

Budget Book

2018 - 2019



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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 19th February 2018. The book includes information about the following:

- o Council Tax Rates and Tax Base
- o Business plan budgets in summary and detail
- o Capital programme
- o Treasury Management Strategy Statement
- o Financial Limits
- o A List of cost centres and account codes currently used within the finance ledger system.
- o 2018/19 2021/22 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2018/19

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 2018/19 as 51,980 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 2018/19, in accordance with the Local Government Finance Act 1992 (as amended):-
 - £88,057,177, being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves and general balances, and local precepts issued to the Council.
 - £76,924,780, 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 2018 in respect of council tax and business rates.
 - £11,132,397, 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:
 - £272,480, being the amount of Revenue Support Grant receivable from central government for the year.
 - £4,511,538, being the estimated amount of the local share of business rates to be retained by the Council for the year after allowing for the following items: a tariff of £12,832,242; an estimated levy of £1,041,562 due to the Essex Business Rate Pool; and a net amount of £1,531,390 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.
 - £181,609, being the amount that has been calculated as the Council's share of the estimated Collection Fund balance at 31 March 2018 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2018/19.

£725,670, being the Council's share of the estimated Collection Fund balance at 31 March 2018 in respect of business rates to be transferred from the Collection Fund to the General Fund revenue account in 2018/19.

£22,125, being the amount of rural services grant funding to be provided by government as announced in the Final Local Government Finance Settlement for 2018/19.

£2,061,367, 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:

£214.17, 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.

£174.51, 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	£116.34
В	7/9	£135.73
С	8/9	£155.12
D	9/9	£174.51
E	11/9	£213.29
F	13/9	£252.07
G	15/9	£290.85
Н	18/9	£349.02

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 £9,071,030.

Under the principles set by the Secretary of State for Communities and Local Government for the 2018/19 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	£63,506,565
 Police, Fire & Crime Commissioner – Essex Police 	£8,785,660
• Police, Fire & Crime Commissioner – Essex Fire Service	£3,658,352

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

Property Band	Essex County	Essex Police	Essex Fire
	Council		Service
Α	£814.50	£112.68	£46.92
В	£950.25	£131.46	£54.74
С	£1,086.00	£150.24	£62.56
D	£1,221.75	£169.02	£70.38
E	£1,493.25	£206.58	£86.02
F	£1,764.75	£244.14	£101.66
G	£2,036.25	£281.70	£117.30
Н	£2,443.50	£338.04	£140.76

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

COUNCIL TAX RESOLUTION - PARISH PRECEPT & TAXES

Col . 1	Col.2	Col.3	Col.4	Col . 5
PARISH/AREA	TAX	PARISH	PARISH	BASIC
	BASE (BAND D	PRECEPT	TAX (BAND D)	AMOUNT OF COUNCIL TAX
	EQUIV)	£	(BAND D) £	£
ALPHAMSTONE & LAMARSH	200.57	3,607	17.98	192.49
ASHEN	146.32	4,408	30.13	204.64
BARDFIELD SALING	96.53	-	0.00	174.51
BELCHAMP OTTEN	78.90	1,000	12.67	187.18
BELCHAMP ST PAUL	163.65	3,000	18.33	192.84
BELCHAMP WALTER	101.38	5,003	49.35	223.86
BIRDBROOK	149.99	13,245	88.31	262.82
BLACK NOTLEY	895.70	48,000	53.59	228.10
BORLEY	53.06	1,283	24.18	198.69
BRADWELL	218.39	7,965	36.47	210.98
BRAINTREE	14356.53	-	0.00	174.51
BULMER	274.13	9,497	34.64	209.15
BURES HAMLET	321.06	26,892	83.76	258.27
CASTLE HEDINGHAM	483.71	25,128	51.95	226.46
COGGESHALL	1789.62	154,213	86.17	260.68
COLNE ENGAINE	408.97	23,514	57.50	232.01
CRESSING	628.35	37,380	59.49	234.00
EARLS COLNE	1253.74	77,174	61.56	236.07
FEERING	810.22	52,987	65.40	239.91
FINCHINGFIELD	676.71	40,792	60.28	234.79
FOXEARTH & LISTON	153.06	7,000	45.73	220.24
GESTINGTHORPE	181.76	6,400	35.21	209.72
GOSFIELD	576.28	32,473	56.35	230.86
GREAT BARDFIELD	526.78	32,509	61.71	236.22
GREAT MAPLESTEAD	163.55	4,903	29.98	204.49
GREAT NOTLEY	2455.89	76,133	31.00	205.51
GREAT SALING	136.18	7,341	53.91	228.42
GREAT YELDHAM	582.12	44,189	75.91	250.42
GREENSTEAD GREEN	280.37	6,573	23.44	197.95
HALSTEAD	3825.32	172,981	45.22	219.73
HATFIELD PEVEREL	1755.47	60,399	34.41	208.92
HELIONS BUMPSTEAD	181.17	14,296	78.91	253.42
HENNYS,MIDDLETON & TWINSTEAD	234.34	4,875	20.80	195.31
KELVEDON	1294.72	100,219	77.41	251.92
LITTLE MAPLESTEAD	115.53	3,442	29.79	204.30
LITTLE YELDHAM,	238.30	6,192	25.98	200.49
TILBURY JUXTA CLARE				
& OVINGTON	224.22	40.054		
PANFIELD	331.06	16,054	48.49	223.00
PEBMARSH	234.53	8,149	34.75	209.26
PENTLOW	106.82	5,000	46.81	221.32
RAYNE	856.15	40,531	47.34	221.85
RIDGEWELL	211.56	17,028	80.49	255.00
RIVENHALL	264.73	11,000	41.55	216.06
SHALFORD	341.55	18,126	53.07	227.58
SIBLE HEDINGHAM	1630.48	103,485	63.47	237.98
SILVER END	1061.08	61,276	57.75	232.26
STAMBOURNE	166.02	7,636	45.99	220.50
STEEPLE BUMPSTEAD	623.50	41,139	65.98	240.49
STISTED	280.86	12,460	44.36	218.87
STURMER	198.82	7,075	35.58	210.09
TERLING & FAIRSTEAD	418.57	19,225	45.93	220.44
TOPPESFIELD	210.97	14,731	69.83	244.34
WETHERSFIELD	533.71	29,179	54.67	229.18
WHITE COLNE	207.21	10,882	52.52	227.03
WHITE NOTLEY & FAULKBOURNE	244.93	11,973	48.88	223.39
WICKHAM ST PAUL WITHAM	132.76 8116.32	10,629 500,776	80.06	254.57
	8116.32	500.776	61.70	236.21

	Α	В	С	D	E	F	G	н
ALPHAMSTONE & LAMARSH	1102.43	1286.16	1469.90	1653.64	2021.12	2388.59	2756.07	3307.28
ASHEN	1110.53	1295.61	1480.70	1665.79	2021.12	2406.14	2776.32	3331.5
				1635.66	1999.14			
BARDFIELD SALING BELCHAMP OTTEN	1090.44	1272.18	1453.92			2362.62	2726.10	3271.3
	1098.89	1282.03	1465.18	1648.33	2014.63	2380.92	2747.22	3296.6
BELCHAMP ST PAUL	1102.66	1286.44	1470.21	1653.99	2021.54	2389.10	2756.65	3307.9
BELCHAMP WALTER	1123.34	1310.56	1497.79	1685.01	2059.46	2433.90	2808.35	3370.0
BIRDBROOK	1149.31	1340.87	1532.42	1723.97	2107.07	2490.18	2873.28	3447.9
BLACK NOTLEY	1126.17	1313.86	1501.56	1689.25	2064.64	2440.03	2815.42	3378.5
BORLEY	1106.56	1290.99	1475.41	1659.84	2028.69	2397.55	2766.40	3319.6
BRADWELL	1114.75	1300.55	1486.34	1672.13	2043.71	2415.30	2786.88	3344.2
BRAINTREE	1090.44	1272.18	1453.92	1635.66	1999.14	2362.62	2726.10	3271.3
BULMER	1113.53	1299.12	1484.71	1670.30	2041.48	2412.66	2783.83	3340.60
BURES HAMLET	1146.28	1337.33	1528.37	1719.42	2101.51	2483.61	2865.70	3438.84
CASTLE HEDINGHAM	1125.07	1312.59	1500.10	1687.61	2062.63	2437.66	2812.68	3375.22
COGGESHALL	1147.89	1339.20	1530.52	1721.83	2104.46	2487.09	2869.72	3443.66
COLNE ENGAINE	1128.77	1316.90	1505.03	1693.16	2069.42	2445.68	2821.93	3386.32
CRESSING	1130.10	1318.45	1506.80	1695.15	2071.85	2448.55	2825.25	3390.30
EARLS COLNE	1131.48	1320.06	1508.64	1697.22	2074.38	2451.54	2828.70	3394.44
FEERING	1134.04	1323.05	1512.05	1701.06	2079.07	2457.09	2835.10	3402.12
FINCHINGFIELD	1130.63	1319.06	1507.50	1695.94	2072.82	2449.69	2826.57	3391.88
FOXEARTH & LISTON	1120.93	1307.75	1494.57	1681.39	2055.03	2428.67	2802.32	3362.78
GESTINGTHORPE	1113.91	1299.57	1485.22	1670.87	2042.17	2413.48	2784.78	3341.74
GOSFIELD	1128.01	1316.01	1504.01	1692.01	2068.01	2444.01	2820.02	3384.02
GREAT BARDFIELD	1131.58	1320.18	1508.77	1697.37	2074.56	2451.76	2828.95	3394.7
GREAT MAPLESTEAD	1110.43	1295.50	1480.57	1665.64	2035.78	2405.92	2776.07	3331.28
GREAT NOTLEY	1111.11	1296.29	1481.48	1666.66	2037.03	2407.40	2777.77	3333.32
GREAT SALING	1126.38	1314.11	1501.84	1689.57	2065.03	2440.49	2815.95	3379.14
GREAT YELDHAM	1141.05	1331.22	1521.40	1711.57	2091.92	2472.27	2852.62	3423.14
GREENSTEAD GREEN	1106.07	1290.41	1474.76	1659.10	2027.79	2396.48	2765.17	3318.20
HALSTEAD	1120.59	1307.35	1494.12	1680.88	2054.41	2427.94	2801.47	3361.76
HATFIELD PEVEREL	1113.38	1298.94	1484.51	1670.07	2041.20	2412.32	2783.45	3340.14
HELIONS BUMPSTEAD	1143.05	1333.55	1524.06	1714.57	2095.59	2476.60	2857.62	3429.14
HENNYS,MIDDLETON & TWINSTEAD	1104.31	1288.36	1472.41	1656.46	2024.56	2392.66	2760.77	3312.92
KELVEDON	1142.05	1332.39	1522.73	1713.07	2093.75	2474.43	2855.12	3426.14
LITTLE MAPLESTEAD	1110.30	1295.35	1480.40	1665.45	2035.55	2405.65	2775.75	3330.90
LITTLE YELDHAM,	1107.76	1292.39	1477.01	1661.64	2030.89	2400.15	2769.40	3323.28
TILBURY JUXTA CLARE								
& OVINGTON								
PANFIELD	1122.77	1309.89	1497.02	1684.15	2058.41	2432.66	2806.92	3368.30
PEBMARSH	1113.61	1299.21	1484.81	1670.41	2041.61	2412.81	2784.02	3340.82
PENTLOW	1121.65	1308.59	1495.53	1682.47	2056.35	2430.23	2804.12	3364.94
RAYNE	1122.00	1309.00	1496.00	1683.00	2057.00	2431.00	2805.00	3366.00
RIDGEWELL	1144.10	1334.78		1716.15	2097.52	2478.88	2860.25	3432.30
RIVENHALL			1525.47	1677.21			2795.35	
	1118.14	1304.5	1490.85		2049.92	2422.64		3354.4
SHALFORD	1125.82	1313.46	1501.09	1688.73	2064.00	2439.28	2814.55	3377.4
SIBLE HEDINGHAM	1132.75	1321.55	1510.34	1699.13	2076.71	2454.30	2831.88	3398.20
SILVER END	1128.94	1317.1	1505.25	1693.41	2069.72	2446.04	2822.35	3386.8
STAMBOURNE	1121.10	1307.95	1494.80	1681.65	2055.35	2429.05	2802.75	3363.3
STEEPLE BUMPSTEAD	1134.43	1323.50	1512.57	1701.64	2079.78	2457.92	2836.07	3403.2
STISTED	1120.01	1306.68	1493.35	1680.02	2053.36	2426.70	2800.03	3360.0
STURMER	1114.16	1299.85	1485.55	1671.24	2042.63	2414.01	2785.40	3342.4
TERLING & FAIRSTEAD	1121.06	1307.90	1494.75	1681.59	2055.28	2428.96	2802.65	3363.1
TOPPESFIELD	1136.99	1326.49	1515.99	1705.49	2084.49	2463.49	2842.48	3410.9
WETHERSFIELD	1126.89	1314.70	1502.52	1690.33	2065.96	2441.59	2817.22	3380.6
WHITE COLNE	1125.45	1313.03	1500.60	1688.18	2063.33	2438.48	2813.63	3376.3
WHITE NOTLEY & FAULKBOURNE	1123.03	1310.20	1497.37	1684.54	2058.88	2433.22	2807.57	3369.0
WICKHAM ST PAUL	1143.81	1334.45	1525.08	1715.72	2096.99	2478.26	2859.53	3431.4
WITHAM	1131.57	1320.17	1508.76	1697.36	2074.55	2451.74	2828.93	3394.7

