



Braintree District Council

Budget Book

2016 - 2017

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 22nd February 2016. The book includes information about the following:

- o Council Tax Rates and Tax Base
- o 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)
- o Summaries showing specific commercial properties and asset running costs
- o A summary of apportioned expenses recharged between Business Plan services
- o Capital programme
- o Prudential Indicators and Treasury Management Strategy
- o Policy Framework and Virement Levels
- o A List of cost centres and account codes currently used within the finance ledger system.
- o 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 2016/17

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 2016/17 as 50,667 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 2016/17, in accordance with the Local Government Finance Act 1992 (as amended):-

£91,816,498 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, local precepts issued to the Council, and the Council's share of the estimated Collection Fund balance at 31 March 2016 in respect of business rates.

£81,660,388 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 2016 in respect of council tax.

£10,156,110, 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:

£1,602,495, being the amount of Revenue Support Grant receivable from central government for the year.

£3,991,673, 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 £13,013,536 ; an estimated levy of £733,132 due to the Essex Business Rate Pool; and a net amount of £745,960 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.

£114,990, being the amount that has been calculated as the Council's share of the estimated Collection Fund balance at 31 March 2016 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2016/17.

£411,135, being the Council's share of the estimated Collection Fund balance at 31 March 2016 in respect of business rates to be transferred from the General Fund revenue account to the Collection Fund in 2016/17.

£82,533, 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 2016/17.

£1,820,375, 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:

£200.45, 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.

£164.52, 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	£109.68
B	7/9	£127.96
C	8/9	£146.24
D	9/9	£164.52
E	11/9	£201.08
F	13/9	£237.64
G	15/9	£274.20
H	18/9	£329.04

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 £8,335,735.

Under the principles set by the Secretary of State for Communities and Local Government for the 2016/17 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 £57,260,297
- Police & Crime Commissioner for Essex £7,706,451
- Essex Fire Authority £3,429,143

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	£753.42	£101.40	£45.12
B	£878.99	£118.30	£52.64
C	£1,004.56	£135.20	£60.16
D	£1,130.13	£152.10	£67.68
E	£1,381.27	£185.90	£82.72
F	£1,632.41	£219.70	£97.76
G	£1,883.55	£253.50	£112.80
H	£2,260.26	£304.20	£135.36

- 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 PARISH/AREA	Col . 2 TAX BASE (BAND D EQUIV)	Col . 3 PARISH PRECEPT £	Col . 4 PARISH TAX (BAND D) £	Col . 5 BASIC AMOUNT OF COUNCIL TAX £
ALPHAMSTONE & LAMARSH	197.11	2,800	14.21	178.73
ASHEN	141.77	4,261	30.06	194.58
BARDFIELD SALING	95.44	-	0.00	164.52
BELCHAMP OTTEN	76.33	1,000	13.10	177.62
BELCHAMP ST PAUL	152.66	3,000	19.65	184.17
BELCHAMP WALTER	102.27	4,577	44.75	209.27
BIRDBROOK	149.89	11,634	77.62	242.14
BLACK NOTLEY	876.88	48,000	54.74	219.26
BORLEY	52.97	1,249	23.58	188.10
BRADWELL	216.18	7,569	35.01	199.53
BRAINTREE	13967.12	-	0.00	164.52
BULMER	265.32	5,451	20.55	185.07
BURES HAMLET	316.70	25,044	79.08	243.60
CASTLE HEDINGHAM	478.57	23,211	48.50	213.02
COGGESHALL	1768.24	154,213	87.21	251.73
COLNE ENGAINÉ	401.05	21,922	54.66	219.18
CRESSING	609.93	34,856	57.15	221.67
EARLS COLNE	1245.08	53,005	42.57	207.09
FEERING	808.66	41,840	51.74	216.26
FINCHINGFIELD	641.42	37,613	58.64	223.16
FOXEARH & LISTON	148.14	4,989	33.68	198.20
GESTINGTHORPE	178.00	5,000	28.09	192.61
GOSFIELD	567.77	31,993	56.35	220.87
GREAT BARDFIELD	520.84	28,876	55.44	219.96
GREAT MAPLESTEAD	163.05	4,081	25.03	189.55
GREAT NOTLEY	2444.61	73,338	30.00	194.52
GREAT SALING	133.75	5,909	44.18	208.70
GREAT YELDHAM	573.71	41,980	73.17	237.69
GREENSTEAD GREEN	278.75	5,635	20.22	184.74
HALSTEAD	3705.76	154,300	41.64	206.16
HATFIELD PEVEREL	1742.00	55,328	31.76	196.28
HELIONS BUMPSTEAD	180.58	11,967	66.27	230.79
HENNYS,MIDDLETON & TWINSTEAD	225.53	4,640	20.57	185.09
KELVEDON	1287.06	91,607	71.18	235.70
LITTLE MAPLESTEAD	115.14	2,758	23.95	188.47
LITTLE YELDHAM,	231.59	5,214	22.51	187.03
TILBURY JUXTA CLARE, & OVINGTON				
PANFIELD	328.88	15,987	48.61	213.13
PEBMARSH	232.45	7,824	33.66	198.18
PENTLOW	106.03	5,000	47.16	211.68
RAYNE	842.99	37,638	44.65	209.17
RIDGEWELL	208.00	14,087	67.73	232.25
RIVENHALL	260.87	9,450	36.22	200.74
SHALFORD	332.17	14,337	43.16	207.68
SIBLE HEDINGHAM	1455.64	89,915	61.77	226.29
SILVER END	1047.62	56,589	54.02	218.54
STAMBOURNE	166.82	4,697	28.16	192.68
STEEPLE BUMPSTEAD	610.24	37,048	60.71	225.23
STISTED	274.03	9,068	33.09	197.61
STURMER	196.71	5,521	28.07	192.59
TERLING & FAIRSTEAD	416.69	15,888	38.13	202.65
TOPPESFIELD	206.81	12,393	59.92	224.44
WETHERSFIELD	516.09	22,375	43.35	207.87
WHITE COLNE	204.44	9,740	47.64	212.16
WHITE NOTLEY & FAULKBORNE	244.03	10,773	44.15	208.67
WICKHAM ST PAUL	131.47	10,629	80.85	245.37
WITHAM	7825.15	422,556	54.00	218.52
	50667.00	1,820,375		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1019.09	1188.94	1358.79	1528.64	1868.34	2208.04	2547.73	3057.28
ASHEN	1029.66	1201.27	1372.88	1544.49	1887.71	2230.93	2574.15	3088.98
BARDFIELD SALING	1009.62	1177.89	1346.16	1514.43	1850.97	2187.51	2524.05	3028.86
BELCHAMP OTTEN	1018.35	1188.08	1357.80	1527.53	1866.98	2206.43	2545.88	3055.06
BELCHAMP ST PAUL	1022.72	1193.17	1363.63	1534.08	1874.99	2215.89	2556.80	3068.16
BELCHAMP WALTER	1039.45	1212.70	1385.94	1559.18	1905.66	2252.15	2598.63	3118.36
BIRDBROOK	1061.37	1238.26	1415.16	1592.05	1945.84	2299.63	2653.42	3184.10
BLACK NOTLEY	1046.11	1220.47	1394.82	1569.17	1917.87	2266.58	2615.28	3138.34
BORLEY	1025.34	1196.23	1367.12	1538.01	1879.79	2221.57	2563.35	3076.02
BRADWELL	1032.96	1205.12	1377.28	1549.44	1893.76	2238.08	2582.40	3098.88
BRAINTREE	1009.62	1177.89	1346.16	1514.43	1850.97	2187.51	2524.05	3028.86
BULMER	1023.32	1193.87	1364.43	1534.98	1876.09	2217.19	2558.30	3069.96
BURES HAMLET	1062.34	1239.40	1416.45	1593.51	1947.62	2301.74	2655.85	3187.02
CASTLE HEDINGHAM	1041.95	1215.61	1389.27	1562.93	1910.25	2257.57	2604.88	3125.86
COGGESHALL	1067.76	1245.72	1423.68	1601.64	1957.56	2313.48	2669.40	3203.28
COLNE ENGAIN	1046.06	1220.40	1394.75	1569.09	1917.78	2266.46	2615.15	3138.18
CRESSING	1047.72	1222.34	1396.96	1571.58	1920.82	2270.06	2619.30	3143.16
EARLS COLNE	1038.00	1211.00	1384.00	1557.00	1903.00	2249.00	2595.00	3114.00
FEERING	1044.11	1218.13	1392.15	1566.17	1914.21	2262.25	2610.28	3132.34
FINCHINGFIELD	1048.71	1223.50	1398.28	1573.07	1922.64	2272.21	2621.78	3146.14
FOXEARH & LISTON	1032.07	1204.09	1376.10	1548.11	1892.13	2236.16	2580.18	3096.22
GESTINGTHORPE	1028.35	1199.74	1371.13	1542.52	1885.30	2228.08	2570.87	3085.04
GOSFIELD	1047.19	1221.72	1396.25	1570.78	1919.84	2268.90	2617.97	3141.56
GREAT BARDFIELD	1046.58	1221.01	1395.44	1569.87	1918.73	2267.59	2616.45	3139.74
GREAT MAPLESTEAD	1026.31	1197.36	1368.41	1539.46	1881.56	2223.66	2565.77	3078.92
GREAT NOTLEY	1029.62	1201.22	1372.83	1544.43	1887.64	2230.84	2574.05	3088.86
GREAT SALING	1039.07	1212.25	1385.43	1558.61	1904.97	2251.33	2597.68	3117.22
GREAT YELDHAM	1058.40	1234.80	1411.20	1587.60	1940.40	2293.20	2646.00	3175.20
GREENSTEAD GREEN	1023.10	1193.62	1364.13	1534.65	1875.68	2216.72	2557.75	3069.30
HALSTEAD	1037.38	1210.28	1383.17	1556.07	1901.86	2247.66	2593.45	3112.14
HATFIELD PEVEREL	1030.79	1202.59	1374.39	1546.19	1889.79	2233.39	2576.98	3092.38
HELIONS BUMPSTEAD	1053.80	1229.43	1405.07	1580.70	1931.97	2283.23	2634.50	3161.40
HENNYS,MIDDLETON & TWINSTEAD	1023.33	1193.89	1364.44	1535.00	1876.11	2217.22	2558.33	3070.00
KELVEDON	1057.07	1233.25	1409.43	1585.61	1937.97	2290.33	2642.68	3171.22
LITTLE MAPLESTEAD	1025.59	1196.52	1367.45	1538.38	1880.24	2222.10	2563.97	3076.76
LITTLE YELDHAM,	1024.63	1195.40	1366.17	1536.94	1878.48	2220.02	2561.57	3073.88
TILBURY JUXTA CLARE, & OVINGTON								
PANFIELD	1042.03	1215.70	1389.37	1563.04	1910.38	2257.72	2605.07	3126.08
PEBMARSH	1032.06	1204.07	1376.08	1548.09	1892.11	2236.13	2580.15	3096.18
PENTLOW	1041.06	1214.57	1388.08	1561.59	1908.61	2255.63	2602.65	3123.18
RAYNE	1039.39	1212.62	1385.85	1559.08	1905.54	2252.00	2598.47	3118.16
RIDGEWELL	1054.77	1230.57	1406.36	1582.16	1933.75	2285.34	2636.93	3164.32
RIVENHALL	1033.77	1206.06	1378.36	1550.65	1895.24	2239.83	2584.42	3101.30
SHALFORD	1038.39	1211.46	1384.52	1557.59	1903.72	2249.85	2595.98	3115.18
SIBLE HEDINGHAM	1050.80	1225.93	1401.07	1576.20	1926.47	2276.73	2627.00	3152.40
SILVER END	1045.63	1219.91	1394.18	1568.45	1916.99	2265.54	2614.08	3136.90
STAMBOURNE	1028.39	1199.79	1371.19	1542.59	1885.39	2228.19	2570.98	3085.18
STEEPLE BUMPSTEAD	1050.09	1225.11	1400.12	1575.14	1925.17	2275.20	2625.23	3150.28
STISTED	1031.68	1203.63	1375.57	1547.52	1891.41	2235.31	2579.20	3095.04
STURMER	1028.33	1199.72	1371.11	1542.50	1885.28	2228.06	2570.83	3085.00
TERLING & FAIRSTEAD	1035.04	1207.55	1380.05	1552.56	1897.57	2242.59	2587.60	3105.12
TOPPESFIELD	1049.57	1224.49	1399.42	1574.35	1924.21	2274.06	2623.92	3148.70
WETHERSFIELD	1038.52	1211.61	1384.69	1557.78	1903.95	2250.13	2596.30	3115.56
WHITE COLNE	1041.38	1214.94	1388.51	1562.07	1909.20	2256.32	2603.45	3124.14
WHITE NOTLEY & FAULKBORNE	1039.05	1212.23	1385.40	1558.58	1904.93	2251.28	2597.63	3117.16
WICKHAM ST PAUL	1063.52	1240.77	1418.03	1595.28	1949.79	2304.29	2658.80	3190.56
WITHAM	1045.62	1219.89	1394.16	1568.43	1916.97	2265.51	2614.05	3136.86

COUNCIL TAXBASE 2016/17 - SUMMARY BY BAND

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ. -	+	SUB-TOTAL	Nil Discount	25% Discount	50% Discount	0.5 Second Homes	EFFECTIVE DISCOUNTS	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 99.0 COLL. RATE
AR		0		5	5	0	2	1	0	1	2		2	1	1
A	5914	304	5	71	5676	285	3576	8	2	899	1185	6	3586	2391	2367
B	16451	185	71	104	16299	333	6577	12	1	1651	2439		12209	9496	9401
C	18601	153	104	66	18410	255	5241	19	0	1320	1512		15578	13847	13709
D	9166	65	66	52	9087	148	2056	14	0	521	360	1	8205	8205	8123
E	6941	51	52	35	6873	95	1173	15	2	302	119		6452	7886	7807
F	4054	14	35	19	4024	75	510	20	0	138	29		3857	5572	5516
G	2195	11	19	12	2177	60	252	24	0	75	13		2089	3482	3447
H	210	0	12		198	13	13	5	0	6	1		192	383	379
TOTAL	63532	783	364	364	62749	1264	19400	118	5	4912	5660	7	52170	51263	50750
<i>Add Contributions in Lieu</i>															20
TAXBASE															51282.5122
															50770

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 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
Business Plan						
Asset Management	(1,818,660)	(27,350)	(80,180)	8,990	0	(1,917,200)
Business Solutions	1,961,580	(15,000)	(133,480)	27,740	0	1,840,840
Community Services	538,910	80,000	(63,320)	7,660	0	563,250
Corporate Management Plan	1,319,200	0	0	42,450	0	1,361,650
Cultural Services	265,080	0	(28,390)	3,140	0	239,830
Environment	746,610	0	(160,380)	40,880	0	627,110
Finance	1,308,000	126,060	(161,190)	77,300	0	1,350,170
Governance	947,240	29,700	(22,920)	32,970	0	986,990
Housing Services	752,650	0	(5,000)	21,000	0	768,650
Human Resources	364,900	(30,000)	(40,100)	14,690	0	309,490
Leisure Services	(33,300)	0	(25,530)	4,640	0	(54,190)
Marketing & Communications	457,990	(23,400)	(12,000)	9,680	0	432,270
Operations	4,139,850	35,000	(39,410)	141,590	0	4,277,030
Sustainable Development	2,102,230	(1,309,910)	(172,560)	48,600	0	668,360
COST OF SERVICES	13,052,280	(1,134,900)	(944,460)	481,330	0	11,454,250
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	(275,827)	175,880	(147,114)	76,590	(262,776)	(433,247)
Parish and Town Council Grants	321,366	(9,994)	(37,650)	0	0	273,722
Transfer to/ (from) Earmarked Reserves	2,526,607	(570,000)	0	0	(143,808)	1,812,799
Contribution to/(from) Balances	(894,484)	0	0	0	1,420,718	526,234
BRAINTREE BUDGET	14,729,942	(1,539,014)	(1,129,224)	557,920	1,014,134	13,633,758
Revenue Support Grant	(2,556,001)	0	0	0	953,506	(1,602,495)
Retained Business Rates	(4,064,310)	0	(250,560)	0	323,197	(3,991,673)
Collection Fund Deficit - Business Rates	0	0	0	0	411,135	411,135
Collection Fund Surplus - Council Tax	(172,300)	0	0	0	57,310	(114,990)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	7,937,331	(1,539,014)	(1,379,784)	557,920	2,759,282	8,335,735

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ASSET MANAGEMENT	(1,818,660)	(27,350)	(80,180)	8,990	0	(1,917,200)
<u>Services</u>						
Commercial Property Mgt :Industrial Land	(657,830)	0	0	240	720	(656,870)
Commercial Property Mgt :Industrial Units	(88,520)	0	(61,570)	280	(2,290)	(152,100)
Commercial Property Mgt :Shops	(143,310)	0	0	0	0	(143,310)
Commercial Property Mgt: Other Investment Properties	(937,380)	0	0	10	(2,900)	(940,270)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0
Non-Commercial Property Mgt	(133,940)	(27,350)	0	150	(3,460)	(164,600)
Public & Community Halls	(490)	0	0	90	(12,320)	(12,720)
sub-total services	(1,961,470)	(27,350)	(61,570)	770	(20,250)	(2,069,870)
<u>Service Units & Holding Accounts</u>						
Asset Management Unit	142,810	0	(18,610)	8,220	20,250	152,670
	142,810	0	(18,610)	8,220	20,250	152,670
BUSINESS SOLUTIONS	1,961,580	(15,000)	(133,480)	27,740	0	1,840,840
<u>Services</u>						
Closed Circuit Television	14,920	0	0	0	(420)	14,500
<u>Service Units & Holding Accounts</u>						
Customer Contact Centre	331,490	0	(14,000)	8,290	(2,250)	323,530
Customer Servs Duty Officers	128,090	0	0	3,040	(110)	131,020
Corporate Business Systems	690,560	0	(111,480)	3,930	(4,170)	578,840
Business Systems Team	218,180	0	0	3,360	930	222,470
Council Offices	351,910	0	0	4,190	4,900	361,000
Performance & Improvement	86,210	0	0	3,300	3,440	92,950
Corporate Projects & Web	140,220	(15,000)	(8,000)	1,630	(2,320)	116,530
	1,946,660	(15,000)	(133,480)	27,740	420	1,826,340

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2016/17
COMMUNITY SERVICES	538,910	80,000	(63,320)	7,660	0	563,250
<u>Services</u>						
Community Transport	30,570	0	0	5,410	0	35,980
Elderly Peoples Services	0	0	0	0	0	0
Community Safety & Development	91,410	0	(8,500)	1,580	0	84,490
Equalities & Diversity	1,000	0	0	0	0	1,000
External Funding	198,020	0	(9,820)	0	0	188,200
Mi Community	100,000	80,000	0	0	0	180,000
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	421,000	80,000	(18,320)	6,990	0	489,670
<u>Service Units & Holding Accounts</u>						
Community Wellbeing	117,910	0	(45,000)	670	0	73,580
sub-total service units	117,910	0	(45,000)	670	0	73,580
CORPORATE MANAGEMENT PLAN	1,319,200	0	0	42,450	0	1,361,650
<u>Services</u>						
Corporate Management	129,010	0	0	1,040	0	130,050
<u>Service Units & Holding Accounts</u>						
Civic Support	43,560	0	0	2,300	0	45,860
Corporate Management Team	637,960	0	0	18,060	0	656,020
Heads of Service	508,670	0	0	21,050	0	529,720
sub-total service units	1,190,190	0	0	41,410	0	1,231,600

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
CULTURAL SERVICES	265,080	0	(28,390)	3,140	0	239,830
Services						
Museum	224,540	0	(22,390)	1,210	0	203,360
Town Hall Centre	40,540	0	(6,000)	1,930	0	36,470
sub-total services	265,080	0	(28,390)	3,140	0	239,830
ENVIRONMENT	746,610	0	(160,380)	40,880	0	627,110
Services						
Building Control	95,910	0	(21,900)	14,020	0	88,030
Carbon - Management & Admin	(31,270)	0	(32,180)	2,400	0	(61,050)
Public Lighting	9,030	0	0	0	0	9,030
Land Drainage & Flooding	0	0	0	0	0	0
Environmental Protection	274,280	0	(51,800)	9,770	2,440	234,690
Health Protection	210,130	0	0	6,620	0	216,750
Public Health & Housing	10,150	0	(4,500)	0	(2,440)	3,210
Private Sector Housing Grants	0	0	0	0	0	0
Pest Control	28,330	0	(10,000)	1,030	0	19,360
Emergency Planning	30,970	0	(1,000)	710	0	30,680
Licensing	(24,060)	0	0	4,580	0	(19,480)
sub-total services	603,470	0	(121,380)	39,130	0	521,220
Service Units & Holding Accounts						
Env Health- Management & Admin	2,780	0	0	0	0	2,780
Engineering Services	0	0	0	0	0	0
Health, Safety & Emerg Plg Unit	140,360	0	(39,000)	1,750	0	103,110
sub-total service units	143,140	0	(39,000)	1,750	0	105,890

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
FINANCE	1,308,000	126,060	(161,190)	77,300	0	1,350,170
<u>Services</u>						
Benefits - Administration	147,000	116,010	(69,410)	6,880	0	200,480
Benefits - Net Paid / Subsidy	84,890	0	0	7,000	0	91,890
Local Tax Collection	(119,200)	10,050	(6,080)	23,890	1,460	(89,880)
Treasury Management	(269,070)	0	(15,000)	0	(1,360)	(285,430)
sub-total services	(156,380)	126,060	(90,490)	37,770	100	(82,940)
<u>Service Units & Holding Accounts</u>						
Insurance	262,860	0	(52,700)	180	0	210,340
Internal Audit	151,810	0	(3,000)	4,710	0	153,520
Cashiering Services	99,790	0	0	16,750	9,400	125,940
Mail Services	137,870	0	0	1,710	0	139,580
Revenues & Benefits System & Support	345,280	0	(15,000)	2,420	(9,500)	323,200
Financial Services	449,650	0	0	13,250	600	463,500
HR & Payroll System	23,600	0	0	510	(600)	23,510
Procurement	(6,480)	0	0	0	0	(6,480)
sub-total service units	1,464,380	0	(70,700)	39,530	(100)	1,433,110
GOVERNANCE	947,240	29,700	(22,920)	32,970	0	986,990
<u>Services</u>						
Democratic Representation & Mgt	454,860	8,600	(7,000)	3,900	0	460,360
Electoral Services	183,210	21,100	(5,500)	3,850	0	202,660
sub-total services	638,070	29,700	(12,500)	7,750	0	663,020
<u>Service Units & Holding Accounts</u>						
Legal Services	156,280	0	(1,600)	17,950	0	172,630
Member Resources	152,890	0	(8,820)	7,270	0	151,340
sub-total service units	309,170	0	(10,420)	25,220	0	323,970

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
HOUSING SERVICES	752,650	0	(5,000)	21,000	0	768,650
<u>Services</u>						
ChoiCED Based Lettings	8,370	0	0	300	0	8,670
Empty Homes	15,090	0	0	920	0	16,010
Grants	6,500	0	(5,000)	0	0	1,500
Homelessness & Temporary Accommodation	129,230	0	0	1,440	0	130,670
Housing Advice	305,130	0	0	10,260	0	315,390
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	0	0	0	0	5,460
sub-total services	473,780	0	(5,000)	12,920	0	481,700
<u>Service Units & Holding Accounts</u>						
Housing Assessment	132,650	0	0	3,960	0	136,610
Research & Development	146,220	0	0	4,120	0	150,340
sub-total service units	278,870	0	0	8,080	0	286,950
HUMAN RESOURCES	364,900	(30,000)	(40,100)	14,690	0	309,490
<u>Service Units & Holding Accounts</u>						
Human Resources	215,050	0	(1,100)	14,690	0	228,640
Organisational Development	99,850	(30,000)	(14,000)	0	0	55,850
Modern Apprentices	50,000	0	(25,000)	0	0	25,000
Staff Representatives	0	0	0	0	0	0
sub-total service units	364,900	(30,000)	(40,100)	14,690	0	309,490
LEISURE SERVICES	(33,300)	0	(25,530)	4,640	0	(54,190)
<u>Services</u>						
Health Development	40,770	0	0	3,660	0	44,430
Leisure Management	(74,070)	0	(25,530)	980	0	(98,620)
sub-total services	(33,300)	0	(25,530)	4,640	0	(54,190)

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
MARKETING & COMMUNICATIONS	457,990	(23,400)	(12,000)	9,680	0	432,270
<u>Service Units & Holding Accounts</u>						
Reprographics	110,070	0	0	2,040	0	112,110
Marketing & Communications	265,580	(23,400)	(12,000)	5,690	0	235,870
Graphic Design	82,340	0	0	1,950	0	84,290
sub-total service units	457,990	(23,400)	(12,000)	9,680	0	432,270
OPERATIONS	4,139,850	35,000	(39,410)	141,590	0	4,277,030
<u>Service</u>						
Abandoned Vehicles	0	0	0	0	0	0
Car Parks	(570,350)	0	(14,500)	7,340	(2,000)	(579,510)
Cemeteries	158,460	0	0	3,010	0	161,470
Discovery Centre	40,580	0	(22,500)	0	0	18,080
Markets	(69,240)	0	20,000	250	0	(48,990)
Parks	1,025,420	0	(1,600)	250	3,870	1,027,940
Public Conveniences	34,100	0	(8,000)	1,490	2,000	37,590
Roadside Features	25,370	0	0	0	0	25,370
Street Cleansing & Rapid Resp	1,094,290	0	0	15,580	170	1,110,040
Cordons Farm	214,360	5,000	0	4,880	0	224,240
Refuse And Recycling	1,175,300	30,000	54,000	54,830	(3,670)	1,310,460
Dog Fouling & Warden	0	0	0	0	0	0
sub-total services	3,128,290	35,000	27,400	87,630	370	3,278,690
<u>Service Units & Holding Accounts</u>						
Fleet Management Unit	22,840	0	0	10	0	22,850
Fleet - Operating Costs	132,530	0	0	0	0	132,530
Fleet - Lease Car Scheme	7,570	0	(8,000)	430	0	0
Operations Mgt & Admin	807,890	0	(58,810)	28,500	530	778,110
Lakes Road Depot & Offices	145,570	0	0	1,350	0	146,920
Horticultural Services	(319,470)	0	0	17,440	(1,660)	(303,690)
Radio Control	0	0	0	0	0	0
Street Wardens	66,560	0	0	920	380	67,860
Street Scene Protection	148,070	0	0	5,310	380	153,760
sub-total service units	1,011,560	0	(66,810)	53,960	(370)	998,340

GENERAL FUND SUMMARY 2016/17 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2016/17
	Base Budget 2015/16 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
SUSTAINABLE DEVELOPMENT	2,102,230	(1,309,910)	(172,560)	48,600	0	668,360
Services						
Development Management	507,830	(300,000)	(131,600)	33,240	0	109,470
Street Naming & Numbering	1,620	0	0	(20)	0	1,600
Environmental Improvements	0	0	0	0	0	0
Economic Development	578,290	(529,910)	0	2,630	0	51,010
Town Centre Strategy	3,000	0	0	0	0	3,000
Land Charges	(69,570)	0	(32,930)	800	0	(101,700)
Landscape & Countryside	61,410	0	(4,000)	0	(430)	56,980
Local Plan	580,340	(480,000)	0	90	0	100,430
Public Transport/Traffic Mgmt	3,000	0	0	0	0	3,000
sub-total services	1,665,920	(1,309,910)	(168,530)	36,740	(430)	223,790
Service Units & Holding Accounts						
Parks & Landscape Services	163,000	0	(3,000)	8,040	430	168,470
Planning Policy	273,310	0	(1,030)	3,820	0	276,100
sub-total service units	436,310	0	(4,030)	11,860	430	444,570
CORPORATE FINANCING & OTHER ITEMS	1,677,662	(404,114)	(184,764)	76,590	1,014,134	2,179,508
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	(275,827)	175,880	(147,114)	76,590	(262,776)	(433,247)
Parish & Town Council Grants	321,366	(9,994)	(37,650)	0	0	273,722
Transfer to/ (from) Earmarked Reserves	2,526,607	(570,000)	0	0	(143,808)	1,812,799
Contribution to/(from) Balances	(894,484)	0	0	0	1,420,718	526,234
BRAINTREE PROPOSED BUDGET	14,729,942	(1,539,014)	(1,129,224)	557,920	1,014,134	13,633,758

GENERAL FUND SUMMARY 2016/17 - INCOME & EXPENDITURE

	Controllable Budgets					Non-Controllable Budgets					Net Cost of Services				
	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	Direct Appportioned Expenses		Indirect Appportioned Expenses	Recharged Appportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges
Business Plan															
Asset Management	595,710	218,340	0	814,050	(2,579,430)	0	(151,820)	(2,731,250)	(1,917,200)	129,270	124,100	(200,160)	15,000	60,310	(1,788,680)
Business Solutions	2,002,560	21,320	0	2,023,880	(15,230)	(151,190)	(16,620)	(183,040)	1,840,840	309,220	132,590	(2,509,460)	0	297,190	70,380
Community Services	764,790	53,510	90,000	908,300	(215,180)	0	(129,870)	(345,050)	563,250	95,020	184,200	(135,240)	39,870	27,550	774,650
Corporate Management Plan	1,309,270	13,030	39,350	1,361,650	0	0	0	0	1,361,650	581,870	1,250,030	(1,363,430)	(39,350)	0	1,790,770
Cultural Services	348,870	1,430	0	350,300	(110,470)	0	0	(110,470)	239,830	0	80,540	0	0	17,960	338,330
Environment	1,426,410	36,590	8,000	1,471,000	(801,440)	(650)	(41,800)	(843,890)	627,110	219,990	517,580	(256,970)	(8,000)	278,950	1,378,660
Finance	48,051,690	216,850	36,200	48,304,740	(46,713,440)	(211,730)	(29,400)	(46,954,570)	1,350,170	930,130	604,970	(1,906,460)	(6,800)	17,700	989,710
Governance	993,640	0	27,000	1,020,640	(33,650)	0	0	(33,650)	986,990	169,810	767,830	(445,100)	(27,000)	5,790	1,458,320
Housing Services	873,140	0	4,000	877,140	(32,130)	0	(76,360)	(108,490)	768,650	652,850	293,260	(652,850)	72,360	607,050	1,741,320
Human Resources	380,600	2,690	0	383,290	0	0	(73,800)	(73,800)	309,490	160	97,480	(382,130)	73,800	0	98,800
Leisure Services	271,210	0	0	271,210	(325,400)	0	0	(325,400)	(54,190)	0	113,510	0	0	1,091,500	1,150,820
Marketing & Communications	467,850	0	0	467,850	(27,000)	0	(8,580)	(35,580)	432,270	47,710	98,670	(587,230)	8,580	0	0
Operations	9,706,090	3,248,700	167,390	13,122,180	(5,260,480)	(3,457,650)	(127,020)	(8,845,150)	4,277,030	1,411,380	827,890	(1,587,700)	(64,280)	1,085,990	5,950,310
Sustainable Development	2,393,510	8,760	0	2,402,270	(1,183,500)	0	(550,410)	(1,733,910)	668,360	492,670	541,840	(647,840)	456,780	118,160	1,629,970
COST OF SERVICES	69,585,340	3,821,220	371,940	73,778,500	(57,297,350)	(3,821,220)	(1,205,680)	(62,324,250)	11,454,250	5,040,080	5,634,490	(10,674,570)	520,960	3,608,150	15,583,360
Reversal of Capital Financing	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,608,150)	(3,608,150)
Corporate Financing	2,298,950	0	2,782,134	5,081,084	(3,290,397)	0	(411,135)	(3,701,532)	1,379,552	0	0	0	(1,812,799)	0	(433,247)
Parish and Town Council Grants	273,722	0	0	273,722	0	0	0	273,722	0	0	0	0	0	0	273,722
Transfer to/ (from) Earmarked Reserves	0	0	0	0	0	0	0	0	0	0	0	0	1,291,839	0	1,291,839
Contribution to/(from) Balances	0	0	0	0	0	0	526,234	526,234	526,234	0	0	0	0	0	526,234
BRAINTREE BUDGET	72,158,012	3,821,220	3,154,074	79,133,306	(60,587,747)	(3,821,220)	(1,090,581)	(65,499,548)	13,633,758	5,040,080	5,634,490	(10,674,570)	0	0	13,633,758
Revenue Support Grant	0	0	0	0	(1,602,495)	0	0	(1,602,495)	(1,602,495)	0	0	0	0	0	(1,602,495)
Retained Business Rates	13,746,668	0	0	13,746,668	(17,738,341)	0	0	(17,738,341)	(3,991,673)	0	0	0	0	0	(3,991,673)
Collection Fund Deficit - Business Rates	0	0	0	0	411,135	0	411,135	411,135	0	0	0	0	0	0	411,135
Collection Fund Surplus - Council Tax	0	0	0	0	(114,990)	0	0	(114,990)	(114,990)	0	0	0	0	0	(114,990)
AMOUNT TO BE MET FROM COUNCIL TAX PAYEE	85,904,680	3,821,220	3,154,074	92,879,974	(79,632,438)	(3,821,220)	(1,090,581)	(84,544,239)	8,335,735	5,040,080	5,634,490	(10,674,570)	0	0	8,335,735
ASSET MANAGEMENT	595,710	218,340	0	814,050	(2,579,430)	0	(151,820)	(2,731,250)	(1,917,200)	129,270	124,100	(200,160)	15,000	60,310	(1,788,680)
Services															
Commercial Property Mgt: Industrial Land	13,140	31,080	0	44,220	(701,090)	0	0	(701,090)	(656,870)	0	0	0	0	0	(656,870)
Commercial Property Mgt: Industrial Units	144,290	32,760	0	177,050	(329,150)	0	0	(329,150)	(152,100)	0	0	0	0	0	(152,100)
Commercial Property Mgt: Shops	9,840	0	0	9,840	(153,150)	0	0	(153,150)	(143,310)	0	0	0	0	0	(143,310)
Commercial Property Mgt: Other Investment Propertie	3,010	0	0	3,010	(943,280)	0	0	(943,280)	(940,270)	0	0	0	0	0	(940,270)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0	0	0	105,290	58,750	0	0	0	164,040
Non-Commercial Property Mgt	73,370	151,190	0	224,560	(374,160)	0	(15,000)	(389,160)	(164,600)	0	0	0	15,000	37,150	(112,450)
Public & Community Halls	35,260	0	0	35,260	(47,980)	0	0	(47,980)	(12,720)	23,980	17,860	0	0	23,160	52,280
sub-total services	278,910	215,030	0	493,940	(2,548,810)	0	(15,000)	(2,563,810)	(2,069,870)	129,270	76,610	0	15,000	60,310	(1,788,680)
Service Units & Holding Accounts															
Asset Management Unit	316,800	3,310	0	320,110	(30,620)	0	(136,820)	(167,440)	152,670	0	47,490	(200,160)	0	0	0
	316,800	3,310	0	320,110	(30,620)	0	(136,820)	(167,440)	152,670	0	47,490	(200,160)	0	0	0

