants-Welfare	194,030	
2903	Miscellaneous Grants	287,800	
2905	Recycling Donations	4,000	
2909	Grant - Museum Trust	94,880	
2940	Publicity/Promotion Exp.	42,960	
2950	Membership Subscriptions	85,380	
2960	Statutory Advertising	1,620	
2970	Advertising General	21,040	
2990	Data Protection Act	500	
5630	Performance Bond	4,660	
7020	Payments	205,140	
7030	Other Expenses	427,320	
X510	Radio Control Charges		340
X910	Photocopying	630	
X920	Printing(Reprographics)	1,530	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP3	**Transport Related Expenses**	**2,300,400**	**2,151,520**
3021	Diesel Fuel	568,460	
3022	Petrol	7,300	
3050	Tyres	3,670	
3060	Road Fund Licence	5,800	
3090	Misc.Transport Costs	66,640	
3120	Repairs	358,010	
3140	Leased Car Maintenance	12,170	
3150	Plant Materials	26,010	
3200	Fleet Contract Variations	28,670	
3210	Transport Costs-Vehicles		1,841,120
3220	Transport Costs-Plant	5,500	236,160
3310	Hire Of Vehicles	20,000	
3320	Plant Hire	4,000	
3330	Hire Of Leased Car		74,240
3331	Lease Car N.I.Contributions	6,950	
3332	Leased Car Irrecoverable V.At	5,190	
3340	Operating Lease Payments	79,650	
3350	Contract Hire	877,970	
3510	Casual Car Allowance	57,970	
3530	Leased Car Allowance	10,310	
3550	Public Transport	1,860	
3551	Rail Travel	1,730	
3554	Car Parking	220	
3560	Mileage Allow.-Occasional	100	
3570	Members Travel	13,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	126,510	
3650	Leased Car Insurance	8,390	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP4	**Transfer Payments**	**41,487,500**	**0**
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	41,485,000	
EXP5	**Third Party Payments**	**1,974,440**	**650**
5220	Sub-Contractors:General	187,470	
5260	Payments To External Mrfs	77,060	
5261	Abandoned Vehicles Removal	4,000	
5262	Waste Disposal & Transport	95,320	
5264	Emptying Of X Tanks	25,000	
5270	Ict Contract	347,530	
5271	Ict Contract - Variations	58,360	
5280	Greenfields Ch	37,000	
5291	Leisure Contract - Variations	50,000	
5320	Essex County Council	250,710	
5321	Ecc Disposal Costs	404,020	
5322	Ecc Pension Fund	1,000	
5330	Community Associations	1,700	
5350	Payments To Other La'S	13,810	
5360	Payments To Parish Councils	81,680	
5370	Colchester Bc	182,320	
5410	Central Essex Community Servs	155,460	
5540	Pest Control		650
5602	Air/Water Quality/Contam Land	1,000	
5700	Landlord Incentives	1,000	
EXP6	**Capital Financing Costs**	**7,391,420**	**0**
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	431,420	
6820	Revenue Contributions	6,678,000	
EXP7	**Miscellaneous Expenditure**	**308,970**	**188,270**
7010	Adjustments	45,000	
7011	Expenditure Savings Profiled	35,000	
7040	Refunds	149,730	
7050	Contingency	15,590	
7051	Health & Safety Contingency	18,150	
7052	Emergency Planning Contingency	3,000	
7080	Payments To Ecc	2,740	
7110	Write-Offs	20,000	
7220	Transfers Within Procurement		188,270
7300	Insurance Excess	19,760	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXPZ	**Gf Revenue Account**	**(7,961,477)**	**0**
7805	Transfer To Reserve	2,728,793	
9806	Transfer To/From Reserve	(10,690,270)	
INC0	**Government Grants**	**(43,911,201)**	**0**
9003	Dwp	(24,380)	
9005	Dwp - Rent Allowance Subsidy	(41,106,000)	
9007	Dwp - Benefit Admin Grant	(482,180)	
9018	Dept For Transport	(5,000)	