COUNCIL TAXBASE 2018/19 - SUMMARY BY BAND

COUNCI	TOTAL	EXEMPT	EXEMPT DISABLED RELIEF ADJ. SUB-TOTAL	J. SUB-TOTAL				20%	EFFECTIVE	EMPTY	LOCAL	FAMILY	EQUIV.	RELEVANT	TAX BASE
L TAX	NO. OF	DWELLINGS	+		Nii	25% Discount	50% Discount	Second	DISCOUNTS	HOMES PREMIUM	SCHEME	ANNEXE	NO. OF	AMOUNT	@ 99.0 COLL RATE
AR		0		9		4	0	0	-	0	8	0	2	1	-
4	5985	315	9	83 5747	255	3582	7	2	006	55	1123	15	3736	2491	2466
В	16665	202	83	104 16484	388	8099	15	0	1660	59	2218	0	12636	9828	9730
ပ	18714	162	104	57 18505	259	5183	21	0	1306	26	1372	-	15839	14079	13938
٥	9317	09	27	62 9262	156	2088	17	0	531	15	300	-	8438	8438	8354
Ш	7080	52	62	34 7000	101	1223	17	2	315	4	94	0	6597	8063	7983
ш	4118	10	8	22 4096	63	543	20	0	146	80	24	0	3930	299	5620
g	2202	10	22	11 2181	45	255	21	0	74	თ	80	0	2103	3505	3470
I	211	0	7	200	41	23	ς	0	æ	S	0	0	194	389	385
TOTAL	64292	811	379 37	379 63481	1281	19509	123	4	4941	191	5143	17	53476	52471	51946
									Add Contributions in Lieu	utions in L	ieu			34	34
									TAXBASE					52505	51980

Notes

Effective discounts equals the number of discounts multiplied by the appropriate percentage ie 25% or 50%

Effective discount 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 2018/19 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
Accet Management	795 720	(0 873 290)	(02 077 570)		198 070	129 210	(335 410)	71 170	(12 014 530)
Pricipose Collitions	021,001		1 084 660		308,060	147.200	(000,410)	334 500	61 080
Comminity Services	560,240	(210,020)	350,220	106 870	79 530	186.870	(128 680)	29,720	624 230
Comorate Management Plan	1.251.370	020,012)	1.251.370	0.0,00	608.260	1.318.230	(1.424.110)	024,62	1.753.750
Economic Development	145,770	0	145,770	119,000	0	63,370	0	7,600	335,740
Environment & Leisure	2,134,980	(1,286,390)	848,590	(3,000)	171,980	773,160	(225,800)	1,143,170	2,708,100
Finance	42,588,890	(41,416,450)	1,172,440	42,540	939,030	776,930	(1,958,060)	27,380	1,000,260
Governance	1,248,940	(326,750)	922,190	(19,500)	180,920	894,220	(482,560)	5,790	1,501,060
Housing Services	1,049,230	(250,590)	798,640	(87,670)	707,560	303,950	(202,200)	6,500	1,021,420
Human Resources	386,670	0	386,670	39,800	170	97,830	(398,490)	0	125,980
Marketing & Communications	661,170	(117,540)	543,630	34,200	0	177,700	(738,530)	0	17,000
Operations	10,253,830	(5,114,590)	5,139,240	81,060	1,461,920	906,020	(1,655,770)	1,291,030	7,223,500
Strategic Investment	118,250	(107,200)	11,050	105,800	0	0	0	0	116,850
Sustainable Development	1,795,270	(1,082,580)	712,690	406,950	532,160	513,690	(708,610)	136,180	1,593,060
COST OF SERVICES	64,997,620	(52,808,030)	12,189,590	826,050	5,187,660	6,288,380	(11,476,040)	3,052,760	16,068,400
Reversal of Capital Financing	0	0	0	0	0	0	0	(3,052,760)	(3,052,760)
Corporate Financing	2,584,870	(2,518,564)	906,306	0	0	0	0	0	906,306
Parish and Town Council Grants	114,160	0	114,160	0	0	0	0	0	114,160
Transfer to/ (from) Earmarked Reserves	775,434	0	775,434	(826,050)	0	0	0	0	(50,616)
Contribution to/(from) Balances	1,638,962	0	1,638,962	0	0	0	0	0	1,638,962
BRAINTREE BUDGET	70,111,046	(55,326,594)	14,784,452	0	5,187,660	6,288,380	(11,476,040)	0	14,784,452
Revenue Support Grant	0	(272.480)	(272.480)	0	0	0	0	0	(272.480)
Retained Business Rates	13,873,804	(18,385,342)	(4,511,538)	0	0	0	0	0	(4,511,538)
Transition and Rural Services Grants	0	(22,125)	(22,125)	0	0	0	0	0	(22,125)
Collection Fund Surplus - Business Rates	0	(725,670)	(725,670)	0	0	0	0	0	(725,670)
Collection Fund Surplus - Council Tax	0	(181,609)	(181,609)	0	0	0	0	0	(181,609)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	83.984.850	(74,913,820)	9.071.030	0	5,187,660	6.288.380	(11,476,040)	0	9,071,030
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	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
ASSET MANAGEMENT	795,720	(2,873,290)	(2,077,570)	0	198,070	129,210	(335,410)	71,170	(2,014,530)
Services Commonsial Dronotty, Mate Industrial Land	74 460	(022 220)	(652 340)	c	c	c	c	c	(652 340)
Commercial Property Mat: Industrial Units	180.360	(389,730)	(209.370)		0 0			0	(032,310)
Commercial Property Mgt: Shops	9,840	(154,650)	(144,810)	0	0	0	0	0	(144,810)
Commercial Property Mgt: Other Investment Properties	3,010	(1,040,350)	(1,037,340)	0	0	0	0	0	(1,037,340)
Commercial Property Mgt: Central Overheads	0	0	0	0	176,220	62,140	0	0	238,360
Non-Commercial Property Mgt	212,100	(523,440)	(311,340)	0	0	0	0	50,620	(260,720)
Public & Community Halls	36,490	(45,730)	(9,240)	0	21,850	18,500	0	20,550	51,660
sub-total services	486,260	(2,850,670)	(2,364,410)	0	198,070	80,640	0	71,170	(2,014,530)
Service Units & Holding Accounts									
Asset Management Unit	309,460	(22,620)	286,840	0	0	48,570	(335,410)	0	0
	309,460	(22,620)	286,840	0	0	48,570	(335,410)	0	0
BUSINESS SOLUTIONS	2,007,290	(22,630)	1,984,660	0	308,060	147,200	(2,712,460)	334,520	61,980
Services		,		,	;	,	•	:	;
Closed Circuit Television	14,500	0	14,500	0	35,010	370	o c	12,100 13,100	61,980
Service Units & Holding Accounts	7,000	•	200,'t		2,00	5		., 15, 120	9,
Customer Contact Centre	351,380	(13,250)	338,130	0	172,920	20,000	(567,920)	6,870	0
Customer Service Duty Officers	138,920	(1,980)	136,940	0	2,960	17,070	(161,970)	0	0
Corporate Business Systems	410,280	(7,400)	402,880	0	0	5,370	(597,710)	189,460	0
Business Systems Team	466,960	0	466,960	0	25,130	34,300	(526,390)	0	0
Council Offices	365,300	0	365,300	0	54,210	18,940	(545,350)	106,900	0
Performance & Improvement	95,050	0	95,050	0	6,410	10,770	(114,520)	2,290	0
Corporate Projects & Web	164,900	0	164,900	0	6,420	10,380	(198,600)	16,900	0
	1,992,790	(22,630)	1,970,160	0	273,050	146,830	(2,712,460)	322,420	0

GENERAL FUND SUMMARY 2018/19 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
COMMUNITY SERVICES	560,240	(210,020)	350,220	106,870	79,530	186,870	(128,680)	29,420	624,230
Services Community Topicot	000	(000 000)	000	c	002.0	007 00	c	007	459 000
Community Safety & Development	107,340	(210,020)	40,380 107,340	33,370	56,690	56,430	(30,670)	29,420	223,160
Equalities & Diversity	1,000	0 0	1,000	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	1,000
External Funding Member Grant Scheme	141,380	0	141,380	73,500	00,02	0	0	0	73,500
sub-total services	500,320	(210,020)	290,300	106,870	79,530	148,780	(30,670)	29,420	624,230
Service Units & Holding Accounts Community Wellbeing	59,920	0	59,920	0	0	38,090	(98,010)	0	0
sub-total service units	59,920	0	59,920	0	0	38,090	(98,010)	0	0
CORPORATE MANAGEMENT PLAN	1,251,370	0	1,251,370	0	608,260	1,318,230	(1,424,110)	0	1,753,750
<u>Services</u> Comorate Management	C	C	C	C	568 950	1 184 800	C	C	1 753 750
sub-total services	o	o	0	0	568,950	1,184,800	• •	o	1,753,750
Service Units & Holding Accounts		C		•		7		Ć	c
ONIC Support Corporate Management Team	48,510		48,510		15,360	10,070	(745 600)		
Heads of Service	557,540	0	557,540	0	000,52	47,030	(604,570)	0	0
sub-total service units	1,251,370	0	1,251,370	0	39,310	133,430	(1,424,110)	0	0
ECONOMIC DEVELOPMENT	145,770	0	145,770	119,000	0	63,370	0	7,600	335,740
<u>Services</u> Fronomic Development	142 770	C	142 770	119 000	C	63 370	C	7 600	332 740
Town Centre Strategy	3.000		3.000	000,61		0,000		00,	3,000
sub-total services	145,770	• •	145,770	119,000	0	63,370	0	7,600	335,740