GENERAL FUND SUMMARY 2016/17 - INCOME & EXPENDITURE

	Controllable Budgets				Non-Controllable Budgets					Net Cost of Services					
	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	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	Net Cost of Services
BUSINESS SOLUTIONS															
	2,002,560	21,320	0	2,023,880	(15,230)	(151,190)	(16,620)	(183,040)	1,840,840	309,220	132,590	(2,509,460)	0	297,190	70,380
Services															
Closed Circuit Television															
Service Units & Holding Accounts															
	336,780	0	0	336,780	(13,250)	0	0	(13,250)	323,530	161,020	49,150	(540,570)	0	6,870	0
	133,000	0	0	133,000	(1,980)	0	0	(1,980)	131,020	7,850	17,330	(156,200)	0	0	0
	578,840	0	0	578,840	0	0	0	0	578,840	0	4,480	(684,870)	0	101,550	0
	222,470	0	0	222,470	0	0	0	0	222,470	29,420	25,060	(276,950)	0	0	0
	490,870	21,320	0	512,190	0	(151,190)	0	(151,190)	361,000	62,210	17,510	(597,160)	0	156,440	0
	92,950	0	0	92,950	0	0	0	0	92,950	6,810	10,430	(112,330)	0	2,140	0
	133,150	0	0	133,150	0	0	(16,620)	(16,620)	116,530	6,810	8,330	(141,380)	0	9,710	0
	1,988,060	21,320	0	2,009,380	(15,230)	(151,190)	(16,620)	(183,040)	1,826,340	274,120	132,290	(2,509,460)	0	276,710	0
COMMUNITY SERVICES															
	764,790	53,510	90,000	908,300	(215,180)	0	(129,870)	(345,050)	563,250	95,020	184,200	(135,240)	39,870	27,550	774,650
Services															
	197,460	53,510	0	250,970	(214,990)	0	0	(214,990)	35,980	2,430	81,340	0	0	27,550	147,300
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	114,360	0	0	114,360	0	0	(29,870)	(29,870)	84,490	76,450	54,950	(25,320)	29,870	0	220,440
	1,000	0	0	1,000	0	0	0	0	1,000	0	0	0	0	0	1,000
	188,200	0	0	188,200	0	0	0	0	188,200	16,140	11,570	0	0	0	215,910
	190,000	0	90,000	280,000	0	0	(100,000)	(100,000)	180,000	0	0	0	10,000	0	190,000
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	691,020	53,510	90,000	834,530	(214,990)	0	(129,870)	(344,860)	489,670	95,020	147,860	(25,320)	39,870	27,550	774,650
Service Units & Holding Accounts															
	73,770	0	0	73,770	(190)	0	0	(190)	73,580	0	36,340	(109,920)	0	0	0
	73,770	0	0	73,770	(190)	0	0	(190)	73,580	0	36,340	(109,920)	0	0	0
CORPORATE MANAGEMENT PLAN															
	1,309,270	13,030	39,350	1,361,650	0	0	0	0	1,361,650	581,870	1,250,030	(1,363,430)	(39,350)	0	1,790,770
Services															
	130,050	0	0	130,050	0	0	0	0	130,050	544,540	1,116,180	0	0	0	1,790,770
Corporate Management															
Service Units & Holding Accounts															
	45,860	0	0	45,860	0	0	0	0	45,860	14,810	9,360	(70,030)	0	0	0
	616,670	0	39,350	656,020	0	0	0	0	656,020	22,520	77,580	(716,770)	(39,350)	0	0
	13,030	13,030	0	516,690	0	0	0	0	529,720	0	46,910	(576,630)	0	0	0
	1,179,220	13,030	39,350	1,231,600	0	0	0	0	1,231,600	37,330	133,850	(1,363,430)	(39,350)	0	0

GENERAL FUND SUMMARY 2016/17 - INCOME & EXPENDITURE

	Controllable Budgets				Non-Controllable Budgets				Net Cost of Services						
	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	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges
CULTURAL SERVICES	348,870	1,430	0	350,300	(110,470)	0	0	(110,470)	239,830	0	80,540	0	0	17,960	338,330
Services															
Museum	203,430	0	0	203,430	(70)	0	0	(70)	203,360	0	39,360	0	0	2,470	245,190
Town Hall Centre	145,440	1,430	0	146,870	(110,400)	0	0	(110,400)	36,470	0	41,180	0	0	15,490	93,140
sub-total services	348,870	1,430	0	350,300	(110,470)	0	0	(110,470)	239,830	0	80,540	0	0	17,960	338,330
ENVIRONMENT	1,426,410	36,590	8,000	1,471,000	(801,440)	(650)	(41,800)	(843,890)	627,110	219,990	517,580	(256,970)	(8,000)	278,950	1,378,660
Services															
Building Control	412,640	18,390	0	431,030	(343,000)	0	0	(343,000)	88,030	1,920	101,800	0	0	0	191,750
Carbon - Management & Admin	88,260	0	0	88,260	(149,310)	0	0	(149,310)	(61,050)	520	30,830	(24,670)	0	45,910	(8,460)
Public Lighting	9,030	0	0	9,030	0	0	0	0	9,030	190	2,080	0	0	0	11,300
Land Drainage & Flooding	0	0	0	0	0	0	0	0	0	190	250	0	0	1,110	1,550
Environmental Protection	295,880	5,610	0	301,490	(25,000)	0	(41,800)	(66,800)	234,690	114,340	181,130	(97,750)	0	0	432,410
Health Protection	223,290	6,100	0	229,390	(12,640)	0	0	(12,640)	216,750	1,050	52,640	0	0	0	270,440
Public Health & Housing	1,910	0	3,000	4,910	(1,700)	0	0	(1,700)	3,210	41,940	11,700	0	(3,000)	0	53,850
Private Sector Housing Grants	0	0	0	0	0	0	0	0	0	34,700	970	0	0	230,000	265,670
Pest Control	39,420	6,490	0	45,910	(25,900)	(650)	0	(26,550)	19,360	170	37,240	0	0	0	56,770
Emergency Planning	30,680	0	0	30,680	0	0	0	0	30,680	17,470	6,960	0	0	0	55,110
Licensing	217,910	0	5,000	222,910	(242,390)	0	0	(242,390)	(19,480)	2,140	65,900	0	(5,000)	1,930	45,490
sub-total services	1,319,020	36,590	8,000	1,363,610	(799,940)	(650)	(41,800)	(842,390)	521,220	214,630	491,500	(122,420)	(8,000)	278,950	1,375,880
Service Units & Holding Accounts															
Env Health- Management & Admin	2,780	0	0	2,780	0	0	0	0	2,780	0	0	0	0	0	2,780
Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health, Safety & Emerg Plg Unit	104,610	0	0	104,610	(1,500)	0	0	(1,500)	103,110	5,360	26,080	(134,550)	0	0	0
sub-total service units	107,390	0	0	107,390	(1,500)	0	0	(1,500)	105,890	5,360	26,080	(134,550)	0	0	2,780
FINANCE	48,051,690	216,850	36,200	48,304,740	(46,713,440)	(211,730)	(29,400)	(46,954,570)	1,350,170	930,130	604,970	(1,906,460)	(6,800)	17,700	989,710
Services															
Benefits - Administration	691,210	3,530	0	694,740	(494,260)	0	0	(494,260)	200,480	369,520	198,520	(34,430)	0	0	734,090
Benefits - Net Paid / Subsidy	44,334,000	0	0	44,334,000	(44,242,110)	0	0	(44,242,110)	91,890	0	0	0	0	0	91,890
Local Tax Collection	724,380	0	0	724,380	(813,110)	0	(1,150)	(814,260)	(89,880)	446,850	179,780	(88,210)	1,150	0	449,690
Treasury Management	299,570	0	36,200	335,770	(621,200)	0	0	(621,200)	(285,430)	35,670	0	0	(36,200)	0	(285,960)
sub-total services	46,049,160	3,530	36,200	46,088,890	(46,170,680)	0	(1,150)	(46,171,830)	(82,940)	852,040	378,300	(122,640)	(35,050)	0	989,710
Service Units & Holding Accounts															
Insurance	210,340	0	0	210,340	0	0	0	0	210,340	7,920	6,080	(224,340)	0	0	0
Internal Audit	153,520	0	0	153,520	0	0	0	0	153,520	3,910	22,550	(179,980)	0	0	0
Cashiering Services	136,440	0	0	136,440	0	0	(10,500)	(10,500)	125,940	13,970	18,190	(168,600)	10,500	0	0
Mail Services	139,580	0	0	139,580	0	0	0	0	139,580	6,830	13,220	(159,630)	0	0	0
Revenues & Benefits System & Support	323,200	0	0	323,200	0	0	0	0	323,200	21,020	72,950	(423,600)	0	6,430	0
Financial Services	463,500	0	0	463,500	0	0	0	0	463,500	9,590	69,020	(546,170)	0	4,060	0
HR & Payroll System	23,510	0	0	23,510	0	0	0	0	23,510	4,150	0	(34,870)	0	7,210	0
Procurement	552,440	213,320	0	765,760	(542,760)	(211,730)	(17,750)	(772,240)	(6,480)	10,700	24,660	(46,630)	17,750	0	0
sub-total service units	2,002,530	213,320	0	2,215,850	(542,760)	(211,730)	(28,250)	(782,740)	1,433,110	78,090	226,670	(1,783,820)	28,250	17,700	0

GENERAL FUND SUMMARY 2016/17 - INCOME & EXPENDITURE

	Controllable Budgets					Non-Controllable Budgets					Net Cost of Services				
	Controllable Costs	Trft to Earmarked Reserves/ Balances / Other Funds	Gross Direct Expenditure	External Income	Internal Recharges for Services	Trft from Earmarked Reserves/ Balances / Other Funds	Gross Direct Income	Net Direct Expenditure	Direct Apportioned Expenses	Indirect Apportioned Expenses		Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges	
GOVERNANCE	993,640	0	27,000	1,020,640	(33,650)	0	0	(33,650)	986,990	169,810	767,830	(445,100)	(27,000)	5,790	1,458,320
<u>Services</u>															
Democratic Representation & Mgt	460,360	0	0	460,360	0	0	0	0	460,360	129,460	634,190	0	0	2,770	1,226,780
Electoral Services	176,160	0	27,000	203,160	(500)	0	0	(500)	202,660	2,040	54,180	(3,360)	(27,000)	3,020	231,540
sub-total services	636,520	0	27,000	663,520	(500)	0	0	(500)	663,020	131,500	688,370	(3,360)	(27,000)	5,790	1,458,320
<u>Service Units & Holding Accounts</u>															
Legal Services	205,780	0	0	205,780	(33,150)	0	0	(33,150)	172,630	38,310	33,370	(244,310)	0	0	0
Member Resources	151,340	0	0	151,340	0	0	0	0	151,340	0	46,090	(197,430)	0	0	0
sub-total service units	357,120	0	0	357,120	(33,150)	0	0	(33,150)	323,970	38,310	79,460	(441,740)	0	0	0
HOUSING SERVICES	873,140	0	4,000	877,140	(32,130)	0	(76,360)	(108,490)	768,650	652,850	293,260	(652,850)	72,360	607,050	1,741,320
<u>Services</u>															
Choiced Based Lettings	13,000	0	0	13,000	(4,330)	0	0	(4,330)	8,670	0	0	0	0	2,450	11,120
Empty Homes	16,010	0	0	16,010	0	0	0	0	16,010	0	0	0	0	0	16,010
Grants	1,500	0	0	1,500	0	0	0	0	1,500	0	0	0	0	0	1,500
Homelessness & Temporary Accommodation	158,470	0	0	158,470	(27,800)	0	0	(27,800)	130,670	301,700	74,260	0	0	9,600	516,230
Housing Advice	391,750	0	0	391,750	0	0	(76,360)	(76,360)	315,390	7,610	78,680	(294,090)	76,360	0	183,950
Housing Enabling	0	0	0	0	0	0	0	0	0	199,600	10,250	0	0	595,000	804,850
Housing Needs Survey	0	0	4,000	4,000	0	0	0	0	4,000	0	0	0	(4,000)	0	0
Housing Strategy	0	0	0	0	0	0	0	0	0	143,940	58,260	0	0	0	202,200
Supporting People	5,460	0	0	5,460	0	0	0	0	5,460	0	0	0	0	0	5,460
sub-total services	586,190	0	4,000	590,190	(32,130)	0	(76,360)	(108,490)	481,700	652,850	221,450	(294,090)	72,360	607,050	1,741,320
<u>Service Units & Holding Accounts</u>															
Housing Assessment	136,610	0	0	136,610	0	0	0	0	136,610	0	47,170	(183,780)	0	0	0
Research & Development	150,340	0	0	150,340	0	0	0	0	150,340	0	24,640	(174,980)	0	0	0
sub-total service units	286,950	0	0	286,950	0	0	0	0	286,950	0	71,810	(358,760)	0	0	0
HUMAN RESOURCES	380,600	2,690	0	383,290	0	0	(73,800)	(73,800)	309,490	160	97,480	(382,130)	73,800	0	98,800
<u>Service Units & Holding Accounts</u>															
Human Resources	225,950	2,690	0	228,640	0	0	0	0	228,640	160	80,800	(265,600)	0	0	44,000
Organisational Development	55,850	0	0	55,850	0	0	0	0	55,850	0	0	(99,850)	0	0	(44,000)
Modern Apprentices	98,800	0	0	98,800	0	0	(73,800)	(73,800)	25,000	0	0	0	73,800	0	98,800
Staff Representatives	0	0	0	0	0	0	0	0	0	0	16,680	(16,680)	0	0	0
sub-total service units	380,600	2,690	0	383,290	0	0	(73,800)	(73,800)	309,490	160	97,480	(382,130)	73,800	0	98,800
LEISURE SERVICES	271,210	0	0	271,210	(325,400)	0	0	(325,400)	(54,190)	0	113,510	0	0	1,091,500	1,150,820
<u>Services</u>															
Health Development	110,930	0	0	110,930	(66,500)	0	0	(66,500)	44,430	0	49,080	0	0	0	93,510
Leisure Management	160,280	0	0	160,280	(258,900)	0	0	(258,900)	(98,620)	0	64,430	0	0	1,091,500	1,057,310
sub-total services	271,210	0	0	271,210	(325,400)	0	0	(325,400)	(54,190)	0	113,510	0	0	1,091,500	1,150,820
MARKETING & COMMUNICATIONS	467,850	0	0	467,850	(27,000)	0	(8,580)	(35,580)	432,270	47,710	98,670	(587,230)	8,580	0	0
<u>Service Units & Holding Accounts</u>															
Reprographics	122,110	0	0	122,110	(10,000)	0	0	(10,000)	112,110	2,250	42,530	(156,890)	0	0	0
Marketing & Communications	251,450	0	0	251,450	(7,000)	0	(8,580)	(15,580)	235,870	40,960	45,160	(330,570)	8,580	0	0
Graphic Design	94,290	0	0	94,290	(10,000)	0	0	(10,000)	84,290	4,500	10,980	(99,770)	0	0	0
sub-total service units	467,850	0	0	467,850	(27,000)	0	(8,580)	(35,580)	432,270	47,710	98,670	(587,230)	8,580	0	0

GENERAL FUND SUMMARY 2016/17 - INCOME & EXPENDITURE

	Controllable Budgets				Non-Controllable Budgets				Net Cost of Services						
	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	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges		
OPERATIONS	9,706,090	3,248,700	167,390	13,122,180	(5,260,480)	(3,457,650)	(127,020)	(8,845,150)	4,277,030	1,411,380	827,890	(1,587,700)	(64,280)	1,085,990	5,950,310
Service Abandoned Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Car Parks	367,240	24,900	0	392,140	(971,650)	0	0	(971,650)	(579,510)	10,000	29,430	0	0	89,720	(450,360)
Cemeteries	189,460	144,840	0	334,300	(172,830)	0	0	(172,830)	161,470	18,610	21,350	0	0	43,040	244,470
Discovery Centre	52,080	0	19,500	71,580	(53,500)	0	0	(53,500)	18,080	0	0	0	(19,500)	62,130	60,710
Markets	28,010	20,000	0	48,010	(97,000)	0	0	(97,000)	(48,990)	20,050	7,030	0	0	0	(21,910)
Parks	185,740	1,002,970	0	1,188,710	(62,660)	0	(98,110)	(160,770)	1,027,940	189,640	70,610	0	98,110	297,420	1,683,720
Public Conveniences	41,760	0	0	41,760	(4,170)	0	0	(4,170)	37,590	2,410	7,160	0	0	29,340	76,500
Roadside Features	38,370	0	0	38,370	(16,000)	0	(5,000)	(21,000)	17,370	0	0	5,000	0	0	22,370
Street Cleansing & Rapid Resp	927,500	313,880	0	1,241,380	(52,490)	0	0	(131,340)	1,110,040	191,720	91,580	0	0	20,600	1,413,940
Cordons Farm	350,280	34,290	0	384,570	(160,330)	0	0	(160,330)	224,240	30,690	12,800	0	0	21,630	289,360
Refuse And Recycling	3,411,080	1,277,760	0	4,688,840	(3,362,820)	(15,560)	0	(3,378,380)	1,310,460	483,960	316,810	0	0	431,580	2,542,810
Dog Fouling & Warden	0	0	0	0	0	0	0	0	0	104,310	17,910	0	0	2,580	124,800
sub-total services	5,591,520	2,818,640	19,500	8,429,660	(4,979,810)	(68,050)	(103,110)	(5,150,970)	3,278,690	1,051,390	574,680	0	83,610	998,040	5,986,410
Service Units & Holding Accounts															
Fleet Management Unit	49,000	0	0	49,000	(26,150)	0	0	(26,150)	22,850	89,010	27,930	(139,790)	0	0	0
Fleet - Operating Costs	1,842,320	0	147,890	1,990,210	(1,857,680)	0	0	(1,857,680)	132,530	0	0	(147,890)	0	0	(15,360)
Fleet - Lease Car Scheme	116,010	0	0	116,010	(78,870)	0	(23,910)	(116,010)	0	0	0	0	0	0	0
Operations Mgt & Admin	767,200	34,820	0	802,020	(25,520)	0	0	(23,910)	778,110	29,290	112,700	(926,570)	0	6,470	0
Lakes Road Depot & Offices	170,650	1,790	0	172,440	(185,690)	0	0	(25,520)	146,920	31,550	5,620	(257,400)	0	52,570	(20,740)
Horticultural Services	972,050	362,690	0	1,334,740	(1,452,740)	0	0	(1,638,430)	(303,690)	192,940	84,730	0	0	26,020	0
Radio Control	310	0	0	310	(310)	0	0	(310)	0	0	0	0	0	0	0
Street Wardens	52,460	15,400	0	67,860	0	0	0	0	67,860	3,180	5,380	(79,310)	0	2,890	0
Street Scene Protection	144,570	15,360	0	159,930	(6,170)	0	0	(6,170)	153,760	14,020	16,850	(184,630)	0	0	0
sub-total service units	4,114,570	430,060	147,890	4,692,520	(280,670)	(3,389,600)	(23,910)	(3,694,180)	998,340	359,990	253,210	(1,587,700)	(147,890)	87,950	(36,100)
SUSTAINABLE DEVELOPMENT	2,393,510	8,760	0	2,402,270	(1,183,500)	0	(550,410)	(1,733,910)	668,360	492,670	541,840	(647,840)	456,780	118,160	1,629,970
Services															
Development Management	1,040,690	5,440	0	1,046,130	(936,660)	0	0	(936,660)	109,470	147,000	302,740	(93,280)	0	1,930	467,860
Street Naming & Numbering	9,100	0	0	9,100	(7,500)	0	0	(7,500)	1,600	0	0	0	0	0	1,600
Environmental Improvements	0	0	0	0	0	0	0	0	0	40,610	40	0	0	116,230	156,880
Economic Development	426,460	280	0	426,740	0	0	(375,730)	(375,730)	51,010	0	59,950	0	282,100	0	393,060
Town Centre Strategy	3,000	0	0	3,000	0	0	0	0	3,000	0	0	0	0	0	3,000
Land Charges	136,490	0	0	136,490	(238,190)	0	0	(238,190)	(101,700)	9,290	54,890	0	0	0	(37,520)
Landscape & Countryside	57,560	0	0	57,560	(580)	0	0	(580)	56,980	0	0	0	0	0	56,980
Local Plan	275,480	0	0	275,480	(370)	0	(174,680)	(175,050)	100,430	255,590	17,480	0	174,680	0	548,180
Public Transport/Traffic Mgmt	3,000	0	0	3,000	0	0	0	0	3,000	5,890	20	0	0	0	8,910
sub-total services	1,951,780	5,720	0	1,957,500	(1,183,300)	0	(550,410)	(1,733,710)	223,790	458,380	435,120	(93,280)	456,780	118,160	1,598,950
Service Units & Holding Accounts															
Parks & Landscape Services	165,630	3,040	0	168,670	(200)	0	0	(200)	168,470	34,290	52,100	(223,840)	0	0	31,020
Planning Policy	276,100	0	0	276,100	0	0	0	0	276,100	0	54,620	(330,720)	0	0	0
sub-total service units	441,730	3,040	0	444,770	(200)	0	0	(200)	444,570	34,290	106,720	(554,560)	0	0	31,020
CORPORATE FINANCING & OTHER ITEMS	2,572,672	0	2,782,134	5,354,806	(3,290,397)	0	115,099	(3,175,298)	2,179,508	0	0	0	(520,960)	(3,608,150)	(1,949,602)
Reversal of Capital Financing	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,608,150)	(3,608,150)
Corporate Financing	2,298,950	0	2,782,134	5,081,084	(3,290,397)	0	(411,135)	(3,701,532)	1,379,552	0	0	0	(1,812,799)	0	(433,247)
Parish & Town Council Grants	273,722	0	0	273,722	0	0	0	0	273,722	0	0	0	0	0	273,722
Transfer to/ (from) Earmarked Reserves	0	0	0	0	0	0	0	0	0	0	0	0	1,291,839	0	1,291,839
Contribution to/(from) Balances	0	0	0	0	0	0	526,234	526,234	526,234	0	0	0	0	0	526,234
BRAINTREE PROPOSED BUDGET	72,158,012	3,821,220	3,154,074	79,133,306	(60,587,747)	(3,821,220)	(1,090,581)	(65,499,548)	13,633,758	5,040,080	5,634,490	(10,674,570)	0	0	13,633,758

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
ASSET MANAGEMENT				
COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND				
<u>Controllable Costs</u>				
27204		<u>Springwood Drive Braintree</u>		
	1500	Combined Water/Sewer Chge		80
	1820	Unified Business Rate-Ndr		13,060
				13,140
Total Controllable Costs				13,140
<u>Internal Charges for Services</u>				
27201		<u>Industrial Land-General</u>		
	1315	Horticultural Services Charge		31,080
	Total Internal Charges for Services			31,080
GROSS DIRECT EXPENDITURE				44,220
<u>External Income</u>				
27202		<u>Benfield Way Braintree</u>		
	9502	Commercial/Industrial Rents		(53,000)
				(53,000)
27204		<u>Springwood Drive Braintree</u>		
	9409	Other Recoverable Charges		(7,000)
	9502	Commercial/Industrial Rents		(243,050)
				(250,050)
27205		<u>Freebournes Road Witham</u>		
	9502	Commercial/Industrial Rents		(307,040)
				(307,040)
27206		<u>Perry Rd Enterprise Witham</u>		
	9502	Commerical/Industrial Rents		(91,000)
				(91,000)
Total External Income				(701,090)
GROSS DIRECT INCOME				(701,090)
NET DIRECT EXPENDITURE				(656,870)
NET COST OF SERVICE				(656,870)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS

Controllable Costs

27101		<u>Industrial Units-General</u>	
	1010	General Repair & Maint.	32,330
	1820	Unified Business Rate-Ndr	14,260
	2601	Engineering Insurance	60
			46,650
27104		<u>Warner Drive Braintree</u>	
	1610	Building Insurance	170
	1810	Rent	95,100
			95,270
27105		<u>Former Depot Great Yeldham</u>	
	1500	Combined Water/Sewer Chge	150
			150
27106		<u>Everitt Way Sible Hedingham</u>	
	1610	Building Insurance	160
			160
27107		<u>Enterprise Hse Rippers Ct, S/H</u>	
	1420	Electricity	950
	1500	Combined Water/Sewer Chge	300
	1610	Building Insurance	670
			1,920
27108		<u>Enterprise Ct Eastways Witham</u>	
	1610	Building Insurance	80
			80
27109		<u>Stepfields Witham</u>	
	1610	Building Insurance	60
			60
Total Controllable Costs			144,290
<u>Internal Charges for Services</u>			
27101		<u>Industrial Units-General</u>	
	1306	Sweeping & Scavenging	2,900
	1315	Horticultural Services Charge	29,860
		Total Internal Charges for Services	32,760
GROSS DIRECT EXPENDITURE			177,050

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
27101	9502		<u>Industrial Units-General</u> Commercial/Industrial Rents	77,730
				77,730
27104	9502		<u>Warner Drive Braintree</u> Commercial/Industrial Rents	(122,250)
				(122,250)
27105	9502		<u>Former Depot Great Yeldham</u> Commercial/Industrial Rents	(20,000)
				(20,000)
27106	9502		<u>Everitt Way Sible Hedingham</u> Commercial/Industrial Rents	(27,200)
				(27,200)
27107	9401		<u>Enterprise Hse Rippers Ct, S/H</u> Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(79,400)
				(79,900)
27108	9502		<u>Enterprise Ct Eastways Witham</u> Commercial/Industrial Rents	(105,580)
				(105,580)
27109	9502		<u>Stepfields Witham</u> Commercial/Industrial Rents	(51,950)
				(51,950)
Total External Income				(329,150)
GROSS DIRECT INCOME				(329,150)
NET DIRECT EXPENDITURE				(152,100)
NET COST OF SERVICE				(152,100)
COMMERCIAL PROPERTY MGT: SHOPS				
<u>Controllable Costs</u>				
27501	1010		<u>Shops</u> General Repair & Maint.	9,840
Total Controllable Costs				9,840
GROSS DIRECT EXPENDITURE				9,840
	9501		<u>External Income</u> General Rent	(153,150)
Total External Income				(153,150)
GROSS DIRECT INCOME				(153,150)
NET DIRECT EXPENDITURE				(143,310)
NET COST OF SERVICE				(143,310)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES

Controllable Costs

27302	1500	<u>Cathcart Hse High St Braintree</u> Combined Water/Sewer Chge	310
			310

28103	1860	<u>Freebournes Court</u> Service Charges	2,700
			2,700

Total Controllable Costs **3,010**

GROSS DIRECT EXPENDITURE **3,010**

External Income

27302	9502	<u>Cathcart Hse High St Braintree</u> Commercial/Industrial Rents	(25,200)
			(25,200)

27304	9502	<u>Mayland & Grove Hse Witham</u> Commercial/Industrial Rents	(486,570)
			(486,570)

27314	9502	<u>Grove House</u> General Rent	(66,650)
			(66,650)

27316	9502	<u>Connaught House</u> General Rent	(289,600)
			(289,600)

27321	9502	<u>Commercial Property (other)</u> Commercial/Industrial Rents	(32,560)
			(32,560)

28103	9443	<u>Freebournes Court</u> General Rent	(2,700)
			(40,000)
	9501	General Rent	(42,700)

Total External Income **(943,280)**

GROSS DIRECT INCOME **(943,280)**

NET DIRECT EXPENDITURE **(940,270)**

NET COST OF SERVICE **(940,270)**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COMMERCIAL PROPERTY MGT: CENTRAL OVERHEADS

Commercial Property Mgt: Central Overheads

Apportioned Expenses

Direct Apportioned Expenses

Charges from Asset Management 105,290

Total Direct Apportioned Expenses 105,290

Indirect Apportioned Expenses

Charges from Business Solutions 280

Charges from Environment 9,480

Charges from Finance 27,930

Charges from Governance 21,060

Total Indirect Apportioned Expenses 58,750

Total Apportioned Expenses 164,040

NET COST OF SERVICE 164,040

NON-COMMERCIAL PROPERTY MGT

Controllable Costs

Property Management-General

1010 General Repair & Maint. 14,290

1019 Planned Maintenance 40,000

1410 Gas 0

1610 Building Insurance 770

1820 Unified Business Rate-Ndr 4,890

59,950

Warners Mill B'Tree

1820 Unified Business Rate-Ndr 3,420

3,420

1 Fountain Lodge

1010 General Repair & Maint. 0

0

Feasibility Projects

2502 General Repair & Maint. 10,000

10,000

Asset Disposals

7030 Other Expenses 0

0

Total Controllable Costs 73,370

Internal Charges for Services

Causeway House (Lettings)

7010 Adjustments 151,190

151,190

Total Internal Charges for Services 151,190

Transfers to Earmarked Reserves / Balances / Other Funds

Property Management-General

7805 Transfer To/From Reserve 0

Total Transfers from Earmarked Reserves / Balances / Other Funds 0

GROSS DIRECT EXPENDITURE 224,560

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
		<u>External Income</u>		
10618	9501	<u>Blythes Meadow</u> General Rent		(75,000)
				(75,000)
27303	9410	<u>Warners Mill B'Tree</u> Season Tickets/Permits		(7,000)
				(7,000)
27305	9402	<u>Advertising Hoardings</u> Lettings-Facility/Casual Users		(5,500)
				(5,500)
27311	9501	<u>1 Fountain Lodge</u> General Rent		0
				0
27315	9501	<u>Corner House</u> General Rent		(15,000)
				(15,000)
28105	9443	<u>Causeway House (Lettings)</u> Service Charges		(151,190)
	9501	General Rent		(120,470)
				(271,660)
		Total External Income		(374,160)
		<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>		
27301	9806	<u>Property Management-General</u> Transfer To/From Reserve		(15,000)
		Total Transfers from Earmarked Reserves / Balances / Other Funds		(15,000)
		GROSS DIRECT INCOME		(389,160)
		NET DIRECT EXPENDITURE		(164,600)
		Reversal Use of Earmarked Reserves		15,000
		Capital Financing Charges		37,150
		NET COST OF SERVICE		(112,450)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
PUBLIC & COMMUNITY HALLS				
<u>Controllable Costs</u>				
10701		<u>Public Halls-General</u>		
	1010	General Repair & Maint.		17,160
				17,160
10703		<u>Witham Public Hall</u>		
	2601	Engineering Insurance		160
	2609	General Insurance		0
	7020	Payments		0
				160
10704		<u>Silver End Village Hall</u>		
	1250	Fire Alarm/Extinguisher Maint.		1,000
	1410	Gas		3,500
	1420	Electricity		4,000
	1500	Combined Water/Sewer Chge		4,590
	1610	Building Insurance		2,750
	2530	Smith Bellerby fees		300
	2601	Engineering Insurance		810
	2609	General Insurance		0
				16,950
10712		<u>Great Notley Village Hall</u>		
	2609	General Insurance		780
				780
10715		<u>Silver Street Pavilion</u>		
	2609	General Insurance		210
				210
Total Controllable Costs				35,260
GROSS DIRECT EXPENDITURE				35,260

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
10704		<u>Silver End Village Hall</u>		
	9443	Service Charges		(13,700)
	9501	General Rent		(28,900)
				(42,600)
10706		<u>Goldingham Hall</u>		
	9501	General Rent		(100)
				(100)
10708		<u>Dengie Hall</u>		
	9501	General Rent		(5,250)
				(5,250)
10715		<u>Silver Street Pavilion</u>		
	9402	Lettings-Facility/Casual Users		(30)
				(30)
Total External Income				(47,980)
GROSS DIRECT INCOME				(47,980)
NET DIRECT EXPENDITURE				(12,720)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Asset Management		23,980
Total Direct Apportioned Expenses				23,980
Indirect Apportioned Expenses				
		Charges from Business Solutions		520
		Charges from Environment		970
		Charges from Finance		5,770
		Charges from Governance		9,710
		Charges from Marketing & Communications		890
Total Indirect Apportioned Expenses				17,860
Total Apportioned Expenses				41,840
Capital Financing Charges				23,160
NET COST OF SERVICE				52,280