9022	New Homes Bonus Grant	(2,129,211)	
9026	Dclg - Localising Suppt C Tax	(164,430)	
INC1	**Joint Financing Income**	**(1,815,610)**	**0**
9101	Ecc Joint Financing Conts	(889,330)	
9105	Witham Town Council	(4,880)	
9106	Ecc Agency Reimbursements	(15,230)	
9108	External Income	(5,000)	
9111	Hub Subscriptions - Other La'S	(263,100)	
9114	Repay Technical Agreement	(525,730)	
9115	Collection Investment	(51,090)	
9118	Hardship Fund	(13,280)	
9119	Fraud & Compliance Investment	(47,970)	
INC2	**Other Grants & Reimbursements**	**(2,978,120)**	**0**
9200	Sponsorship	(79,690)	
9204	Contributions	(103,400)	
9205	Commissions	(200,000)	
9206	Costs Recovered	(106,000)	
9210	Benefit Overpayment Recoveries	(400,000)	
9212	Revenues Costs Recovered	(380,000)	
9215	Administrative Penalties	(23,250)	
9217	Disposal Credits	(36,470)	
9219	Ecc Recycling Credits	(1,167,810)	
9220	Ecc Tipping Away	(48,250)	
9221	Ecc Contract Income	(34,670)	
9222	Cost Of Collection Allowance	(194,670)	
9224	Ecc Re-Use Credits	(130)	
9227	Leisure Contract Fees	(188,780)	
9230	Greenfields Ch Sla	(15,000)	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
INC3	**Sales**	**(79,130)**	**0**
9302	Sale Of Provisions	(4,320)	
9303	Vending Machine Sales	(20)	
9304	Sale Of Publications/Maps	(800)	
9309	Other Sales	(47,550)	
9322	Sales Of Sacks (Blue)	(18,440)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	
INC4	**Fees & Charges**	**(4,337,300)**	**0**
9400	Tuition Fees	(500)	
9401	Fees/Charges For Services	(3,408,060)	
9402	Lettings-Facility/Casual Users	(103,610)	
9403	Charges-Hire/Use Equip/Rooms	(1,300)	
9406	Fines	(6,400)	
9408	Licences	(239,890)	
9409	Other Recoverable Charges	(60,370)	
9410	Season Tickets/Permits	(121,550)	
9416	Exclusive Rights Of Burial	(67,890)	
9417	Memorials	(18,780)	
9418	Interment Fees	(69,970)	
9419	Maintenance Of Graves	(13,080)	
9423	Pcn Off Street	(50,000)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(350)	
9431	Allotments Income	(11,200)	
9433	Memorial Bench Or Tree	(1,000)	
9434	Shopper Bus Fares	(5,000)	
9435	Fare Income	(15,000)	
9436	Group Hire Inc Driver Provided	(56,000)	
9437	Social Car Scheme Regs/Renewal	(8,150)	
9438	Group Hire Reg Driver Provided	(2,000)	
9440	Wedding Hire	(16,500)	
9442	Sports Pitch Income	(42,000)	
9446	Vat Recovery- C Parks	(6,500)	
9447	Electric Charging Point	(50)	
9448	Group Hire Reg (Self Drive)	(150)	
9449	Group Hire Inc(Self Drive)	(7,000)	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
INC5	**Rents**	**(2,989,770)**	**0**
9443	Service Charges	(174,870)	
9501	General Rent	(751,470)	
9502	Commercial/Industrial Rents	(2,058,280)	
9505	Right Of Way/Access	(2,000)	
9506	Service Charges	(3,150)	
INC6	**Interest**	**(813,270)**	**0**
9601	Gross Interest	(70)	
9604	Interest On Mortgages	(2,500)	
9630	Interest - Deposits	(77,500)	
9636	Interest - Other	(33,200)	
9637	Interest - Pooled Funds	(700,000)	
INC7	**Miscellaneous Income**	**(164,470)**	**0**
9700	Miscellaneous Income	(72,020)	
9716	Feed In Tariff	(50,350)	
9717	Export Tariff	(2,560)	
9718	Electricty Consumed Recharge	(39,540)	
INC8	**Internal Recharges**	**(289,010)**	**(3,638,360)**
9801	Recharge To Other Rev.A/C	(2,000)	(2,220,560)
9803	Tfr To Capital Funds	(287,010)	
9804	Contracts Recharged		(1,229,530)
9820	Transfers Within Procurement		(188,270)