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	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
ENVIRONMENT & LEISURE	2,134,980	(1,286,390)	848,590	(3,000)	171,980	773,160	(225,800)	1,143,170	2,708,100
<u>Services</u> Building Control	376 060	(343 000)	33.060	C	1 250	100 500	C	C	134 810
Carbon - Management & Admin	101,040	(117,450)	(16,410)	0	420	33,200	(25,960)	22,180	13,430
Public Lighting	10,190	0	10,190	0	200	2,180	0	0	12,570
Land Drainage & Flooding	0	0 00 100	0 000	0 0	200	290	0 000 200	1,110	1,600
Environmental Protection Health Protection	329,480	(65,400)	264,080		82,420	254,080	(97,600)	O	502,980
Public Health & Housing	12,920	(1,700)	11,220	(3.000)	39,250	11,700	0	0	59,170
Private Sector Housing Grants	0	0	0	0	31,310	790	0	210,000	242,100
Pest Control	46,390	(32,850)	13,540	0	140	51,290	0	2,340	67,310
Emergency Planning	47,490	0	47,490	0	140	6,440	0	0	54,070
Licensing	249,570	(246,560)	3,010	(1,000)	2,160	69,750	0 0	1,930	75,850
Museum Taura Hall Contra	208,710	(114 400)	208,640		7 240	6,830		102,470	317,940
Lowin rail Cellife Heath Development	117 530	(114,400)	56,920	1 000	1,240	53 340		0/6,02	100,140
Leisure Management	194.140	(283.780)	(89.640)	000,	6.400	61,250	0	782.570	760.580
sub-total services	2,062,850	(1,284,390)	778,460	(3,000)	166,380	747,150	(123,560)	1,143,170	2,708,600
Service Units & Holding Accounts									
Env Health- Management & Admin	0	0	0	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	72,130 72,130	(2,000)	70,130	o c	5,600	26,010	(102,240)	0 6	(500)
	12,130	(2,000)	00,130	•	0,00	20,07	(102,240)	•	(nnc)
FINANCE	42,588,890	(41,416,450)	1,172,440	42,540	939,030	776,930	(1,958,060)	27,380	1,000,260
Services	11	(000)	900	000		0 0 0	(000 10)	c	000
Benefits - Administration Benefits - Net Daid/Subsidy	38 921 070	(38 830 000)	138,830	30,000	359, 120	008,807	(059,75) O		044,270
Local Tax Collection	662,390	(707,200)	(44.810)	0	473,290	247,200	(92.610)	0	583,070
Treasury Management	328,170	(842,600)	(514,430)	(27,600)	35,030	0	0	0	(507,000)
sub-total services	40,569,130	(40,898,470)	(329,340)	2,400	867,440	501,150	(130,240)	0	911,410
Service Units & Holding Accounts		C	0.00	Ć	C C	c c		ć	c
Insurance Internal Audit	250,100		250,100		8,250	0,000	(265,010)		
Cashiering Services	143,010	0 0	143,010		12.310	35 420	(196,200)	5 460	0 0
Revenues & Benefits System & Support	340,410	0	340,410	0	23,500	107,030	(475,940)	5,000	0
Financial Services	491,420	0	491,420	0	8,400	75,750	(581,090)	5,520	0
Corporate Management (Finance)	88,850	0	88,850	0	0	0	0	0	88,850
HR & Payroll System	24,560	0	24,560	0	3,890	2,590	(42,440)	11,400	0
Procurement	536,500	(517,980)	18,520	40,140	11,120	26,290	(96,070)	0 000	0 90 00
Sub-total service units	2,019,100	(006,716)	55,155,1	10,14	200,11	10,100	(1,020,120,1)	200,14	20,00

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	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
GOVERNANCE	1,248,940	(326,750)	922,190	(19,500)	180,920	894,220	(482,560)	5,790	1,501,060
<u>Services</u> Democratic Representation & Mgt Electoral Services Land Charges sub-total services	473,970 211,050 177,740 862,760	0 (21,600) (272,000) (293,600)	473,970 189,450 (94,260) 569,160	7,500 (27,000) 0 (19,500)	137,800 2,040 0 139,840	694,650 57,620 57,070 809,340	0 (3,570) 0 (3,570)	2,770 3,020 0 5,790	1,316,690 221,560 (37,190) 1,501,060
Service Units & Holding Accounts Legal Services Member Resources sub-total service units	218,670 167,510 386,180	(33,150) 0 (33,150)	185,520 167,510 353,030	0 0 0	41,080 0 41,080	37,280 47,600 84,880	(263,880) (215,110) (478,990)	0 0 0	0 0 0
HOUSING SERVICES	1,049,230	(250,590)	798,640	(87,670)	707,560	303,950	(707,560)	6,500	1,021,420
Services Choice Based Lettings Empty Homes Grants	10,500 17,960 1,510	(4,330) 0 0	6,170 17,960 1,510	000	000	000	000	000	6,170 17,960 1,510
Homelessness & Temporary Accommodation Housing Advice Housing Enabling Housing Needs Survey Housing Strategy	301,680 412,980 0 0	(246,260)	55,420 412,980 0 0	(147,960) 30,290 0 30,000	335,850 7,980 211,800 0 151,930	70,290 86,670 10,910 0 59,530	(327,870)	6,500	320,100 210,050 222,710 30,000 211,460
Supporting People sub-total services	1,460 746,090	0 (250,590)	1,460 495,500	0 (87,670)	0 707,560	0 227,400	0 (327,870)	0 0,500	1,460 1,021,420
Service Units & Holding Accounts Housing Assessment Research & Development sub-total service units	144,430 158,710 303,140	0 0 0	144,430 158,710 303,140	0 0 0	0 0 0	51,300 25,250 76,550	(195,730) (183,960) (379,690)	o o o	0 0 0
HUMAN RESOURCES	386,670	0	386,670	39,800	170	97,830	(398,490)	0	125,980
Service Units & Holding Accounts Human Resources Modern Apprentices Organisational Development Staff Representatives sub-total service units	251,640 86,180 48,850 0 386,670	0000 0	251,640 86,180 48,850 0 386,670	39,800 008,86 0 0	170 0 0 0 0	81,190 0 16,640 97,830	(333,000) 0 (48,850) (16,640) (398,490)	0000 0	0 125,980 0 0 1 25,980

GENERAL FUND SUMMARY 2018/19 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
MARKETING & COMMUNICATIONS	661,170	(117,540)	543,630	34,200	0	177,700	(738,530)	0	17,000
Service Units & Holding Accounts Reprographics Marketing & Communications Graphic Design Mail Services sub-total service units	121,200 299,340 98,580 142,050 661,170	(15,000) (92,540) (10,000) 0	106,200 206,800 88,580 142,050 543,630	34,200 0 0 0 34,200	0 0 0 0	45,290 95,040 16,020 21,350 177,700	(151,490) (319,040) (104,600) (163,400) (738,530)	0000 0	0 17,000 0 0 17,000
OPERATIONS	10,253,830	(5,114,590)	5,139,240	81,060	1,461,920	906,020	(1,655,770)	1,291,030	7,223,500
Services Car Parks	409 070	(1 137 200)	(728 130)	O	34 190	32.270	0	55.350	(606,320)
Cemeteries	350,700	(188,360)	162,340	0	33,730	22,800	0	34,600	253,470
Discovery Centre	71,610	(43,500)	28,110	(19,500)	0	0	0	59,370	67,980
Markets	52,620	(80,230)	(27,610)	0	6,020	7,330	0	0	(14,260)
Parks	1,116,060	(70,740)	1,045,320	93,110	161,110	95,010	0	287,110	1,681,660
Public Conveniences	52,000	(5,460)	46,540	0	7,330	9,590	0 0	8,680	72,140
Koadside Features Street Cleansing & Ranid Response	7.3,940	(105 040)	23,940		158 580	103 620	o c	131.790	23,940 1.507.350
Cordons Farm	284,640	(61,480)	223,160	0	31,990	15,380	0	10,880	281,410
Refuse And Recycling	5,136,290	(2,930,220)	2,206,070	24,170	553,450	333,840	0	576,690	3,694,220
Dog Fouling & Warden	0	0	0	0	118,670	18,280	0	4,290	141,240
sub-total services	8,715,330	(4,622,230)	4,093,100	97,780	1,105,070	638,120	0	1,168,760	7,102,830
Service Units & Holding Accounts Float Management I Init	14 430	C	14 430	C	71 970	28 560	(111 060)	C	c
Fleet - Operating Costs	100,150	(42,370)	57,780	(57,780)	0	0	0	0	0
Fleet - Lease Car Scheme	28,370	(28,370)	0	0	0	0	0	0	0
Operations Mgt & Admin	877,240	0	877,240	0	27,090	115,740	(1,025,080)	5,010	0
Lakes Road Depot & Offices	192,730	(30,500)	162,230	0	18,810	2,000	(215,670)	27,630	0
Horticultural Services	98,450	(380,170)	(281,720)	41,060	185,640	92,820	0 0	82,490	120,290
Kadio Control	380	0	380	0	0	0	0	0	380
Street Wardens	37,910	0 (10 050)	37,910	0	2,970	3,870	(46,710)	1,960	0 0
sub-total service units	1,538,500	(10,950) (492,360)	1,046,140	(16,720)	356,850	267,900	(1,655,770)	3,180 122,270	120,670
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GENERAL FUND SUMMARY 2018/19 - NET COST OF SERVICE

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	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
STRATEGIC INVESTMENT	118,250	(107,200)	11,050	105,800	0	0	0	0	116,850
Services Growth Delivery sub-total services	118,250 118,250	(107,200) (107,200)	11,050 11,050	105,800 105,800	o o	o o	o o	o o	116,850 116,850
SUSTAINABLE DEVELOPMENT	1,795,270	(1,082,580)	712,690	406,950	532,160	513,690	(708,610)	136,180	1,593,060
<u>Services</u> Davielonment Management	1 128 500	(1 071 660)	56 840	356 950	161 060	325 630	(98 850)	1 930	803 560
Street Naming & Numbering	12,340	(10,140)	2,200	0	0	0	0	0	2,200
Environmental Improvements	0	0	0	0	44,530	56,030	0	134,250	234,810
Landscape & Countryside	27,560	(280)	56,980	0	33,720	0	0	0	90,700
Local Plan	100,580	0	100,580	20,000	282,570	18,840	0	0	451,990
Public Transport/Traffic Management	3,000	0	3,000	0	6,770	30	0	0	008'6
sub-total services	1,301,980	(1,082,380)	219,600	406,950	528,650	400,530	(98,850)	136,180	1,593,060
Service Units & Holding Accounts									
Parks & Landscape Services	186,460	(200)	186,260	0	3,510	54,780	(244,550)	0	0
Planning Policy	306,830	0	306,830	0	0	58,380	(365,210)	0	0
sub-total service units	493,290	(200)	493,090	0	3,510	113,160	(609,760)	0	0
CORPORATE FINANCING & OTHER ITEMS	5,113,426	(2,518,564)	2,594,862	(826,050)	0	0	0	(3,052,760)	(1,283,948)
Reversal of Capital Financing	0	0	0	0				(3,052,760)	(3,052,760)
Corporate Financing	2,584,870	(2,518,564)	908'99	0				0	906,306
Parish & Town Council Grants	114,160	0	114,160	0				0	114,160
Transfer to/ (from) Earmarked Reserves	775,434	0	775,434	(826,050)				0	(50,616)
Contribution to/(from) Balances	1,638,962	0	1,638,962	0				0	1,638,962
BRAINTREE PROPOSED BUDGET	70,111,046	(55,326,594)	14,784,452	0	5,187,660	6,288,380	(11,476,040)	0	14,784,452