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

ASSET MANAGEMENT UNIT

Controllable Costs

26111		<u>Asset Management Unit</u>	
	0100	Salary With Oncost	297,570
	0520	Staff Professional Fees	1,300
	0940	Training Fees - Incl.Reg.	500
	2010	New Equip. & Furniture	500
	2310	Newspapers & Publications	300
	2320	Stationery	250
	2330	Books	0
	2500	Other Professional fees	0
	2502	Consultants Fees	13,000
	2701	Computer Paper & Materials	0
	2734	Mobile Phones	0
	2820	Subsistence	100
	2950	Membership Subscriptions	1,460
	3510	Casual Car Allowance	1,820
	3550	Public Transport	0
		Total Controllable Costs	316,800

Internal Charges for Services

3330	Hire Of Leased Car	3,310
	Total Internal Charges for Services	3,310

GROSS DIRECT EXPENDITURE 320,110

External Income

9108	External Income (Other LA's)	0
9401	Fees/Charges For Services	(30,620)
	Total External Income	(30,620)

Transfers from Earmarked Reserves / Balances / Other Funds

9803	Tfr To Capital Funds	(136,820)
	Total Transfers from Earmarked Reserves / Balances / Other Funds	(136,820)

GROSS DIRECT INCOME (167,440)

NET DIRECT EXPENDITURE 152,670

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	25,420
Charges from Corporate Management Plan	3,730
Charges from Environment	1,460
Charges from Finance	8,960
Charges from Governance	0
Charges from Human Resources	6,190
Charges from Marketing & Communications	1,730

Total Indirect Apportioned Expenses	47,490
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Total Apportioned Expenses	47,490
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Recharged Apportioned Expenses

Charges to Asset Management	(129,270)
Charges to Business Solutions	(4,280)
Charges to Community	(290)
Charges to Corporate Management Plan	(33,050)
Charges to Cultural Services	(1,990)
Charges to Environment	(4,820)
Charges to Finance	(1,170)
Charges to Governance	(580)
Charges to Human Resources	(130)
Charges to Leisure Services	(8,250)
Charges to Operations	(10,640)
Charges to Sustainable Development	(5,690)

Total Recharged Apportioned Expenses	(200,160)
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Reversal Use of Earmarked Reserves	136,820
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NET COST OF SERVICE	136,820
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Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

BUSINESS SOLUTIONS

CLOSED CIRCUIT TELEVISION

Controllable Costs

28301

Closed Circuit Television

2030	Maint.Equipment/Furniture	4,300
2602	All Risks Insurance	200
2731	Telephone Line Rentals	10,000
Total Controllable Costs		14,500

GROSS DIRECT EXPENDITURE 14,500

NET DIRECT EXPENDITURE 14,500

Apportioned Expenses

Direct Apportioned Expenses

Charges from Business Solutions	35,100
Total Direct Apportioned Expenses	35,100

Indirect Apportioned Expenses

Charges from Finance	300
Total Indirect Apportioned Expenses	300

Total Apportioned Expenses 35,400

Capital Financing Charges 20,480

NET COST OF SERVICE 70,380

CUSTOMER CONTACT CENTRE

Controllable Costs

26122

Customer Contact Centre

0100	Salary With Oncost	303,300
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		336,780

GROSS DIRECT EXPENDITURE 336,780

External Income

9106	ECC Agency reimbursements	(13,250)
Total External Income		(13,250)

GROSS DIRECT INCOME (13,250)

NET DIRECT EXPENDITURE 323,530

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Business Solutions	161,020
Total Direct Apportioned Expenses				161,020
Indirect Apportioned Expenses				
			Charges from Asset Management	1,220
			Charges from Corporate Management Plan	23,490
			Charges from Environment	2,420
			Charges from Finance	9,450
			Charges from Human Resources	10,690
			Charges from Marketing & Communications	1,880
Total Indirect Apportioned Expenses				49,150
Total Apportioned Expenses				210,170
Recharged Apportioned Expenses				
			Charges to Asset Management	(4,150)
			Charges to Business Solutions	(10,350)
			Charges to Community	(15,170)
			Charges to Corporate Management Plan	(10,650)
			Charges to Cultural Services	(10,120)
			Charges to Environment	(82,760)
			Charges to Finance	(171,640)
			Charges to Governance	(19,040)
			Charges to Housing	(56,310)
			Charges to Human Resources	(10,900)
			Charges to Leisure Services	(2,290)
			Charges to Marketing & Communications	(8,810)
			Charges to Operations	(99,620)
			Charges to Sustainable Development	(38,760)
Total Recharged Apportioned Expenses				(540,570)
Capital Financing Charges				6,870
NET COST OF SERVICE				0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CUSTOMER SERVICES DUTY OFFICERS

Controllable Costs

26112

Customer Servs Duty Officers

0100	Salary With Oncost	117,410
0110	Standby	5,950
0130	Overtime - Monthly Pay	8,610
2220	Uniforms & Name Badges	360
2511	Security Services	420
2734	Mobile Phones	250
3510	Casual Car Allowance	0

Total Controllable Costs **133,000**

GROSS DIRECT EXPENDITURE **133,000**

External Income

9106	ECC Agency reimbursements	(1,980)
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Total External Income **(1,980)**

GROSS DIRECT INCOME **(1,980)**

NET DIRECT EXPENDITURE **131,020**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Business Solutions	7,850
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Total Direct Apportioned Expenses **7,850**

Indirect Apportioned Expenses

Charges from Asset Management	120
Charges from Corporate Management Plan	8,200
Charges from Environment	990
Charges from Finance	3,270
Charges from Human Resources	4,410
Charges from Marketing & Communications	340

Total Indirect Apportioned Expenses **17,330**

Total Apportioned Expenses **25,180**

Recharged Apportioned Expenses

Charges to Business Solutions	(88,960)
Charges to Environment	(13,360)
Charges to Finance	(5,260)
Charges to Governance	(9,650)
Charges to Housing	(13,170)
Charges to Operations	(25,800)

Total Recharged Apportioned Expenses **(156,200)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORPORATE BUSINESS SYSTEMS

Controllable Costs

24103	2702	<u>Desktops</u>		
		Computer Equip.& Software	9,350	
				9,350
24104	2703 2704	<u>Hardware/Software</u>		
		Computer Maintenance	97,180	
		System Development	24,000	
				121,180
24105	2703 7011	<u>Data Network</u>		
		Computer Maintenance	28,440	
		Expenditure Savings Profiled	7,380	
				35,820
24106	2950	<u>Research/Development</u>		
		Membership Subscriptions	7,580	
				7,580
24108	2703	<u>Contract Mgt/ Helpdesk</u>		
		Computer Maintenance	16,580	
				16,580
24109	5270 5271	<u>Service Applications</u>		
		ICT Contract	331,340	
		ICT Contract - variations	0	
				331,340
24202	2703 2730 2734	<u>Voice Network</u>		
		Computer Maintenance	25,690	
		Telephone Charges	31,000	
		Mobile Phones	300	
				56,990
Total Controllable Costs				578,840
GROSS DIRECT EXPENDITURE				578,840
NET DIRECT EXPENDITURE				578,840

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Finance 4,480

Total Indirect Apportioned Expenses 4,480

Total Apportioned Expenses 4,480

Recharged Apportioned Expenses

Charges to Asset Management (12,510)

Charges to Business Solutions (90,480)

Charges to Community (20,180)

Charges to Corporate Management Plan (72,920)

Charges to Cultural Services (18,510)

Charges to Environment (70,270)

Charges to Finance (103,730)

Charges to Governance (68,020)

Charges to Housing (38,160)

Charges to Human Resources (23,130)

Charges to Leisure Services (4,530)

Charges to Marketing & Communications (21,190)

Charges to Operations (53,250)

Charges to Sustainable Development (87,990)

Total Recharged Apportioned Expenses (684,870)

Capital Financing Charges 101,550

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

BUSINESS SYSTEMS TEAM

Controllable Costs

24101

Business Systems Team

0100	Salary With Oncost	214,720
0940	Training Fees - Incl.Reg.	2,000
1840	Hire of Premises	1,010
2320	Stationery	300
2609	General Insurance	3,100
2734	Mobile Phones	150
3510	Casual Car Allowance	840
3550	Public Transport	50
3551	Rail Travel	180
3554	Car Parking	120

Total Controllable Costs **222,470**

GROSS DIRECT EXPENDITURE **222,470**

NET DIRECT EXPENDITURE **222,470**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Business Solutions 29,420

Total Direct Apportioned Expenses **29,420**

Indirect Apportioned Expenses

Charges from Asset Management	250
Charges from Corporate Management Plan	11,970
Charges from Environment	990
Charges from Finance	6,600
Charges from Human Resources	4,410
Charges from Marketing & Communications	840

Total Indirect Apportioned Expenses **25,060**

Total Apportioned Expenses **54,480**

Recharged Apportioned Expenses

Charges to Asset Management	(4,140)
Charges to Business Solutions	(24,630)
Charges to Community	(5,500)
Charges to Corporate Management Plan	(96,970)
Charges to Cultural Services	(3,700)
Charges to Environment	(26,720)
Charges to Finance	(18,350)
Charges to Governance	(25,310)
Charges to Housing	(8,240)
Charges to Human Resources	(3,990)
Charges to Leisure Services	(990)
Charges to Marketing & Communications	(4,180)
Charges to Operations	(13,540)
Charges to Sustainable Development	(40,690)

Total Recharged Apportioned Expenses **(276,950)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COUNCIL OFFICES

Controllable Costs

28104

Causeway House

0100	Salary With Oncost	40,230
1010	General Repair & Maint.	22,180
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	63,210
1500	Combined Water/Sewer Chge	6,120
1610	Building Insurance	11,640
1720	Window Cleaning	2,000
1730	Cleaning Materials	1,500
1740	Contract Cleaning	53,180
1770	Toilets- Hygiene	1,000
1781	Confidential Waste disposal	3,000
1810	Rent	20,500
1820	Unified Business Rate-Ndr	218,570
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 **490,870**

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 **512,190**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
7010	Internal Recharges for Services			
	Adjustments			(151,190)
	Total Internal Recharges for Services			(151,190)
	GROSS DIRECT INCOME			(151,190)
	NET DIRECT EXPENDITURE			361,000
	AppORTioned Expenses			
	Direct AppORTioned Expenses			
	Charges from Business Solutions			62,210
	Total Direct AppORTioned Expenses			62,210
	Indirect AppORTioned Expenses			
	Charges from Asset Management			2,690
	Charges from Corporate Management Plan			2,570
	Charges from Environment			310
	Charges from Finance			10,620
	Charges from Human Resources			1,290
	Charges from Marketing & Communications			30
	Total Indirect AppORTioned Expenses			17,510
	Total AppORTioned Expenses			79,720
	Recharged AppORTioned Expenses			
	Charges to Asset Management			(5,420)
	Charges to Business Solutions			(94,800)
	Charges to Community			(34,440)
	Charges to Corporate Management Plan			(54,840)
	Charges to Environment			(61,140)
	Charges to Finance			(103,260)
	Charges to Governance			(74,510)
	Charges to Housing			(39,850)
	Charges to Human Resources			(31,780)
	Charges to Leisure Services			(6,160)
	Charges to Marketing & Communications			(30,640)
	Charges to Sustainable Development			(60,320)
	Total Recharged AppORTioned Expenses			(597,160)
	Capital Financing Charges			156,440
	NET COST OF SERVICE			0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PERFORMANCE & IMPROVEMENT

Controllable Costs

24301

Performance & Improvement

0100	Salary With Oncost	73,200
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	10,550
2820	Subsistence	150
2990	Data Protection Act	500
3510	Casual Car Allowance	200
3551	Casual Car Allowance	100
3554	Casual Car Allowance	50
		92,950

Total Controllable Costs 92,950

GROSS DIRECT EXPENDITURE 92,950

NET DIRECT EXPENDITURE 92,950

Direct Apportioned Expenses

Charges from Business Solutions	6,810
Total Direct Apportioned Expenses	6,810

Indirect Apportioned Expenses

Charges from Corporate Management Plan	4,410
Charges from Environment	360
Charges from Finance	3,010
Charges from Human Resources	1,560
Charges from Marketing & Communications	1,090
Total Indirect Apportioned Expenses	10,430

Total Apportioned Expenses 17,240

Recharged Apportioned Expenses

Charges to Corporate Management Plan	(110,160)
Charges to Governance	(2,170)
Total Recharged Apportioned Expenses	(112,330)

Capital Financing Charges 2,140

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORPORATE PROJECTS & WEB

Controllable Costs

24303 Performance & Improvement

0100	Salary With Oncost	69,090
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
		70,290

24107 Website/ Intranet

0560	Webcasting	3,500
2703	Computer Maintenance	59,360
		62,860

Total Controllable Costs 133,150

GROSS DIRECT EXPENDITURE 133,150

Transfers from Earmarked Reserves / Balances / Other Funds

24303 Performance & Improvement

9803	Tfr To Capital Funds	(16,620)
		(16,620)

GROSS DIRECT INCOME (16,620)

NET DIRECT EXPENDITURE 116,530

Direct Apportioned Expenses

Charges from Business Solutions	6,810
Total Direct Apportioned Expenses	6,810

Indirect Apportioned Expenses

Charges from Corporate Management Plan	4,410
Charges from Environment	360
Charges from Finance	1,960
Charges from Human Resources	1,560
Charges from Marketing & Communications	40
Total Indirect Apportioned Expenses	8,330

Total Apportioned Expenses 15,140

Recharged Apportioned Expenses

Charges to Corporate Management Plan	(97,920)
Charges to Governance	(43,460)
Total Recharged Apportioned Expenses	(141,380)

Capital Financing Charges 9,710

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COMMUNITY SERVICES

COMMUNITY TRANSPORT

Controllable Costs

11402		<u>Community Transport</u>	
	0100	Salary With Oncost	172,640
	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	4,070
	2730	Telephone Charges	150
	2734	Mobile Phones	250
	2880	Office Hospitality Exp.	1,700
	2950	Membership Subscriptions	1,010
	2970	Advertising General	500
	3090	Misc.Transport Costs	2,000
	3510	Casual Car Allowance	450
		Total Controllable Costs	197,460

Internal Charges for Services

11402		<u>Community Transport</u>	
	3210	Transport Costs-Vehicles	53,510
		Total Internal Charges for Services	53,510

GROSS DIRECT EXPENDITURE 250,970

External Income

11402		<u>Community Transport</u>	
	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 35,980

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

Apportioned Expenses

Direct Apportioned Expenses

Charges from Community 2,430

Total Direct Apportioned Expenses 2,430

Indirect Apportioned Expenses

Charges from Business Solutions 34,380

Charges from Corporate Management Plan 9,360

Charges from Environment 1,220

Charges from Finance 16,930

Charges from Human Resources 5,400

Charges from Marketing & Communications 4,040

Charges from Operations 10,010

Total Indirect Apportioned Expenses 81,340

Total Apportioned Expenses 83,770

Capital Financing Charges 27,550

NET COST OF SERVICE 147,300

COMMUNITY SAFETY & DEVELOPMENT

Controllable Costs

14101

Community Safety & Development

0100 Salary With Oncost 67,210

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

81,990

15200

Building Safer Communities

0100 Salary With Oncost 29,870

29,870

15300

Safeguarding

7020 Payments 2,500

2,500

Total Controllable Costs 114,360

GROSS DIRECT EXPENDITURE 114,360

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
15200	9806	<u>Building Safer Communities</u>		
		Transfer To/From Reserve		(29,870)
				(29,870)
Total Transfers from Earmarked Reserves / Balances / Other Funds				(29,870)
GROSS DIRECT INCOME				(29,870)
NET DIRECT EXPENDITURE				84,490
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
Charges from Community				76,450
Total Direct Apportioned Expenses				76,450
Indirect Apportioned Expenses				
Charges from Asset Management				290
Charges from Business Solutions				18,140
Charges from Corporate Management Plan				6,700
Charges from Environment				520
Charges from Finance				12,700
Charges from Governance				9,710
Charges from Human Resources				2,310
Charges from Marketing & Communications				4,580
Total Indirect Apportioned Expenses				54,950
Total Apportioned Expenses				131,400
Recharged Apportioned Expenses				
Charges to Community				(280)
Charges to Corporate Management Plan				(9,570)
Charges to Environment				(3,190)
Charges to Finance				(1,400)
Charges to Governance				(1,810)
Charges to Housing				(7,110)
Charges to Leisure Services				(420)
Charges to Operations				(1,540)
Total Recharged Apportioned Expenses				(25,320)
Reversal Use of Earmarked Reserves				29,870
NET COST OF SERVICE				220,440
EQUALITIES & DIVERSITY				
<u>Controllable Costs</u>				
21404	7020	<u>Equalities & Diversity</u>		
		Payments		1,000
Total Controllable Costs				1,000
GROSS DIRECT EXPENDITURE				1,000
NET DIRECT EXPENDITURE				1,000
NET COST OF SERVICE				1,000

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

EXTERNAL FUNDING

Controllable Costs

10205		<u>External Funding</u>	
	2820	Subsistence	120
	2900	Grants-Welfare	187,580
	7020	Payments	500
Total Controllable Costs			188,200

GROSS DIRECT EXPENDITURE **188,200**

NET DIRECT EXPENDITURE **188,200**

Apportioned Expenses

Direct Apportioned Expenses		
	Charges from Community	16,140
Total Direct Apportioned Expenses		

Indirect Apportioned Expenses		
	Charges from Business Solutions	10
	Charges from Finance	11,560
Total Indirect Apportioned Expenses		

Total Apportioned Expenses **27,710**

NET COST OF SERVICE **215,910**

Mi COMMUNITY

Controllable Costs

10231		<u>Mi Community</u>	
	2903	Miscellaneous Grants	90,000
	2908	Mi Community Grants	100,000
Total Controllable Costs			190,000

Transfers to Earmarked Reserves / Balances / Other Funds

7805	Tfr to Earmarked Reserves	90,000
Total Transfers to Earmarked Reserves / Balances / Other Funds		90,000

GROSS DIRECT EXPENDITURE **280,000**

Transfers from Earmarked Reserves / Balances / Other Funds

9806	Transfer To/From Reserve	(100,000)
Total Transfers from Earmarked Reserves / Balances / Other Funds		(100,000)

GROSS DIRECT INCOME **(100,000)**

NET DIRECT EXPENDITURE **180,000**

Reversal Use of Earmarked Reserves **10,000**

NET COST OF SERVICE **190,000**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

COMMUNITY WELLBEING

Controllable Costs

10102

Community Wellbeing

0100	Salary With Oncost	22,470
0103	Staffing Costs Profile	46,720
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 **73,770**

GROSS DIRECT EXPENDITURE **73,770**

External Income

9204	Contributions	(190)
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Total External Income **(190)**

GROSS DIRECT INCOME **(190)**

NET DIRECT EXPENDITURE **73,580**

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	22,760
Charges from Corporate Management Plan	9,830
Charges from Environment	360
Charges from Finance	1,790
Charges from Human Resources	1,560
Charges from Marketing & Communications	40

Total Indirect Apportioned Expenses **36,340**

Total Apportioned Expenses **36,340**

Recharged Apportioned Expenses

Charges to Community	(94,740)
Charges to Corporate Management Plan	(12,390)
Charges to Leisure Services	(2,790)

Total Recharged Apportioned Expenses **(109,920)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORPORATE MANAGEMENT PLAN

CORPORATE MANAGEMENT

Controllable Costs

20801

Corporate Management (General)

2500	Other Professional fees	700
2507	Valuers/ Estate Agent Fees	6,900
2509	Audit Fees	104,630
2510	Bank Charges	16,820
5322	ECC Pension Fund	1,000

Total Controllable Costs **130,050**

GROSS DIRECT EXPENDITURE **130,050**

NET DIRECT EXPENDITURE **130,050**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Corporate Management Plan 544,540

Total Direct Apportioned Expenses **544,540**

Indirect Apportioned Expenses

Charges from Asset Management	32,780
Charges from Business Solutions	357,710
Charges from Community	21,960
Charges from Finance	231,290
Charges from Governance	150,410
Charges from Marketing & Communications	320,630
Charges from Sustainable Development	1,400

Total Indirect Apportioned Expenses **1,116,180**

Total Apportioned Expenses **1,660,720**

NET COST OF SERVICE **#REF!**

Efin Code			Description	Budget 2016/17	
Cost Centre	Account	Activity Code ****			
20002	0100	CIVIC SUPPORT			
		<u>Controllable Costs</u>			
		<u>Civic Support</u>			
		Salary With Oncost			45,860
		Total Controllable Costs			45,860
		GROSS DIRECT EXPENDITURE			45,860
		NET DIRECT EXPENDITURE			45,860
		<u>Apportioned Expenses</u>			
		Direct Apportioned Expenses			
		Charges from Corporate Management Plan			14,810
		Total Direct Apportioned Expenses			14,810
		Indirect Apportioned Expenses			
		Charges from Business Solutions			5,030
		Charges from Environment			550
		Charges from Finance			1,400
		Charges from Marketing & Communications			50
		Charges from Human Resources			2,330
		Total Indirect Apportioned Expenses			9,360
		Total Apportioned Expenses			24,170
		Recharged Apportioned Expenses			
		Charges to Corporate Management Plan			(22,520)
		Charges to Governance			(47,510)
Total Recharged Apportioned Expenses			(70,030)		
NET COST OF SERVICE			0		

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORPORATE MANAGEMENT TEAM

Controllable Costs

20001

Corporate Management Team

0100	Salary With Oncost	606,860
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		616,670

Transfers to Earmarked Reserves / Balances / Other Funds

7805	Tfr to Earmarked Reserves	39,350
Total Transfers to Earmarked Reserves / Balances / Other Funds		39,350

GROSS DIRECT EXPENDITURE 656,020

NET DIRECT EXPENDITURE 656,020

Apportioned Expenses

Direct Apportioned Expenses

Charges from Corporate Management Plan	22,520
Total Direct Apportioned Expenses	22,520

Indirect Apportioned Expenses

Charges from Asset Management	130
Charges from Business Solutions	53,120
Charges from Environment	1,200
Charges from Finance	14,230
Charges from Human Resources	5,430
Charges from Marketing & Communications	3,470
Total Indirect Apportioned Expenses	77,580

Total Apportioned Expenses 100,100

Recharged Apportioned Expenses

Charges to Asset Management	(3,730)
Charges to Business Solutions	(10,240)
Charges to Community	(7,530)
Charges to Corporate Management Plan	(402,060)
Charges to Cultural Services	(4,470)
Charges to Environment	(22,520)
Charges to Finance	(10,900)
Charges to Governance	(159,220)
Charges to Housing	(10,960)
Charges to Human Resources	(4,610)
Charges to Leisure Services	(2,910)
Charges to Marketing & Communications	(6,480)
Charges to Operations	(19,970)
Charges to Sustainable Development	(51,170)
Total Recharged Apportioned Expenses	(716,770)

Reversal Use of Earmarked Reserves (39,350)

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HEADS OF SERVICE

Controllable Costs

20003		<u>Heads of Service</u>	
	0100	Salary With Oncost	513,290
	0520	Staff Professional Fees	290
	2734	Mobile Phones	310
	2810	Conference Expenses	1,000
	3510	Casual Car Allowance	1,800
Total Controllable Costs			516,690

Internal Charges for Services

3330	Hire Of Leased Car	13,030
Total Internal Charges for Services		13,030

GROSS DIRECT EXPENDITURE **529,720**

NET DIRECT EXPENDITURE **529,720**

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Asset Management	140
Charges from Business Solutions	27,600
Charges from Environment	1,040
Charges from Finance	11,560
Charges from Human Resources	4,660
Charges from Marketing & Communications	1,910
Total Indirect Apportioned Expenses	46,910

Total Apportioned Expenses **46,910**

Recharged Apportioned Expenses

Charges to Business Solutions	(44,810)
Charges to Community	(18,360)
Charges to Corporate Management Plan	(157,290)
Charges to Environment	(18,390)
Charges to Finance	(51,710)
Charges to Governance	(116,280)
Charges to Housing	(41,380)
Charges to Leisure Services	(45,980)
Charges to Operations	(82,430)
Total Recharged Apportioned Expenses	(576,630)

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
CULTURAL SERVICES				
MUSEUM				
<u>Controllable Costs</u>				
12401		<u>Museum-General</u>		
	0100	Salary With Oncost		106,640
	2602	All Risks Insurance		140
	2609	General Insurance		290
	2734	Mobile Phones		750
	2909	Grant- Museum Trust		94,880
				202,700
12403		<u>Bocking Windmill</u>		
	1010	General Repair & Maint.		250
	1420	Electricity		300
	2609	General Insurance		180
				730
Total Controllable Costs				203,430
GROSS DIRECT EXPENDITURE				203,430
<u>External Income</u>				
12403		<u>Bocking Windmill</u>		
	9601	Gross Interest		(70)
	Total External Income			(70)
GROSS DIRECT INCOME				(70)
NET DIRECT EXPENDITURE				203,360
<u>Apportioned Expenses</u>				
Indirect Apportioned Expenses				
				60
				21,160
				2,050
				710
				7,650
				2,310
				5,420
Total Indirect Apportioned Expenses				39,360
Total Apportioned Expenses				39,360
Capital Financing Charges				2,470
NET COST OF SERVICE				245,190

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

TOWN HALL CENTRE

Controllable Costs

10901		<u>Town Hall Centre</u>	
	0100	Salary With Oncost	82,350
	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	5,000
	1500	Combined Water/Sewer Chge	1,430
	1720	Window Cleaning	900
	1730	Cleaning Materials	1,000
	1740	Contract Cleaning	4,280
	1770	Toilets-Hygiene	300
	1820	Unified Business Rate-Ndr	20,290
	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	380
	2602	All Risks Insurance	90
	2609	General Insurance	1,140
	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	145,440
		<u>Internal Charges for Services</u>	
	1750	Trade Waste Collection	1,430
		Total Internal Charges for Services	1,430
		GROSS DIRECT EXPENDITURE	146,870

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
			<u>External Income</u>	
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	(12,500)
9700			Miscellaneous Income	(200)
9801			Recharge To Other Rev.A/C	(2,000)
			Total External Income	(110,400)
			GROSS DIRECT INCOME	(110,400)
			NET DIRECT EXPENDITURE	36,470
			<u>Apportioned Expenses</u>	
			Indirect Apportioned Expenses	
			Charges from Asset Management	1,930
			Charges from Business Solutions	11,170
			Charges from Corporate Management Plan	2,420
			Charges from Environment	1,410
			Charges from Finance	16,850
			Charges from Human Resources	5,400
			Charges from Marketing & Communications	2,000
			Total Indirect Apportioned Expenses	41,180
			Total Apportioned Expenses	41,180
			Capital Financing Charges	15,490
			NET COST OF SERVICE	93,140

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
ENVIRONMENT				
BUILDING CONTROL				
<u>Controllable Costs</u>				
60102		<u>Building Control</u>		
	0100	Salary With Oncost		386,060
	0130	Overtime- Monthly Pay		150
	0520	Staff Professional Fees		1,200
	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 Maintenance		1,690
	2734	Mobile Phones		460
	2950	Membership Subscriptions		3,540
	3510	Casual Car Allowance		5,500
				405,840
61501		<u>Building Regs Fee Earning Acc</u>		
	2500	Other Professional Fees		2,000
	5350	Payments To Other La'S		1,000
	7040	Refunds		2,800
				5,800
61502		<u>Building Regs Non-Fee Earning</u>		
	7050	Contingency		1,000
				1,000
Total Controllable Costs				412,640
<u>Internal Charges for Services</u>				
60102		<u>Building Control</u>		
	3330	Hire Of Leased Car		18,390
Total Internal Charges for Services				18,390
GROSS DIRECT EXPENDITURE				431,030

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
61501	9401	<u>Building Regs Fee Earning Acc</u>		
		Fees/Charges For Services		(340,000)
				(340,000)
61502	9401	<u>Building Regs Non-Fee Earning</u>		
		Fees/Charges For Services		(3,000)
				(3,000)
Total External Income				(343,000)
GROSS DIRECT INCOME				(343,000)
NET DIRECT EXPENDITURE				88,030
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Environment		1,920
Total Direct Apportioned Expenses				1,920
Indirect Apportioned Expenses				
		Charges from Asset Management		1,470
		Charges from Business Solutions		57,950
		Charges from Corporate Management Plan		7,640
		Charges from Finance		18,930
		Charges from Human Resources		8,490
		Charges from Marketing & Communications		7,320
Total Indirect Apportioned Expenses				101,800
Total Apportioned Expenses				103,720
NET COST OF SERVICE				191,750

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
CARBON - MANAGEMENT & ADMIN.				
<u>Controllable Costs</u>				
35201	7011	<u>Energy Conservation</u>		
		Expenditure Savings Profiled		(1,300)
				(1,300)
35210		<u>Carbon Management</u>		
	0100	Salary With Oncost		87,360
	0520	Staff Professional Fees		290
	2611	Professional Negligence Insurance		410
	3510	Casual Car Allowance		1,500
				89,560
Total Controllable Costs				88,260
GROSS DIRECT EXPENDITURE				88,260
<u>External Income</u>				
35201	9700	<u>Energy Conservation</u>		
		Miscellaneous Income		(124,310)
				(124,310)
35210	9700	<u>Carbon Management</u>		
		Miscellaneous Income		(25,000)
				(25,000)
Total External Income				(149,310)
GROSS DIRECT INCOME				(149,310)
NET DIRECT EXPENDITURE				(61,050)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Environment		520
Total Direct Apportioned Expenses				520
Indirect Apportioned Expenses				
		Charges from Asset Management		290
		Charges from Business Solutions		15,130
		Charges from Corporate Management Plan		6,970
		Charges from Finance		2,180
		Charges from Human Resources		2,310
		Charges from Marketing & Communications		3,950
Total Indirect Apportioned Expenses				30,830
Total Apportioned Expenses				31,350
Recharged Apportioned Expenses				
		Charges to Asset Management		(10,450)
		Charges to Cultural Services		(380)
		Charges to Environment		(5,740)
		Charges to Leisure Services		(5,800)
		Charges to Operations		(1,330)
		Charges to Sustainable Development		(970)
Total Recharged Apportioned Expenses				(24,670)
Capital Financing Charges				45,910
NET COST OF SERVICE				(8,460)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

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	5,000

Total Controllable Costs **9,030**

GROSS DIRECT EXPENDITURE **9,030**

NET DIRECT EXPENDITURE **9,030**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment 190

Total Direct Apportioned Expenses **190**

Indirect Apportioned Expenses

Charges from Corporate Management Plan 1,840

Charges from Finance 240

Total Indirect Apportioned Expenses **2,080**

Total Apportioned Expenses **2,270**

NET COST OF SERVICE **11,300**

LAND DRAINAGE & FLOODING

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment 190

Total Direct Apportioned Expenses **190**

Indirect Apportioned Expenses

Charges from Asset Management 0

Charges from Business Solutions 10

Charges from Finance 240

Total Indirect Apportioned Expenses **250**

Total Apportioned Expenses **440**

Capital Financing Charges **1,110**

NET COST OF SERVICE **1,550**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

ENVIRONMENTAL PROTECTION

Controllable Costs

30801 Environmental Protection

0100	Salary With Oncost	262,960
0110	Standby	23,990
0520	Staff Professional Fees	550
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	380
3510	Casual Car Allowance	3,800
5602	Air/Water Quality/Contam Land	1,000
7030	Other Expenses	350

Total Controllable Costs **295,880**

Internal Charges for Services

3330	Hire Of Leased Car	5,610
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Total Internal Charges for Services **5,610**

GROSS DIRECT EXPENDITURE **301,490**

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)
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Total Transfers from Earmarked Reserves / Balances / Other Funds **(41,800)**

GROSS DIRECT INCOME **(66,800)**

NET DIRECT EXPENDITURE **234,690**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment	114,340
Total Direct Apportioned Expenses	114,340

Indirect Apportioned Expenses

Charges from Asset Management	1,030
Charges from Business Solutions	63,300
Charges from Community	2,490
Charges from Corporate Management Plan	6,710
Charges from Finance	14,980
Charges from Human Resources	5,400
Charges from Marketing & Communications	3,560
Charges from Operations	83,660

Total Indirect Apportioned Expenses **181,130**

Total Apportioned Expenses **295,470**

Recharged Apportioned Expenses

Charges to Environment	(77,560)
Charges to Sustainable Development	(20,190)

Total Recharged Apportioned Expenses **(97,750)**

NET COST OF SERVICE **432,410**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HEALTH PROTECTION

Controllable Costs

30701		<u>Health Protection</u>	
	0100	Salary With Oncost	209,630
	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	1,010
	3510	Casual Car Allowance	2,170
	7020	Payments	730
		Total Controllable Costs	223,290

Internal Charges for Services

3330	Hire Of Leased Car	6,100
	Total Internal Charges for Services	6,100

GROSS DIRECT EXPENDITURE

External Income

9401	Fees/Charges For Services	(12,140)
9408	Licences	(500)
	Total External Income	(12,640)

GROSS DIRECT INCOME

NET DIRECT EXPENDITURE

Apportioned Expenses

Direct Apportioned Expenses

	Charges from Environment	1,050
	Total Direct Apportioned Expenses	1,050

Indirect Apportioned Expenses

	Charges from Asset Management	880
	Charges from Business Solutions	29,350
	Charges from Corporate Management Plan	5,880
	Charges from Finance	10,310
	Charges from Human Resources	4,630
	Charges from Marketing & Communications	1,590
	Total Indirect Apportioned Expenses	52,640