General Fund Revenue Profile 2017/18 to 2020/21

	2017/18	2018/19	2019/20	2020/21
	£	£	£	£
Base Budget brought forward from previous year	13,601,192	13,777,550	13,629,238	13,525,014
Inflation:				
Pay - annual award and incremental progression	236,080	240,020	220,950	200,890
Other Expenditure Inflation	93,530	118,480	111,990	126,910
Income Inflation	0	-10,000	-10,000	-10,000
Pension Fund and National Insurance contribution adjustments	1,040	15,870	16,580	205,750
New Demands:				
Allowance for Reduced Income/Increased costs previously profiled	561,850	43,480	43,480	43,480
Priority Investment - one-off provision previously profiled	-200,362			
New Budget Bids	191,820	-184,820	0	0
New Budget Pressures	169,680	73,640	120,000	0
Reductions:				
Savings/Additional Income agreed previously profiled	-293,310	-124,320	-91,450	
Adjustments to Savings/Additional Income agreed previously profiled	147,550	10,210	8,460	0
New Savings/Additional Income	-324,520	0	0	0
Ongoing net change in income/expenditure identified in 2016/17	-407,000	0	0	0
Additional Savings Required	**0**	**-330,872**	**-524,234**	**-237,387**
Updated Base Budget	**13,777,550**	**13,629,238**	**13,525,014**	**13,854,657**
Addition to Balances	**329,125**			
Contribution from Balances for one-off New Investment	-150,000			
Contribution from Earmarked reserves	432,142			
Budget Requirement	**14,388,817**	**13,629,238**	**13,525,014**	**13,854,657**
Government Grant - Revenue Support Grant	-777,347	-272,480	0	0
Retained Business Rates - Baseline amount	-3,256,331	-3,361,095	-3,480,650	-3,480,650
- Growth above baseline	-922,657	-941,110	-668,447	-668,447
Transition and Rural Services grants and returned funding	-70,415	-13,657	-17,754	-17,754
Collection Fund Balance - Business Rates (Surplus)/Deficit	-432,142			
Collection Fund Balance - Council Tax (Surplus)/Defict	-194,255			
BDC Requirement from Council Taxpayers	**8,735,670**	**9,040,896**	**9,358,163**	**9,687,806**
Tax base (+1.5% for 2018/19 onwards and collection rate of 99%)	51,547	52,320	53,105	53,902
Council Tax (Band D)	£169.47	£172.80	£176.22	£179.73
Council Tax per week	£3.26	£3.32	£3.39	£3.46
Percentage Increase	**3.01%**	**1.96%**	**1.98%**	**1.99%**
Increase per week	£0.10	£0.06	£0.07	£0.07