			Control	Controllable Budgets		
	Base Budget	Budget	Reductions and	Pay, Pension	Other Budget	Approved Budget
	2017/18 (Updated)	Variations & Requests for Funding	Savings	Fund, Inflation & Recharges	Changes	2018/19
Business Plan						
Asset Management	(2,065,860)	0	(19,560)	7,850	0	(2,077,570)
Business Solutions	1,911,800	65,000	(31,000)	38,860	0	1,984,660
Community Services	373,880	0	(31,630)	7,970	0	350,220
Corporate Management Plan	1,270,280	0	(44,410)	25,500	0	1,251,370
Economic Development	80,640	0	0	120	65,010	145,770
Environment & Leisure	862,120	0	(61,400)	47,870	0	848,590
Finance	1,081,920	121,030	(106,500)	75,990	0	1,172,440
Governance	920,200	000'09	(74,600)	16,590	0	922,190
Housing Services	874,240	(76,360)	(20,000)	20,760	0	798,640
Human Resources	364,350	15,500	0	6,820	0	386,670
Marketing & Communications	538,540	0	(10,000)	15,090	0	543,630
Operations	4,916,740	321,500	(280,800)	181,800	0	5,139,240
Strategic Investment	73,570	0	0	2,490	(65,010)	11,050
Sustainable Development	806,960	0	(125,000)	30,730	0	712,690
COST OF SERVICES	12,009,380	506,670	(804,900)	478,440	0	12,189,590
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	9,041,949	85,000	(143,010)	13,600	(8,931,233)	906,306
Parish and Town Council Grants	196,800	(1,650)	(80,990)	0	0	114,160
Transfer to/ (from) Earmarked Reserves	(7,470,579)	0	0	0	8,246,013	775,434
Contribution to/(from) Balances	179,125	150,000	0	0	1,309,837	1,638,962
BRAINTREE BUDGET	13,956,675	740,020	(1,028,900)	492,040	624,617	14,784,452
Revenue Support Grant	(777,347)	0	0	0	504,867	(272,480)
Retained Business Rates	(4,178,988)	0	0	0	(332,550)	(4,511,538)
Transition and Rural Services Grants	(70,415)	0	0	0	48,290	(22,125)
Collection Fund Surplus - Business Rates	0	0	0	0	(725,670)	(725,670)
Collection Fund Surplus - Council Tax	(194,255)	0	0	0	12,646	(181,609)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	8,735,670	740,020	(1,028,900)	492,040	132,200	9,071,030

			lontaco	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
ASSET MANAGEMENT	(2,065,860)	0	(19,560)	7,850	0	(2,077,570)
Services Commercial Drangety Matt. Industrial Land	(658 570)	C	C	(00)	9	(652 240)
Commercial Property Mgt: Industrial Units	(168,980)	0	(19.560)	130	(2	(322,310) (209,370)
Commercial Property Mgt: Shops	(144,710)	0	0		Ļ	(144,810)
Commercial Property Mgt: Other Investment Properties	(1,043,840)	0	0	0	6,500	(1,037,340)
Commercial Property Mgt: Central Overheads	0	0	0	0		0
Non-Commercial Property Mgt	(308,380)	0	0	(099))	(311,340)
Public & Community Halls	(12,270)	0	0	530	2,500	(9,240)
sub-total services	(2,336,750)	0	(19,560)	(100)	Ŭ	(2,364,410)
Service Units & Holding Accounts						
Asset Management Unit	270,890	0	0	7,950		286,840
	270,890	0	0	7,950	8,000	286,840
BUSINESS SOLUTIONS	1,911,800	65,000	(31,000)	38,860	0	1,984,660
Services						
Closed Circuit Television	14,500	0	0	0		14,500
	14,500	0	0	0	0	14,500
Service Units & Holding Accounts						
Customer Contact Centre	329,450	0	0	8,680		338,130
Customer Service Duty Officers	133,980	0	0	2,960		136,940
Corporate Business Systems	599,880	65,000	(22,500)	9,380	(248,880)	402,880
Business Systems Team	230,270	0	0	14,000	222,690	466,960
Council Offices	370,690	0	0	(2,390)	0	365,300
Performance & Improvement	95,800	0	(3,500)	2,750	0	95,050
Corporate Projects & Web	137,230	0	(2,000)	6,480	26,190	164,900
	1,897,300	65,000	(31,000)	38,860	0	1,970,160

GENERAL FUND SUMMARY 2018/19 - BUDGET CHANGES FROM PREVIOUS YEAR

			Contro	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
COMMUNITY SERVICES	373,880	0	(31,630)	0,612	0	350,220
<u>Services</u> Comminity Transport	39 270	C	C	7	c	40 380
Community Safety & Development	104,040	0	(2,000)		1,12	107,340
Equalities & Diversity	1,000	0				1,000
External Funding	168,290	0	(26,650)	0	(09)	141,580
Member Grant Scheme	0	0	0	0	0	0
sub-total services	312,600	0	(28,650)	5,290	1,060	290,300
Service Units & Holding Accounts Community Wellbeing	61,280	0	(2,980)	2,680		59,920
sub-total service units	61,280	0	(2,980)	2,680	(1,060)	59,920
CORPORATE MANAGEMENT PLAN	1,270,280	0	(44,410)	25,500	0	1,251,370
<u>Services</u> Corporate Management	0	0	0	0	0	0
sub-total services	0	0	0	0	0	0
Service Units & Holding Accounts Civic Support	47,930	0	0) 580	0	48,510
Corporate Management Team	675,910	0	(42,910)			645,320
Heads of Service	546,440	0	(1,500)			557,540
sub-total service units	1,270,280	0	(44,410)	25,500	•	1,251,370

GENERAL FUND SUMMARY 2018/19 - BUDGET CHANGES FROM PREVIOUS YEAR

			Control	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
ECONOMIC DEVELOPMENT	80,640	0	0	120	65,010	145,770
<u>Services</u> Economic Development	77,640	0	0	120	65,010	142,770
Town Centre Strategy sub-total services	3,000 80,640	o o	o o	0 120		3,000 145,770
ENVIRONMENT & LEISURE	862,120	0	(61,400)	47,870	0	848,590
Services						
Building Control	63,580	0	(44,070)	13,550		33,060
Carbon - Management & Admin	(29,420)	0	0	1,760	11,250	(16,410)
Public Lighting	9,530	0	0	099	0	10,190
Land Drainage & Flooding	0	0	0	0	0	0
Environmental Protection	264,880	0	0	3,710		264,080
Health Protection	217,780	0	(14,330)	3,920	(1,360)	206,010
Public Health & Housing	3,030	0	0	200	7,990	11,220
Private Sector Housing Grants	0	0	0	0	0	0
Pest Control	17,830	0	0	710	(2,000)	13,540
Emergency Planning	49,160	0	(3,000)	1,330		47,490
Licensing	(2,950)	0	0	096'6	(4,000)	3,010
Museum	207,100	0	0	1,540		208,640
Town Hall Centre	36,370	0	0	220	0	36,920
Health Development	48,170	0	0	2,180	0	50,350
Leisure Management	(91,850)	0	0	2,210	0	(89,640)
sub-total services	793,210	0	(61,400)	42,280	4,370	778,460
Service Units & Holding Accounts		,	,	,		,
Env Health- Management & Admin	2,490	0	0	0		0
Health, Safety & Emergency Planning Unit	66,420	0 (0 (5,590		70,130
Sub-total service units	68,910	9	9	066,6	(4,370)	0,130

			Control	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
FINANCE	1,081,920	121,030	(106,500)	75,990	0	1,172,440
Services		1				
Benefits - Administration Benefits - Net Paid/Subsidv	114,110 91,070	34,780	(30,000)	21,210 0	(1,270)	138,830 91.070
Local Tax Collection	(71,700)	8,700	0	14,960	3,230	(44,810)
Treasury Management	(446,610)	0	(45,000)	0		(514,430)
sub-total services	(313,130)	43,480	(75,000)	36,170	(20,860)	(329,340)
Service Units & Holding Accounts						
Insurance	208,500	37,550	0	1,550	2,500	250,100
Internal Audit	136,990	0	0	7,920	0	144,910
Cashiering Services	128,970	0	0	2,740	11,300	143,010
Revenues & Benefits System & Support	320,010	0	0	17,200	3,200	340,410
Financial Services	476,510	15,000	(12,500)	8,550	3,860	491,420
HR & Payroll System	24,030	0	0	230		24,560
Corporate Management (Finance)	106,400	0	(19,000)	1,450		88,850
Procurement	(098'9)	25,000	0	(120)		18,520
sub-total service units	1,395,050	77,550	(31,500)	39,820	20,860	1,501,780
GOVERNANCE	920,200	000'09	(74,600)	16,590	0	922,190
Services						
Democratic Representation & Mgt	464,490	2,000	(3,500)	7,980		473,970
Electoral Services	206,840	0	(21,100)	3,710	0	189,450
Land Charges	(055,76)	20,000	(20,000)	3,290		(94,260)
sub-total services	573,780	55,000	(74,600)	14,980		569,160
Service Units & Holding Accounts		,	,			
Legal Services	181,030	0	0	4,490		185,520
Member Resources	165,390	5,000	0	(2,880)	0 (167,510
Sub-total Service units	346,420	9,000	>	1,610		353,030

GENERAL FUND SUMMARY 2018/19 - BUDGET CHANGES FROM PREVIOUS YEAR

			Control	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
HOUSING SERVICES	874,240	(76,360)	(20,000)	20,760	0	798,640
Services						
Choice Based Lettings	9,070	0	(8,000)	390		6,170
Empty Homes	17,750	0	0	320	(110)	17,960
Grants	1,500	0	0	10		1,510
Homelessness & Temporary Accommodation	62,370	0	(4,000)	1,320	(4,270)	55,420
Housing Advice	328,030	73,640	0	10,910		412,980
Housing Enabling	0	0	0	0	0	0
Housing Needs Survey	4,000	0	(4,000)	0		0
Housing Strategy	0	0	0	0		0
Supporting People	155,460	(150,000)	(4,000)	0	0	1,460
sub-total services	578,180	(76,360)	(20,000)	12,950	730	495,500
Service Units & Holding Accounts						
Housing Assessment	141,380	0	0	3,050	0	144,430
Research & Development	154,680	0	0	4,760	(730)	158,710
sub-total service units	296,060	0	0	7,810		303,140
HUMAN RESOURCES	364,350	15,500	0	6,820	0	386,670
Service Units & Holding Accounts		•	•			
Human Kesources	245,500	0	0	6,1		251,640
Organisational Development	48,850	0	0	0		48,850
Modern Apprentices	70,000	15,500	0	089	0	86,180
Staff Representatives	0	0	0			0
sub-total service units	364,350	15,500	0	6,820	0	386,670

			Control	Controllable Budgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
MARKETING & COMMUNICATIONS	538,540	0	(10,000)	15,090	0	543,630
Service Units & Holding Accounts Penrographics	109 300		(5,000)	1 900		106 200
Narketing & Communications	203,550	0 0	(5,000)			206,200
Graphic Design	86,300	0	0			88.580
Mail Services	139,320	0	0		0	142,050
sub-total service units	538,540	0	(10,000)	15,090		543,630
OPERATIONS	4,916,740	321,500	(280,800)	181,800	0	5,139,240
Service						
Car Parks	(640,380)	11,500	(110,800)	8,050	3,500	(728,130)
Cemeteries	170,040	0	0		5	162,340
Discovery Centre	25,600	0	0	10	2,500	28,110
Markets	(39,600)	15,000	0	(1,800)		(27,610)
Parks	1,042,990	0	0		2,150	1,045,320
Public Conveniences	43,700	0	0	1,670		46,540
Roadside Features	25,540	0	0		<u> </u>	23,940
Street Cleansing & Rapid Response	1,082,140	0	0			1,113,360
Cordons Farm	232,140	0	0			223,160
Refuse And Recycling	1,885,060	295,000	(57,750)	86,960	(3,200)	2,206,070
Dog Fouling & Warden	0	0	0		0	0
sub-total services	3,827,230	321,500	(168,550)	123,690	(10,770)	4,093,100
Service Units & Holding Accounts						
Fleet Management Unit	14,870	0	0	20	(460)	14,430
Fleet - Operating Costs	155,030	0	(97,250)	0	0	57,780
Fleet - Lease Car Scheme	0	0	0	0	0	0
Operations Mgt & Admin	857,490	0	0	19,180		877,240
Lakes Road Depot & Offices	150,130	0	0	3,250	8,850	162,230
Horticultural Services	(298,760)	0	(15,000)	31,550	490	(281,720)
Radio Control	340	0	0	40	0	380
Street Wardens	38,110	0	0			37,910
Street Scene Protection	172,300	0	0			177,890
sub-total service units	1,089,510	0	(112,250)	58,110	10,770	1,046,140