Total Apportioned Expenses

NET COST OF SERVICE

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PUBLIC HEALTH & HOUSING

Controllable Costs

30102		<u>Public Health & Housing</u>	
	1420	Electricity	160
	2010	New Equip. & Furniture	200
	2501	Analysts Fees	500
	2734	Mobile Phones	200
	7030	Other Expenses	850
Total Controllable Costs			1,910

Transfers to Earmarked Reserves / Balances / Other Funds

40208		<u>Stock Condition Survey</u>	
	7805	Tfr to Reserve	3,000
	Total Transfers to Earmarked Reserves / Balances / Other Funds		3,000

GROSS DIRECT EXPENDITURE	4,910
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External Income

30102		<u>Public Health & Housing</u>	
	9408	Licences	(1,700)
	Total External Income		(1,700)

GROSS DIRECT INCOME	(1,700)
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NET DIRECT EXPENDITURE	3,210
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Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment	41,940
Total Direct Apportioned Expenses	41,940

Indirect Apportioned Expenses

Charges from Business Solutions	4,900
Charges from Corporate Management Plan	1,840
Charges from Finance	4,480
Charges from Marketing & Communications	480
Total Indirect Apportioned Expenses	11,700

Total Apportioned Expenses	53,640
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Reversal Use of Earmarked Reserves	(3,000)
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NET COST OF SERVICE	53,850
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Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PRIVATE SECTOR HOUSING GRANTS

40301

Private Sector Housing Grants

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment 34,700

Total Direct Apportioned Expenses 34,700

Indirect Apportioned Expenses

Charges from Finance 970

Total Indirect Apportioned Expenses 970

Total Apportioned Expenses 35,670

Capital Financing Charges 230,000

NET COST OF SERVICE 265,670

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PEST CONTROL

Controllable Costs

36401		<u>Pest Control</u>	
	0100	Salary With Oncost	35,400
	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			39,420

Internal Charges for Services

3210	Transport Costs-Vehicles	6,490
Total Internal Charges for Services		6,490

GROSS DIRECT EXPENDITURE 45,910

External Income

9401	Fees/Charges For Services	(15,000)
9700	Miscellaneous Income	(10,900)
Total External Income		(25,900)

Internal Recharges for Services

9801	Recharge To Other Rev.A/C	(650)
Total Internal Recharges for Services		(650)

GROSS DIRECT INCOME (26,550)

NET DIRECT EXPENDITURE 19,360

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment	170
Total Direct Apportioned Expenses	170

Indirect Apportioned Expenses

Charges from Business Solutions	30,130
Charges from Corporate Management Plan	700
Charges from Finance	2,000
Charges from Human Resources	780
Charges from Marketing & Communications	290
Charges from Operations	3,340
Total Indirect Apportioned Expenses	37,240

Total Apportioned Expenses 37,410

NET COST OF SERVICE 56,770

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

EMERGENCY PLANNING

Controllable Costs

25201

Emergency Planning

0100	Salary With Oncost	25,180
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		30,680

GROSS DIRECT EXPENDITURE

30,680

NET DIRECT EXPENDITURE

30,680

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment	17,470
Total Direct Apportioned Expenses	17,470

Indirect Apportioned Expenses

Charges from Business Solutions	1,390
Charges from Corporate Management Plan	830
Charges from Finance	930
Charges from Human Resources	1,550
Charges from Marketing & Communications	2,260
Total Indirect Apportioned Expenses	6,960

Total Apportioned Expenses

24,430

NET COST OF SERVICE

55,110

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LICENSING

Controllable Costs

62001		<u>Licensing (General)</u>	
	0100	Salary With Oncost	173,070
	0103	Staffing Costs Profile	18,650
	2310	Newspapers & Publications	510
	2701	Computer Paper & Materials	270
	2703	Computer Maintenance	3,850
	2734	Mobile Phones	150
	2950	Membership Subscriptions	590
	3510	Casual Car Allowance	2,940
			200,030

66501		<u>Taxi Licences</u>	
	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	320
	2960	Statutory Advertising	500
			17,040

66599		<u>Other Licences</u>	
	0940	Training Fees - Incl.Reg.	720
	2320	Stationery	120
			840

Total Controllable Costs **217,910**

Transfers to Earmarked Reserves / Balances / Other Funds

66501		<u>Taxi Licences</u>	
	7805	Tfr to Reserve	5,000
			5,000

GROSS DIRECT EXPENDITURE **222,910**

External Income

66501		<u>Taxi Licences</u>	
	9206	Costs Recovered	(7,500)
	9408	Licences	(108,390)
			(115,890)

66550		<u>Scrap Metal Licences</u>	
	9408	Licences	(2,500)
			(2,500)

66599		<u>Other Licences</u>	
	9408	Licences	(124,000)
			(124,000)

Total External Income **(242,390)**

GROSS DIRECT INCOME **(242,390)**

NET DIRECT EXPENDITURE **(19,480)**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment 2,140

Total Direct Apportioned Expenses 2,140

Indirect Apportioned Expenses

Charges from Asset Management 880

Charges from Business Solutions 36,530

Charges from Community 700

Charges from Corporate Management Plan 5,340

Charges from Finance 13,930

Charges from Human Resources 5,400

Charges from Marketing & Communications 3,120

Total Indirect Apportioned Expenses 65,900

Total Apportioned Expenses 68,040

Reversal Use of Earmarked Reserves (5,000)

Capital Financing Charges 1,930

NET COST OF SERVICE 45,490

ENV HEALTH - MANAGEMENT & ADMIN

Controllable Costs

30114

Env Health-Management & Admin

0710 Staff Health Checks 2,000

2734 Mobile Phones 300

2950 Membership Subscriptions 480

Total Controllable Costs 2,780

GROSS DIRECT EXPENDITURE 2,780

NET DIRECT EXPENDITURE 2,780

NET COST OF SERVICE 2,780

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HEALTH, SAFETY & EMERGENCY PLANNING UNIT

Controllable Costs

25109		<u>Health, Safety & Emerg Plg Unit</u>	
	0100	Salary With Oncost	59,670
	0103	Staffing Costs Profile	31,510
	0540	First Aid payments	1,500
	0550	Fire Marshall payments	2,700
	2320	Stationery	130
	2611	Professional Negligence Insurance	90
	2734	Mobile Phones	400
	2950	Membership Subscriptions	2,610
	3510	Casual Car Allowance	1,000
	7051	Health & Safety Contingency	5,000
		Total Controllable Costs	104,610

GROSS DIRECT EXPENDITURE **104,610**

External Income

9401	Fees/Charges For Services	(1,500)
	Total External Income	(1,500)

GROSS DIRECT INCOME **(1,500)**

NET DIRECT EXPENDITURE **103,110**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Environment	5,360
Total Direct Apportioned Expenses	5,360

Indirect Apportioned Expenses

Charges from Asset Management	270
Charges from Business Solutions	15,560
Charges from Corporate Management Plan	3,160
Charges from Finance	3,270
Charges from Human Resources	2,330
Charges from Marketing & Communications	1,490
Total Indirect Apportioned Expenses	26,080

Total Apportioned Expenses **31,440**

Recharged Apportioned Expenses

Charges to Asset Management	(1,460)
Charges to Business Solutions	(5,430)
Charges to Community	(2,100)
Charges to Corporate Management Plan	(2,790)
Charges to Cultural Services	(1,740)
Charges to Environment	(57,380)
Charges to Finance	(12,960)
Charges to Governance	(2,160)
Charges to Housing	(4,540)
Charges to Human Resources	(840)
Charges to Leisure Services	(690)
Charges to Marketing & Communications	(1,810)
Charges to Operations	(31,830)
Charges to Sustainable Development	(8,820)
Total Recharged Apportioned Expenses	(134,550)

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

Controllable Costs

26109 Housing Benefits Unit

0100	Salary With Oncost	600,740
0520	Staff Professional Fees	190
0940	Training Fees - Incl.Reg.	3,770
2010	New Equip. & Furniture	1,000
2450	Land Registry Fees	2,500
2611	Professional Negligence Insurance	90
2702	Computer Equip & Software	2,000
2734	Mobile Phones	510
2820	Subsistence	150
2950	Membership Subscriptions	350
3510	Casual Car Allowance	1,350
3550	Public Transport	400
5320	Essex County Council	7,000
		620,050

28605 Benefit Fraud

0100	Salary With Oncost	47,540
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	3,640
3510	Casual Car Allowance	1,400
		71,160

Total Controllable Costs 691,210

Internal Charges for Services

26109 Housing Benefits Unit

3330	Hire Of Leased Car	3,530
		3,530

Total Internal Charges for Services 3,530

GROSS DIRECT EXPENDITURE 694,740

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
26109		<u>Housing Benefits Unit</u>		
	9007	Dwp - Benefit Admin Grant		(464,010)
	9108	External Income		(5,000)
				(469,010)
28605		<u>Benefit Fraud</u>		
	9212	Revenues Costs Recovered		(2,000)
	9215	Administrative Penalties		(23,250)
				(25,250)
Total External Income				(494,260)
GROSS DIRECT INCOME				(494,260)
NET DIRECT EXPENDITURE				200,480
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Finance		369,520
Total Direct Apportioned Expenses				369,520
Indirect Apportioned Expenses				
		Charges from Business Solutions		148,310
		Charges from Community		1,400
		Charges from Corporate Management Plan		18,860
		Charges from Environment		4,190
		Charges from Human Resources		18,550
		Charges from Marketing & Communications		7,210
Total Indirect Apportioned Expenses				198,520
Total Apportioned Expenses				568,040
Recharged Apportioned Expenses				
		Charges to Finance		(34,430)
Total Recharged Apportioned Expenses				(34,430)
NET COST OF SERVICE				734,090

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
BENEFITS - NET PAID/SUBSIDY				
<u>Controllable Costs</u>				
28604	4410	<u>Rent Allowances</u>		
		Rent Allowances Paid	44,334,000	44,334,000
Total Controllable Costs				44,334,000
GROSS DIRECT EXPENDITURE				44,334,000
<u>External Income</u>				
28604		<u>Rent Allowances</u>		
	9003	Dwp	(20,000)	
	9005	Dwp - Rent Allowance Subsidy	(43,962,000)	
	9210	Benefit Overpayment Recoveries	(260,110)	
Total External Income				(44,242,110)
GROSS DIRECT INCOME				(44,242,110)
NET DIRECT EXPENDITURE				91,890
NET COST OF SERVICE				91,890

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LOCAL TAX COLLECTION

Controllable Costs

26110 Billing & Recovery Team

0100	Salary With Oncost	542,590
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	3,780
3550	Public Transport	150
		590,890

28801 Council Tax

2410	Court Fees & Charges	22,440
2505	Bailiffs Fees	5,000
2510	Bank Charges	16,850
2900	Grants-Welfare	25,000
7030	Other Expenses	61,250
		130,540

28901 Non-Domestic Rates

2410	Court Fees & Charges	2,700
2505	Bailiffs Fees	250
		2,950

Total Controllable Costs **724,380**

GROSS DIRECT EXPENDITURE **724,380**

External Income

28801 Council Tax

9026	CLG - Localising Support - Council Tax	(128,080)
9115	Collection Investment	(51,090)
9118	Hardship Fund	(13,280)
9119	Fraud & Compliance Investment	(47,970)
9212	Revenues Costs Recovered	(355,050)
		(595,470)

28901 Non-Domestic Rates

9212	Revenues Costs Recovered	(22,970)
9222	Cost Of Collection Allowance	(194,670)
		(217,640)

Total External Income **(813,110)**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
28801	9806		<u>Council Tax</u>	
			Transfer from Reserve	(1,150)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	(1,150)
			GROSS DIRECT INCOME	(814,260)
			NET DIRECT EXPENDITURE	(89,880)
			<u>Apportioned Expenses</u>	
			Direct Apportioned Expenses	
			Charges from Finance	446,850
			Total Direct Apportioned Expenses	446,850
			Indirect Apportioned Expenses	
			Charges from Asset Management	1,030
			Charges from Business Solutions	126,720
			Charges from Corporate Management Plan	15,820
			Charges from Environment	3,140
			Charges from Governance	6,720
			Charges from Human Resources	13,900
			Charges from Marketing & Communications	12,450
			Total Indirect Apportioned Expenses	179,780
			Total Apportioned Expenses	626,630
			Recharged Apportioned Expenses	
			Charges to Asset Management	(16,780)
			Charges to Community	(1,080)
			Charges to Environment	(5,410)
			Charges to Finance	(46,390)
			Charges to Housing	(2,160)
			Charges to Human Resources	(2,460)
			Charges to Leisure Services	(1,080)
			Charges to Marketing & Communications	(540)
			Charges to Operations	(8,650)
			Charges to Sustainable Development	(3,660)
			Total Recharged Apportioned Expenses	(88,210)
			Reversal Use of Earmarked Reserves	1,150
			NET COST OF SERVICE	449,690

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
TREASURY MANAGEMENT				
<u>Controllable Costs</u>				
20812			<u>Debt Management Expenses</u>	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	17,000
				17,570
20821			<u>Capital Financing</u>	
	6020		Interest Payments	282,000
				282,000
Total Controllable Costs				299,570
<u>Transfers to Earmarked Reserves / Balances / Other Funds</u>				
20811			<u>Investment & Other Income</u>	
	7805		Transfer to Reserve	36,200
			Total Transfers to Earmarked Reserves / Balances / Other Funds	36,200
GROSS DIRECT EXPENDITURE				335,770
<u>External Income</u>				
20811			<u>Investment & Other Income</u>	
	9604		Interest on Mortgages	(2,600)
	9630		Interest - Deposits	(85,000)
	9636		Interest- Other	(33,600)
	9637		Interest- Pooled Funds	(500,000)
			Total External Income	(621,200)
GROSS DIRECT INCOME				(621,200)
NET DIRECT EXPENDITURE				(285,430)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Finance	35,670
			Total Direct Apportioned Expenses	35,670
Total Apportioned Expenses				35,670
Reversal Use of Earmarked Reserves				(36,200)
NET COST OF SERVICE				(285,960)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

INSURANCE

Controllable Costs

26106		<u>Insurance Unit</u>	
	0100	Salary With Oncost	19,790
	0620	Employers Liability Ins.	78,830
	0650	Officials Indemnity Ins.	3,830
	0660	Pa(All Duties) Insurance	2,650
	0670	Fidelity Insurance	5,380
	1630	Hirers Liability	2,970
	2500	Other Professional Fees	3,500
	2602	All Risks Insurance	1,710
	2604	Cash In Transit Insurance	390
	2605	Libel & Slander Insurance	2,300
	2610	Public Liability	88,990
Total Controllable Costs			210,340

GROSS DIRECT EXPENDITURE **210,340**

NET DIRECT EXPENDITURE **210,340**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance	7,920
Total Direct Apportioned Expenses	7,920

Indirect Apportioned Expenses

Charges from Business Solutions	3,750
Charges from Corporate Management Plan	600
Charges from Environment	180
Charges from Human Resources	770
Charges from Marketing & Communications	780
Total Indirect Apportioned Expenses	6,080

Total Apportioned Expenses **14,000**

Recharged Apportioned Expenses

Charges to Asset Management	(6,080)
Charges to Business Solutions	(11,840)
Charges to Community	(5,090)
Charges to Corporate Management Plan	(16,640)
Charges to Cultural Services	(5,870)
Charges to Environment	(19,200)
Charges to Finance	(33,620)
Charges to Governance	(6,370)
Charges to Housing	(10,540)
Charges to Human Resources	(3,100)
Charges to Leisure Services	(2,280)
Charges to Marketing & Communications	(4,180)
Charges to Operations	(75,440)
Charges to Sustainable Development	(24,090)
Total Recharged Apportioned Expenses	(224,340)

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

INTERNAL AUDIT

Controllable Costs

26103

Internal Audit

0100	Salary With Oncost	150,720
2010	New Equip. & Furniture	200
2320	Stationery	190
2511	Security Services	1,920
2734	Mobile Phones	150
2820	Subsistence	100
3510	Casual Car Allowance	240

Total Controllable Costs **153,520**

GROSS DIRECT EXPENDITURE **153,520**

NET DIRECT EXPENDITURE **153,520**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance 3,910

Total Direct Apportioned Expenses **3,910**

Indirect Apportioned Expenses

Charges from Asset Management 140

Charges from Business Solutions 15,350

Charges from Corporate Management Plan 2,950

Charges from Environment 550

Charges from Human Resources 2,330

Charges from Marketing & Communications 1,230

Total Indirect Apportioned Expenses **22,550**

Total Apportioned Expenses **26,460**

Recharged Apportioned Expenses

Charges to Asset Management (3,860)

Charges to Business Solutions (3,030)

Charges to Community (2,900)

Charges to Corporate Management Plan (72,340)

Charges to Cultural Services (3,860)

Charges to Environment (5,760)

Charges to Finance (57,730)

Charges to Governance (6,480)

Charges to Housing (4,680)

Charges to Human Resources (1,790)

Charges to Leisure Services (2,890)

Charges to Marketing & Communications (920)

Charges to Operations (10,900)

Charges to Sustainable Development (2,840)

Total Recharged Apportioned Expenses **(179,980)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CASHIERING SERVICES

Controllable Costs

26108		<u>Cashiering Services</u>	
	0100	Salary With Oncost	60,220
	2010	New Equip. & Furniture	700
	2030	Maint.Equipment/Furniture	890
	2510	Bank Charges	46,060
	2511	Security Services	3,730
	2703	Computer Maintenance	10,340
	2704	System Development	14,500
		Total Controllable Costs	136,440

GROSS DIRECT EXPENDITURE **136,440**

Transfers from Earmarked Reserves / Balances / Other Funds

26108		<u>Cashiering Services</u>	
	9806	Transfer from Reserve	(10,500)
		Total Transfers from Earmarked Reserves / Balances / Other Funds	(10,500)

GROSS DIRECT INCOME **(10,500)**

NET DIRECT EXPENDITURE **125,940**

Apportioned Expenses

Direct Apportioned Expenses		
	Charges from Finance	13,970
		Total Direct Apportioned Expenses 13,970

Indirect Apportioned Expenses		
	Charges from Business Solutions	13,020
	Charges from Corporate Management Plan	2,240
	Charges from Environment	550
	Charges from Human Resources	2,330
	Charges from Marketing & Communications	50
		Total Indirect Apportioned Expenses 18,190

Total Apportioned Expenses **32,160**

Recharged Apportioned Expenses		
	Charges to Business Solutions	(3,450)
	Charges to Community	(1,650)
	Charges to Cultural Services	(1,650)
	Charges to Environment	(3,300)
	Charges to Finance	(150,290)
	Charges to Operations	(4,130)
	Charges to Sustainable Development	(4,130)
		Total Recharged Apportioned Expenses (168,600)

Reversal Use of Earmarked Reserves **10,500**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

MAIL SERVICES

Controllable Costs

22109

Mail Services

0100	Salary With Oncost	26,150
2020	Hired Equipment	3,730
2030	Maint.Equipment/Furniture	2,060
2750	Postages	100,870
2950	Membership Subscriptions	570
3090	Misc.Transport Costs	6,200
Total Controllable Costs		139,580

GROSS DIRECT EXPENDITURE 139,580

NET DIRECT EXPENDITURE 139,580

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance	6,830
Total Direct Apportioned Expenses	6,830

Indirect Apportioned Expenses

Charges from Business Solutions	11,270
Charges from Corporate Management Plan	980
Charges from Environment	180
Charges from Human Resources	770
Charges from Marketing & Communications	20
Total Indirect Apportioned Expenses	13,220

Total Apportioned Expenses 20,050

Recharged Apportioned Expenses

Charges to Asset Management	(160)
Charges to Business Solutions	(150)
Charges to Community	(5,610)
Charges to Corporate Management Plan	(1,400)
Charges to Environment	(12,120)
Charges to Finance	(100,660)
Charges to Governance	(8,160)
Charges to Housing	(7,680)
Charges to Human Resources	(360)
Charges to Leisure Services	(1,500)
Charges to Marketing & Communications	(150)
Charges to Operations	(4,040)
Charges to Sustainable Development	(17,640)
Total Recharged Apportioned Expenses	(159,630)

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

REVENUES & BENEFITS SYSTEM & SUPPORT

Controllable Costs

26119		<u>Revenues & Benefits System</u>	
	0940	Training Fees - Incl.Reg.	4,000
	2703	Computer Maintenance	119,600
	2704	System Development	4,200
			127,800

26120		<u>Revenues & Benefits Support</u>	
	0100	Salary With Oncost	178,990
	2320	Stationery	1,000
	2703	Computer Maintenance	860
	2750	Postages	13,840
	3510	Casual Car Allowance	710
			195,400

Total Controllable Costs **323,200**

GROSS DIRECT EXPENDITURE **323,200**

NET DIRECT EXPENDITURE **323,200**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance	21,020
Total Direct Apportioned Expenses	21,020

Indirect Apportioned Expenses

Charges from Business Solutions	26,590
Charges from Corporate Management Plan	6,230
Charges from Environment	1,280
Charges from Human Resources	5,430
Charges from Marketing & Communications	33,420
Total Indirect Apportioned Expenses	72,950

Total Apportioned Expenses **93,970**

Recharged Apportioned Expenses

Charges to Finance	(423,600)
Total Recharged Apportioned Expenses	(423,600)

Capital Financing Charges **6,430**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

FINANCIAL SERVICES

Controllable Costs

26102 Financial Services Unit

0100	Salary With Oncost	415,750
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	4,560
2701	Computer Paper & Materials	200
2950	Membership Subscriptions	4,040
3551	Rail Travel	1,000
7030	Other Expenses	1,880
		439,310

26121 Financials

2700	Computer Bureaux Chge/Lic	500
2702	Computer Equip. & Software	2,710
2703	Computer Maintenance	20,980
		24,190

Total Controllable Costs 463,500

NET DIRECT EXPENDITURE 463,500

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance	9,590
Total Direct Apportioned Expenses	9,590

Indirect Apportioned Expenses

Charges from Business Solutions	42,800
Charges from Corporate Management Plan	9,580
Charges from Environment	2,010
Charges from Human Resources	8,520
Charges from Marketing & Communications	6,110
Total Indirect Apportioned Expenses	69,020

Total Apportioned Expenses 78,610

Recharged Apportioned Expenses

Charges to Asset Management	(14,120)
Charges to Business Solutions	(15,810)
Charges to Community	(24,790)
Charges to Corporate Management Plan	(165,440)
Charges to Cultural Services	(10,180)
Charges to Environment	(20,720)
Charges to Finance	(76,530)
Charges to Governance	(21,300)
Charges to Housing	(10,370)
Charges to Human Resources	(4,060)
Charges to Leisure Services	(4,800)
Charges to Marketing & Communications	(7,980)
Charges to Operations	(132,820)
Charges to Sustainable Development	(37,250)
Total Recharged Apportioned Expenses	(546,170)

Capital Financing Charges 4,060

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HR & PAYROLL SYSTEM

Controllable Costs

26124	5370	<u>Hr & Payroll System</u>	
		Colchester BC	23,510
		Total Controllable Costs	23,510

GROSS DIRECT EXPENDITURE **23,510**

NET DIRECT EXPENDITURE **23,510**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Finance	4,150
Total Direct Apportioned Expenses	4,150

Total Apportioned Expenses **4,150**

Recharged Apportioned Expenses

Charges to Asset Management	(560)
Charges to Business Solutions	(2,060)
Charges to Community	(840)
Charges to Corporate Management Plan	(1,120)
Charges to Cultural Services	(700)
Charges to Environment	(2,800)
Charges to Finance	(5,130)
Charges to Governance	(2,470)
Charges to Housing	(1,750)
Charges to Human Resources	(350)
Charges to Leisure Services	(280)
Charges to Marketing & Communications	(700)
Charges to Operations	(12,620)
Charges to Sustainable Development	(3,490)
Total Recharged Apportioned Expenses	(34,870)

Capital Financing Charges **7,210**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PROCUREMENT

Controllable Costs

22102	2702	<u>Central Purchasing</u>	
		Computer Equip.& Software	16,000
			16,000

22501		<u>Essex Procurement Hub</u>	
	0100	Salary With Oncost	296,900
	0520	Staff Professional fees	720
	0940	Training Fees - Incl.Reg.	3,000
	2010	New Equip. & Furniture	1,000
	2320	Stationery	300
	2502	Consultants fees	1,050
	2611	Professional Negligence Insurance	3,410
	2702	Computer Equip.& Software	7,000
	2734	Mobile Phones	700
	2880	Office Hospitality Exp.	200
	2950	Membership Subscriptions	500
	3510	Casual Car Allowance	7,280
	3550	Public Transport	400
	7040	Refunds	213,480
	X920	Printing(Reprographics)	500
			536,440

Total Controllable Costs 552,440

Internal Charges for Services

22102	7220	<u>Central Purchasing</u>	
		Transfers Within Procurement	103,500
			103,500

22501		<u>Essex Procurement Hub</u>	
	3330	Hire Of Leased Car	1,590
	7220	Transfers Within Procurement	108,230
			109,820

Total Internal Charges for Services 213,320

GROSS DIRECT EXPENDITURE 765,760

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
22501			<u>Essex Procurement Hub</u>	
	9111		Hub Subscriptions - Other La'S	(262,760)
	9205		Commissions	(280,000)
Total External Income				(542,760)
<u>Internal Recharges for Services</u>				
22102			<u>Central Purchasing</u>	
	9820		Transfers Within Procurement	(108,230)
				(108,230)
22501			<u>Essex Procurement Hub</u>	
	9820		Transfers Within Procurement	(103,500)
				(103,500)
Total Internal Recharges for Services				(211,730)
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
22102			<u>Central Purchasing</u>	
	9806		Tfr from Reserve	(17,750)
Total Transfers to Earmarked Reserves / Balances / Other Funds				(17,750)
GROSS DIRECT INCOME				(772,240)
NET DIRECT EXPENDITURE				(6,480)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
Charges from Finance				10,700
Total Direct Apportioned Expenses				10,700
Indirect Apportioned Expenses				
Charges from Business Solutions				14,430
Charges from Corporate Management Plan				5,350
Charges from Environment				880
Charges from Human Resources				3,550
Charges from Marketing & Communications				450
Total Indirect Apportioned Expenses				24,660
Total Apportioned Expenses				35,360
Recharged Apportioned Expenses				
Charges to Asset Management				(1,100)
Charges to Business Solutions				(3,350)
Charges to Community				(1,020)
Charges to Corporate Management Plan				(1,540)
Charges to Cultural Services				(2,240)
Charges to Environment				(3,150)
Charges to Finance				(1,750)
Charges to Governance				(1,830)
Charges to Housing				(1,140)
Charges to Human Resources				(1,700)
Charges to Leisure Services				(1,050)
Charges to Marketing & Communications				(3,310)
Charges to Operations				(20,220)
Charges to Sustainable Development				(3,230)
Total Recharged Apportioned Expenses				(46,630)
Reversal Use of Earmarked Reserves				17,750
NET COST OF SERVICE				

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
GOVERNANCE				
DEMOCRATIC REPRESENTATION & MGT				
<u>Controllable Costs</u>				
20901			<u>Cdc - Corporate Policy Making</u>	
	1840		Hire Of Premises	1,620
	2700		Computer Bureaux Chge/Lic	5,000
	2810		Conference Expenses	1,500
				8,120
20902			<u>Cdc - Represent Local Interests</u>	
	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	26,280
	3580		Civic Travel	4,000
				43,310
20903			<u>Cdc - Support To Elected Bodies</u>	
	0100		Members Allowances - Employer NI Contributions	12,610
	2734		Mobile Phones	2,630
	2820		Subsistence	200
	2830		Members Allowances	365,370
	2831		I R Panel	3,000
	2860		Members Training Expenses	6,000
	2862		Members Broadband	5,800
	3570		Members Travel	13,320
				408,930
Total Controllable Costs				460,360
GROSS DIRECT EXPENDITURE				460,360
NET DIRECT EXPENDITURE				460,360
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Governance	129,460
Total Direct Apportioned Expenses				129,460
Indirect Apportioned Expenses				
			Charges from Business Solutions	193,440
			Charges from Community	1,810
			Charges from Corporate Management Plan	295,910
			Charges from Finance	27,420
			Charges from Human Resources	17,380
			Charges from Marketing & Communications	70
			Charges from Sustainable Development	98,160
Total Indirect Apportioned Expenses				634,190
Total Apportioned Expenses				763,650
Capital Financing Charges				2,770
NET COST OF SERVICE				1,226,780

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

ELECTORAL SERVICES

Controllable Costs

22103		<u>Electoral Services Unit</u>	
	0100	Salary With Oncost	99,630
	0520	Staff Professional Fees	120
	0940	Training Fees - Incl.Reg.	400
	3510	Casual Car Allowance	750
			100,900

22201		<u>District Elections</u>	
	2010	New Equip. & Furniture	1,000
			1,000

22401		<u>Electoral Registration</u>	
	2300	Printing-Outwork	8,900
	2320	Stationery	1,100
	2513	Elections Canvassing Fees	8,060
	2700	Computer Bureaux Chge/Lic	9,210
	2750	Postages	46,990
			74,260

Total Controllable Costs	176,160
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Transfers to Earmarked Reserves / Balances / Other Funds

22201		<u>District Elections</u>	
	7805	Transfer from Reserve	27,000
		Total Transfers to Earmarked Reserves / Balances / Other Funds	27,000

GROSS DIRECT EXPENDITURE	203,160
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Efin Code			Description	Budget 2016/17	
Cost Centre	Account	Activity Code ****			
22401	9304	<u>External Income</u>			
		Sale Of Publications/Maps		(500)	
		Total External Income		(500)	
		GROSS DIRECT INCOME			(500)
		NET DIRECT EXPENDITURE			202,660
		<u>Apportioned Expenses</u>			
		Direct Apportioned Expenses			
		Charges from Governance		2,040	
		Total Direct Apportioned Expenses		2,040	
		Indirect Apportioned Expenses			
		Charges from Asset Management		290	
		Charges from Business Solutions		15,800	
		Charges from Corporate Management Plan		17,650	
		Charges from Environment		520	
		Charges from Finance		9,830	
		Charges from Human Resources		2,310	
		Charges from Marketing & Communications		7,780	
		Total Indirect Apportioned Expenses		54,180	
		Total Apportioned Expenses			56,220
		Recharged Apportioned Expenses			
		Charges to Governance		(3,360)	
		Total Recharged Apportioned Expenses		(3,360)	
		Reversal Use of Earmarked Reserves			(27,000)
		Capital Financing Charges			3,020
		NET COST OF SERVICE			231,540

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
LEGAL SERVICES				
<u>Controllable Costs</u>				
22105	<u>Legal Services</u>			
<u>Controllable Costs</u>				
	0100		Salary With Oncost	186,300
	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	180
	2702		Computer Equip.& Software	3,500
	2950		Membership Subscriptions	2,650
	3510		Casual Car Allowance	240
	3560		Mileage Allow.-Occasional	100
Total Controllable Costs				205,780
GROSS DIRECT EXPENDITURE				205,780
<u>External Income</u>				
	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				172,630
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Governance	38,310
Total Direct Apportioned Expenses				38,310
Indirect Apportioned Expenses				
			Charges from Asset Management	290
			Charges from Business Solutions	12,320
			Charges from Corporate Management Plan	9,450
			Charges from Environment	910
			Charges from Finance	4,470
			Charges from Human Resources	3,860
			Charges from Marketing & Communications	2,070
Total Indirect Apportioned Expenses				33,370
Total Apportioned Expenses				71,680
Recharged Apportioned Expenses				
			Charges to Asset Management	(30,770)
			Charges to Community	(9,710)
			Charges to Corporate Management Plan	(116,370)
			Charges to Finance	(6,720)
			Charges to Governance	(3,060)
			Charges to Housing	(6,750)
			Charges to Operations	(6,120)
			Charges to Sustainable Development	(64,810)
Total Recharged Apportioned Expenses				(244,310)
NET COST OF SERVICE				

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

MEMBER RESOURCES

Controllable Costs

22106

Member Resources

0100	Salary With Oncost	149,780
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
7011	Expenditure Savings Profiled	(7,660)

Total Controllable Costs **151,340**

GROSS DIRECT EXPENDITURE **151,340**

NET DIRECT EXPENDITURE **151,340**

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	20,600
Charges from Environment	730
Charges from Finance	4,890
Charges from Human Resources	3,100
Charges from Marketing & Communications	16,770

Total Indirect Apportioned Expenses **46,090**

Total Apportioned Expenses **46,090**

Recharged Apportioned Expenses

Charges to Corporate Management Plan	(34,040)
Charges to Governance	(163,390)

Total Recharged Apportioned Expenses **(197,430)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HOUSING SERVICES

CHOICED BASED LETTINGS

Controllable Costs

40212	2703	<u>Choice Based Lettings</u>	
		Computer Maintenance	13,000
		Total Controllable Costs	13,000

GROSS DIRECT EXPENDITURE 13,000

External Income

9409	Other Recoverable Charges	(4,330)
	Total External Income	(4,330)

GROSS DIRECT INCOME (4,330)

NET DIRECT EXPENDITURE 8,670

Capital Financing Charges 2,450

NET COST OF SERVICE 11,120

EMPTY HOMES

Controllable Costs

40102	<u>Empty Homes</u>		
	0100	Salary With Oncost	15,520
	0940	Training Fees - Incl.Reg.	130
	2320	Stationery	20
	2950	Membership Subscriptions	100
	3510	Casual Car Allowance	240
		Total Controllable Costs	16,010