New Demands 2017/18 onwards

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Finance & Performance	Finance	Reduction of Council Tax Support and Housing Benefit Administration Subsidy	46,750	43,480	43,480	43,480	
Environment & Place	Operations	Refuse & Recycling - Current contract for the sale of recyclates terminates on 31st March 2017. Anticipate contract to be renewed at either zero income or a cost.	515,100				
	Total of Allowance for Reduced Income/Increased costs		**561,850**	**43,480**	**43,480**	**43,480**	
Health & Communities	Community	Councillor Grant Scheme - provision for 2016/17 and 2017/18	-180,000				The details of this scheme are currently being established with the scheme proposed to be launched in September 2016, but will give each Councillor £1,500 to award to projects in their ward. Similar schemes are operated by other Councils and those are being researched in establishing the processes for the BDC scheme. The provision also makes allowance for the required development, administration and support to Councillors with the introduction and operation of the scheme.
Overall Strategy & Direction	Corporate	Surplus on Collection Fund - Parish allocation	-20,362				It is proposed to allocate a proportion of the estimated surplus on the Council Tax Collection Fund from 2015/16 between the Town/Parish Councils and this Council.
	Total of Priority Investment - one-off provision		**-200,362**	**0**	**0**	**0**	
Corporate Services & Asset Management	Marketing & Communications	Procure and implement the Gov Delivery digital marketing platform to promote Council services and initiatives, support channel shift and digital transformation, enhance public awareness and increase the contributions/involvement of communities.	7,000				The system greatly extends communication reach, fosters engagement and encourages residents, businesses and visitors to engage with council service online.
Planning and Housing	Housing Services		150,000	-150,000			
Finance and Performance			34,820	-34,820			
	Total value of Budget Bids		**191,820**	**-184,820**	**0**	**0**	

New Demands 2017/18 onwards

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Environment & Place	Operations	Recycling - sale of recyclates	70,000		120,000		
Environment & Place	Operations	Public Toilets. Actual cost of maintaining cleaning the Public Toilets in Braintree and Witham and Cemeteries is higher than current based budget.	5,000				
Environment & Place	Operations	Increase in budget required to provide a second litter pick and mechanical sweep of the Braintree Bypass on an annual basis, to maintain cleanliness standards. The budget requested will cover the cost of Street Scene staff deployed to carry out the work (night-time operation) and Contractors, vehicles etc who provide the Traffic Management (rolling road blocks. lane closures, signs etc) in compliance with the New Roads and Street Works Act (NRSWA).	20,000				
Environment & Place	Operations	New Bocking Cemetery. Additional cost of maintaining the new Cemetery extension at Bocking that is now coming into use for burials and cremations etc.	5,000				
Environment & Place	Operations	Operations Training Budget. Existing budget is insufficient to provide an annual programme of staff training (core and essential) across Operations various services including refuse, recycling, Street Cleansing and Parks and Open Spaces	20,000				
Planning and Housing	Housing Services	Future funding for the Senior Housing Options Officer and Housing Options Officer posts. Currently funded from an earmarked reserve which will be exhausted before the end of 2017/18.	4,680	73,640			
	Corporate	Apprenticeship Levy	45,000				
	Total value of Budget Pressures		**169,680**	**73,640**	**120,000**	**0**	
New Demands 2017/18 onwards (All) - TOTAL			**722,988**	**-67,700**	**163,480**	**43,480**	

Savings Proposals 2017-18 onwards (All)

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Corporate Services & Asset Management	Asset Management	Commercial portfolio - estimated additional income from rent reviews.	-8,590	-3,470			
Corporate Services & Asset Management	Asset Management	Net rent from Virgin Healthcare for Doctors Surgery at Former Braintree College premises.	-139,000				
Corporate Services & Asset Management	Asset Management	Net rent receivable from 3/4 Century Drive, Freeport Office Village	-25,680				
Corporate Services & Asset Management	Asset Management	Net rent receivable from 15 Springwood Drive (purchase of head lease)	-43,840				
	Sub Total - Asset Management		**-217,110**	**-3,470**	**0**	**0**	
Corporate Services & Asset Management	Business Solutions	Council Offices (Causeway House) - Reduce the space that BDC occupy to the back of the first floor and ground floor and the old canteen space on 2nd floor.	0				Withdrawal of saving option at this time to enable further consideration about the long-term office accommodation needs of the Council.
	Sub Total - Business Solutions		**0**	**0**	**0**	**0**	
Health & Communities	Community	Citizens Advice Bureau - reduce funding by the rate of reduction in the Council's Settlement Funding Assessment.	-16,500	-23,750			
Health & Communities	Community	Braintree District Voluntary Support Agency - reduce funding by the rate of reduction in the Council's Settlement Funding Assessment.	-3,410	-2,900			
	Sub Total - Community Services		**-19,910**	**-26,650**	**0**	**0**	