			Jontrol	Controllable Rudgets		
	Base Budget 2017/18 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2018/19
STRATEGIC INVESTMENT	73,570	0	0	2,490	(65,010)	11,050
Services Growth Delivery sub-total services	73,570 73,570	o o	o o	2,490 2,490	(65,010) (65,010)	11,050 11,050
SUSTAINABLE DEVELOPMENT	806,960	0	(125,000)	30,730	0	712,690
Services						
Development Management	163,410	0	(125,000)	18,430		56,840
Street Naming & Numbering	1,970	0	0	230		2,200
Environmental Improvements	0	0	0			0
Landscape & Countryside	56,980	0	0		0	26,980
Local Plan	100,580	0	0			100,580
Public Transport/Traffic Management	3,000	0	0	0		3,000
sub-total services	325,940	0	(125,000)	18,660		219,600
Service Units & Holding Accounts						
Parks & Landscape Services	181,760	0	0	4,500		186,260
Planning Policy	299,260	0	0	7,570	0	306,830
sub-total service units	481,020	0	0	12,070		493,090
CORPORATE FINANCING & OTHER ITEMS	1,947,295	233,350	(224,000)	13,600	624,617	2,594,862
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	9,041,949	85,000	(143,010)	13,600	(8,931,233)	906'39
Parish & Town Council Grants	196,800	(1,650)	(80,990)	0		114,160
Transfer to/ (from) Earmarked Reserves	(7,470,579)	0	0	0	8,246,013	775,434
Contribution to/(from) Balances	179,125	150,000	0	0	1,309,837	1,638,962
BRAINTREE PROPOSED BUDGET	13,956,675	740.020	(1,028,900)	492,040	624,617	14,784,452

	Efin Code)		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

ASSET MANAGEMENT

		COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND	
27201		Industrial Land-General	
2.20.	1315	Horticultural Services Charge	31,080
			31,080
27202		Benfield Way Braintree	
21202	9502	Commercial/Industrial Rents	(51,000)
			(51,000)
07004			
27204	1500	Springwood Drive Braintree	80
	1820	Combined Water/Sewer Chge Unified Business Rate-Ndr	13,300
	9409	Other Recoverable Charges	(2,900)
	9502	Commercial/Industrial Rents	(244,360)
	3002	Commorbia/maasthar Norto	(233,880)
27205		Freebournes Rd Witham	
	9502	Commercial/Industrial Rents	(307,040)
			(307,040)
27206		Perry Rd Enterprise Witham	
	9502	Commercial/Industrial Rents	(91,470)
			(91,470)
		NET CONTROLLABLE	(CE2 240)
		NET CONTROLLABLE	(652,310)

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

		COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS	
27101		Industrial Units-General	
27101	1010	General Repair & Maint.	32,330
	1300	General Maint. Of Grounds	2,710
	1306	Sweeping & Scavenging	2,900
	1315	Horticultural Services Charge	29,860
	1820	Unified Business Rate-Ndr	14,630
	2601	Engineering Insurance	60
	9502	Rent Review Provision	(19,610)
	9502	Vacancy Provision	52,380
		,	115,260
27104		Warner Drive Braintree	
27104	1610	Building Insurance	170
	1810	Rent	95,100
	9502	Commercial/Industrial Rents	(124,350)
	0002	Commorda/maddital Norto	(29,080)
27105		Farmer Daviet Creat Valdlage	
2/105	1500	Former Depot Great Yeldham Combined Water/Sewer Chge	150
	9502	Commercial/Industrial Rents	
	9502	Commercial/moustrial Kents	(22,000) (21,850)
			(21,030)
27106	1010	Everitt Way Sible Hedingham	400
	1610	Building Insurance	160
	9502	Commercial/Industrial Rents	(27,650)
			(27,490)
27107		Enterprise Hse Rippers Ct,S/H	
	1420	Electricity	1,180
	1500	Combined Water/Sewer Chge	300
	1610	Building Insurance	670
	9401	Fees/Charges For Services	(500)
	9502	Commercial/Industrial Rents	(81,920)
			(80,270)
27108		Enterprise Ct Eastways Witham	
	1610	Building Insurance	80
	9502	Commercial/Industrial Rents	(110,430)
			(110,350)
27109		Stepfields Witham	
	1610	Building Insurance	60
	9502	Commercial/Industrial Rents	(55,650)
			(55,590)
		NET CONTROLLABLE	(209,370)

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			COMMERCIAL PROPERTY MGT: SHOPS	
27501	4040		Shops	0.040
	1010 1860		General Repair & Maint.	6,940
	9501		Service Charges General Rent	2,900 (154,650)
	3301		General None	(144,810)
				(111,010)
			NET CONTROLLABLE	(144,810)
			COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES	
07000			Outhorst Healthab Of Parinters	
27302	1500		Cathcart Hse High St Braintree Combined Water/Sewer Chge	310
	9502		Commercial/Industrial Rents	(10,500)
	0002			(10,190)
				(, ,
27304			Mayland House	
	9502		Commercial/Industrial Rents	(486,570)
				(486,570)
27314			Grove House	
21014	9502		Commercial/Industrial Rents	(66,650)
				(66,650)
27316	0=00		Connaught House	(222.222)
	9502		Commercial/Industrial Rents	(289,600)
				(289,600)
27318			3/4 Century Drive	
	9502		Commercial/Industrial Rents	(57,750)
				(57,750)
27319	0500		15 Springwood Drive Commercial/Industrial Rents	(64 F20)
	9502		Commercial/industrial Rents	(64,520) (64,520)
				(04,320)
27321			Commercial Property (Other)	
	9502		Commercial/Industrial Rents	(32,560)
				(32,560)
20402			4 Eraphournes Court	
28103	1860		1 Freebournes Court Service Charges	2,700
	9443		Service Charges Service Charges	(2,700)
	9501		General Rent	(29,500)
				(29,500)
			NET CONTROL LABLE	(4.007.040)
			NET CONTROLLABLE	(1,037,340)

Efin Code

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

		NON-COMMERCIAL PROPERTY MGT	
10618	9501	Blythes Meadow Car Park General Rent	(80,000) (80,000)
27301	1010 1019 1610 1820	Property Management-General General Repair & Maint. Planned Maintenance Building Insurance Unified Business Rate-Ndr	14,290 25,000 770 5,020 45,080
27303	1820 9410	Warners Mill B'Tree Unified Business Rate-Ndr Season Tickets/Permits	2,850 (8,500) (5,650)
27305	9402	Advertising Hoardings Lettings-Facility/Casual Users	(5,500) (5,500)
27315	9501	Corner House General Rent	(15,000) (15,000)
27317	7020 9443 9501	Block B Braintree College Payments Service Charges General Rent	3,000 (3,000) (139,800) (139,800)
27331	2502	<u>Feasibility Projects</u> Consultants Fees	10,000 10,000
28105	7010 9443 9501	Causeway House (Lettings) Adjustments Service Charges General Rent NET CONTROLLABLE	151,170 (151,170) (120,470) (120,470) (311,340)

	Efin Code	<u> </u>	T The state of the	1
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
			DUDI IO A COMMUNITY I I I I I	
			PUBLIC & COMMUNITY HALLS	
10701			Public Halls-General	
	1010		General Repair & Maint.	17,410 17,410
				17,410
10703	0004		Witham Public Hall	400
	2601		Engineering Insurance	160 160
				100
10704	1250		Silver End Village Hall Fire Alexed/Fything yielder Maint	1 000
	1410		Fire Alarm/Extinguisher Maint. Gas	1,000 3,500
	1420		Electricity	4,930
	1500		Combined Water/Sewer Chge	4,590
	1610		Building Insurance	2,750
	2530		Utility Management Fees	300
	2601		Engineering Insurance	810
	9443 9501		Service Charges General Rent	(11,200) (28,900)
	3301		General New	(22,220)
40-00			- · · · · · · · · ·	
10706	9501		Goldingham Hall General Rent	(100)
	9501		General Rent	(100) (100)
				(100)
10708	0=04		Dengie Hall	(= 000)
	9501		General Rent	(5,000) (5,000)
				(3,000)
10712			Great Notley Village Hall	
	2609		General Insurance	810
				810
10715			Silver Street Pavilion	
	2609		General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				200
10716			<u>Rickstones</u>	
	9501		General Rent	(500)
				(500)
			NET CONTROLLABLE	(9,240)
			ASSET MANAGEMENT UNIT	
			ACCET MANAGEMENT ONLY	
26111			Asset Management Unit	
	0100		Salary With Oncost	290,180
	0520		Staff Professional Fees	1,300
	0940 2010		Training Fees - Incl.Reg. New Equip. & Furniture	500 500
	2310		Newspapers & Publications	300
	2320		Stationery	250
	2502		Consultants Fees	13,000
	2820		Subsistence	100
	2950		Membership Subscriptions	1,510
	3510		Casual Car Allowance	1,820
	9401		Fees/Charges For Services	(22,620) 286,840
				200,040
			NET CONTROLLABLE	286,840
				_

	Efin Code	•		
Cost Centre	Account Code		Description	Budget 2018/19
			BUSINESS SOLUTIONS	
			CLOSED CIRCUIT TELEVISION	
28301	2030		Closed Circuit Television Maint.Equipment/Furniture	4,300
	2602		All Risks Insurance	200
	2731		Telephone Line Rentals	10,000
				14,500
			NET CONTROLLABLE	14,500
			CUSTOMER CONTACT CENTRE	
26122			Customer Contact Centre	
	0100		Salary With Oncost	317,900
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	600
	2220		Uniforms & Name Badges	1,500
	2320 2701		Stationery Computer Paper & Meterials	250 70
	2701		Computer Paper & Materials 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
	9106		Ecc Agency Reimbursements	(13,250)
				338,130
			NET CONTROLLABLE	338,130
			CUSTOMER SERVICE DUTY OFFICERS	
26112			Customer Servs Duty Officers	
	0100		Salary With Oncost	123,050
	0110 0130		Standby Overtime Monthly Pay	5,950 8,870
	0130		Overtime - Monthly Pay	8,870

20112	Customer Servs Duty Officers	
0100	Salary With Oncost	123,050
0110	Standby	5,950
0130	Overtime - Monthly Pay	8,870
2220	Uniforms & Name Badges	360
2511	Security Services	440
2734	Mobile Phones	250
9106	Ecc Agency Reimbursements	(1,980)
		136,940
	NET CONTROLLABLE	136,940

	Efin Code			1
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
			CORPORATE BUSINESS SYSTEMS	
			CORPORATE BUSINESS STSTEMS	
24103	2702		Desktops Computer Equip.& Software	9,350
	2702		Computer Equip.& Software	9,350
04404			11. 1	
24104	2703		Hardware/Software Computer Maintenance	93,610
				93,610
24105			Data Network	
	2703		Computer Maintenance	30,440
	2704		System Development	40,000 70,440
				70,440
24106	2704		Research / Development	14.000
	2704 2950		System Development Membership Subscriptions	14,000 7,880
				21,880
24108			Contract Mgt / Helpdesk	
	2703		Computer Maintenance	17,750
				17,750
24109			IT Infrastructure	
	2703 2704		Computer Maintenance	78,980
	5350		System Development Payments To Other La'S	25,000 30,000
	9108		External Income	(7,400)
				126,580
24202			Voice Network	
	2703 2730		Computer Maintenance Telephone Charges	27,490 35,480
	2734		Mobile Phones	300
				63,270
			NET CONTROLLABLE	402,880
			BUSINESS SYSTEMS TEAM	
24101			Business Systems Team	
24101	0100		Salary With Oncost	418,580
	0110		Standby	13,380
	0130 0200		Overtime - Monthly Pay Other Staffing (Bought In)	11,220 10,000
	0940		Training Fees - Incl.Reg.	6,000
	1840		Hire Of Premises	1,050
	2320		Stationery General Insurance	300
	2609 2734		Mobile Phones	3,490 750
	3510		Casual Car Allowance	1,840
	3550		Public Transport	50
	3551 3554		Rail Travel Car Parking	180 120
	555.			466,960
			NET CONTROLLABLE	466,960