GROSS DIRECT EXPENDITURE 16,010

NET COST OF SERVICE 16,010

GRANTS

40203	<u>Grants</u>		
	2903	Miscellaneous Grants	1,000
	2950	Membership Subscriptions	500
		Total Controllable Costs	1,500

GROSS DIRECT EXPENDITURE 1,500

NET COST OF SERVICE 1,500

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HOMELESSNESS & TEMPORARY ACCOMMODATION

Controllable Costs

40206	7020	<u>Rent Bond Scheme</u>		
		Payments	1,000	
				1,000
40211		<u>Housing the Homeless</u>		
	0110	Standby	9,150	
	2504	Legal Fees	3,170	
	2523	Doctors / Medical Fees	600	
	2703	Computer Maintenance	7,030	
	2822	Bed & Breakfast	2,500	
	5700	Landlord Incentives	1,000	
	7110	Write-offs	19,260	
				42,710
40225		<u>Temporary Accommodation</u>		
	0100	Salary With Oncost	37,540	
	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	
				80,510
40226		<u>Bradford Street</u>		
	0100	Salary With Oncost	4,160	
	1010	General Repair & Maint.	7,000	
	1420	Electricity	4,000	
	1510	Metered Water Charge	1,000	
	1610	Building Insurance	20	
	1740	Contract Cleaning	870	
				17,050
40229		<u>Leahurst</u>		
	1810	Rent	15,500	
				15,500
40230		<u>John Barr House</u>		
	2601	Engineering Insurance	700	
				700
40231		<u>49 & 51 St. James Road</u>		
	7020	Payments	1,000	
				1,000
Total Controllable Costs				158,470
GROSS DIRECT EXPENDITURE				158,470

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
			<u>External Income</u>	
40206			<u>Rent Bond Scheme</u>	
	9206		Costs Recovered	(1,000)
				(1,000)
40226			<u>Bradford Street</u>	
	9501		General Rent	(8,150)
	9506		Service Charges	(3,150)
				(11,300)
40229			<u>Leahurst</u>	
	9501		General Rent	(15,500)
				(15,500)
Total External Income				(27,800)
GROSS DIRECT INCOME				(27,800)
NET DIRECT EXPENDITURE				130,670
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Housing	301,700
Total Direct Apportioned Expenses				301,700
Indirect Apportioned Expenses				
			Charges from Business Solutions	42,400
			Charges from Community	2,910
			Charges from Corporate Management Plan	13,320
			Charges from Environment	520
			Charges from Finance	11,300
			Charges from Human Resources	2,310
			Charges from Marketing & Communications	1,500
Total Indirect Apportioned Expenses				74,260
Total Apportioned Expenses				375,960
Capital Financing Charges				9,600
NET COST OF SERVICE				516,230

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HOUSING ADVICE

Controllable Costs

40105		<u>Housing Advisory</u>	
	0100	Salary With Oncost	386,020
	0520	Staff Professional Fees	140
	0940	Training Fees - Incl.Reg.	2,000
	2010	New Equip. & Furniture	160
	2320	Stationery	330
	2330	Books	200
	2518	Language Line	1,000
	2734	Mobile Phones	800
	2820	Subsistence	100
	3510	Casual Car Allowance	900
	7030	Other Expenses	100
Total Controllable Costs			391,750

GROSS DIRECT EXPENDITURE

Transfers from Earmarked Reserves / Balances / Other Funds

9806	Tfr from Reserve	(76,360)
Total Transfers from Earmarked Reserves / Balances / Other Funds		(76,360)

GROSS DIRECT INCOME

NET DIRECT EXPENDITURE

Apportioned Expenses

Direct Apportioned Expenses

Charges from Housing	7,610
Total Direct Apportioned Expenses	7,610

Indirect Apportioned Expenses

Charges from Business Solutions	38,250
Charges from Community	1,400
Charges from Corporate Management Plan	9,840
Charges from Environment	2,010
Charges from Finance	15,200
Charges from Human Resources	8,520
Charges from Marketing & Communications	3,460
Total Indirect Apportioned Expenses	78,680

Total Apportioned Expenses

Recharged Apportioned Expenses

Charges to Housing	(294,090)
Total Recharged Apportioned Expenses	(294,090)

Reversal Use of Earmarked Reserves

NET COST OF SERVICE

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HOUSING ENABLING

Apportioned Expenses

Direct Apportioned Expenses

Charges from Housing 199,600

Total Direct Apportioned Expenses 199,600

Indirect Apportioned Expenses

Charges from Community 1,400

Charges from Corporate Management Plan 4,140

Charges from Finance 1,020

Charges from Governance 3,690

Total Indirect Apportioned Expenses 10,250

Total Apportioned Expenses 209,850

Capital Financing Charges 595,000

NET COST OF SERVICE 804,850

HOUSING NEEDS SURVEY

Transfers to Earmarked Reserves / Balances / Other Funds

Housing Needs Survey

Transfer to Reserve 4,000

Total Transfers to Earmarked Reserves / Balances / Other Funds 4,000

GROSS DIRECT EXPENDITURE 4,000

Reversal Use of Earmarked Reserves (4,000)

NET COST OF SERVICE 0

HOUSING STRATEGY

Apportioned Expenses

Direct Apportioned Expenses

Charges from Housing 143,940

Total Direct Apportioned Expenses 143,940

Indirect Apportioned Expenses

Charges from Business Solutions 32,590

Charges from Community 1,400

Charges from Corporate Management Plan 20,690

Charges from Finance 220

Charges from Governance 3,060

Charges from Marketing & Communications 300

Total Indirect Apportioned Expenses 58,260

Total Apportioned Expenses 202,200

NET COST OF SERVICE 202,200

40209

7805

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

SUPPORTING PEOPLE

Controllable Costs

40703		<u>Supporting People Carecall</u>	
	5410	Mid Essex Pct	5,460
		Total Controllable Costs	5,460
		GROSS DIRECT EXPENDITURE	5,460
		NET COST OF SERVICE	5,460

HOUSING ASSESSMENT

Controllable Costs

40106		<u>Housing Assessment</u>	
	0100	Salary With Oncost	133,260
	0130	Overtime - Monthly Pay	1,520
	0940	Training Fees - Incl.Reg.	1,180
	2320	Stationery	150
	2523	Doctors / Medical fees	100
	2734	Mobile Phones	50
	3510	Casual Car Allowance	350
	Total Controllable Costs		136,610
	GROSS DIRECT EXPENDITURE		136,610
NET DIRECT EXPENDITURE		136,610	

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	30,600
Charges from Corporate Management Plan	2,400
Charges from Environment	1,280
Charges from Finance	5,130
Charges from Human Resources	5,430
Charges from Marketing & Communications	2,330
Total Indirect Apportioned Expenses	47,170

Total Apportioned Expenses	47,170
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Recharged Apportioned Expenses

Charges to Housing	(183,780)
Total Recharged Apportioned Expenses	(183,780)

NET COST OF SERVICE	0
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Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

RESEARCH & DEVELOPMENT

Controllable Costs

40104

Research & Development

0100	Salary With Oncost	143,700
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 **150,340**

GROSS DIRECT EXPENDITURE **150,340**

NET DIRECT EXPENDITURE **150,340**

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	11,890
Charges from Corporate Management Plan	1,950
Charges from Environment	730
Charges from Finance	5,450
Charges from Human Resources	3,100
Charges from Marketing & Communications	1,520

Total Indirect Apportioned Expenses **24,640**

Total Apportioned Expenses **24,640**

Recharged Apportioned Expenses

Charges to Housing (174,980)

Total Recharged Apportioned Expenses **(174,980)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

HUMAN RESOURCES

HUMAN RESOURCES

Controllable Costs

25106		<u>Human Resources</u>	
	0100	Salary With Oncost	214,910
	0520	Staff Professional Fees	250
	0710	Staff Health Checks	3,300
	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	1,160
	3510	Casual Car Allowance	1,070
			225,950

25401		<u>P.E.T.- General</u>	
	0940	Training Fees - Incl.Reg.	7,200
			7,200

25501		<u>In Service Training</u>	
	0940	Training Fees - Incl.Reg.	34,120
	0941	Health & Safety Training	250
			34,370

25601		<u>E.S.C.-General</u>	
	0940	Training Fees - Incl.Reg.	14,280
			14,280

25701		<u>Modern Apprentices</u>	
	0100	Salary With Oncost	98,800
			98,800

Total Controllable Costs **380,600**

Internal Charges for Services

25106		<u>Human Resources</u>	
	3330	Hire Of Leased Car	2,690
		Total Internal Charges for Services	2,690

GROSS DIRECT EXPENDITURE **383,290**

Transfers from Earmarked Reserves / Balances / Other Funds

25701		<u>Modern Apprentices</u>	
	9806	Transfer from Reserve	(73,800)
		Total Transfers from Earmarked Reserves / Balances / Other Funds	(73,800)

GROSS DIRECT INCOME **(73,800)**

NET DIRECT EXPENDITURE **309,490**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Human Resources	160
Total Direct Apportioned Expenses				160
Indirect Apportioned Expenses				
			Charges from Asset Management	130
			Charges from Business Solutions	63,560
			Charges from Corporate Management Plan	4,610
			Charges from Environment	840
			Charges from Finance	10,430
			Charges from Marketing & Communications	1,230
Total Indirect Apportioned Expenses				80,800
Total Apportioned Expenses				80,960
Recharged Apportioned Expenses				
			Charges to Asset Management	(5,920)
			Charges to Business Solutions	(22,740)
			Charges to Community	(8,850)
			Charges to Corporate Management Plan	(11,840)
			Charges to Cultural Services	(7,370)
			Charges to Environment	(29,500)
			Charges to Finance	(53,650)
			Charges to Governance	(26,250)
			Charges to Housing	(18,490)
			Charges to Leisure Services	(2,960)
			Charges to Marketing & Communications	(7,400)
			Charges to Operations	(133,570)
			Charges to Sustainable Development	(36,910)
Total Recharged Apportioned Expenses				(365,450)
Reversal Use of Earmarked Reserves				73,800
NET COST OF SERVICE				98,800
STAFF REPRESENTATIVES				
<u>Apportioned Expenses</u>				
Indirect Apportioned Expenses				
			Charges from Business Solutions	6,240
			Charges from Finance	3,390
			Charges from Sustainable Development	7,050
Total Indirect Apportioned Expenses				16,680
Total Apportioned Expenses				16,680
Recharged Apportioned Expenses				
			Charges to Asset Management	(270)
			Charges to Business Solutions	(1,180)
			Charges to Community	(420)
			Charges to Corporate Management Plan	(580)
			Charges to Cultural Services	(340)
			Charges to Environment	(1,390)
			Charges to Finance	(2,500)
			Charges to Governance	(400)
			Charges to Housing	(870)
			Charges to Human Resources	(160)
			Charges to Leisure Services	(150)
			Charges to Marketing & Communications	(380)
			Charges to Operations	(6,330)
			Charges to Sustainable Development	(1,710)
Total Recharged Apportioned Expenses				(16,680)
NET COST OF SERVICE				

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LEISURE SERVICES

HEALTH DEVELOPMENT

Controllable Costs

12901		<u>Health Development</u>	
	0100	Salary With Oncost	41,240
	0711	Health & Wellbeing	600
	7020	Payments	1,900
			43,740

12903		<u>Public Health Agenda</u>	
	0100	Salary With Oncost	36,030
	7020	Payments	26,500
	7030	Other Expenses	4,660
			67,190

Total Controllable Costs 110,930

GROSS DIRECT EXPENDITURE 110,930

External Income

12903		<u>Public Health Agenda</u>	
	9204	Contributions	(66,500)
		Total External Income	(66,500)

GROSS DIRECT INCOME (66,500)

NET DIRECT EXPENDITURE 44,430

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Business Solutions	6,070
Charges from Corporate Management Plan	24,570
Charges from Environment	340
Charges from Finance	2,150
Charges from Human Resources	1,560
Charges from Marketing & Communications	180
Charges from Sustainable Development	14,210
Total Indirect Apportioned Expenses	49,080

Total Apportioned Expenses 49,080

NET COST OF SERVICE 93,510

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LEISURE MANAGEMENT

Controllable Costs

13001		<u>Leisure Contract</u>	
	0100	Salary With Oncost	60,880
	1300	General Maint.Of Grounds	360
	1610	Building Insurance	10,130
	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	75,000
	7030	Other Expenses	100
	X910	Photocopying	110
	X920	Printing(Reprographics)	60
		Total Controllable Costs	160,280

GROSS DIRECT EXPENDITURE **160,280**

External Income

13001		<u>Leisure Contract</u>	
	9101	Ecc Joint Financing Conts	(70,120)
	9445	Leisure Contract fees	(188,780)
		Total External Income	(258,900)

GROSS DIRECT INCOME **(258,900)**

NET DIRECT EXPENDITURE **(98,620)**

Apportioned Expenses

	Indirect Apportioned Expenses	
	Charges from Asset Management	8,250
	Charges from Business Solutions	7,900
	Charges from Community	3,210
	Charges from Corporate Management Plan	24,320
	Charges from Environment	6,150
	Charges from Finance	11,730
	Charges from Human Resources	1,550
	Charges from Marketing & Communications	1,320
	Total Indirect Apportioned Expenses	64,430

Total Apportioned Expenses **64,430**

Capital Financing Charges **1,091,500**

NET COST OF SERVICE **1,057,310**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

Controllable Costs

24002

Reprographics

0100	Salary With Oncost	51,040
2030	Maint.Equipment/Furniture	4,500
2360	Printing Paper/Materials	18,480
2370	Printing - Machine Rentals	25,780
2390	Photocopy Mach.Rent/Meter Chge	21,690
2430	Licences(Miscellaneous)	620
Total Controllable Costs		122,110

GROSS DIRECT EXPENDITURE 122,110

External Income

9401	Fees/Charges For Services	(10,000)
Total External Income		(10,000)

GROSS DIRECT INCOME (10,000)

NET DIRECT EXPENDITURE 112,110

Apportioned Expenses

Direct Apportioned Expenses

Charges from Marketing & Communications	2,250
Total Direct Apportioned Expenses	2,250

Indirect Apportioned Expenses

Charges from Business Solutions	34,990
Charges from Environment	360
Charges from Finance	5,620
Charges from Human Resources	1,560
Total Indirect Apportioned Expenses	42,530

Total Apportioned Expenses 44,780

Recharged Apportioned Expenses

Charges to Asset Management	(2,240)
Charges to Business Solutions	(3,170)
Charges to Community	(5,980)
Charges to Corporate Management Plan	(7,640)
Charges to Cultural Services	(2,770)
Charges to Environment	(18,850)
Charges to Finance	(45,920)
Charges to Governance	(22,820)
Charges to Housing	(8,290)
Charges to Human Resources	(800)
Charges to Leisure Services	(760)
Charges to Marketing & Communications	(4,200)
Charges to Operations	(10,510)
Charges to Sustainable Development	(22,940)
Total Recharged Apportioned Expenses	(156,890)

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

MARKETING & COMMUNICATIONS

Controllable Costs

21302		<u>Marketing & Communications</u>	
	0100	Salary With Oncost	178,210
	2010	New Equip. & Furniture	1,000
	2030	Maint.Equipment/Furniture	1,000
	2070	Maps,Photos/Materials	0
	2090	Other Tools & Materials	0
	2300	Printing-Outwork	0
	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.	32,860
	2950	Membership Subscriptions	250
	2970	Advertising General	20,540
	3510	Casual Car Allowance	660
	3551	Rail Travel	200
	7030	Other Expenses	1,230
			251,450

Total Controllable Costs **251,450**

GROSS DIRECT EXPENDITURE **251,450**

External Income

21302		<u>Marketing & Communications</u>	
	9200	Sponsorship	(7,000)
		Total External Income	(7,000)

Transfers from Earmarked Reserves / Balances / Other Funds

21302		<u>Marketing & Communications</u>	
	9806	Transfer To/From Reserve	(8,580)
			(8,580)

Total Transfers from Earmarked Reserves / Balances / Other Funds **(8,580)**

GROSS DIRECT INCOME **(15,580)**

NET DIRECT EXPENDITURE **235,870**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Marketing & Communications	40,960
Total Direct Apportioned Expenses				40,960
Indirect Apportioned Expenses				
			Charges from Asset Management	
			Charges from Business Solutions	23,620
			Charges from Corporate Management Plan	6,480
			Charges from Environment	1,090
			Charges from Finance	9,310
			Charges from Human Resources	4,660
Total Indirect Apportioned Expenses				45,160
Total Apportioned Expenses				86,120
Recharged Apportioned Expenses				
			Charges to Asset Management	(140)
			Charges to Business Solutions	(500)
			Charges to Community	(240)
			Charges to Corporate Management Plan	(317,870)
			Charges to Cultural Services	(200)
			Charges to Environment	(790)
			Charges to Finance	(1,360)
			Charges to Governance	(220)
			Charges to Housing	(460)
			Charges to Human Resources	(70)
			Charges to Leisure Services	(80)
			Charges to Marketing & Communications	(4,160)
			Charges to Operations	(3,520)
			Charges to Sustainable Development	(960)
Total Recharged Apportioned Expenses				(330,570)
Reversal Use of Earmarked Reserves				8,580
NET COST OF SERVICE				0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
GRAPHIC DESIGN				
<u>Controllable Costs</u>				
24001		<u>Reprographics</u>		
	0100	Salary With Oncost		56,090
	2300	Printing-Outwork		38,200
	Total Controllable Costs			94,290
GROSS DIRECT EXPENDITURE			94,290	
<u>External Income</u>				
	9401	Fees/Charges For Services		(10,000)
Total External Income			(10,000)	
GROSS DIRECT INCOME			(10,000)	
NET DIRECT EXPENDITURE			84,290	
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Marketing & Communications		4,500
Total Direct Apportioned Expenses			4,500	
Indirect Apportioned Expenses				
		Charges from Business Solutions		6,210
		Charges from Environment		360
		Charges from Finance		2,850
		Charges from Human Resources		1,560
Total Indirect Apportioned Expenses			10,980	
Total Apportioned Expenses			15,480	
Recharged Apportioned Expenses				
		Charges to Asset Management		(240)
		Charges to Business Solutions		(550)
		Charges to Community		(2,440)
		Charges to Corporate Management Plan		(550)
		Charges to Cultural Services		(4,450)
		Charges to Environment		(4,420)
		Charges to Finance		(14,440)
		Charges to Governance		(3,650)
		Charges to Housing		(360)
		Charges to Human Resources		(360)
		Charges to Leisure Services		(660)
		Charges to Marketing & Communications		(39,350)
		Charges to Operations		(24,720)
		Charges to Sustainable Development		(3,580)
Total Recharged Apportioned Expenses			(99,770)	
NET COST OF SERVICE			0	

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

OPERATIONS

CAR PARKS

Controllable Costs

10601		<u>Car Parks-General</u>	
	1010	General Repair & Maint.	10,570
	1280	Lights/Fittings/Electrics	2,000
	1420	Electricity	120
	2510	Bank Charges	500
	2602	All Risks Insurance	40
	5370	Colchester Bc	155,190
	7030	Other Expenses	1,500
	7300	Insurance Excess	2,000
			171,920
10602		<u>George Yard Car Park</u>	
	1010	General Repair & Maint.	5,000
	1210	Lift Repairs & Maint.	7,000
	1250	Fire Alarm/Extinguisher Maint.	300
	1420	Electricity	22,000
	1500	Combined Water/Sewer Chge	1,150
	1820	Unified Business Rate-Ndr	67,700
	2601	Engineering Insurance	380
	2602	All Risk Insurance	50
	2609	General Insurance	5,120
	2730	Telephone Charges	400
	2950	Membership Subscriptions	2,420
			111,520
10606		<u>Braintree Bus Park</u>	
	1420	Electricity	850
	1820	Unified Business Rate-Ndr	6,630
			7,480
10608		<u>Manor Street Car Park</u>	
	1820	Unified Business Rate-Ndr	10,420
			10,420
10609		<u>Station Approach Car Park</u>	
	1820	Unified Business Rate-Ndr	5,280
			5,280
10610		<u>Newlands Drive Car Park</u>	
	1420	Electricity	390
	1820	Unified Business Rate-Ndr	21,610
			22,000
10611		<u>White Horse Lane Car Park</u>	
	1820	Unified Business Rate-Ndr	9,430
			9,430
10612		<u>Lockrams Lane Car Park</u>	
	1820	Unified Business Rate-Ndr	9,800
			9,800
10613		<u>Mill Lane Car Park</u>	
	1820	Unified Business Rate-Ndr	5,400
			5,400
10614		<u>Mayland Drive Car Park</u>	
	1820	Unified Business Rate-Ndr	2,840
			2,840

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
10617	1820		<u>Hadfelda Sq Hat Pev Car Park</u> Unified Business Rate-Ndr	1,770
				1,770
10622	1820		<u>Easton Road Car Park</u> Unified Business Rate-Ndr	9,380
				9,380
Total Controllable Costs				367,240
<u>Internal Charges for Services</u>				
10601	1315		<u>Car Parks-General</u> Horticultural Services Charge	8,610
				8,610
10602	1315		<u>George Yard Car Park</u> Horticultural Services Charge	5,240
				5,240
10606	1306		<u>Braintree Bus Park</u> Sweeping & Scavenging	950
				950
10608	1306		<u>Manor Street Car Park</u> Sweeping & Scavenging	950
				950
10609	1306		<u>Station Approach Car Park</u> Sweeping & Scavenging	950
				950
10611	1306		<u>White Horse Lane Car Park</u> Sweeping & Scavenging	810
				810
10612	1306		<u>Lockrams Lane Car Park</u> Sweeping & Scavenging	4,550
				4,550
10613	1306		<u>Mill Lane Car Park</u> Sweeping & Scavenging	1,420
				1,420
10614	1306		<u>Mayland Drive Car Park</u> Sweeping & Scavenging	1,420
				1,420
Total Internal Charges for Services				24,900
GROSS DIRECT EXPENDITURE				392,140

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
10601		<u>Car Parks-General</u>		
	9423	Pcn Off Street		(50,000)
	9446	VAT Recovery- C Parks		(6,500)
	9700	Miscellaneous Income		(2,000)
				(58,500)
10602		<u>George Yard Car Park</u>		
	9401	Fees/Charges For Services		(332,150)
	9410	Season Tickets/Permits		(69,150)
	9447	Electric Charging Point		(50)
	9501	General Rent		(11,500)
				(412,850)
10606		<u>Braintree Bus Park</u>		
	9401	Fees/Charges For Services		(15,550)
	9410	Season Tickets/Permits		(2,730)
	9501	General Rent		(2,350)
				(20,630)
10608		<u>Manor Street Car Park</u>		
	9401	Fees/Charges For Services		(70,000)
				(70,000)
10609		<u>Station Approach Car Park</u>		
	9401	Fees/Charges For Services		(20,000)
	9410	Season Tickets/Permits		(5,680)
				(25,680)
10610		<u>Newlands Drive Car Park</u>		
	9401	Fees/Charges For Services		(165,000)
	9410	Season Tickets/Permits		(10,790)
				(175,790)
10611		<u>White Horse Lane Car Park</u>		
	9401	Fees/Charges For Services		(68,000)
				(68,000)
10612		<u>Lockrams Lane Car Park</u>		
	9410	Season Tickets/Permits		(12,900)
				(12,900)
10613		<u>Mill Lane Car Park</u>		
	9401	Fees/Charges For Services		(35,000)
				(35,000)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
10614			<u>Mayland Drive Car Park</u>	
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(13,300)
	9505		Right of Way/ Access	(2,000)
				(16,300)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(3,000)
				(3,000)
10622			<u>Easton Road Car Park</u>	
	9401		Fees/Charges For Services	(73,000)
				(73,000)
Total External Income				(971,650)
GROSS DIRECT INCOME				(971,650)
NET DIRECT EXPENDITURE				(579,510)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Operations	10,000
Total Direct Apportioned Expenses				10,000
Indirect Apportioned Expenses				
			Charges from Asset Management	2,630
			Charges from Business Solutions	1,110
			Charges from Corporate Management Plan	16,480
			Charges from Environment	190
			Charges from Finance	8,550
			Charges from Marketing & Communications	470
Total Indirect Apportioned Expenses				29,430
Total Apportioned Expenses				39,430
Capital Financing Charges				89,720
NET COST OF SERVICE				(450,360)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CEMETERIES

Controllable Costs

65001		<u>Cemeteries-General</u>	
	0100	Salary With Oncost	91,140
	0520	Staff Professional Fees	110
	1740	Contract Cleaning	13,730
	2210	Protective Clothing	500
	2703	Computer Maintenance	3,380
	3510	Casual Car Allowance	500
			109,360
65002		<u>Braintree Cemetery</u>	
	1010	General Repair & Maint.	4,270
	1250	Fire Alarm/Extinguisher Maint.	60
	1307	Tree Maintenance	800
	1310	Landscaping	500
	1314	Grave Digging	18,020
	1410	Gas	750
	1420	Electricity	1,160
	1500	Combined Water/Sewer Chge	950
	1820	Unified Business Rate-Ndr	4,660
	2030	Maint.Equipment/Furniture	100
	2601	Engineering Insurance	110
	2609	General Insurance	210
	2730	Telephone Charges	200
	7051	Health & Safety Contingency	1,250
			33,040
65003		<u>Bocking Cemetery</u>	
	1010	General Repair & Maint.	1,160
	1250	Fire Alarm/Extinguisher Maint.	40
	1307	Tree Maintenance	280
	1310	Landscaping	200
	1314	Grave Digging	6,830
	1500	Combined Water/Sewer Chge	220
	1820	Unified Business Rate-Ndr	2,560
	2030	Maint.Equipment/Furniture	110
	2609	General Insurance	140
	7051	Health & Safety Contingency	1,250
			12,790
65004		<u>Halstead Cemetery</u>	
	1010	General Repair & Maint.	1,780
	1307	Tree Maintenance	250
	1310	Landscaping	300
	1314	Grave Digging	9,190
	1500	Combined Water/Sewer Chge	950
	1820	Unified Business Rate-Ndr	970
	2609	General Insurance	190
	5220	Sub Contractors:general	1,670
	7051	Health & Safety Contingency	1,250
			16,550

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
65005			<u>Witham Cemetery</u>	
	1010		General Repair & Maint.	1,130
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1310		Landscaping	310
	1314		Grave Digging	11,460
	1420		Electricity	370
	1500		Combined Water/Sewer Chge	120
	1820		Unified Business Rate-Ndr	2,560
	2609		General Insurance	80
	5262		Waste disposal & transport	300
	7051		Health & Safety Contingency	1,250
				17,720
			Total Controllable Costs	189,460
			<u>Internal Charges for Services</u>	
65001			<u>Cemeteries-General</u>	
	3330		Hire Of Leased Car	3,110
				3,110
65002			<u>Braintree Cemetery</u>	
	1315		Horticultural Services Charge	57,100
				57,100
65003			<u>Bocking Cemetery</u>	
	1315		Horticultural Services Charge	20,970
				20,970
65004			<u>Halstead Cemetery</u>	
	1315		Horticultural Services Charge	44,050
				44,050
65005			<u>Witham Cemetery</u>	
	1315		Horticultural Services Charge	18,560
	1750		Trade Waste Collection	1,050
				19,610
			Total Internal Charges for Services	144,840
			GROSS DIRECT EXPENDITURE	334,300

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
65002		<u>Braintree Cemetery</u>		
	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)
	9501	General Rent		(2,110)
				(57,770)
65003		<u>Bocking Cemetery</u>		
	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		<u>Halstead Cemetery</u>		
	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)
				(27,960)
65005		<u>Witham Cemetery</u>		
	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				(172,830)
GROSS DIRECT INCOME				(172,830)
NET DIRECT EXPENDITURE				161,470
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
Charges from Operations				18,610
Total Direct Apportioned Expenses				18,610
Indirect Apportioned Expenses				
Charges from Asset Management				510
Charges from Business Solutions				7,290
Charges from Corporate Management Plan				340
Charges from Environment				710
Charges from Finance				10,130
Charges from Human Resources				2,310
Charges from Marketing & Communications				60
Total Indirect Apportioned Expenses				21,350
Total Apportioned Expenses				39,960
Capital Financing Charges				43,040
NET COST OF SERVICE				244,470

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

DISCOVERY CENTRE

Controllable Costs

66211		<u>Discovery Centre</u>	
	2010	New Equip. & Furniture	470
	2030	Maint.Equipment/Furniture	3,000
	2500	Other Professional Fees	12,000
	2511	Security Services	350
	2602	All Risks Insurance	80
	2609	General Insurance	180
	5320	Essex County Council	35,000
	7030	Other Expenses	1,000
		Total Controllable Costs	52,080

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 **71,580**

External Income

66211		<u>Discovery Centre</u>	
	9204	Contributions	(1,500)
	9442	Sports Pitch Income	(42,000)
	9700	Miscellaneous Income	(10,000)
		Total External Income	(53,500)

GROSS DIRECT INCOME **(53,500)**

NET DIRECT EXPENDITURE **18,080**

Reversal Use of Earmarked Reserves **(19,500)**

Capital Financing Charges **62,130**

NET COST OF SERVICE **60,710**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
MARKETS				
11102		<u>Markets</u>		
	0100	Salary With Oncost		9,510
	1420	Electricity		2,070
	1820	Unified Business Rate-Ndr		15,070
	2734	Mobile Phones		650
	2940	Publicity/ Promotion		210
	7030	Other Expenses		500
Total Controllable Costs				28,010
		<u>Internal Charges for Services</u>		
	1306	Sweeping & Scavenging		20,000
Total Internal Charges for Services				20,000
GROSS DIRECT EXPENDITURE				48,010
		<u>External Income</u>		
	9501	General Rent		(97,000)
Total External Income				(97,000)
GROSS DIRECT INCOME				(97,000)
NET DIRECT EXPENDITURE				(48,990)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Operations		20,050
Total Direct Apportioned Expenses				20,050
Indirect Apportioned Expenses				
		Charges from Asset Management		190
		Charges from Business Solutions		70
		Charges from Corporate Management Plan		1,680
		Charges from Environment		170
		Charges from Finance		3,570
		Charges from Human Resources		780
		Charges from Marketing & Communications		570
Total Indirect Apportioned Expenses				7,030
Total Apportioned Expenses				27,080
NET COST OF SERVICE				(21,910)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

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	250
1500	Combined Water/Sewer Chge	520
1820	Unified Business Rate-Ndr	710
2602	All Risks Insurance	430
2609	General Insurance	0
7020	Payments	0
7300	Insurance Excess	300
		79,820

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	1,150
1500	Combined Water/Sewer Chge	1,050
1740	Contract Cleaning	7,830
1820	Unified Business Rate-Ndr	4,510
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
		24,140

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	210
2030	Maint.Equipment/Furniture	370
7300	Insurance Excess	430
		9,160

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
33229			<u>Silver End Memorial Gardens</u>	
	1010		General Repair & Maint.	4,560
	1310		Landscaping	1,370
	2030		Maint.Equipment/Furniture	190
	2602		All Risks Insurance	110
	2609		General Insurance	30
	5360		Payments to Parish Councils	2,000
				8,260
33233			<u>Halstead Public Gardens</u>	
	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	110
				10,590
			Total Controllable Costs	185,740
			<u>Internal Charges for Services</u>	
33201			<u>Parks & Open Spaces</u>	
	1315		Horticultural Services Charge	739,750
	1750		Trade Waste Collection	1,720
				741,470
33205			<u>Play Areas</u>	
	1306		Sweeping & Scavenging	10,000
				10,000
33213			<u>Highway Verges</u>	
	1315		Horticultural Services Charge	122,960
				122,960
33217			<u>Sports Ground</u>	
	1315		Horticultural Services Charge	107,900
				107,900
33221			<u>Closed Churchyards</u>	
	1315		Horticultural Services Charge	6,080
				6,080
33229			<u>Silver End Memorial Gardens</u>	
	1315		Horticultural Services Charge	6,250
				6,250
33233			<u>Halstead Public Gardens</u>	
	1315		Horticultural Services Charge	8,310
				8,310
			Total Internal Charges for Services	1,002,970
			GROSS DIRECT EXPENDITURE	1,188,710

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
33201		<u>Allotments</u>		
	9501	Allotments Income		(8,500)
	9700	Allotments Income		(570)
				(9,070)
33209		<u>Allotments</u>		
	9431	Allotments Income		(11,200)
				(11,200)
33213		<u>Highway Verges</u>		
	9101	Ecc Joint Financing Conts		(28,670)
				(28,670)
33217		<u>Sports Ground</u>		
	9402	Lettings-Facility/Casual Users		(8,000)
	9501	General Rent		(5,720)
				(13,720)
Total External Income				(62,660)
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
33201		<u>Parks & Open Spaces</u>		
	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				1,027,940
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Operations		189,640
Total Direct Apportioned Expenses				189,640
Indirect Apportioned Expenses				
		Charges from Asset Management		6,230
		Charges from Business Solutions		160
		Charges from Community		280
		Charges from Corporate Management Plan		16,480
		Charges from Environment		190
		Charges from Finance		11,160
		Charges from Governance		6,120
		Charges from Marketing & Communications		1,570
		Charges from Sustainable Development		28,420
Total Indirect Apportioned Expenses				70,610
Total Apportioned Expenses				260,250
Reversal Use of Earmarked Reserves				98,110
Capital Financing Charges				297,420
NET COST OF SERVICE				1,683,720