Savings Proposals 2017-18 onwards (All)

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Health & Communities	Cultural Services	Braintree Town Hall - additional income from annual fees and charges review.	-4,000	-3,000	-2,000		
	Sub Total - Cultural Services		**-4,000**	**-3,000**	**-2,000**	**0**	
Environment & Place	Environment	Installation of solar panels at George Yard Car Park and the additional panels at Witham Leisure Centre has been halted following the change in Feed in Tariff with the consequence that £40,000 of anticipated income will not now be received	27,500				Impact on anticipated income of not installing panels higher than originally allowed.
Environment & Place	Environmental Services	Staffing structure review.	-15,000				
	Sub Total - Environment		**12,500**	**0**	**0**	**0**	
Finance & Performance	Finance	Treasury Management - Additional £4million invested in pooled funds in late 2015 and late 2016	-172,000				Anticipate 5% return less 0.7% assumed return on cash
Finance & Performance	Finance	External Audit Fees	-25,000				
Finance & Performance	Finance	Housing Benefits - Overpayment recoveries	-140,000				
Finance & Performance	Finance	Housing Benefits - Additional administration grant (LCTS)	-66,000				
	Sub Total - Finance		**-403,000**	**0**	**0**	**0**	

Savings Proposals 2017-18 onwards (All)

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Corporate Services & Asset Management	Human Resources	The Council currently contracts with an external organisation for the provision of on line professional HR advice and guidance including legal support. The contract will be due for renewal on 1st October 2016.	0				Adjustment as the professional advice continues to be required to support service.
Corporate Services & Asset Management	Human Resources	Training & Development - The Council currently contracts with an external organisation for the provision of an e-learning platform. That we cease use of the platform at the end of the current contract and find other methods to accommodate the elements of learning that will be lost as a result of this. The contract end is 30 June 2017.	0	0			Adjustment as budget required for Vine HR and PILAT subscriptions and for Workplace Options (Employee support).
	Sub Total - Human Resources		**0**	**0**	**0**	**0**	
Overall Strategy & Direction	Marketing & Communications	Sponsorship programme anticipated income generation: Refuse vehicles; Car parks; Website; Roundabouts (net profit after maintenance and ECC costs); Contact magazine.	-41,880	0	0		Adjustment following approval of Sponsorship business case.
	Sub Total - Marketing & Communications		**-41,880**	**0**	**0**	**0**	

Savings Proposals 2017-18 onwards (All)

Portfolio	Business Plan	Description	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Comments
Environment & Place	Operations	Income from the provision of a small scale wind turbine at Gt. Notley Country Park (see capital bid).	7,500				Project not going ahead therefore remove income budget
Environment & Place	Operations	Domestic Garden Waste - Suspend Garden Waste collections from December to February inclusive.	35,000				
Environment & Place	Operations	Commercial/Trade waste - Increase the number of Commercial/ Trade Waste customers by approx. 100 per annum over the next 2 years	-50,000				
Environment & Place	Operations	Car Park Income	-70,000				
Environment & Place	Operations	Recycling - sale of glass	60,000				
Environment & Place	Operations	Waste Management - Inter Authority Agreement	30,000				
Environment & Place	Operations	Liquid Fuels - saving achieved on contract renewal following procurement exercise	-15,000				
	Sub Total - Operations		**-2,500**	**0**	**0**	**0**	
Overall Strategy & Direction	Corporate	Localism Fund - phase out over next four years	-91,380	-80,990	-80,990		
	Corporate	Annual Leave Purchase	-10,000				
Finance & Performance	Corporate	Council Tax Sharing Agreement with major preceptors	-100,000				
	Sub Total - Corporate Finance and efficiencies		**-201,380**	**-80,990**	**-80,990**	**0**	
Savings Proposals 2017/18 onwards (All) - TOTAL			**-877,280**	**-114,110**	**-82,990**	**0**	

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