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

	COUNCIL OFFICES	
28104	Causeway House	
0100	Salary With Oncost	37,850
1010	General Repair & Maint.	26,280
1050	Plumbing/W.C. Repairs/Maint	2,500
1210	Lift Repairs & Maint.	2,500
1220	Heat/Ventil'N Rep/Maint.	5,000
1240	Generator Maintenance	1,500
1250	Fire Alarm/Extinguisher Maint.	5,000
1260	Automatic Door Maint.	1,500
1270	Security Alarm Payments	1,000
1280	Lights/Fittings/Electrics	500
1290	Air Conditioning Maint.	4,000
1306	Sweeping & Scavenging	8,540
1312	Road Repairs	500
1315	Horticultural Services Charge	8,280
1410	Gas	8,300
1420	Electricity	75,820
1500	Combined Water/Sewer Chge	7,420
1610	Building Insurance	7,020
1720	Window Cleaning	1,200
1730	Cleaning Materials	500
1740	Contract Cleaning	61,790
1750	Trade Waste Collection	6,860
1770	Toilets-Hygiene	2,300
1781	Confidential Waste Disposal	3,000
1810	Rent	20,500
1820	Unified Business Rate-Ndr	205,670
2010	New Equip. & Furniture	1,000
2015	Signs	500
2020	Hired Equipment	2,000
2030	Maint.Equipment/Furniture	1,000
2050	Tv/Sound Rentals/Licence	1,250
2120	Vending Machine Supplies	2,000
2121	Water Coolers Expenditure	2,000
2601	Engineering Insurance	690
5540	Pest Control	200
7010	Adjustments	(151,170)
X920	Printing(Reprographics)	500
		365,300

365,300

NET CONTROLLABLE

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

		PERFORMANCE & IMPROVEMENT	
		PERFORMANCE & IMPROVEMENT	
24301		Business Improvement Team	
	0100	Salary With Oncost	78,770
	0940	Training Fees - Incl.Reg.	500
	2320	Stationery	200
	2500	Other Professional Fees	3,500
	2700	Computer Bureaux Chge/Lic	6,000
	2703	Computer Maintenance	5,580
	2820	Subsistence	150
	3510	Casual Car Allowance	200
	3551	Rail Travel	100
	3554	Car Parking	50
			95,050
		NET CONTROLLABLE	95,050
		CORPORATE PROJECTS & WEB	
24107		Website/Intranet	
	0560	Webcasting	3,500
	2703	Computer Maintenance	58,330
	00	o simpator mamoriano	61,830
			31,000
24303		Corporate Projects & Web	
	0100	Salary With Oncost	91,870
	0200	Other Staffing (Bought In)	10,000
	0940	Training Fees - Incl.Reg.	500
	2320	Stationery	200
	2820	Subsistence	150
	3510	Casual Car Allowance	200
	3551	Rail Travel	100
	3554	Car Parking	50
		•	103,070
			,
		NET CONTROLLABLE	164,900

Efin Code				
Cost	Account	•	Description	Budget
Centre	Code	Code ****		2018/19

COMMUNITY SERVICES

	COMMUNITY TRANSPORT	
11402	Community Transport	
0100	Community Transport	182,150
0100	Salary With Oncost Standby	4,310
0110	Overtime - Monthly Pay	500
0710	Staff Health Checks	100
0850	Crb Checks	100
0940	Training Fees - Incl.Reg.	1,000
2010	New Equip. & Furniture	500
2010	• •	
2220	Social Car Mileage Payments	5,000 500
2320	Uniforms & Name Badges Stationery	300
2702		250
2702	Computer Equip.& Software Computer Maintenance	4,240
2703 2734	Mobile Phones	280
2880	Office Hospitality Exp.	4,000
2950	Membership Subscriptions	4,000 180
3090	· · ·	
3210	Misc.Transport Costs	8,660
3510 3510	Transport Costs-Vehicles Casual Car Allowance	37,080 250
7030		1,000
7030 9018	Other Expenses	•
	Dept For Transport	(1,500)
9101 9429	Ecc Joint Financing Conts	(90,330)
	Dial A Ride Regs/Renewal	(470)
9434 9435	Shopper Bus Fares Fare Income	(5,000)
		(17,580)
9436 9437	Group Hire Inc Driver Provided	(66,700)
	Social Car Scheme Regs/Renewal	(11,250)
9438	Group Hire Reg Driver Provided	(2,320)
9448	Group Hire Reg (Self Drive)	(170)
9449	Group Hire Inc (Self Drive)	(3,650)
9700	Social Car Vol Driver Income	(15,920)
9709	Prov Demand Reduction	4,870
		40,380
	NET CONTROLLABLE	40,380

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			COMMUNITY SAFETY & DEVELOPMENT	
14101			Community Safety & Development	
14101	0100		Salary With Oncost	90,630
	0520		Staff Professional Fees	100
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	230
	2310		Newspapers & Publications	60
	2320		Stationery	270
	2734		Mobile Phones	300
	2820		Subsistence	100
	3510		Casual Car Allowance	820
				93,510
14120			Community Projects	
	7020		Payments	11,020
			•	11,020
				11,020
15200			Community Safety (Csp)	
	0100		Salary With Oncost	33,680
	9806	R824	Transfer To/From Reserve	(33,370)
				310
15300			Safeguarding	
	5320		Essex County Council	2,500
				2,500
				_,,,,
			NET CONTROLLABLE	107,340
			EQUALITIES & DIVERSITY	
21404	=		Equalities & Diversity	
	7020		Payments	1,000
				1,000
			NET CONTROLLABLE	1,000

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			EXTERNAL FUNDING	
10205	2900 2900		External Funding Grants-Welfare (Comm 360) Grants-Welfare (CAB)	16,870 124,710 141,580
			NET CONTROLLABLE	141,580
			MEMBER GRANT SCHEME	
10235	2903 9806		Member Grant Scheme Miscellaneous Grants Transfer To/From Reserve	73,500 (73,500) 0
			NET CONTROLLABLE	0
			COMMUNITY WELLBEING	
10102			Community Wellbeing	
	0100 0940		Salary With Oncost Training Fees - Incl.Reg.	57,950 500
	2010		New Equip. & Furniture	280
	2734		Mobile Phones	40
	2810		Conference Expenses	200
	3510 7030		Casual Car Allowance Other Expenses	250 500
	X920		Printing(Reprographics)	200
				59,920
			NET CONTROLLABLE	59,920

Efin Code				
Cost	Cost Account Activity		Description	Budget
Centre	Code	Code ****		2018/19
			CORPORATE MANAGEMENT PLAN	
			SORI SKATE MANAGEMENT FEAT	

CIVIC SUPPORT 20002 Civic Support 0100 Salary With Oncost 48,510 48,510 **NET CONTROLLABLE** 48,510 **CORPORATE MANAGEMENT TEAM** 20001 **Corporate Management Team** 0100 Salary With Oncost 635,510 0520 Staff Professional Fees 690 Training Fees - Incl.Reg. 1,500 0940 2010 New Equip. & Furniture 300 2110 Provisions, Foods & Snacks 100 2310 **Newspapers & Publications** 660 2320 Stationery 320 Computer Paper & Materials 2701 540 2734 Mobile Phones 1,430 2810 Conference Expenses 2,060 2820 530 Subsistence 2880 Office Hospitality Exp. 1,060 3510 Casual Car Allowance 120 3550 Public Transport 500 645,320 **NET CONTROLLABLE** 645,320 **HEADS OF SERVICE** 20003 Senior Managers Group Salary With Oncost 0100 542,240 Staff Professional Fees 0520 290 2734 Mobile Phones 310 2810 Conference Expenses 1,000 3330 3801 13,400 Hire Of Leased Car 3510 Casual Car Allowance 300

NET CONTROLLABLE

557,540

557,540

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

ECONOMIC DEVELOPMENT

			ECONOMIC DEVELOPMENT	
61601	0.4.00		Economic Development	400 000
	0100		Salary With Oncost	109,600
	0200		Other Staffing (Bought In)	63,250
	0940		Training Fees - Incl.Reg.	1,100
	2010		New Equip. & Furniture	250
	2320		Stationery	140
	2502		Consultants Fees	14,300
	2734		Mobile Phones	240
	2820		Subsistence	30
	2940		Publicity/Promotion Exp.	8,000
	3510		Casual Car Allowance	500
	5320		Essex County Council	12,900
	7020		Payments	44,650
	7030		Other Expenses	6,810
	9806	R828	Transfer To/From Reserve	(10,000)
	9806	R860	Transfer To/From Reserve	(109,000)
				142,770
			NET CONTROL LARLE	440.770
			NET CONTROLLABLE	142,770
			TOWN CENTRE STRATEGY	
			TOWN CENTRE STRATEGY	
61902			Braintree Town Centre Inits	
01302	2940		Publicity/Promotion Exp.	1,000
	2540		Tublicity/Tromotion Exp.	1,000
				1,000
61903			Witham Town Centre Inits	
01303	2940		Publicity/Promotion Exp.	1,000
	2040		Tubilotty/Tromotion Exp.	1,000
				1,000
61904			Halstead Town Centre Inits	
01304	2940		Publicity/Promotion Exp.	1,000
	2040		i dolloity/i fornotion Exp.	1,000
				1,000
			NET CONTROLLABLE	3,000
			HEL GOHLINGELADEL	3,000

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

ENVIRONMENT & LEISURE

		BUILDING CONTROL	
		Building Control	
0100		Salary With Oncost	325,400
0130		Overtime - Monthly Pay	150
0520		Staff Professional Fees	950
0940		Training Fees - Incl.Reg.	500
2010		New Equip. & Furniture	200
2030		Maint.Equipment/Furniture	100
2210		Protective Clothing	390
2320		Stationery	1,600
2701		Computer Paper & Materials	450
2702		Computer Equip.& Software	4,000
2703		Computer Maintenance	1,810
2734		Mobile Phones	460
2950		Membership Subscriptions	3,680
3330	3801	Hire Of Leased Car	9,140
3510		Casual Car Allowance	10,170
			359,000
		B WE B . F . F . A .	
			40.000
			10,260
			2,000
		·	1,000
		110000000000000000000000000000000000000	2,800
9401		Fees/Charges For Services	(340,000)
			(323,940)
		Building Regs Non-Fee Earning	
7050			1,000
9401			(3,000)
			(2,000)
		NET CONTROLLABLE	33,060
	0130 0520 0940 2010 2030 2210 2320 2701 2702 2703 2734 2950 3330 3510 0200 2500 5350 7040 9401	0130 0520 0940 2010 2030 2210 2320 2701 2702 2703 2734 2950 3330 3801 3510 0200 2500 5350 7040 9401	Building Control O100 Salary With Oncost O130 Overtime - Monthly Pay O520 Staff Professional Fees O940 Training Fees - Incl.Reg. O110 New Equip. & Furniture O1203 Maint.Equipment/Furniture O1210 Protective Clothing O1220 Stationery O1201 Computer Paper & Materials O1202 Computer Paper & Materials O1203 Computer Ruintenance O1204 Mobile Phones Membership Subscriptions O1333 3801 Hire Of Leased Car Casual Car Allowance Building Regs Fee Earning Acc O1200 Other Staffing (Bought In) O1401 Refunds O1402 Payments To Other La'S O1403 Refunds O1504 Pees/Charges For Services Building Regs Non-Fee Earning Contingency O1505 Contingency Fees/Charges For Services