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
PUBLIC CONVENIENCES				
<u>Controllable Costs</u>				
31101			<u>Public Conveniences-General</u>	
	0130		Overtime- Monthly Pay	2,020
	1730		Cleaning Materials	2,500
	2210		Protective Clothing	260
				4,780
31102			<u>B&B Public Gardens Toilets</u>	
	1500		Combined Water/Sewer Chge	510
	1780		Clinical Waste	100
				610
31103			<u>Btree Bus Park Toilets</u>	
	0100		Salary With Oncost	7,520
	1010		General Repair & Maint.	3,000
	1410		Gas	300
	1420		Electricity	1,600
	1500		Combined Water/Sewer Chge	2,100
	1780		Clinical Waste	400
	2609		General Insurance	170
				15,090
31109			<u>Witham Toilets</u>	
	0100		Salary With Oncost	8,020
	1010		General Repair & Maint.	1,620
	1410		Gas	240
	1420		Electricity	700
	1500		Combined Water/Sewer Chge	2,410
	1610		Building Insurance	40
	1820		Unified Business Rate-Ndr	3,780
	1780		Clinical Waste	300
				17,110
31110			<u>Maldon Road Park Toilets</u>	
	0100		Salary With Oncost	4,170
				4,170
Total Controllable Costs				41,760
GROSS DIRECT EXPENDITURE				41,760

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
31110	9105		<u>Maldon Road Park Toilets</u>	
			Witham Town Council	(4,170)
			Total External Income	(4,170)
			GROSS DIRECT INCOME	(4,170)
			NET DIRECT EXPENDITURE	37,590
<u>Apportioned Expenses</u>				
			Direct Apportioned Expenses	
			Charges from Operations	2,410
			Total Direct Apportioned Expenses	2,410
			Indirect Apportioned Expenses	
			Charges from Asset Management	190
			Charges from Business Solutions	50
			Charges from Corporate Management Plan	1,790
			Charges from Environment	350
			Charges from Finance	3,190
			Charges from Human Resources	1,550
			Charges from Marketing & Communications	40
			Total Indirect Apportioned Expenses	7,160
			Total Apportioned Expenses	9,570
			Capital Financing Charges	29,340
			NET COST OF SERVICE	76,500

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
ROADSIDE FEATURES				
<u>Controllable Costs</u>				
63002		<u>War Memorials</u>		
	1010	General Repair & Maint.		500
	2602	All Risks Insurance		50
				550
63004		<u>Bus Shelters</u>		
	1010	General Repair & Maint.		250
				250
63005		<u>Braintree Fountain</u>		
	1010	General Repair & Maint		300
	1420	Electricity		1,700
	2602	All Risks Insurance		1,130
	5220	Sub-Contractors:General		6,300
				9,430
63006		<u>Roundabouts</u>		
	5220	Sub-Contractors:General		23,000
	7030	Other Expenses		5,000
				28,000
63007		<u>Other Fountains</u>		
	2602	All Risks Insurance		140
				140
Total Controllable Costs				38,370
GROSS DIRECT EXPENDITURE				38,370
<u>External Income</u>				
63005		<u>Braintree Fountain</u>		
	9409	Other Recoverable Charges		(8,000)
				(8,000)
63006		<u>Roundabouts</u>		
	9200	Sponsorship		(8,000)
				(8,000)
Total External Income				(16,000)
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
63006		<u>Parks & Open Spaces</u>		
	9806	Transfer To/From Reserve		(5,000)
Total Transfers from Earmarked Reserves / Balances / Other Funds				(5,000)
GROSS DIRECT INCOME				(21,000)
NET DIRECT EXPENDITURE				17,370
Reversal Use of Earmarked Reserves				5,000
NET COST OF SERVICE				22,370

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

STREET CLEANSING & RAPID RESPONSE

Controllable Costs

33801		<u>Street Cleansing</u>	
	0100	Salary With Oncost	575,150
	0110	Standby	3,500
	0130	Overtime - Monthly Pay	34,770
	0300	Agency/Sep Staff	66,970
	0710	Staff Health Checks	500
	0940	Training Fees - Incl.Reg.	1,500
	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	2,210
	3022	Petrol	300
	3060	Road Fund Licence	150
	3220	Transport Costs-Plant	2,500
	3310	Hire Of Vehicles	5,000
	5220	Sub-Contractors:General	38,000
	5321	ECC Disposal Costs	3,000
	5360	Payments To Parish Councils	78,120
	7300	Insurance Excess	1,500
			874,070

33809		<u>Street Namplates</u>	
	2095	Street Nameplates	3,500
	5220	Sub-Contractors:General	500
			4,000

33813		<u>Highway Ranger</u>	
	0100	Salary With Oncost	49,230
			49,230

34201		<u>Abandoned Vehicles</u>	
	5261	Abandoned Vehicles Removal	200
			200

Total Controllable Costs 927,500

Internal Charges for Services

33801		<u>Street Cleansing</u>	
	1750	Trade Waste Collection	4,450
	3210	Transport Costs-Vehicles	296,500
	X510	Radio Control Charges	310
			301,260

33813		<u>Highway Ranger</u>	
	3210	Transport Costs-Vehicles	12,620
			12,620

Total Internal Charges for Services 313,880

GROSS DIRECT EXPENDITURE 1,241,380

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>External Income</u>				
33801		<u>Street Cleansing</u>		
	9230	Greenfields CH SLA		(15,000)
	9700	Miscellaneous Income		(2,000)
				(17,000)
33813		<u>Highway Ranger</u>		
	9101	Ecc Joint Financing Conts		(61,850)
				(61,850)
Total External Income				(78,850)
<u>Internal Recharges for Services</u>				
33801		<u>Street Cleansing</u>		
	9801	Recharge To Other Rev.A/C		(52,490)
				(52,490)
Total Internal Recharges for Services				(52,490)
GROSS DIRECT INCOME				(131,340)
NET DIRECT EXPENDITURE				1,110,040
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Operations	191,720
Total Direct Apportioned Expenses				191,720
Indirect Apportioned Expenses				
			Charges from Business Solutions	17,300
			Charges from Community	280
			Charges from Corporate Management Plan	9,660
			Charges from Environment	4,900
			Charges from Finance	33,480
			Charges from Human Resources	20,850
			Charges from Marketing & Communications	5,110
Total Indirect Apportioned Expenses				91,580
Total Apportioned Expenses				283,300
Capital Financing Charges				20,600
NET COST OF SERVICE				1,413,940

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORDONS FARM

Controllable Costs

33706

Cordons Farm

0100	Salary With Oncost	48,140
0130	Overtime - Monthly Pay	3,540
0300	Agency/ Sep Staff	2,150
1010	General Repair & Maint.	20,000
1420	Electricity	1,640
1610	Building Insurance	90
1770	Toilets- Hygiene	1,200
1810	Rent	17,750
1820	Unified Business Rate-Ndr	9,170
2010	New Equip. & Furniture	1,000
2020	Hired Equipment	500
2030	Maint.Equipment/Furniture	500
2210	Protective Clothing	500
2430	Licences(Miscellaneous)	2,900
2734	Mobile Phones	400
3220	Transport Costs-Plant	3,000
5262	Waste Disposal & Transport	201,380
5264	Emptying of X Tanks	20,000
7030	Other Expenses	16,420

Total Controllable Costs **350,280**

Internal Charges for Services

3210	Transport Costs-Vehicles	33,840
5540	Pest Control	450

Total Internal Charges for Services **34,290**

GROSS DIRECT EXPENDITURE **384,570**

External Income

9217	Disposal Credits	(15,320)
9219	ECC Recycling credits	(60,010)
9230	Greenfields Ch Sla	(80,000)
9309	Other Sales	(5,000)

Total External Income **(160,330)**

GROSS DIRECT INCOME **(160,330)**

NET DIRECT EXPENDITURE **224,240**

Apportioned Expenses

Direct Apportioned Expenses

Charges from Operations	30,690
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Total Direct Apportioned Expenses **30,690**

Indirect Apportioned Expenses

Charges from Asset Management	60
Charges from Business Solutions	4,250
Charges from Corporate Management Plan	230
Charges from Environment	540
Charges from Finance	5,970
Charges from Human Resources	1,550
Charges from Marketing & Communications	200

Total Indirect Apportioned Expenses **12,800**

Total Apportioned Expenses **43,490**

Capital Financing Charges **21,630**

NET COST OF SERVICE **289,360**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

REFUSE AND RECYCLING

Controllable Costs

33504 Collection Costs

0100	Salary With Oncost	1,365,010
0130	Overtime - Monthly Pay	67,120
0300	Agency/Sep Staff	105,580
3021	Diesel Fuel	15,000
3310	Hire Of Vehicles	11,150
7011	Expenditure Savings Profiled	115,000
		1,678,860

33506 Food Waste Service

0100	Salary With Oncost	238,490
0130	Overtime - Monthly Pay	24,880
0300	Agency/Sep Staff	41,690
		305,060

33512 Bring Banks

0100	Salary With Oncost	70,210
0130	Overtime - Monthly Pay	4,660
0300	Agency/Sep Staff	7,810
2034	Maint Of Bring Banks	25,000
		107,680

33516 Sack & Wheelie Bin Procurement

2013	New Wheelie Bins	60,000
2033	Maint Of Wheelie Bins	1,000
2090	Other Tools & Materials	9,820
2093	Recycling Sacks	242,830
2730	Telephone Charges	500
		314,150

33520 Sack & Wheelie Bin Delivery

0100	Salary With Oncost	81,910
0130	Overtime - Monthly Pay	5,440
0300	Agency/Sep Staff	9,120
3310	Hire Of Vehicles	3,060
3320	Plant Hire	4,080
		103,610

33524 Special Collections

1760	Skip Vehicles	19,000
5220	Sub-Contractors:General	62,000
		81,000

33528 Trade Waste

0100	Salary With Oncost	102,980
0130	Overtime - Monthly Pay	6,860
0300	Agency/Sep Staff	11,470
2012	New Trade Waste Bins	22,000
2032	Maint Of Trade Waste Bins	1,000
2085	Purchase Of Trade Waste Sacks	350
5220	Sub-Contractors:General	8,000
5321	Ecc Disposal Costs	350,000
		502,660

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
33544			<u>Mrt Bulking Up</u>	
	0100		Salary With Oncost	23,400
	0130		Overtime - Monthly Pay	1,550
	0300		Agency/Sep Staff	2,610
	2601		Engineering Insurance	270
				27,830
33548			<u>External Mrfs</u>	
	3090		Misc.Transport Costs	50,000
				50,000
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	1,290
	0940		Training Fees - Incl.Reg.	3,150
	2092		Consumable Materials	3,000
	2210		Protective Clothing	20,000
	3120		Repairs	6,430
	7030		Other Expenses	6,380
	7300		Insurance Excess	10,000
				50,250
33556			<u>Promotional Costs</u>	
	2750		Postages	18,180
	2905		Recycling Donations	3,000
				21,180
33560			<u>Management Depot & Admin</u>	
	0100		Salary With Oncost	29,870
	0130		Overtime - Monthly Pay	1,520
				31,390
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,000
	2320		Stationery	1,300
	2500		Other Professional Fees	5,000
	2703		Computer Maintenance	47,080
	2734		Mobile Phones	3,000
	2950		Membership Subscriptions	930
	7011		Expenditure Savings Profiled	30,000
	7030		Other Expenses	5,900
				94,210
33742			<u>Recycling Rewards Scheme</u>	
	0100		Salary With Oncost	43,200
				43,200
Total Controllable Costs				3,411,080

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Internal Charges for Services</u>				
33504			<u>Collection Costs</u>	
	3210		Transport Costs-Vehicles	1,035,110
				1,035,110
33506			<u>Food Waste Service</u>	
	3210		Transport Costs-Vehicles	114,730
				114,730
33512			<u>Bring Banks</u>	
	3210		Transport Costs-Vehicles	55,270
				55,270
33520			<u>Sack & Wheelie Bin Delivery</u>	
	3210		Transport Costs-Vehicles	20,330
				20,330
33528			<u>Trade Waste</u>	
	3210		Transport Costs-Vehicles	38,380
				38,380
33560			<u>Management Depot & Admin</u>	
	3210		Transport Costs-Vehicles	13,940
				13,940
Total Internal Charges for Services				1,277,760
GROSS DIRECT EXPENDITURE				4,688,840
<u>External Income</u>				
33506			<u>Food Waste Service</u>	
	9101		Ecc Joint Financing Conts	(625,000)
				(625,000)
33524			<u>Special Collections</u>	
	9217		Disposal Credits	(2,250)
	9219		ECC Recyling Credits	(6,250)
	9224		ECC Re-use Credits	(130)
	9409		Other Recoverable Charges	(40,000)
				(48,630)
33528			<u>Trade Waste</u>	
	9322		Sales Of Sacks (Blue)	(12,000)
	9323		Sales Of Sacks (Trade Recy)	(8,000)
	9324		Sale Of Trade Waste Recyclate	(6,500)
	9401		Fees/Charges For Services	(788,700)
				(815,200)
33568			<u>Income Account</u>	
	9217		Disposal Credits	(9,500)
	9219		Ecc Recycling Credits	(1,134,950)
	9220		Ecc Tipping Away	(60,560)
	9309		Other Sales	(623,780)
	9700		Miscellaneous Income	(2,000)
				(1,830,790)
33742			<u>Recycling Rewards Scheme</u>	
	9002		DCLG- Other	(43,200)
				(43,200)
Total External Income				(3,362,820)

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Internal Recharges for Services</u>				
33528	9801	<u>Trade Waste</u>		
		Recharge To Other Rev.A/C		(15,560)
				(15,560)
		Total Internal Recharges for Services		(15,560)
		GROSS DIRECT INCOME		(3,378,380)
		NET DIRECT EXPENDITURE		1,310,460
<u>Apportioned Expenses</u>				
		Direct Apportioned Expenses		
		Charges from Operations		483,960
		Total Direct Apportioned Expenses		483,960
		Indirect Apportioned Expenses		
		Charges from Asset Management		60
		Charges from Business Solutions		75,920
		Charges from Community		280
		Charges from Corporate Management Plan		38,190
		Charges from Environment		14,500
		Charges from Finance		98,730
		Charges from Human Resources		63,350
		Charges from Marketing & Communications		25,780
		Total Indirect Apportioned Expenses		316,810
		Total Apportioned Expenses		800,770
		Capital Financing Charges		431,580
		NET COST OF SERVICE		2,542,810
Dog Fouling & Warden				
<u>Apportioned Expenses</u>				
		Direct Apportioned Expenses		
		Charges from Operations		104,310
		Total Direct Apportioned Expenses		104,310
		Indirect Apportioned Expenses		
		Charges from Business Solutions		15,220
		Charges from Community		700
		Charges from Finance		1,250
		Charges from Marketing & Communications		740
		Total Indirect Apportioned Expenses		17,910
		Total Apportioned Expenses		122,220
		Capital Financing Charges		2,580
		NET COST OF SERVICE		124,800

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

FLEET MANAGEMENT UNIT

Controllable Costs

30109		<u>Fleet Management Unit</u>	
	0100	Salary With Oncost	26,150
	0940	Training Fees - Incl.Reg.	8,000
	2010	New Equip. & Furniture	1,000
	2030	Maint.Equipment/Furniture	3,000
	2090	Other Tools & Materials	5,000
	2320	Stationery	180
	2950	Membership Subscriptions	1,010
	5630	Performance Bond	4,660
		Total Controllable Costs	49,000

GROSS DIRECT EXPENDITURE	49,000
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External Income

		<u>Fleet Management Unit</u>	
	9206	Costs recovered	(26,150)
		Total External Income	(26,150)

GROSS DIRECT INCOME	(26,150)
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NET DIRECT EXPENDITURE	22,850
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Apportioned Expenses

Direct Apportioned Expenses

Charges from Operations	89,010
Total Direct Apportioned Expenses	89,010

Indirect Apportioned Expenses

Charges from Business Solutions	2,110
Charges from Corporate Management Plan	2,590
Charges from Environment	180
Charges from Finance	22,230
Charges from Human Resources	770
Charges from Marketing & Communications	50
Total Indirect Apportioned Expenses	27,930

Total Apportioned Expenses	116,940
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Recharged Apportioned Expenses

Charges to Community	(10,010)
Charges to Environment	(3,340)
Charges to Operations	(126,440)
Total Recharged Apportioned Expenses	(139,790)

NET COST OF SERVICE	0
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Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

FLEET - OPERATING COSTS

Controllable Costs

30112	<u>Fleet Mgt- Operational</u>	
3021	Diesel Fuel	557,730
3060	Road Fund Licence	4,700
3120	Repairs	250,990
3350	Contract Hire	938,530
3610	General Veh./Plant Ins.	105,730
7010	Adjustments	(15,360)
	Total Controllable Costs	1,842,320

Transfers to Earmarked Reserves / Balances / Other Funds

7805	Transfer To Reserve	147,890
Total Transfers to Earmarked Reserves / Balances / Other Funds		147,890

GROSS DIRECT EXPENDITURE 1,990,210

Internal Recharges for Services

9801	Recharge to Other Rev. A/C	(1,857,680)
Total Internal Recharges for Services		(1,857,680)

GROSS DIRECT INCOME (1,857,680)

NET DIRECT EXPENDITURE 132,530

Reversal Use of Earmarked Reserves (147,890)

NET COST OF SERVICE (15,360)

FLEET - LEASE CAR SCHEME

Controllable Costs

30115	<u>Fleet - Lease Car Scheme</u>	
3140	Leased Car Maintenance	13,410
3331	Lease Car N.I. Contribution	6,370
3332	Lease Car Irrecoverable	5,580
3350	Contract Hire	55,880
3530	Leased Car Allowance	10,850
3650	Leased Car Insurance	8,230
7050	Contingency	15,690
	Total Controllable Costs	116,010

GROSS DIRECT EXPENDITURE 116,010

External Income

9204	Contributions	(37,140)
Total External Income		(37,140)

Internal Recharges for Services

9801	Recharge to Other Rev. A/C	(78,870)
Total Internal Recharges for Services		(78,870)

GROSS DIRECT INCOME (116,010)

NET DIRECT EXPENDITURE 0

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

OPERATIONS MGT & ADMIN

Controllable Costs

30120 Operations Mgt & Admin

0100	Salary With Oncost	739,980
0103	Staffing CostsProfile	12,040
0130	Overtime - Monthly Pay	3,270
0520	Staff Professional Fees	110
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	240
2210	Protective Clothing	600
2320	Stationery	2,020
2734	Mobile Phones	3,000
2810	Conference Expenses	250
3510	Casual Car Allowance	4,000
Total Controllable Costs		767,200

Internal Charges for Services

3210	Transport Costs-Vehicles	21,790
3330	Hire Of Leased Car	13,030
Total Internal Charges for Services		34,820

GROSS DIRECT EXPENDITURE 802,020

Transfers from Earmarked Reserves / Balances / Other Funds

9803	Tfr To Capital Funds	(23,910)
Total Transfers from Earmarked Reserves / Balances / Other Funds		(23,910)

GROSS DIRECT INCOME (23,910)

NET DIRECT EXPENDITURE 778,110

Apportioned Expenses

Direct Apportioned Expenses

Charges from Operations	29,290
Total Direct Apportioned Expenses	29,290

Indirect Apportioned Expenses

Charges from Asset Management	140
Charges from Business Solutions	58,480
Charges from Corporate Management Plan	2,500
Charges from Environment	4,740
Charges from Finance	23,260
Charges from Human Resources	20,140
Charges from Marketing & Communications	3,440
Total Indirect Apportioned Expenses	112,700

Total Apportioned Expenses 141,990

Recharged Apportioned Expenses

Charges to Operations	(926,570)
Total Recharged Apportioned Expenses	(926,570)

Capital Financing Charges 6,470

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LAKES ROAD DEPOT & OFFICES

Controllable Costs

30135		<u>Lakes Road Depot & Offices</u>	
	1010	General Repair & Maint.	9,170
	1250	Fire Alarm/Extinguisher Maint.	500
	1270	Security Alarm Payments	1,400
	1410	Gas	800
	1420	Electricity	15,500
	1500	Combined Water/Sewer Chge	6,350
	1610	Building Insurance	90
	1740	Contract Cleaning	9,320
	1780	Clinical Waste	650
	1810	Rent	47,090
	1820	Unified Business Rate-Ndr	60,970
	1860	Service Charges	8,310
	2010	New Equip. & Furniture	750
	2030	Maint.Equipment/Furniture	100
	2050	Tv/Sound Rentals/Licence	300
	2120	Vending Machine Supplies	500
	2121	Water Coolers Expenditure	800
	2130	Vending Machine Rental	1,500
	2609	General Insurance	40
	2730	Telephone Charges	3,860
	7030	Other Expenses	1,270
			169,270

30140		<u>Unit 9 Workshop</u>	
	1860	Service Charges	1,380
			1,380

Total Controllable Costs **170,650**

30135		<u>Internal Charges for Services</u>	
	1750	Trade Waste Collection	1,790
		Total Internal Charges for Services	1,790

GROSS DIRECT EXPENDITURE **172,440**

External Income

30135		<u>Lakes Road Depot & Offices</u>	
	9303	Vending Machine Sales	(20)
			(20)

30140		<u>Unit 9 Workshop</u>	
	9501	General Rent	(25,500)
			(25,500)

Total External Income **(25,520)**

GROSS DIRECT INCOME **(25,520)**

NET DIRECT EXPENDITURE **146,920**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

Apportioned Expenses

Direct Apportioned Expenses

Charges from Operations 31,550

Total Direct Apportioned Expenses 31,550

Indirect Apportioned Expenses

Charges from Asset Management 60

Charges from Business Solutions 10

Charges from Corporate Management Plan 1,660

Charges from Finance 3,890

Total Indirect Apportioned Expenses 5,620

Total Apportioned Expenses 37,170

Recharged Apportioned Expenses

Charges to Operations (257,400)

Total Recharged Apportioned Expenses (257,400)

Capital Financing Charges 52,570

NET COST OF SERVICE (20,740)

HORTICULTURAL SERVICES

Controllable Costs

33901

Horticultural- Central Cost

0100 Salary With Oncost 663,700

0130 Overtime - Monthly Pay 3,030

0300 Agency/Sep Staff 25,740

0710 Staff Health Checks 500

0810 Advertising 330

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

744,300

33902

Horticultural- Plant Shop

0100 Salary With Oncost 50,850

2010 New Equip. & Furniture 2,600

2030 Maint.Equipment/Furniture 500

2210 Protective Clothing 350

2734 Mobile Phones 190

3021 Diesel Fuel 34,690

3022 Petrol 7,000

3050 Tyres 3,610

3120 Repairs 5,040

3150 Plant Materials 25,580

3340 Operating Lease Payments 78,090

3610 General Veh./Plant Ins. 18,660

5262 Waste Disposal & Transport 590

227,750

Total Controllable Costs 972,050

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Internal Charges for Services</u>				
33901			<u>Horticultural- Central Cost</u>	
	3210		Transport Costs-Vehicles	113,910
	3220		Transport Costs-Plant	237,740
				351,650
33902			<u>Horticultural- Plant Shop</u>	
	1750		Trade Waste Collection	540
	3210		Transport Costs-Vehicles	10,500
				11,040
Total Internal Charges for Services				362,690
GROSS DIRECT EXPENDITURE				1,334,740
<u>External Income</u>				
33901			<u>Horticultural- Central Cost</u>	
	9221		Ecc Contract Income	(34,670)
	9401		Fees/Charges For Services	(143,040)
	9700		Miscellaneous Income	(7,980)
			Total External Income	(185,690)
<u>Internal Recharges for Services</u>				
33901			<u>Horticultural- Central Cost</u>	
	9804		Contracts Recharged	(1,215,000)
				(1,215,000)
33902			<u>Horticultural- Plant Shop</u>	
	9801		Recharge to Other Rev. A/C	(237,740)
				(237,740)
Total Internal Recharges For Services				(1,452,740)
GROSS DIRECT INCOME				(1,638,430)
NET DIRECT EXPENDITURE				(303,690)
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
			Charges from Operations	192,940
			Total Direct Apportioned Expenses	192,940
Indirect Apportioned Expenses				
			Charges from Business Solutions	1,560
			Charges from Corporate Management Plan	10,120
			Charges from Environment	5,600
			Charges from Finance	36,970
			Charges from Human Resources	23,940
			Charges from Marketing & Communications	610
			Charges from Sustainable Development	5,930
			Total Indirect Apportioned Expenses	84,730
Total Apportioned Expenses				277,670
Capital Financing Charges				26,020
NET COST OF SERVICE				0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
RADIO CONTROL				
<u>Controllable Costs</u>				
34301		<u>Radio Control</u>		
	1420	Electricity		300
	2602	All Risks Insurance		10
Total Controllable Costs				310
GROSS DIRECT EXPENDITURE				310
<u>Internal Recharges for Services</u>				
	9801	Recharge to Other Rev. A/C		(310)
Total Internal Recharges for Services				(310)
GROSS DIRECT INCOME				(310)
NET DIRECT EXPENDITURE				0
NET COST OF SERVICE				0
STREET WARDENS				
<u>Controllable Costs</u>				
33805		<u>Street Wardens</u>		
	0100	Salary With Oncost		49,230
	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				52,460
<u>Internal Charges for Services</u>				
	3210	Transport Costs-Vehicles		15,400
Total Internal Charges for Services				15,400
GROSS DIRECT EXPENDITURE				67,860
NET DIRECT EXPENDITURE				67,860
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
Charges from Operations				3,180
Total Direct Apportioned Expenses				3,180
Indirect Apportioned Expenses				
Charges from Corporate Management Plan				230
Charges from Environment				360
Charges from Finance				3,190
Charges from Human Resources				1,560
Charges from Marketing & Communications				40
Total Indirect Apportioned Expenses				5,380
Total Apportioned Expenses				8,560
Recharged Apportioned Expenses				
Charges to Environment				(79,310)
Total Recharged Apportioned Expenses				(79,310)
Capital Financing Charges				2,890
NET COST OF SERVICE				

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

STREET SCENE PROTECTION

Controllable Costs

33401		<u>Street Scene Protection</u>	
	0100	Salary With Oncost	132,490
	0130	Overtime- Monthly Pay	1,220
	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			144,570

Internal Charges for Services

	3210	Transport Costs-Vehicles	15,360
Total Internal Charges for Services			15,360

GROSS DIRECT EXPENDITURE 159,930

External Income

		<u>Street Scene Protection</u>	
	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 153,760

Apportioned Expenses

Direct Apportioned Expenses

	Charges from Operations	14,020
Total Direct Apportioned Expenses		14,020

Indirect Apportioned Expenses

	Charges from Asset Management	570
	Charges from Business Solutions	8,680
	Charges from Corporate Management Plan	450
	Charges from Environment	730
	Charges from Finance	3,250
	Charges from Human Resources	3,100
	Charges from Marketing & Communications	70
Total Indirect Apportioned Expenses		16,850

Total Apportioned Expenses 30,870

Recharged Apportioned Expenses

	Charges to Environment	(83,660)
	Charges to Operations	(100,970)
Total Recharged Apportioned Expenses		(184,630)

NET COST OF SERVICE 0

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

SUSTAINABLE DEVELOPMENT

DEVELOPMENT MANAGEMENT

Controllable Costs

60103		<u>Development Management Unit</u>	
	0100	Salary With Oncost	913,820
	0520	Staff Professional Fees	3,000
	0940	Training Fees - Incl.Reg.	3,600
	1840	Hire of Premises	510
	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	5,000
	2611	Professional Negligence Insurance	710
	2702	Computer Equip.& Software	2,500
	2820	Subsistence	200
	3510	Casual Car Allowance	6,500
			941,720
60201		<u>Development Mgt Fee Based</u>	
	2960	Statutory Advertising	1,120
	5320	Essex County Council	88,000
			89,120
60202		<u>Development Mgt Legal/Appeals</u>	
	2502	Consultants Fees	7,500
	2504	Legal Fees	2,350
			9,850
		Total Controllable Costs	1,040,690

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
<u>Internal Charges for Services</u>				
60103	3330	<u>Development Management Unit</u>		
		Hire Of Leased Car		5,440
		Total Internal Charges for Services		5,440
GROSS DIRECT EXPENDITURE				1,046,130
<u>External Income</u>				
60103	9309	<u>Development Management Unit</u>		
		Other Sales		(500)
				(500)
60201	9206	<u>Development Mgt Fee Based</u>		
		Costs Recovered - Pre-application advice		(94,500)
		Fees/Charges For Services		(841,660)
				(936,160)
Total External Income				(936,660)
GROSS DIRECT INCOME				(936,660)
NET DIRECT EXPENDITURE				109,470
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
Charges from Sustainable Development				147,000
Total Direct Apportioned Expenses				147,000
Indirect Apportioned Expenses				
Charges from Asset Management				3,820
Charges from Business Solutions				122,410
Charges from Corporate Management Plan				13,670
Charges from Environment				25,870
Charges from Finance				50,310
Charges from Governance				51,600
Charges from Human Resources				20,850
Charges from Marketing & Communications				14,210
Total Indirect Apportioned Expenses				302,740
Total Apportioned Expenses				449,740
Recharged Apportioned Expenses				
Charges to Governance				(85,000)
Charges to Sustainable Development				(8,280)
Total Recharged Apportioned Expenses				(93,280)
Capital Financing Charges				1,930
NET COST OF SERVICE				467,860

Efin Code			Description	Budget 2016/17	
Cost Centre	Account	Activity Code ****			
STREET NAMING & NUMBERING					
<u>Controllable Costs</u>					
60901	0100	<u>Street Naming & Numbering</u>			
		Salary With Oncost		9,100	
		Total Controllable Costs		9,100	
GROSS DIRECT EXPENDITURE				9,100	
<u>External Income</u>					
9401		Fees/Charges For Services		(7,500)	
		Total External Income		(7,500)	
GROSS DIRECT INCOME				(7,500)	
NET DIRECT EXPENDITURE				1,600	
NET COST OF SERVICE				1,600	
ENVIRONMENTAL IMPROVEMENTS					
61301	<u>Environmental Improvements</u>				
	<u>Apportioned Expenses</u>				
	Direct Apportioned Expenses				
	Charges from Sustainable Development			40,610	
	Total Direct Apportioned Expenses			40,610	
	Indirect Apportioned Expenses				
	Charges from Finance			20	
	Charges from Marketing & Communications			20	
	Total Indirect Apportioned Expenses			40	
	Total Apportioned Expenses			40,650	
	Capital Financing Charges			116,230	
	NET COST OF SERVICE			156,880	
	ECONOMIC DEVELOPMENT				
	<u>Controllable Costs</u>				
	61601	<u>Economic Development</u>			
		0100	Salary With Oncost		216,890
		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)		10,100	
3510		Casual Car Allowance		1,000	
7020		Payments		33,970	
7030		Other Expenses		49,550	
7050		Contingency		100,000	
			423,390		

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
61602	2703		<u>Business Improvement Districts</u>	
			Computer Maintenance	3,070
				3,070
			Total Controllable Costs	426,460
			<u>Internal Charges for Services</u>	
61601	1750		<u>Economic Development</u>	
			Trade Waste Collection	280
			Total Internal Charges for Services	280
			GROSS DIRECT EXPENDITURE	426,740
			<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>	
61601	9803		<u>Economic Development</u>	
			Tfr To Capital Funds	(93,630)
	9806		Transfer To/From Reserve	(282,100)
				(375,730)
			Total Transfers from Earmarked Reserves / Balances / Other Funds	(375,730)
			GROSS DIRECT INCOME	(375,730)
			NET DIRECT EXPENDITURE	51,010
			<u>Apportioned Expenses</u>	
			Indirect Apportioned Expenses	
			Charges from Asset Management	0
			Charges from Business Solutions	12,390
			Charges from Corporate Management Plan	29,720
			Charges from Environment	870
			Charges from Finance	11,020
			Charges from Human Resources	3,860
			Charges from Marketing & Communications	2,090
			Total Indirect Apportioned Expenses	59,950
			Total Apportioned Expenses	59,950
			Reversal Use of Earmarked Reserves	282,100
			NET COST OF SERVICE	393,060
			TOWN CENTRE STRATEGY	
			<u>Controllable Costs</u>	
61902	2940		<u>Braintree Town Centre Inits</u>	
			Publicity/Promotion Exp.	1,000
				1,000
61903	2940		<u>Witham Town Centre Inits</u>	
			Publicity/Promotion Exp.	1,000
				1,000
61904	2940		<u>Halstead Town Centre Inits</u>	
			Publicity/Promotion Exp.	1,000
				1,000
			Total Controllable Costs	3,000
			NET DIRECT EXPENDITURE	3,000
			NET COST OF SERVICE	3,000

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

LAND CHARGES

Controllable Costs

22301		<u>Local Land Charges</u>	
	0100	Salary With Oncost	81,560
	0940	Training Fees - Incl.Reg.	1,000
	2030	Maint.Equipment/Furniture	500
	2606	Land Charges Insurance	3,370
	2700	Computer Bureaux Chge/Lic	9,310
	2810	Conference Expenses	200
	3551	Rail Travel	150
	5320	Essex County Council (Highways)	40,400
		Total Controllable Costs	136,490

GROSS DIRECT EXPENDITURE **136,490**

External Income

	9401	Fees/Charges For Services	(238,190)
		Total External Income	(238,190)

GROSS DIRECT INCOME **(238,190)**

NET DIRECT EXPENDITURE **(101,700)**

Apportioned Expenses

Direct Apportioned Expenses

		Charges from Sustainable Development	9,290
		Total Direct Apportioned Expenses	9,290

Indirect Apportioned Expenses

		Charges from Asset Management	150
		Charges from Business Solutions	31,610
		Charges from Corporate Management Plan	1,530
		Charges from Environment	870
		Charges from Finance	14,920
		Charges from Human Resources	3,860
		Charges from Marketing & Communications	1,950
		Total Indirect Apportioned Expenses	54,890

Total Apportioned Expenses **64,180**

NET COST OF SERVICE **(37,520)**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
LANDSCAPE & COUNTRYSIDE				
<u>Controllable Costs</u>				
60801		<u>Tree Preservation</u>		
	1307	Tree Maintenance		40,250
	2702	Computer Equip.& Software		2,000
	4340	Tree Planting Grants		2,500
				44,750
61101		<u>Countryside Management Project</u>		
	5350	Payments To Other La'S		12,810
				12,810
Total Controllable Costs				57,560
<u>External Income</u>				
60801		<u>Tree Preservation</u>		
	9700	Miscellaneous Income		(580)
	Total External Income			(580)
GROSS DIRECT INCOME				(580)
NET DIRECT EXPENDITURE				56,980
NET COST OF SERVICE				56,980

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		
LOCAL PLAN				
<u>Controllable Costs</u>				
60701		<u>Local Plan</u>		
	1840	Hire Of Premises		8,890
	2500	Other Professional Fees		91,910
	7030	Other Expenses		174,680
	Total Controllable Costs			275,480
GROSS DIRECT EXPENDITURE				275,480
<u>External Income</u>				
	9304	Sale Of Publications/Maps		(300)
	9700	Miscellaneous Income		(70)
Total External Income				(370)
<u>Transfers from Earmarked Reserves / Balances / Other Funds</u>				
	9806	Transfer To/From Reserve		(174,680)
Total Transfers from Earmarked Reserves / Balances / Other Funds				(174,680)
GROSS DIRECT INCOME				(175,050)
NET DIRECT EXPENDITURE				100,430
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Sustainable Development		255,590
Total Direct Apportioned Expenses				255,590
Indirect Apportioned Expenses				
		Charges from Business Solutions		10
		Charges from Finance		1,340
		Charges from Governance		13,210
		Charges from Marketing & Communications		2,920
Total Indirect Apportioned Expenses				17,480
Total Apportioned Expenses				273,070
Reversal Use of Earmarked Reserves				174,680
NET COST OF SERVICE				548,180
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
<u>Controllable Costs</u>				
61001		<u>Public Transport/Traffic Mgmt</u>		
	5320	Essex County Council		3,000
	Total Controllable Costs			3,000
NET DIRECT EXPENDITURE				3,000
<u>Apportioned Expenses</u>				
Direct Apportioned Expenses				
		Charges from Sustainable Development		5,890
Total Direct Apportioned Expenses				5,890
Indirect Apportioned Expenses				
		Charges from Finance		20
Total Indirect Apportioned Expenses				20
Total Apportioned Expenses				5,910
NET COST OF SERVICE				8,910

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PARKS AND LANDSCAPE SERVICES

Controllable Costs

60108

Landscape Services

0100	Salary With Oncost	155,130
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	710
3510	Casual Car Allowance	3,000

Total Controllable Costs **165,630**

Internal Charges for Services

3330	Hire Of Leased Car	3,040
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Total Internal Charges for Services **3,040**

GROSS DIRECT EXPENDITURE **168,670**

External Income

9700	Sale Of Publications/Maps	(200)
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Total External Income **(200)**

GROSS DIRECT INCOME **(200)**

NET DIRECT EXPENDITURE **168,470**

Apportioned Expenses

Direct Apportioned Expenses

	Charges from Sustainable Development	34,290
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Total Direct Apportioned Expenses **34,290**

Indirect Apportioned Expenses

	Charges from Asset Management	860
	Charges from Business Solutions	31,890
	Charges from Corporate Management Plan	2,490
	Charges from Environment	910
	Charges from Finance	9,100
	Charges from Human Resources	3,860
	Charges from Marketing & Communications	2,990

Total Indirect Apportioned Expenses **52,100**

Total Apportioned Expenses **86,390**

Recharged Apportioned Expenses

	Charges to Leisure Services	(14,210)
	Charges to Operations	(34,350)
	Charges to Sustainable Development	(175,280)

Total Recharged Apportioned Expenses **(223,840)**

NET COST OF SERVICE **31,020**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

PLANNING POLICY

Controllable Costs

60104

Planning Policy Unit

0100	Salary With Oncost	263,140
0520	Staff Professional Fees	1,050
2320	Stationery	320
2950	Membership Subscriptions	2,530
3510	Casual Car Allowance	1,500
3550	Public Transport	360
5320	Essex County Council	7,200

Total Controllable Costs **276,100**

GROSS DIRECT EXPENDITURE **276,100**

NET DIRECT EXPENDITURE **276,100**

Apportioned Expenses

Indirect Apportioned Expenses

Charges from Asset Management	860
Charges from Business Solutions	29,450
Charges from Corporate Management Plan	3,760
Charges from Environment	1,460
Charges from Finance	9,600
Charges from Human Resources	6,190
Charges from Marketing & Communications	3,300

Total Indirect Apportioned Expenses **54,620**

Total Apportioned Expenses **54,620**

Recharged Apportioned Expenses

Charges to Corporate Management Plan	(1,400)
Charges to Governance	(13,160)
Charges to Human Resources	(7,050)
Charges to Sustainable Development	(309,110)

Total Recharged Apportioned Expenses **(330,720)**

NET COST OF SERVICE **0**

Efin Code			Description	Budget 2016/17
Cost Centre	Account	Activity Code ****		

CORPORATE FINANCING & OTHER ITEMS

CORPORATE FINANCING

99900		Corporate Financing		
		Transfers from Earmarked Reserves / Balances / Other Funds		
	9B00	Balance Sheet Contra		526,234
		Total Transfers to Earmarked Reserves / Balances / Other Funds		526,234
		NET DIRECT EXPENDITURE		526,234
		Planned Use of Earmarked Reserves		1,291,839
		Capital Financing Charges		(3,608,150)
		NET COST OF SERVICE		(1,790,077)

CORPORATE FINANCING - OTHER

20834		Corporate Financing- Other		
	6042	Minimum Revenue Provision		159,300
		Total Controllable Costs		159,300
		Transfers to Earmarked Reserves / Balances / Other Funds		
	6820	Revenue Contributions		558,200
	7805	Transfer To Reserve		2,223,934
		Total Transfers to Earmarked Reserves / Balances / Other Funds		2,782,134
		GROSS DIRECT EXPENDITURE		2,941,434
		External Income		
	9022	New Homes Bonus Grant		(2,782,134)
	9027	New Homes Bonus set aside		(7,701)
	9028	Rural Areas Grant		(21,988)
	9030	Transition Grant		(52,844)
	9114	Repay Technical agreement		(425,730)
		Total External Income		(3,290,397)
		Transfers from Earmarked Reserves / Balances / Other Funds		
	9806	Transfer To/From Reserve		(411,135)
		Total Transfers from Earmarked Reserves / Balances / Other Funds		(411,135)
		GROSS DIRECT INCOME		(3,701,532)
		NET DIRECT EXPENDITURE		(760,098)
		Reversal Use of Earmarked Reserves		(1,812,799)
		NET COST OF SERVICE		(2,572,897)

Efin Code			Description	Budget 2016/17	
Cost Centre	Account	Activity Code ****			
EFFICIENCY SAVINGS TARGET					
<u>Controllable Costs</u>					
20832	0100	<u>Efficiency Savings Target</u>			
		Salary With Oncost		(150,000)	
		Total Controllable Costs		(150,000)	
		NET DIRECT EXPENDITURE		(150,000)	
		NET COST OF SERVICE		(150,000)	
PARISH & TOWN COUNCIL GRANTS					
<u>Controllable Costs</u>					
10203	2903	<u>Parish & Town Council Grant</u>			
		Miscellaneous Grants		273,722	
		Total Controllable Costs		273,722	
		NET DIRECT EXPENDITURE		273,722	
		NET COST OF SERVICE		273,722	
UNAPPORTIONABLE OVERHEADS					
<u>Controllable Costs</u>					
20831	0201	<u>Unapportionable Central Overhd</u>			
		Pension Fund - Added Years		642,590	
		0202	Pension Fund - Deficit		1,640,680
		0750	Annuity		6,380
		Total Controllable Costs		2,289,650	
NET DIRECT EXPENDITURE					2,289,650
NET COST OF SERVICE					2,289,650

MEMO: COMMERCIAL PROPERTIES AND SPECIFIC ASSET RUNNING COSTS - 2016/17

	Controllable Budgets						Non-Controllable Budgets					Net Cost of Services			
	Controllable Costs for Services	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	Direct Apportioned Expenses	Indirect Apportioned Expenses		Recharged or Apportioned Expenses	Reversal Use of Earmarked Reserves	Capital Financing Charges
Public & Community Halls	35,260	0	0	35,260	(47,980)	0	0	(47,980)	(12,720)	23,980	17,860	0	0	23,160	52,280
10701 Public Halls - General	17,160	0	0	17,160	0	0	0	0	17,160	23,980	17,860	0	0	0	59,000
10702 The Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10703 Witham Public Hall	160	0	0	160	0	0	0	0	160	0	0	0	0	1,680	1,840
10704 Silver End Village Hall	16,950	0	0	16,950	(42,600)	0	0	(42,600)	(25,650)	0	0	0	0	7,410	(18,240)
10705 Rivenhall Village Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10706 Goldingham Hall	0	0	0	0	(100)	0	0	(100)	(100)	0	0	0	0	370	270
10708 Dengie Hall	0	0	0	0	(5,250)	0	0	(5,250)	(5,250)	0	0	0	0	1,720	(3,530)
10709 Glebe Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	130	130
10710 Spring Lodge	0	0	0	0	0	0	0	0	0	0	0	0	0	10	10
10712 Great Notley Village Hall	780	0	0	780	0	0	0	0	780	0	0	0	0	0	780
10713 Black Notley Recreational Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	140	140
10715 Silver Street Pavilion	210	0	0	210	(30)	0	0	(30)	180	0	0	0	0	0	180
10716 Rickstones	0	0	0	0	0	0	0	0	0	0	0	0	0	2,950	2,950
10717 Marks Farm Community Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	2,330	2,330
10718 Victoria Street Community Hall	0	0	0	0	0	0	0	0	0	0	0	0	0	6,420	6,420
36401 Pest Control	39,420	6,490	0	45,910	(25,900)	(650)	0	(26,550)	19,360	170	37,240	0	0	0	56,770
Car Parks	367,240	24,900	0	392,140	(971,650)	0	0	(971,650)	(579,510)	10,000	29,430	0	0	89,720	(450,360)
10601 Car Parks - General	171,920	8,610	0	180,530	(58,500)	0	0	(58,500)	122,030	10,000	29,430	0	0	6,630	168,090
10602 George Yard Car Park	111,520	5,240	0	116,760	(412,850)	0	0	(412,850)	(296,090)	0	0	0	0	70,250	(225,840)
10606 Braintree Bus Park	7,480	950	0	8,430	(20,630)	0	0	(20,630)	(12,200)	0	0	0	0	0	(12,200)
10607 Residents Parking Schemes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10608 Manor Street Car Park	10,420	950	0	11,370	(70,000)	0	0	(70,000)	(58,630)	0	0	0	0	1,800	(56,830)
10609 Station Approach Car Park	5,280	950	0	6,230	(25,680)	0	0	(25,680)	(19,450)	0	0	0	0	270	(19,180)
10610 Newlands Drive Car Park	22,000	0	0	22,000	(175,790)	0	0	(175,790)	(153,790)	0	0	0	0	6,930	(146,860)
10611 White Horse Lane Car Park	9,430	810	0	10,240	(68,000)	0	0	(68,000)	(57,760)	0	0	0	0	1,980	(55,780)
10612 Lockrams Lane Car Park	9,800	4,550	0	14,350	(12,900)	0	0	(12,900)	1,450	0	0	0	0	1,430	2,880
10613 Mill Lane Car Park	5,400	1,420	0	6,820	(35,000)	0	0	(35,000)	(28,180)	0	0	0	0	140	(28,180)
10614 Mayland Drive Car Park	2,840	1,420	0	4,260	(16,300)	0	0	(16,300)	(12,040)	0	0	0	0	0	(11,900)
10615 Queens Rd Earls Colne Car Parl	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10616 R/O Co-Op Sible Hed Car Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10617 Hadfielda Sq Hat Pev Car Park	1,770	0	0	1,770	(3,000)	0	0	(3,000)	(3,000)	0	0	0	0	290	2,060
10621 Causeway House Car Park	0	0	0	0	(3,000)	0	0	(3,000)	(3,000)	0	0	0	0	0	(3,000)
10622 Easton Road Car Park	9,380	0	0	9,380	(73,000)	0	0	(73,000)	(63,620)	0	0	0	0	0	(63,620)
Cemeteries	189,460	144,840	0	334,300	(172,830)	0	0	(172,830)	161,470	18,610	21,350	0	0	43,040	244,470
65001 Cemeteries - General	109,360	3,110	0	112,470	0	0	0	0	112,470	18,610	21,350	0	0	0	152,430
65002 Braintree Cemetery	33,040	57,100	0	90,140	(57,770)	0	0	(57,770)	32,370	0	0	0	0	24,880	57,250
65003 Bocking Cemetery	12,790	20,970	0	33,760	(34,010)	0	0	(34,010)	(250)	0	0	0	0	5,260	5,010
65004 Halstead Cemetery	16,550	44,050	0	60,600	(27,960)	0	0	(27,960)	32,640	0	0	0	0	11,040	43,680
65005 Witham Cemetery	17,720	19,610	0	37,330	(53,090)	0	0	(53,090)	(15,760)	0	0	0	0	1,860	(13,900)
Public Conveniences	41,760	0	0	41,760	(4,170)	0	0	(4,170)	37,590	2,410	7,160	0	0	29,340	76,500
31101 Public Conveniences - General	4,780	0	0	4,780	0	0	0	0	4,780	2,410	7,160	0	0	0	43,690
31102 B&B Public Gardens Toilets	610	0	0	610	0	0	0	0	610	0	0	0	0	0	610
31103 Bree Bus Park Toilets	15,090	0	0	15,090	0	0	0	0	15,090	0	0	0	0	0	15,090
31109 Witham Toilets	17,110	0	0	17,110	0	0	0	0	17,110	0	0	0	0	0	17,110

MEMO: COMMERCIAL PROPERTIES AND SPECIFIC ASSET RUNNING COSTS - 2016/17

[illegible]

Summary of Apportioned Expenses Recharged between Business Plans 2016/17

CHARGES TO:															
Asset Management	Business Solutions	Community Services	Corporate Management	Cultural Services	Environment	Finance	Governance	Housing	Human Resources	Leisure Services	Marketing & Communications	Operations	Sustainable Development	Total	
CHARGES FROM:	Asset Management	£4,280	£290	£33,050	£1,990	£4,820	£1,170	£580	£0	£130	£8,250	£0	£10,640	£5,690	£70,890
	Business Solutions	£26,220	£75,290	£443,460	£32,330	£254,250	£402,240	£242,160	£155,730	£69,800	£13,970	£84,820	£192,210	£227,760	£2,200,240
	Community Services	£0		£21,960	£0	£3,190	£1,400	£1,810	£7,110	£0	£3,210	£0	£1,540	£0	£40,220
	Corporate Management	£3,730	£55,050		£4,470	£40,910	£62,610	£323,010	£52,340	£4,610	£48,890	£6,480	£102,400	£51,170	£781,560
	Cultural Services	£0	£0	£0		£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
	Environment	£11,910	£2,100	£2,790	£2,120		£12,960	£2,160	£4,540	£840	£6,490	£1,810	£33,160	£29,980	£116,290
	Finance	£42,660	£42,980	£258,480	£24,500	£72,460		£46,610	£38,320	£13,820	£13,880	£17,780	£268,820	£96,330	£976,330
	Governance	£30,770	£9,710	£150,410	£0	£0	£6,720		£6,750	£0	£0	£0	£6,120	£64,810	£275,290
	Housing	£0	£0	£0	£0	£0	£0	£0		£0	£0	£0	£0	£0	£0
	Human Resources	£6,190	£9,270	£12,420	£7,710	£30,890	£56,150	£26,650	£19,360		£3,110	£7,780	£139,900	£38,620	£381,970
Marketing & Communications	Leisure Services	£0	£0	£0	£0	£0	£0	£0	£0		£0	£0	£0	£0	£0
	Marketing & Communications	£2,620	£8,660	£326,060	£7,420	£24,060	£61,720	£26,690	£9,110	£1,230	£1,500		£38,750	£27,480	£539,520
	Operations	£0	£10,010	£0	£0	£87,000	£0	£0	£0	£0	£0			£0	£97,010
	Sustainable Development	£0	£0	£1,400	£0	£0	£0	£98,160	£0	£7,050	£14,210	£0	£34,350		£155,170
Total	£124,100	£132,590	£184,200	£1,250,030	£80,540	£517,580	£604,970	£767,830	£293,260	£113,510	£98,670	£827,890		£5,634,490	

Capital Resources Summary - 2016/17 to 2019/20

	2016/17 £	2017/18 £	2018/19 £	2019/20 £
<u>Resources</u>				
Resources - Balance B/fwd	7,063,250	4,135,250	5,778,250	5,233,250
Capital Receipts	2,285,000	3,170,000	970,000	900,000
Specified Grant	418,000	418,000	418,000	418,000
Revenue Reserves	0	0	0	0
Section 106 Agreements	2,000	0	0	0
Contributions	100,000	0	0	0
Internal Borrowing	0	0	0	0
	9,868,250	7,723,250	7,166,250	6,551,250
<u>Expenditure</u>				
Approved Programme				
- Housing Investment - B/fwd	1,367,570	418,000	418,000	418,000
- Housing Investment Approved 16/17	648,000	0	0	0
- General Fund - B/fwd	1,272,340	0	0	0
- General Fund Approved 16/17	1,074,400	55,000	55,000	0
Provisions				
- Growth Area Fund	463,920	0	0	0
- Community Facility in Halstead	636,110	0	0	0
Capital Salaries	270,980	257,020	245,210	245,210
Anticipated Requirements				
- Housing Investment	0	730,000	730,000	730,000
- General Fund	0	485,000	485,000	485,000
	5,733,320	1,945,020	1,933,210	1,878,210
Resources - Balance c/fwd	4,134,930	5,778,230	5,233,040	4,673,040

Project Name	Cost Centre	Account Code (see list below)	Activity Code
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Reprofiled from 2015-16 (£)	Approved Budget 2016-17 (£)
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Capital Programme 2016/17

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331		40,000
Income Management System Upgrade	81170	xxxx	8974	10,500	
Business Solutions Total				10,500	40,000

Community Transport - Minibus Replacement	81170	xxxx	8826		45,000
Community Total				0	45,000

Halstead Cemetery Perimeter Fencing	81220	xxxx	8989		38,000
Play Area Refurbishment Programme	81170	xxxx	8905		80,000
Car Parks Refurbishment	81130	xxxx	8907		75,000
George Yard Re-Decoration works- £165k over 3 years	81130	xxxx	8990		55,000
Security Barrier- Staff Parking Lakes Road	81160	xxxx	8991		5,000
Cordons Farm - New Walls	81140	xxxx	8992		34,000
Mobile Cameras for Vehicles	81170	xxxx	8993		20,000
Open Space Path Repairs	81200	xxxx	8880		156,000
Sports Ground Drainage System	81210	xxxx	8994		50,000
Operations Total				0	513,000

Witham Town Park Provision for Play	81210	xxxx	8774	8,210	
John Ray Park Improvements	81210	xxxx	8773	296,360	
Planned Maintenance of Council Owned Assets	81160	xxxx	8914		476,400
Btree Tree Planting Schemes	81170	xxxx	8848	18,430	
Rose Hill Park	81210	xxxx	8950	16,350	
Asset Management Total				339,350	476,400

Town Centre Improvements	81160	xxxx	8920	922,490	
Industrial Estates Improvement Fund	81180	xxxx	8956		
Economic Development Total				922,490	0

General Fund Total				1,272,340	1,074,400
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Housing Investment Programme

Local Authority Social Housing Grants	84201	4810	8A06	1,367,570	
Disabled Facility Grants (Council)	84101	4310	8A01		618,000
Home Renovation Grants	84102	4310	8A02		30,000

Housing Investment Total				1,367,570	648,000
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Provisions

- Growth Area Fund					463,920
- Community Facility in Halstead					636,110

Capital Salaries

- Internal Recharges					270,980
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GRAND TOTAL				2,639,910	3,093,410
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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 2016/17

Background

Local authorities are required to determine on an annual basis the following:

- Treasury Management Strategy (incorporating an annual investment strategy)
- Prudential Indicators – establish limits and summary of expectations over capital and treasury management activities.
- Minimum Revenue Provision (MRP) Policy – i.e. set a policy on the methodologies adopted for making provision for the repayment of debt.

All of these areas are covered in this Treasury Management Strategy Statement (TMSS).

This document is based on the latest proposed Medium Term Financial Strategy (MTFS) for the period ending March 2018, including the annual revenue and capital budget, and council tax setting for 2016/17.

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.

2. External Context

- 2.1. **Economic background:** Domestic demand has grown robustly, supported by sustained real income growth and a gradual decline in private sector savings. Low oil and commodity prices were a notable feature of 2015, and contributed to the low annual CPI inflation. Wages are growing at 3% a year, and the unemployment rate has dropped to 5.4%. Mortgage approvals have risen to over 70,000 a month and annual house price growth is around 3.5%. These factors have boosted consumer confidence, helping to underpin retail spending and hence GDP growth, which was an encouraging 2.3% a year in the third quarter of 2015. Although speeches by the Bank of England's Monetary Policy Committee (MPC) members sent signals that some were willing to countenance higher interest rates, the MPC held policy rates at 0.5% for the 81st consecutive month at its meeting in November 2015. Quantitative easing (QE) has been maintained at £375bn since July 2012.
- 2.2. The outcome of the UK general election, which was largely fought over the parties' approach to dealing with the deficit in the public finances, saw some big shifts in the political landscape and put the key issue of the UK's relationship with the EU at the heart of future politics. Uncertainty over the outcome of the forthcoming referendum could put downward pressure on UK GDP growth and interest rates.

- 2.3. China's growth has slowed and its economy is performing below expectations, reducing global demand for commodities and contributing to emerging market weakness. US domestic growth has accelerated but the globally sensitive sectors of the US economy have slowed. Strong US labour market data and other economic indicators however suggest recent global turbulence has not knocked the American recovery off course. The Federal Reserve did not raise policy rates at its meetings in October and November, but the statements accompanying the policy decisions have made a rate hike in December 2015 a real possibility. In contrast, the European Central Bank finally embarked on QE in 2015 to counter the perils of deflation.
- 2.4. **Credit outlook:** The varying fortunes of different parts of the global economy are reflected in market indicators of credit risk. UK Banks operating in the Far East and parts of mainland Europe have seen their perceived risk increase, while those with a more domestic focus continue to show improvement. The sale of most of the government's stake in Lloyds and the first sale of its shares in RBS have generally been seen as credit positive.
- 2.5. 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 UK, USA and Germany. The rest of the European Union will follow suit in January 2016, while Australia, Canada and Switzerland are well advanced with their own plans. Meanwhile, changes to the UK Financial Services Compensation Scheme and similar European schemes in July 2015 mean that most private sector investors are now partially or fully exempt from contributing to a bail-in. The credit risk associated with making unsecured bank deposits has therefore increased relative to the risk of other investment options available to the Council, although this does not appear to be adequately reflected in the returns from cash deposits.
- 2.6. **Interest rate forecast:** The Council's treasury advisor Arlingclose projects the first 0.25% increase in UK Bank Rate in the third quarter of 2016, rising by 0.5% a year thereafter, finally settling between 2% and 3% in several years' time. Persistently low inflation, subdued global growth and potential concerns over the UK's position in Europe mean that the risks to this forecast are weighted towards the downside.
- 2.7. A shallow upward path for medium term gilt yields is forecast, as continuing concerns about the Eurozone, emerging markets and other geo-political events weigh on risk appetite, while inflation expectations remain subdued. Arlingclose projects the 10 year gilt yield to rise from its current 2.0% level by around 0.3% a year. The uncertainties surrounding the timing of UK and US interest rate rises are likely to prompt short-term volatility in gilt yields.

3. Local Context

3.1. At 31 March 2015, the Council had £10.759 million of borrowing and other long-term liabilities, and £28.003 million of investments (including cash and cash equivalents). 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-15 Actual £m	31-Mar-16 Estimate £m	31-Mar-17 Estimate £m	31-Mar-18 Estimate £m	31-Mar-19 Estimate £m	31-Mar-20 Estimate £m
CFR	8.822	8.663	8.504	8.345	6.186	6.027
Less other long-term liabilities *	-4.759	-4.759	-4.759	-4.759	-3.759	-3.759
Borrowing CFR	4.063	3.904	3.745	3.586	2.427	2.268
External borrowing	-6.000	-6.000	-6.000	-6.000	-6.000	-6.000
Borrowing in excess of CFR	-1.937	-2.096	-2.255	-2.414	-3.573	-3.732
Usable reserves	-27.845	-28.560	-27.280	-27.247	-28.030	-28.455
Working capital	1.779	1.779	1.779	1.779	1.779	1.779
Investments	28.003	28.877	27.756	27.882	29.824	30.408

* Includes amounts owed on finance leases and a repayable advance from Essex County Council as part funding towards the Braintree Local Authority Mortgage Scheme

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 – a position that has been created from activity in the past when the Council borrowed to fund capital investment. This excess borrowing contributes to the cash balances available for investment and in recent years has enabled the Council to acquire investment property assets as well as undertake a number of “invest to save” projects which have generated additional revenue income or savings on expenditure.

3.4. CIPFA’s *Prudential Code for Capital Finance in Local Authorities* recommends that the Council’s total debt should be lower than its highest forecast CFR over the next three years. Table 1 shows that the Council expects to comply with this recommendation.

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 capital programme section of report on the *Council Budget and Council Tax 2016/17 and Medium-Term Financial Strategy 2016/17 to 2019/20*.

4.2. Table 2: Capital Expenditure and Financing Plans

	2015/16 Latest £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m	2019/20 Estimate £m
Capital Programme	6.255	5.733	1.945	1.933	1.878
<i>Funded by:</i>					
Capital Receipts	(3.670)	(4.628)	(1.497)	(1.485)	(1.430)
Better Care Funding	(0.418)	(0.418)	(0.418)	(0.418)	(0.418)
Growth Area Funding	(1.165)	(0.555)	0.000	0.000	0.000
Third Party Contributions	(0.386)	(0.100)	0.000	0.000	0.000
New Homes Bonus	(0.501)	0.000	0.000	0.000	0.000
Revenue & Reserves	(0.115)	(0.032)	(0.030)	(0.030)	(0.030)
Total Finance	(6.255)	(5.733)	(1.945)	(1.933)	(1.878)
Change in CFR	0.000	0.000	0.000	0.000	0.000

4.2. Table 2 shows that the Council's capital expenditure plans are expected to be self-funded resulting in no increase in the underlying need to borrow. In the event that capital resources raised are lower than estimated, or their receipt delayed, the Council has the option to borrow either temporarily or on a longer-term basis, subject to this being affordable, prudent, and sustainable.

4.3. In response to the Peer Challenge, undertaken in October 2003, an action plan was developed which would focus the Council's actions in addressing its projected budget shortfall. The action plan is based around three work streams: commercialisation; growing our economy; and investment strategy. It has been recognised that in advancing opportunities identified under each of these work streams there may be a need to undertake new borrowing on the basis of "invest to save".

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

	2015/16 Latest £m	2016/17 Estimate £m	2017/18 Estimate £m	2018/19 Estimate £m	2019/20 Estimate £m
Ratio	-1.10%	-2.04%	-2.16%	-2.20%	-2.12%

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 and planned commitments and demonstrate that over the medium term investment income is expected to exceed borrowing costs. As an indicator of affordability, Table 4 shows the incremental impact of capital investment decisions 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).

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

	Proposed Budget 2016/17	Forward Projection 2017/18	Forward Projection 2018/19	Forward Projection 2019/20
Incremental Impact	£7,000	£13,000	£19,000	£26,000
Band D Equivalent	£0.13	£0.26	£0.38	£0.49

4.6. 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 proposed capital projects are expected to generate.

4.7. The figures in Table 3 and 4 above do not provide for any new borrowing arising from "invest to save" projects; however, before such borrowing is undertaken the relevant schemes will have to be able to demonstrate that they can at least repay the associated interest and loan repayments (applying the Council's policy on Minimum Revenue Provision) and therefore should at a minimum have an overall neutral impact on the Council's budget.

4.8. The Council currently holds £6 million of loans. The balance sheet forecast in Table 1 and capital expenditure plans in Table 2 shows that, subject to any future "invest to save projects" the Council does not anticipate increasing its borrowing in 2016/17. Capital finance may be raised by utilising operating and finance leases for short-life assets (e.g. replacement vehicles and plant).

4.9. 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.

4.10. 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 2016/17 and each subsequent year covered by the latest Medium Term Financial Strategy (MTFS), comprising both borrowing and other long-term liabilities. This limit provides some headroom to undertake new borrowing for invest to save schemes where this can be supported by a fully costed business case.

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 £11 million will apply for 2016/17 and each subsequent year of the MTFS comprising both borrowing and other long-term liabilities.

5. Annual Minimum Revenue Provision Policy 2016/17

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

5.2. Statutory guidance 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 either 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 circumstances, and the following are those that will be applied by this Council:

Regulatory method – 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 – 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.

Lease life method – 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 – where capital loans are made to other bodies no MRP will be charged as there is an expectation of a subsequent repayment. If loans have been financed by borrowing then capital receipts generated by any annual repayments will be set aside to repay debt.

5.3. Based on the Council's latest estimates of its CFR on 31 March 2016, the budget for MRP has been set as follows:

Table 5: Budget for MRP 2016/17

	31-Mar-16 Est. CFR £m	2016/17 Est. MRP £
Capital Expenditure before 01-04-2008	-0.933	-
Unsupported Capital Expenditure after 31-03-2008	4.330	159,300
Finance Leases *	3.425	334,000
Loans to Other Bodies	2.000	-
Total	8.822	493,300

* MRP on finance leases is included in the budgeted annual lease rentals

6. Investment Strategy

6.1. The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In 2014/15 the average sum invested across the year was £38.52 million and peaked at just over £50 million. In the current year the estimated average invested is currently around £46 million with a peak of over £54 million. Similar levels are expected to be maintained in the forthcoming year.

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 during 2014/15 a position that will be maintained throughout 2015/16 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		
BBB	£1m overnight/ call	£2m 100 days		
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.

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, they 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.

Bond, equity and property funds offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. 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 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 long-term even where shorter notice can be given; 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 long-term investments	£15m
Total investments without credit ratings or rated below the Council's definition of high credit quality	£10m
Total Non-Specified Investments	£25m

6.15. Investment Limits: The Council's revenue reserves available to cover investment losses are forecast to be around £22 million over the medium-term, within which the General Fund unallocated balance is expected to be around £8 million. On this basis the maximum that will be lent to any one organisation (other than the UK Government or other local authority) will be £5 million, which leaves a buffer on the General Fund balance of circa £3 million which is double the current minimum level assessed as required by the Corporate Director. A group of banks under the same ownership will be treated as a single organisation for limit purposes.

Limits are for investment purposes and are in addition to any sums held with Lloyds Bank Plc (Lloyds) for the purposes of day-to-day banking activities. These sums will normally be held at no more than £1.5million, however, for practical purposes sums maybe higher for short periods to meet 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 may 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 2016/17 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 currently 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 £5 million 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 £15m.

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 2016/17 is £671,000. The budget for debt interest to be paid in 2016/17 is £282,000, with a further £167,000 estimated interest payable within the annual rental payment made on finance leases.

9.2. The Council will receive £60,800 interest on its deposit with Lloyds for the Braintree LAMS of which Essex County Council is paid half.

VIREMENT FINANCIAL LIMITS

The following Authority wide limits originally approved by council on 6th December 2010 were further ratified by Council on the 22nd February 2015.

Revenue Virement

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:

- 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.
- 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).
- 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.