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			CARBON - MANAGEMENT & ADMIN	
35201			Energy Conservation	
33201	2035		Maint Of Pv Panels	3,140
	2530		Utility Management Fees	3,750
	9716	PV01	Feed In Tariff - Causeway House PV Panels	(6,310)
	9716		Feed In Tariff - Witham Leis Ctr PV Panels	(2,300)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(20,210)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(17,220)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,370)
	9716	PV06	Feed In Tariff - Discovery Centre	(1,940)
	9717	PV01	Export Tariff - Causeway House PV Panels	(310)
	9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(450)
	9717	PV05	Export Tariff - Unit 9 Lakes Road	(980)
	9717	PV06	Export Tariff - Discovery Centre	(820)
	9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(19,540)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(20,000)
			·	(85,560)
35210			Carbon Management	
	0100		Salary With Oncost	92,240
	0520		Staff Professional Fees	290
	2611		Proff Negligence Ins	120
	3510		Casual Car Allowance	1,500
	9700		Miscellaneous Income	(25,000)
				69,150
			NET CONTROLLABLE	(16,410)
			PUBLIC LIGHTING	
35301			Public Lighting	
	1010		General Repair & Maint.	2,030
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	6,160
				10,190
				10.555
			NET CONTROLLABLE	10,190

Efin Code)		
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
1				

			ENVIRONMENTAL PROTECTION	
30801	0100 0110 0520 2010 2030 2210 2504 2734 2950 3330 3510 5602 7030 9401 9409 9700 9803	3801	Environmental Protection Salary With Oncost Standby Staff Professional Fees New Equip. & Furniture Maint.Equipment/Furniture Protective Clothing Legal Fees Mobile Phones Membership Subscriptions Hire Of Leased Car Casual Car Allowance Air/Water Quality/Contam Land Other Expenses Fees/Charges For Services Other Recoverable Charges Miscellaneous Income Tfr To Capital Funds	289,500 22,790 800 700 500 100 1,100 450 900 6,570 4,720 1,000 350 (18,000) (300) (300) (46,800)
			NET CONTROLLABLE	264,080
30701			HEALTH PROTECTION Health Protection	
30701	0100		Salary With Oncost	199,330
	0520		Staff Professional Fees	750
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	1,000
	2210 2500		Protective Clothing Other Professional Fees	200 4,000
	2500		Analysts Fees	2,000
	2734		Mobile Phones	
				200
	_			200 100
	2820 2950		Subsistence	200 100 410
	2820	3801		100 410
	2820 2950	3801	Subsistence Membership Subscriptions	100
	2820 2950 3330	3801	Subsistence Membership Subscriptions Hire Of Leased Car	100 410 6,620
	2820 2950 3330 3510	3801	Subsistence Membership Subscriptions Hire Of Leased Car Casual Car Allowance	100 410 6,620 2,170
	2820 2950 3330 3510 7020	3801	Subsistence Membership Subscriptions Hire Of Leased Car Casual Car Allowance Payments	100 410 6,620 2,170 730
	2820 2950 3330 3510 7020 9400	3801	Subsistence Membership Subscriptions Hire Of Leased Car Casual Car Allowance Payments Tuition Fees	100 410 6,620 2,170 730 (2,000)

NET CONTROLLABLE

206,010

Centre	Code	Code ****	Beschpiton	2018/19
			PUBLIC HEALTH & HOUSING	
30102	1420 2010 2501 2950 7030 9408		Public Health & Housing Electricity New Equip. & Furniture Analysts Fees Membership Subscriptions Other Expenses Licences	190 200 500 8,180 850 (1,700)
40208	7005	D004	Stock Condition Survey	0.000
	7805	R864	Transfer To Reserve	3,000 3,000
			NET CONTROLLABLE	11,220
			PEST CONTROL	
36401	0100 2010 2060 2210 2320 2734 3210 9401 9700 9801		Pest Control Salary With Oncost New Equip. & Furniture Chemicals,Fertilisers,Poisons Protective Clothing Stationery Mobile Phones Transport Costs-Vehicles Fees/Charges For Services Miscellaneous Income Recharge To Other Rev.A/C	37,080 600 3,000 230 90 100 5,290 (15,000) (17,200) (650)
			NET CONTROLLABLE	13,540
25204			EMERGENCY PLANNING Emergency Planning	
25201	0100 0940 2010 7030 7052		Emergency Planning Salary With Oncost Training Fees - Incl.Reg. New Equip. & Furniture Other Expenses Emergency Planning Contingency	34,940 7,550 1,000 1,000 3,000 47,490
			NET CONTROLLABLE	47,490

Description

Budget

Efin Code

Cost

Account Activity

Efin Code		!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			LICENSING	
62001	0100 0520 2310 2701 2703 2734 2950 3510		Licensing Salary With Oncost Staff Professional Fees Newspapers & Publications Computer Paper & Materials Computer Maintenance Mobile Phones Membership Subscriptions Casual Car Allowance	222,070 190 510 270 4,110 150 610 2,760
66501	0940 2010 2090 2320 2504 2522 2527 2703 2960 7805 9206 9408	R866	Taxi Licences Training Fees - Incl.Reg. New Equip. & Furniture Other Tools & Materials Stationery Legal Fees Criminal Records Bureau Dvla Checks Computer Maintenance Statutory Advertising Transfer To Reserve Costs Recovered Licences	480 2,000 3,870 80 2,290 6,000 1,500 340 500 1,000 (7,500) (112,560)
66550	9408		<u>Scrap Metal Licences</u> Licenses	(2,500) (2, 500)
66599	0940 2320 9408		Other Licences Training Fees - Incl.Reg. Stationery Licences	720 120 (124,000) (123,160)
			NET CONTROLLABLE	3,010
			MUSEUM	
12401	0100 2602 2609 2734 2909		Museum-General Salary With Oncost All Risks Insurance General Insurance Mobile Phones Grant - Museum Trust	78,310 140 290 150 129,020 207,910
12403	1010 1420 2609 9601		Bocking Windmill General Repair & Maint. Electricity General Insurance Gross Interest	250 370 180 (70) 730
			NET CONTROLLABLE	208,640

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

	TOWN HALL CENTRE	
10901	Town Hall Centre	
0100	Salary With Oncost	76,930
0130	Overtime - Monthly Pay	10,950
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 DecsInternal	350
1318	Hanging Baskets/Containers	150
1410	Gas	3,410
1420	Electricity	6,160
1500	Combined Water/Sewer Chge	1,430
1630	Hirers Liability	3,070
1720	Window Cleaning	900
1730	Cleaning Materials	1,000
1740	Contract Cleaning	4,450
1750	Trade Waste Collection	1,290
1770	Toilets-Hygiene	440
1820	Unified Business Rate-Ndr	19,240
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	400
2602	All Risks Insurance	90
2609	General Insurance	1,170
2701	Computer Paper & Materials	200
2704	System Development	1,070
2730	Telephone Charges	600
2734	Mobile Phones	150
2950	Membership Subscriptions	200
3510	Casual Car Allowance	40
9302	Sale Of Provisions	(4,320)
9402	Lettings-Facility/Casual Users	(90,080)
9403	Charges-Hire/Use Equip/Rooms	(1,300)
9439	Community Priced Weddings	(7,500)
9440	Wedding Hire	(9,000)
9700	Miscellaneous Income	(200)
9801	Recharge To Other Rev.A/C	(2,000)
	-	36,920
		20,020

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36,920

NET CONTROLLABLE

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
			HEALTH DEVELOPMENT	
12901			Health Development	
12001	0100		Salary With Oncost	46,420
	0711		Well Being Programme	600
	7020		Payments	1,900
				48,920
12903			Public Health Agenda	
	0100		Salary With Oncost	19,760
	7010		Adjustments	1,000
	7020		Payments	16,200
	7030 9204		Other Expenses Contributions	1,360 (39,580)
	920 4 9806	R863	Transfer To/From Reserve	(39,580)
	3000	11000	Transfer To/T Toff Tresserve	(2,260)
12904			<u>Livewell Website</u>	
	0100 9204		Salary With Oncost Contributions	31,290
	9204		Contributions	(27,600) 3,690
				0,000
			NET CONTROLLABLE	50,350
			LEISURE MANAGEMENT	
13001	0100		Leisure Contract Science With Operat	60.420
	1610		Salary With Oncost Building Insurance	69,430 10,560
	1860		Service Charges	14,660
	2734		Mobile Phones	120
	2820		Subsistence	70
	3510		Casual Car Allowance	1,300
	3551		Rail Travel	100
	5291 7020		Leisure Contract - Variations	42,000 55,000
	7020		Payments Other Expenses	900
	9101		Ecc Joint Financing Conts	(90,000)
	9227		Leisure Contract Fees	(193,780)
				(89,640)
			NET CONTROLLABLE	(89,640)
				(00,040)

Efin Code				
Cost	Account	•	Description	Budget
Centre	Code	Code ****		2018/19

		HEALTH, SAFETY & EMERGENCY PLANNING UNIT	
25109		Health,Safety & Emerg Plg Unit	
23103	0100	Salary With Oncost	60,060
	0540	First Aid	1,500
	0550	Fire Marshall	2,700
	2320	Stationery	130
		•	
	2611	Proff Negligence Ins	10
	2734	Mobile Phones	400
	2950	Membership Subscriptions	2,710
	3510	Casual Car Allowance	1,000
	7051	Health & Safety Contingency	2,120
			70,630
25120		H&S Training (Trading)	
	2010	New Equip. & Furniture	250
	2090	Other Tools & Materials	750
	7020	Payments	500
	9400	Tuition Fees	(2,000)
			(500)
		NET CONTROLLABLE	70,130

Efin Code		de		
	Cost Accor	-	Description	Budget 2018/19

FINANCIAL SERVICES

			FINANCIAL SERVICES	
			BENEFITS - ADMINISTRATION	
			DEREITIO ADMINIOTRATION	
26109			Housing Benefits Unit	
	0100		Salary With Oncost	602,970
	0520		Staff Professional Fees	190
	0940		Training Fees - Incl.Reg.	3,770
	2010		New Equip. & Furniture	1,000
	2450		Land Registry Fees	1,700
	2700		Computer Bureaux Chge/Lic	3,900
	2702		Computer Equip.& Software	2,000
	2734		Mobile Phones	510
	2820		Subsistence	150
	2950		Membership Subscriptions	370
	3330	3801	Hire Of Leased Car	3,910
	3510		Casual Car Allowance	1,350
	3550		Public Transport	400
	5320		Essex County Council	7,000
	9003		Dwp	(35,310)
	9007		Dwp - Benefit Admin Grant - Core	(375,430)
	9007		Dwp - Benefit Admin Grant - UC	(82,680)
	9806	R868	Transfer To/From Reserve	(30,000)
				105,800
28605			Benefit Fraud	
	0100		Salary With Oncost	39,320
	0562		Hsg Benefit Transcripts	1,000
	0940		Training Fees - Incl.Reg.	680
	2010		New Equip. & Furniture	500
	2450		Land Registry Fees	100
	2504		Legal Fees	12,200
	2820		Subsistence	50
	2821		Appeals/Witness Expenses	250
	2950		Membership Subscriptions	3,780
	3510		Casual Car Allowance	400
	9212		Revenues Costs Recovered	(2,000)
	9215		Administrative Penalties	(23,250)
				33,030
			NET CONTROLLABLE	120 020
			NET CONTROLLABLE	138,830
			BENEFITS - NET PAID/SUBSIDY	
			22/12/110 1/2/17/00/20/20/20/20/20/20/20/20/20/20/20/20/	
28604			Rent Allowances	
	4410		Rent Allowances Paid	38,859,000
	7030		Other Expenses	62,070
	9003		Dwp	(242,150)
	9005		Dwp - Rent Allowance Subsidy	(38,187,850)
	9210		Benefit Overpayment Recoveries	(400,000)
				91,070
				,,,,,
			NET CONTROLLABLE	91,070