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
10231	Mi Community	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
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
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
27101	Industrial Units-General	Asset Management

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	Witham Area Office	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
31109	Lockrams Lane Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
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	Environment
33809	Street Namplates	Operations
33901	Horticultural - Central Costs	Operations
33902	Horticultural - Plant Shop	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 Accommodation	Housing Services
40226	Bradford Street	Housing Services
40230	John Barr House	Housing Services
40231	49 & 51 St James Road	Housing Services
40703	Supporting People Carecall	Housing Services

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
61602	Business Improvement Districts	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
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
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
61602	Business Improvement Districts	Sustainable Development
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
33221	Closed Churchyards	Operations
28301	Closed Circuit Television	Business Solutions
33504	Collection Costs	Operations
27321	Commercial Property (Other)	Asset Management

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
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
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

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
33902	Horticultural - Plant Shop	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
22105	Legal Services	Governance
13001	Leisure Contract	Leisure Services
62001	Licensing	Environment
22301	Local Land Charges	Sustainable Development

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
10231	Mi Community	Community Services
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
26119	Revenues & Benefits System	Financial Services
63006	Roundabouts	Operations
33520	Sack & Wheelie Bin Delivery	Operations

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
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	Environment
40703	Supporting People Carecall	Housing Services
66501	Taxi Licences	Environment
40225	Temporary Accommodation	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
28103	Witham Area Office	Asset Management
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	17,282,360	0
EXP1	Premises Related Expenses	1,549,000	1,283,050
EXP2	Supplies & Services	4,054,522	310
EXP3	Transport Related Expenses	2,325,310	2,174,290
EXP4	Transfer Payments	44,336,500	0
EXP5	Third Party Payments	1,649,970	650
EXP6	Capital Financing Costs	999,500	0
EXP7	Miscellaneous Expenditure	519,050	211,730
EXPZ	Gf Revenue Account	1,291,839	0

TOTAL - GROSS EXPENDITURE	74,008,051	3,670,030
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GROSS INCOME

INC0	Government Grants	(47,486,957)	0
INC1	Joint Financing Income	(1,716,410)	0
INC2	Other Grants & Reimbursements	(2,997,950)	0
INC3	Sales	(660,920)	0
INC4	Fees & Charges	(4,196,950)	0
INC5	Rents	(2,710,260)	0
INC6	Interest	(621,270)	0
INC7	Miscellaneous Income	(195,030)	0
INC8	Internal Recharges	(314,780)	(3,670,030)

TOTAL - GROSS INCOME	(60,900,527)	(3,670,030)
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NET CONTROLLABLE EXPENDITURE	13,107,524
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General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP0	Employee Related Expenses	17,282,360	0
0100	Salary With Oncost	14,147,140	
0102	Staffing Savings Profiled	4,960	
0103	Staffing Costs Profile	108,920	
0110	Standby	46,750	
0130	Overtime - Monthly Pay	170,680	
0201	Pension Fund - Added Years	642,590	
0202	Pension Fund - Deficit	1,640,680	
0300	Agency/Sep Staff	273,140	
0520	Staff Professional Fees	12,970	
0540	First Aid	1,500	
0550	Fire Marshall	2,700	
0560	Webcasting	3,500	
0562	Hsg Benefit Transcripts	4,500	
0620	Employers Liability Ins.	78,830	
0650	Officials Indemnity Ins.	3,830	
0660	Pa(All Duties) Insurance	2,650	
0670	Fidelity Insurance	5,380	
0710	Staff Health Checks	8,490	
0711	Well Being Programme	600	
0750	Annuity	6,380	
0770	Long Service Awards	500	
0785	Staff Awards	3,000	
0810	Advertising	1,330	
0850	Crb Checks	100	
0940	Training Fees - Incl.Reg.	110,990	
0941	Health & Safety Training	250	

**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP1	Premises Related Expenses	1,549,000	1,283,050
1010	General Repair & Maint.	220,640	
1019	Planned Maintenance	40,000	
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.	8,440	
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	45,500	
1315	Horticultural Services Charge		1,215,000
1318	Hanging Baskets/Containers	13,150	
1410	Gas	22,700	
1420	Electricity	132,630	
1500	Combined Water/Sewer Chge	32,140	
1510	Metered Water Charge	1,000	
1610	Building Insurance	26,670	
1630	Hirers Liability	2,970	
1720	Window Cleaning	2,900	
1730	Cleaning Materials	5,200	
1740	Contract Cleaning	89,210	
1750	Trade Waste Collection		15,560
1760	Skip Vehicles	19,500	
1770	Toilets-Hygiene	2,500	
1780	Clinical Waste	1,450	
1781	Confidential Waste Disposal	3,000	
1810	Rent	195,940	
1820	Unified Business Rate-Ndr	529,710	
1840	Hire Of Premises	12,090	
1850	Council Tax	1,000	
1860	Service Charges	24,050	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP2	Supplies & Services	4,054,522	310
2010	New Equip. & Furniture	41,730	
2011	New Litter Bins/ New Dog Bins	14,500	
2012	New Trade Waste Bins	22,000	
2013	New Wheelie Bins	60,000	
2020	Hired Equipment	6,230	
2030	Maint.Equipment/Furniture	75,160	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	25,000	
2045	Social Car Mileage Payments	6,000	
2050	Tv/Sound Rentals/Licence	450	
2060	Chemicals,Fertilisers,Poisons	3,000	
2085	Purchase Of Trade Waste Sacks	350	
2090	Other Tools & Materials	72,080	
2092	Consumable Materials	11,500	
2093	Recycling Sacks	242,830	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	340	
2120	Vending Machine Supplies	5,000	
2121	Water Coolers Expenditure	3,550	
2130	Vending Machine Rental	1,500	
2210	Protective Clothing	37,880	
2220	Uniforms & Name Badges	2,750	
2230	Laundry	70	
2300	Printing-Outwork	69,100	
2310	Newspapers & Publications	20,550	
2320	Stationery	17,220	
2330	Books	500	
2360	Printing Paper/Materials	18,480	
2370	Printing-Machine Rentals	25,780	
2390	Photocopy Mach.Rent/Meter Chge	23,190	
2410	Court Fees & Charges	25,140	
2430	Licences(Miscellaneous)	4,170	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2450	Land Registry Fees	4,600	
2500	Other Professional Fees	126,210	
2501	Analysts Fees	3,500	
2502	Consultants Fees	43,130	
2504	Legal Fees	30,110	
2505	Bailiffs Fees	5,250	
2507	Valuers/Estate Agent Fees	6,900	
2508	Vets Fees	5,000	
2509	Audit Fees	104,630	
2510	Bank Charges	80,800	
2511	Security Services	6,420	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	8,060	
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	3,410	
2602	All Risks Insurance	4,400	
2604	Cash In Transit Insurance	390	
2605	Libel & Slander Insurance	2,300	
2606	Land Charges Insurance	3,370	
2609	General Insurance	11,860	
2610	Public Liability	88,990	
2611	Proff Negligence Ins	4,890	
2700	Computer Bureaux Chge/Lic	32,580	
2701	Computer Paper & Materials	2,430	
2702	Computer Equip.& Software	61,970	
2703	Computer Maintenance	473,070	
2704	System Development	48,250	
2730	Telephone Charges	37,560	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	27,940	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	179,880	
2810	Conference Expenses	7,660	
2820	Subsistence	2,930	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	2,500	
2830	Members Allowances	365,370	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	6,000	
2862	Members Broadband	5,800	
2870	Civic Hospitality	6,500	
2880	Office Hospitality Exp.	3,050	
2900	Grants-Welfare	213,940	
2903	Miscellaneous Grants	364,722	
2905	Recycling Donations	3,000	
2908	Mi Community Grants	100,000	
2909	Grant - Museum Trust	94,880	
2940	Publicity/Promotion Exp.	44,070	
2950	Membership Subscriptions	79,150	
2960	Statutory Advertising	1,620	
2970	Advertising General	21,040	
2990	Data Protection Act	500	
5630	Performance Bond	4,660	
7020	Payments	78,610	
7030	Other Expenses	337,070	
X510	Radio Control Charges		310
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	2,325,310	2,174,290
3021	Diesel Fuel	607,420	
3022	Petrol	7,300	
3050	Tyres	3,610	
3060	Road Fund Licence	4,850	
3090	Misc.Transport Costs	58,200	
3120	Repairs	262,460	
3140	Leased Car Maintenance	13,410	
3150	Plant Materials	25,580	
3210	Transport Costs-Vehicles		1,857,680
3220	Transport Costs-Plant	5,500	237,740
3310	Hire Of Vehicles	19,210	
3320	Plant Hire	4,080	
3330	Hire Of Leased Car		78,870
3331	Lease Car N.I.Contributions	6,370	
3332	Leased Car Irrecoverable V.At	5,580	
3340	Operating Lease Payments	78,090	
3350	Contract Hire	994,410	
3510	Casual Car Allowance	64,540	
3530	Leased Car Allowance	10,850	
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.	124,390	
3650	Leased Car Insurance	8,230	
EXP4	Transfer Payments	44,336,500	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	44,334,000	

**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP5	Third Party Payments	1,649,970	650
5220	Sub-Contractors:General	139,470	
5261	Abandoned Vehicles Removal	200	
5262	Waste Disposal & Transport	202,270	
5264	Emptying Of X Tanks	20,000	
5270	Ict Contract	331,340	
5280	Greenfields Ch	37,000	
5291	Leisure Contract - Variations	75,000	
5320	Essex County Council	208,900	
5321	Ecc Disposal Costs	353,000	
5322	Ecc Pension Fund	1,000	
5330	Community Associations	1,700	
5350	Payments To Other La'S	13,810	
5360	Payments To Parish Councils	80,120	
5370	Colchester Bc	178,700	
5410	Central Essex Community Servs	5,460	
5540	Pest Control		650
5602	Air/Water Quality/Contam Land	1,000	
5700	Landlord Incentives	1,000	
EXP6	Capital Financing Costs	999,500	0
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	159,300	
6820	Revenue Contributions	558,200	
EXP7	Miscellaneous Expenditure	519,050	211,730
7010	Adjustments	(15,360)	
7011	Expenditure Savings Profiled	143,420	
7040	Refunds	216,280	
7050	Contingency	116,690	
7051	Health & Safety Contingency	16,000	
7052	Emergency Planning Contingency	3,000	
7110	Write-Offs	19,260	
7220	Transfers Within Procurement		211,730
7300	Insurance Excess	19,760	
EXPZ	Gf Revenue Account	1,291,839	0
7805	Transfer To Reserve	2,595,874	
9806	Transfer To/From Reserve	(1,304,035)	

**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC0	Government Grants	(47,486,957)	0
9002	Dclg - Other	(43,200)	
9003	Dwp	(20,000)	
9005	Dwp - Rent Allowance Subsidy	(43,962,000)	
9007	Dwp - Benefit Admin Grant	(464,010)	
9018	Dept For Transport	(5,000)	
9022	New Homes Bonus Grant	(2,782,134)	
9026	Dclg - Localising Suppt C Tax	(128,080)	
9027	New Homes Bonus Set Aside	(7,701)	
9028	Sparsely Populated Areas Grant	(21,988)	
9030	Transition Grant	(52,844)	
INC1	Joint Financing Income	(1,716,410)	0
9101	Ecc Joint Financing Conts	(891,180)	
9105	Witham Town Council	(4,170)	
9106	Ecc Agency Reimbursements	(15,230)	
9108	External Income	(5,000)	
9111	Hub Subscriptions - Other La'S	(262,760)	
9114	Repay Technical Agreement	(425,730)	
9115	Collection Investment	(51,090)	
9118	Hardship Fund	(13,280)	
9119	Fraud & Compliance Investment	(47,970)	
INC2	Other Grants & Reimbursements	(2,997,950)	0
9200	Sponsorship	(15,000)	
9204	Contributions	(105,330)	
9205	Commissions	(280,000)	
9206	Costs Recovered	(132,150)	
9210	Benefit Overpayment Recoveries	(260,110)	
9212	Revenues Costs Recovered	(380,020)	
9215	Administrative Penalties	(23,250)	
9217	Disposal Credits	(27,070)	
9219	Ecc Recycling Credits	(1,201,210)	
9220	Ecc Tipping Away	(60,560)	
9221	Ecc Contract Income	(34,670)	
9222	Cost Of Collection Allowance	(194,670)	
9224	Ecc Re-Use Credits	(130)	
9230	Greenfields Ch Sla	(95,000)	
9445	Leisure Contract Fees	(188,780)	

**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC3	Sales	(660,920)	0
9302	Sale Of Provisions	(4,320)	
9303	Vending Machine Sales	(20)	
9304	Sale Of Publications/Maps	(800)	
9309	Other Sales	(629,280)	
9322	Sales Of Sacks (Blue)	(12,000)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	
9324	Sale Of Trade Waste Recyclate	(6,500)	
INC4	Fees & Charges	(4,196,950)	0
9401	Fees/Charges For Services	(3,272,950)	
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	(59,630)	
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	Thc Wedding Hire	(12,500)	
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	(2,710,260)	0
9443	Service Charges	(167,590)	
9501	General Rent	(614,200)	
9502	Commercial/Industrial Rents	(1,923,320)	
9505	Right Of Way/Access	(2,000)	
9506	Service Charges	(3,150)	
INC6	Interest	(621,270)	0
9601	Gross Interest	(70)	
9604	Interest On Mortgages	(2,600)	
9630	Interest - Deposits	(85,000)	
9636	Interest - Other	(33,600)	
9637	Interest - Pooled Funds	(500,000)	
INC7	Miscellaneous Income	(195,030)	0
9700	Miscellaneous Income	(195,030)	
INC8	Internal Recharges	(314,780)	(3,670,030)
9801	Recharge To Other Rev.A/C	(2,000)	(2,243,300)
9803	Tfr To Capital Funds	(312,780)	
9804	Contracts Recharged		(1,215,000)
9820	Transfers Within Procurement		(211,730)

General Fund Revenue Profile 2016/17 to 2019/20

	2016/17 £	2017/18 £	2018/19 £	2019/20 £
Base Budget brought forward from previous year	15,624,426	13,601,192	13,503,005	13,362,978
Inflation:				
Pay - annual award and incremental progression	189,590	255,790	213,230	202,520
Other Expenditure Inflation	74,910	68,770	82,330	102,890
Income Inflation	0	(50,000)	(10,000)	(10,000)
Pension Fund and National Insurance contribution adjustments	293,420	99,820	61,410	63,270
New Demands:				
Priority Area Investment, Bids and Unavoidable Budget Changes previously profiled	(24,910)	0	0	0
New Bids Ongoing				
One-off Growth Items 2015/16	(2,101,106)			
Reduction of Council Tax Support and Housing Benefit Administration Subsidy	126,060	46,750	43,480	43,480
Allowance for Reduced Income/Increased costs	260,580	515,100		
Priority Investment - one-off provision	200,362	(200,362)		
Reductions:				
Savings/Additional Income agreed previously profiled	(79,844)	(19,830)	0	0
Proposed savings - Members' decision	(131,340)	(85,420)	(111,100)	(84,450)
New savings - Agreed by Management	(485,250)	(6,350)	(1,750)	(7,000)
New additional income	(432,790)	(181,710)	(11,470)	
Council Tax Freeze Grant 2014/15 and 2015/16	87,084	0		
Additional Savings Required		(540,745)	(406,157)	(427,780)
Updated Base Budget	13,601,192	13,503,005	13,362,978	13,245,908
(Use of) / Addition to Balances	526,234			
Contribution from Earmarked reserves	(411,135)			
Budget Requirement	13,716,291	13,503,005	13,362,978	13,245,908
Government Grant - Revenue Support Grant	(1,602,495)	(777,347)	(272,480)	0
Retained Business Rates - Baseline amount	(3,191,180)	(3,253,945)	(3,349,939)	(3,457,008)
- Growth above baseline	(800,493)	(816,237)	(840,317)	(575,693)
Transition and Rural Services grants and returned funding	(82,533)	(70,415)	(13,657)	(17,754)
Collection Fund Balance - Business Rates (Surplus)/Deficit	411,135			
Collection Fund Balance - Council Tax (Surplus)/Deficit	(114,990)			
BDC Requirement from Council Taxpayers	8,335,735	8,585,061	8,886,585	9,195,453
Tax base (+1% p.a growth in properties for 2017/18 and +1.5% for 2018/19 and 2019/20 and collection rate of 99%)	50,667	51,174	51,942	52,721
Council Tax (Band D)	£164.52	£167.76	£171.09	£174.42
Council Tax per week	£3.16	£3.23	£3.29	£3.35
Percentage Increase	3.10%	1.97%	1.98%	1.95%
Increase per week	£0.09	£0.07	£0.06	£0.06

New Demands 2016/17 onwards

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Environment & Place	Operations	Service Level Agreement with Greenfields CH regarding the use of Cordons Farm.	5,000				New Service Level Agreement negotiated until 2017/18
Economic Development	Sustainable Development	Town Centre Regeneration Manager currently employed on a fixed term contract until 31st October 2015.	-29,910				
Total of Priority Area Investment, Bids and Unavoidable Budget Changes from previous years			-24,910	0	0	0	
Corporate Services & Asset Management	Business Solutions	Annual maintenance, training and development costs associated with computer systems (new and upgrades) covering a number of service areas and improving the customer experience.	-15,000				Revenue costs dependent on agreement of capital bids.
Health & Communities	Community Services	Replenish the Mi-Community Fund to enable the scheme to operate for a further year.	-100,000				Agreement to extend the Mi-Community Fund for one year. In response to a recommendation from the Overview and Scrutiny Committee.
Overall Strategy & Direction	Corporate	Contribution to the Essex Community Resilience Fund.	-20,000				The fund is held by Essex Community Foundation and is a partnership with other public sector organisations including districts and county council.
Overall Strategy & Direction	Corporate	Provision to fund 'invest to save' projects arising out of the Peer Challenge Action Plan.	-50,000				
Finance & Performance	Finance	Allocation of estimated surplus on Council Tax Collection Fund, as at 31st March 2015, to Parish and Town Councils.	-30,356				
Corporate Services & Asset Management	Human Resources	Provision to extend the Management Development Programme during 2015/16 and 2016/17	-30,000				
Overall Strategy & Direction	Marketing and Communications	Mosaic segmentation data - lease renewal. The data is used to understand the demographic profile of the District to enable a more targeted approach to communication with residents.	-23,400				Lease renewal is £7,800 per annum. Requirement to be reviewed in three-years time.
Corporate Services & Asset Management	Sustainable Development	Minor repairs and maintenance on Council owned assets identified in the annual conditions survey.	-52,350				Expenditure on repairs and maintenance which is too small to be capitalised.
Strategic Growth and Infrastructure	Sustainable Development	Provision to enable the opportunity purchase of investment property and land.	-500,000				Purchases would be approved under delegated authority by the Cabinet Member for Planning and Property following consultation with the Cabinet Member for Performance and Efficiency.
Strategic Growth and Infrastructure	Sustainable Development	An additional £480,000 is required to assist the development and delivery of the new Local Plan. The economic and housing growth requirement will substantially increase the previous growth target. In order to ensure the District optimises this growth potential, further studies and joint working will be required with other authorities and organisations.	-480,000				Use of this funding will be determined through delegated authority to the Corporate Director or Cabinet Member for Planning and Property as appropriate.
Strategic Growth and Infrastructure	Sustainable Development	Provision for planning appeals. Whilst a new Local Plan is being produced, the District is more likely to face challenge in relation to applications on unallocated land or against existing policy.	-300,000				A provision for appeals will enable the District to defend appeals which are not in conformity with the emerging Local Plan, without the need for recourse to Council on each occasion for a budget allocation. Use of the provision will be determined under delegated authority to the Corporate Director.

New Demands 2016/17 onwards

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Economic Development	Sustainable Development	To establish a Business Investment Fund to provide financial loan support for District businesses who need assistance in growing their businesses. The fund will support businesses through offering capital loan funding for capital investment, where this will lead to job creation and economic growth.	-500,000				The detail of the investment fund scheme will be finalised and launched in the Spring. Through establishing this fund there will be the opportunity to attract match funding commitments from other bodies to potentially increase this fund.
Total of Reversal of One-off Growth Items 2015/16			-2,101,106	0	0	0	
Finance & Performance	Finance	Reduction of Council Tax Support and Housing Benefit Administration Subsidy	126,060	46,750	43,480	43,480	
Overall Strategy & Direction	Governance	Individual Electoral Registration will require an increase in postage cost budget.	21,100				The increased costs in transition have been met by central government grant, however there are ongoing costs which need to be reflected in the base budgets.
Corporate Services & Asset Management	Asset Management	Budget for minor repairs to the Council's assets - identified in the conditions survey but low level cost which cannot be capitalised.	25,000				
Overall Strategy & Direction	Corporate	Achievement of Efficiency savings Target becomes more difficult as staff numbers and budgets are reduced.	175,880				Efficiency savings target reduced to £150,000 per annum.
Overall Strategy & Direction	Governance	Members Allowances – Members serving on the Local Plan Sub Committee are entitled to a minor special responsibility allowance – recommendation of Independent Remuneration Panel agreed by Council on 14 th December 2015	8,600				
Environment & Place	Operations	Refuse & Recycling - Introduce a Chargeable Clinical Waste Service	30,000				
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			386,640	561,850	43,480	43,480	
Health & Communities	Community	Councillor Grant Scheme - provision for 2016/17 and 2017/18	180,000	-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	-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	-200,362	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Corporate Services & Asset Management	Asset Management	Commercial portfolio - estimated additional income from rent reviews.	-61,570	-8,590	-3,470		
Corporate Services & Asset Management	Asset Management	Minor amendments to Asset Management expenditure budgets.	-3,090				
Corporate Services & Asset Management	Asset Management	Minor amendments to Asset Management income budgets: • Correction to Public Halls budgets (running costs recoverable from tenants at Silver End Village Hall via service charges now reflected in budgets) • Loss of External Income (Asset Management no longer providing part time services to Uttlesford DC).	-15,520				
Sub Total - Asset Management			-80,180	-8,590	-3,470	0	
Corporate Services & Asset Management	Business Solutions	ICT Contract - Budget reductions following the procurement exercise for ICT services; undertaken jointly with Castle Point, Colchester and Rochford councils.	-68,080				Change reflects additional savings which were withheld initially until the conclusion of the due diligence exercise with Capita.
Corporate Services & Asset Management	Business Solutions	Delete ICT contract variations provision	-15,000				Less flexible to deal with variations in the volumes of the ICT contract. Larger impact from March 2017 if contract costs increase. This would limit the ability to increase our IT estate in terms of hardware or software – all Capita costs would need to be built into the business case for new systems, new members of staff etc.
Corporate Services & Asset Management	Business Solutions	ICT Systems Development - the service has a number of systems development budgets to deal with upgrades, hardware and software issues and minor functionality improvements to our key corporate systems. To remove this provision, use the ICT reserve for any unforeseen issues and work with the ICT team to improve the roadmap to be able to predict upcoming issues more effectively and provide a roadmap for upgrades which can then inform budget bids on a case by case basis.	-22,730				

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Corporate Services & Asset Management	Business Solutions	ICT Membership subscriptions	-13,670				• We have negotiated a better deal with EOLP and can now take advantage of NGN (Next Generation Network) contract from ECC, reducing subscription costs. • Potential long term budget impact if BDC cannot procure services through ECC contract for NGN.
Corporate Services & Asset Management	Business Solutions	Customer Services - reduce resources in Customer Services Team.	-14,000				• Possible reduction in customer satisfaction. • Reduction in service standards. • Resilience of team will be further reduced (this has caused a number of issues over the last 18 months). • Would need to bring in extra cover at lunchtimes as this may leave one person on the phones during lunch periods if 2 members of team sick or on leave (Not enough weeks in year to allow only one person leave at a time).
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.		-110,000			
Sub Total - Business Solutions			-133,480	-110,000	0	0	
Health & Communities	Community	Citizens Advice Bureau - reduce funding by the rate of reduction in the Council's Settlement Funding Assessment.	-6,870	-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.	0	-3,410	-2,900		
Health & Communities	Community	Community Wellbeing Team - reduce Projects Budget by £8,500 and delete External Grant Finder Software £2,950.	-11,450				
Health & Communities	Community	Community Wellbeing Team - restructure Community Services, including the combining of the Housing Policy and Performance Officer and Community Research and Projects Officer into one post.	-45,000				
Sub Total - Community Services			-63,320	-19,910	-26,650	0	
Sub Total - Corporate Management Plan			0	0	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Health & Communities	Cultural Services	Braintree District Museum Service - 10% reduction in funding in 2016/17 proposed by the Trust. Reductions for 2017/18, 2018/19 & 2019/20 are being discussed with the Trust from new business models including Warner Textile Archive contracts.	-22,390				On target to meet the required income level.
Health & Communities	Cultural Services	Braintree Town Hall - additional income from annual fees and charges review.	-6,000	-4,000	-3,000	-2,000	
	Sub Total - Cultural Services		-28,390	-4,000	-3,000	-2,000	
Environment & Place	Environment	Environmental Services - various staff structure changes due to retirements or staff requests that will improve the efficiency of the service.	-30,000				This saving will be realised on the retirement of the Health & Safety and Emergency Planning Manager in March 2016.
Environment & Place	Environment	Income from solar panels installed at George Yard car park, Riverside Offices, Discovery Centre and Witham Leisure Centre (see capital bid)	-70,880				Original savings proposal in 2015/16
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	40,000				Update to Original savings proposal in 2015/16
Environment & Place	Environment	Private Sector Housing Grants - Charge an Agency Fee for the work involved in awarding Disabled Facilities Grants.	-41,800				
Environment & Place	Environment	Emergency Planning - Other Expenses reduce to £1,000	-1,000				
Environment & Place	Environment	Public Health & Housing - Minor savings from unused budgets	-2,500				

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Environment & Place	Environment	Environmental Protection - saving since harmonised payments introduced to staff working on the service	-10,000				
Environment & Place	Environment	Energy Conservation - Minor saving from unused budgets.	-1,300				
Environment & Place	Environment	Undertake a stock condition survey of private sector dwellings every 10 years (currently 5 years) - reduce transfer to reserves	-2,000				
Environment & Place	Environment	Building Control - saving on member of staff taking flexible retirement	-21,900				
Environment & Place	Environment	Pest Control - Reduce the Pest Control Service by one FTE	-10,000				
Environment & Place	Environment	Health & Safety - saving created by Administrative Officer reducing their hours	-4,000				
Environment & Place	Environment	Health & Safety - with the retirement of the manager the lease car provision is no longer required. Some money retained for casual car usage	-3,000				
Environment & Place	Environment	Health & Safety - Corporate Health & Safety contingency reduce from £7,000 to £5,000	-2,000				
Sub Total - Environment			-160,380	0	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Finance & Performance	Finance	Council Tax - ECC contribution toward Hardship Fund administration costs.	5,000				
Finance & Performance	Finance	Revenues - Printing and despatch of council tax and business rate bills at main billing. 2015/16 budget set before results of tender for 2015/16 billing were known.	-15,000				
Finance & Performance	Finance	Revenues - Enforcement Agency fees and legal fees. Changes in the debt recovery processes introduced in April 2015 have reduced the number of cases passed to Enforcement Agents.	-5,000				
Finance & Performance	Finance	Benefits - Housing Benefit Officer. Post vacated in August 2015 - not to be filled as need to consider and start to prepare for the impact of Universal Credit. First phase of UC commences on 5th October.	-29,000				
Finance & Performance	Finance	Internal Audit - Cease to undertake Quality audits wef October 2016.	-3,000				
Finance & Performance	Finance	Insurance - Insurance premia reductions following tender exercise - effective October 2015.	-40,000				
Finance & Performance	Finance	Insurance - Insurance Officer post - change from full to part-time.	-12,700				
Finance & Performance	Finance	Benefits - Contribution from ECC for assisting with the administration of the Essential Living Fund - payment card issued to claimants in Braintree District.	-5,000				
Finance & Performance	Finance	Treasury Management - Interest earned on short-term investment of surplus funds	-15,000				
Finance & Performance	Finance	Local Tax Collection - Cost of Collection Allowance increased	-6,080				
Finance & Performance	Finance	Benefits - Housing Benefits investigator transferred to Job centre	-35,410				
Sub Total - Finance			-161,190	0	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Overall Strategy & Direction	Governance	Civic Function - Reduce Civic budget in line with historic spend.	-3,000				
Overall Strategy & Direction	Governance	Member Development - The Council currently has a budget of £10,000 for Member development. That the member development budget is reduced by £4,000.	-4,000				
Overall Strategy & Direction	Governance	Elections - District election - annual payment to reserve reduced from £32,000 to £27,000.	-5,000				
Overall Strategy & Direction	Governance	Elections - Stop the sending of Birthday cards to those reaching 18. The principle cost is the postage; however there is a small amount of printing and staff time.	-500				
Overall Strategy & Direction	Governance	Legal Law library - reduced cost following change of supplier.	-1,600				
Overall Strategy & Direction	Governance	Governance & Member Services - Remove unused overtime budget	-1,160				
Overall Strategy & Direction	Governance	Governance & Member Services - Move to the electronic publication of committee documentation would increase efficiency and make substantial savings in print and postage costs. Exception: continue with paper committee documentation and despatch by post for Planning and Local Plan committees.	-7,660				
Sub Total - Governance			-22,920	0	0	0	
Strategic Growth and Infrastructure	Housing Services	Research & Development - Withdraw funding for the Housing Sub Regional Co-ordinator post	-5,000				
Sub Total - Housing Services			-5,000	0	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Corporate Services & Asset Management	Human Resources	Training & Development - To reduce the External Short Courses budget by £14,000 and divide the remaining budget amongst those services who do not have their own training budgets in base. This would also be on a per capita basis.	-14,000				
Corporate Services & Asset Management	Human Resources	Apprentices - The Council currently has a budget of £50,000 for the apprenticeship programme which is recognised as an example of best practice. Over the years the programme has increased substantially. That the budget is reduced by 50% to £25,000. This would enable 9 new level 2 apprenticeships per annum but no level 3's. We would propose that services wishing to take their apprentices through to a level 3 qualification would have to do so from within their existing budgets.	-25,000				
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.	-1,100	-1,100			
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.		-5,250	-1,750		
Sub Total - Human Resources			-40,100	-6,350	-1,750	0	
Health & Communities	Leisure	Leisure Service - Unused budget	-530				
Health & Communities	Leisure	Leisure Contract - variations reduce by £25,000	-25,000				
Sub Total - Leisure			-25,530	0	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Overall Strategy & Direction	Marketing & Communications	Cut expensive consultation methods eg door to door, focus groups and face to face and move over to digital only consultation saving £5,000 of the current budget, of £8,000.	-5,000				
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.	-7,000	-10,000	-5,000	-5,000	
Sub Total - Marketing & Communications			-12,000	-10,000	-5,000	-5,000	
Environment & Place	Operations	Allotments - increase plot charges	-1,600				Increase are fixed and phased in over three years was agreed by Council. The charge per square metre will therefore rise from 26p to 30p in year 1 (2014/15), 35p in year 2 (2015/16) and 40p in year 3 (2016/17)
Environment & Place	Operations	Great Notley Country Park - renegotiate the annual contribution to ECC (50% over a two-year period)	-15,000				Confident that the savings will be achieved. A number of income sharing options are currently being discussed with Essex CC.
Environment & Place	Operations	Waste Management - as reported to the Cabinet in September, the review of the new routes, which were introduced in February 2015, has identified the need for two of the six vehicles withdrawn under the re-routing to be reinstated. The estimated additional cost for vehicle and staffing is £150,000	150,000				
Environment & Place	Operations	Waste Collections - Combine the domestic refuse, recycling and trade waste collections across the District to maximise resources and increase opportunities to collect more trade recycling to generate additional income. Net saving of £200,000, after sharing savings with ECC.	-11,000				

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Environment & Place	Operations	Increase recycling - promotion of recycling in areas where participation is low.	-26,500				Net savings after allowing for a temporary member of staff - £26.5k for two years
Environment & Place	Operations	Income from the provision of a small scale wind turbine at Gt. Notley Country Park (see capital bid).	-7,500				
Environment & Place	Operations	Domestic Garden Waste - Suspend Garden Waste collections from December to February inclusive.	-35,000				
Environment & Place	Operations	Roadside Features - Charge the Courtauld Trust for the maintenance of Courtauld Fountain and surrounds and/or withdraw from providing the service if the Trust does not agree to pay.	-8,000				
Environment & Place	Operations	Parking Services - Introduce a charge of £200 for Temporary Traffic Regulation Orders (road closures).	-2,000				
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	-50,000			
Environment & Place	Operations	Markets - Reprofile/reduce the base income budget on the Market Service	20,000				
Environment & Place	Operations	Parking Services - Charge the Citizens Advice Bureau for Parking Permits currently provided free of charge).	-12,500				
Environment & Place	Operations	Leased Cars - savings as numbers of staff on scheme continue to reduce	-8,000				
Environment & Place	Operations	Operations Management & Administration - staff restructure saving 1 fte	-32,310				
Sub Total - Operations			-39,410	-50,000	0	0	

Savings Proposals 2016-17 onwards (All)

Portfolio	Business Plan	Description	2016/17 £	2017/18 £	2018/19 £	2019/20 £	Comments
Strategic Growth and Infrastructure	Sustainable Development	Landscape and Countryside - Reduce contribution to the Dedham Vale AONB and Stour Valley Project by £4,000: to £12,000 p.a.	-4,000				
Strategic Growth and Infrastructure	Sustainable Development	Local Land Charges - minor savings on overtime, casual car user allowance and computer software licences.	-2,930				
Strategic Growth and Infrastructure	Sustainable Development	Planning Policy - Reduction in casual car user allowance	-1,030				
Strategic Growth and Infrastructure	Sustainable Development	Development Management and Landscape Services - various savings across a number of budgets.	-9,600				
Strategic Growth and Infrastructure	Sustainable Development	Local Land Charges - Net additional income from land searches	-30,000				
Strategic Growth and Infrastructure	Sustainable Development	Development Management - Increase in number of Planning Applications, Street Naming and Numbering requirements, and number of pre-application enquiries due to increased demand.	-125,000				
Sub Total - Sustainable Development			-172,560	0	0	0	
Overall Strategy & Direction	Corporate	Localism Fund - phase out over next four years	-37,650	-84,460	-84,450	-84,450	
Finance & Performance Overall Strategy & Direction	Corporate	Adjustments for Set-aside Grant returned and Community Rights grants	27,316				Grants are due to cease in 2016/17.
	Corporate	Savings related to Staffing and Management Restructure	-44,430				
Finance & Performance	Revenues	Council Tax Sharing Agreement with major preceptors. Increased council tax as result of reviews of the various discounts claimed by taxpayers, including single persons discount and local council tax support.	-130,000				
Sub Total - Corporate Finance and efficiencies			-184,764	-84,460	-84,450	-84,450	
Savings Proposals 2016/17 onwards (All) - TOTAL			-1,129,224	-293,310	-124,320	-91,450	

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