	Efin Code	,	T	
Cost	Account		Description	Budget
Centre	Code	Code ****	·	2018/19
			LOCAL TAX COLLECTION	
26110			Billing & Recovery Team	
	0100		Salary With Oncost	563,230
	0940 2010		Training Fees - Incl.Reg.	3,000 890
	2300		New Equip. & Furniture Printing-Outwork	28,800
	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	1,550
	3550		Public Transport	150
				615,100
28801	0440		Council Tax	00.440
	2410 2505		Court Fees & Charges Bailiffs Fees	22,440 5,000
	2505 2510		Bank Charges	16,900
	9026		Dolg - Localising Suppt C Tax	(136,510)
	9212		Revenues Costs Recovered	(355,000)
	02.2		1.010.1000	(447,170)
				, ,
28901			Non-Domestic Rates	
	2410		Court Fees & Charges	2,700
	2505		Bailiffs Fees	250
	9212		Revenues Costs Recovered	(23,000)
	9222		Cost Of Collection Allowance	(192,690)
				(212,740)
			NET CONTROLLABLE	(44,810)
			TREASURY MANAGEMENT	
			TREASURT MANAGEMENT	
20811			Investment & Other Income	
	7805	R823	Transfer To Reserve	27,600
	9604		Interest On Mortgages	(2,400)
	9630		Interest - Deposits	(55,000)
	9636		Interest - Other Interest - Pooled Funds	(25,200)
	9637		interest - Pooled Funds	(760,000)
				(815,000)
20812			Debt Management Expenses	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	18,000
				18,570
20024			Conital Financina	
20821	6020		Capital Financing Interest Payments	282,000
	0020		moroot i aymono	282,000
				202,000
			NET CONTROLLABLE	(514,430)

Cost	Account		Description	Budget
Centre	Code	Code ****		2018/19
			INSURANCE	
20400			Incurance Huit	
26106	0100		Insurance Unit Salary With Oncost	30,250
	0620		Employers Liability Ins.	91,060
	0650		Officials Indemnity Ins.	5,070
	0660		Pa(All Duties) Insurance	2,600
	0670		Fidelity Insurance	5,740
	2500		Other Professional Fees	6,000
	2602		All Risks Insurance	620
	2604		Cash In Transit Insurance	420
	2605		Libel & Slander Insurance	2,240
	2610		Public Liability	106,100
				250,100
			NET CONTROLLABLE	250,100
			INTERNAL AUDIT	
26103			Internal Audit	
	0100		Salary With Oncost	142,040
	2010		New Equip. & Furniture	200
	2320 2511		Stationery Security Services	190
	2734		Security Services Mobile Phones	1,990 150
	2820		Subsistence	100
	3510		Casual Car Allowance	240
				144,910
			NET CONTROLLABLE	144,910
			NEI GONTROLLABLE	144,910
			CASHIERING SERVICES	
26108			Cashiering Services	
	0100		Salary With Oncost	65,120
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	890
	2510		Bank Charges	57,360
	2511		Security Services	3,960
	2703		Computer Maintenance	10,980
	2704		System Development	4,000
				143,010

Efin Code

143,010

NET CONTROLLABLE

Cost	Account Code	Activity Code ****	Description	Budget 2018/19
Centre	Code	Code		2016/19
			DEVENUES & DENIETTS SVOTEM & SUDDODT	
			REVENUES & BENEFITS SYSTEM & SUPPORT	
26119			Revenues & Benefits System	
	0940		Training Fees - Incl.Reg.	4,000
	2703 2704		Computer Maintenance	143,380
	2704		System Development	4,200 151,580
				101,000
26120			Revenues & Benefits Support	
	0100		Salary With Oncost	179,360
	2320 2703		Stationery Computer Maintenance	400 920
	2750		Computer Maintenance Postages	7,440
	3510		Casual Car Allowance	710
				188,830
			NET CONTROL LABLE	240 440
			NET CONTROLLABLE	340,410
			FINANCIAL SERVICES	
26102	0400		Financial Services Unit	400 400
	0100 0520		Salary With Oncost Staff Professional Fees	422,100 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 2701		Computer Bureaux Chge/Lic Computer Paper & Materials	4,760 200
	2950		Membership Subscriptions	4,200
	3510		Casual Car Allowance	2,660
	3551		Rail Travel	1,000
	7030		Other Expenses	1,880
				448,680
26121			Efinancials	
	2700		Computer Bureaux Chge/Lic	15,500
	2702		Computer Equip.& Software	2,710
	2703		Computer Maintenance	24,530 42,740
				42,740
			NET CONTROLLABLE	491,420
			CORRORATE MANAGEMENT (FINANCE)	
			CORPORATE MANAGEMENT (FINANCE)	
20801			Corporate Management (Finance)	
	2500		Other Professional Fees	700
	2507		Valuers/Estate Agent Fees	6,900
	2509 2510		Audit Fees Bank Charges	67,430 12,820
	5322		Ecc Pension Fund	1,000
				88,850
			NET CONTROL LABLE	20.053
			NET CONTROLLABLE	88,850

Efin Code

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			HR & PAYROLL SYSTEM	
26124			Hr & Payroll System	
	5370		Colchester Bc	24,560
				24,560
			NET CONTROLLABLE	24,560
			PROCUREMENT	
22102			Central Purchasing	
	2702		Computer Equip.& Software	16,000
	7220		Transfers Within Procurement	100,990
	9806	R869	Transfer To/From Reserve	(40,140)
	9820		Transfers Within Procurement	(58,330) 18,520
22501			Essex Procurement Hub	
	0100		Salary With Oncost	307,050
	0520		Staff Professional Fees	720
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	1,000
	2320		Stationery	300
	2502 2611		Consultants Fees Proff Negligence Ins	1,050 3,410
	2702		Computer Equip.& Software	7,000
	2734		Mobile Phones	700
	2880		Office Hospitality Exp.	200
	2950		Membership Subscriptions	500
	3330	3801	Hire Of Leased Car	1,870
	3510		Casual Car Allowance	3,220
	3550		Public Transport	400
	7040		Refunds	70,400
	7220		Transfers Within Procurement	58,330
	9111 9205		Hub Subscriptions - Other La'S Commissions	(258,660) (100,000)
	9820		Transfers Within Procurement	(100,000)
	X920		Printing(Reprographics)	500
			50 -11 -50 -11	0
			NET CONTROLLABLE	18,520

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

GOVERNANCE

			DEMOCRATIC REPRESENTATION & MGT	
20901			Cdc - Corporate Policy Making	
	1840		Hire Of Premises	1,690
	2700		Computer Bureaux Chge/Lic	5,000
	2810		Conference Expenses	1,500
				8,190
20902			Cdc-Represent Local Interests	
	2310		Newspapers & Publications	580
	2602		All Risks Insurance	10
	2732		Fax Machine	150
	2810		Conference Expenses	1,950
	2840		Chairmans Allowance	3,020
	2850		Vice Chairmans Allowance	820
	2870		Civic Hospitality	4,500
	2950		Membership Subscriptions	25,790
	3580		Civic Travel	4,000
				40,820
20903			Cdc -Support To Elected Bodies	
	0100		Salary With Oncost	12,610
	2734		Mobile Phones	2,630
	2820		Subsistence	200
	2830		Members Allowances	376,400
	2831		Independent Sra'S	3,000
	2860		Members Training Expenses	13,500
	2862		Members Broadband	5,800
	2864		Member Induction	5,000
	3570		Members Travel	13,320
	9806	R877	Transfer To/From Reserve	(7,500)
				424,960
			NET CONTROLL ARI F	470.070
			NET CONTROLLABLE	473,970

Cost Centre	Account Code		Description	Budget 2018/19
			ELECTORAL SERVICES	
22103			Electoral Services Unit	
	0100		Salary With Oncost	105,390
	0520 0940		Staff Professional Fees Training Fees - Incl.Reg.	120 400
	3510		Casual Car Allowance	750
				106,660
22201			<u>District Elections</u>	
	2010 7805	R822	New Equip. & Furniture Transfer To Reserve	1,000 27,000
	7000	NOZZ	Transfer To Reserve	28,000
22401			Electoral Registration	
	2300		Printing-Outwork	7,600
	2320 2390		Stationery Photocopy Mach.Rent/Meter Chge	2,400 900
	2513		Elections Canvassing Fees	8,380
	2700		Computer Bureaux Chge/Lic	10,270
	2750 9016		Postages Home Office Funding	46,840 (21,100)
	9304		Sale Of Publications/Maps	(500)
				54,790
			NET CONTROLLABLE	189,450
			LAND CHARGES	
22301			Local Land Charges	
	0100 0810		Salary With Oncost Advertising	89,560 500
	0940		Training Fees - Incl.Reg.	500
	2030		Maint.Equipment/Furniture	500
	2500 2606		Other Professional Fees Land Charges Insurance	50,000 3,060
	2700		Computer Bureaux Chge/Lic	3,060
	2950		Membership Subscriptions	120
	3551 5320		Rail Travel Essex County Council	230 30,210
	9401		Fees/Charges For Services	(272,000)
				(94,260)
			NET CONTROLLABLE	(94,260)

Efin Code

I	E	Efin Code			
	Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19

			_
		LEGAL SERVICES	
22105		Legal Services	
	0100	Salary With Oncost	199,180
	0940	Training Fees - Incl.Reg.	200
	2030	Maint.Equipment/Furniture	100
	2310	Newspapers & Publications	11,510
	2450	Land Registry Fees	1,000
	2611	Proff Negligence Ins	80
	2702	Computer Equip.& Software	3,500
	2950	Membership Subscriptions	2,760
	3510	Casual Car Allowance	240
	3560	Mileage AllowOccasional	100
	9206	Costs Recovered	(3,000)
	9401	Fees/Charges For Services	(30,150)
			185,520
		NET CONTROLLABLE	185,520
		MEMBER RESOURCES	
22106		Member Resources	
	0100	Salary With Oncost	152,870
	0102	Staffing Savings Profiled	4,960
	0940	Training Fees - Incl.Reg.	1,730
	2030	Maint.Equipment/Furniture	50
	2310	Newspapers & Publications	240
	2320	Stationery	1,000
	2330	Books	50
	2701	Computer Paper & Materials	330
	2950	Membership Subscriptions	5,400
	2990	Data Protection Act	500
	3510	Casual Car Allowance	380
			167,510
		NET CONTROLLABLE	167,510

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19

		HOUSING SERVICES	
		CHOICE BASED LETTINGS	
40212	2703 9409	Choice Based Lettings Computer Maintenance Other Recoverable Charges	10,500 (4,330) 6,170
		NET CONTROLLABLE	6,170
		EMPTY HOMES	
40102	0100 0940 2950 3510	Empty Homes Salary With Oncost Training Fees - Incl.Reg. Membership Subscriptions Casual Car Allowance	17,580 130 100 150 17,960
		NET CONTROLLABLE	17,960
		GRANTS	
40203	2903 2950	Grants Miscellaneous Grants Membership Subscriptions	1,000 510 1,510
		NET CONTROLLABLE	1,510

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			HOMELESSNESS & TEMPORARY ACCOMMODATION	
40206			Rent Bond Scheme	
	7020		Payments	1,000
	9206		Costs Recovered	(1,000)
				0
40211			Housing The Homeless	
	0110		Standby	6,000
	2504		Legal Fees	4,000
	2523		Doctors / Medical Fees	500
	2703		Computer Maintenance	2,630
	2822		Bed & Breakfast	3,000
	2823		Swep- Sev W Accom	500
	5700 7030		Landlord Incentives	500 330
	7030 7110		Other Expenses Write-Offs	18,000
	7805	R816	Transfer To Reserve	147,960
	9002	11010	Dclg - Other	(217,960)
	9409		Other Recoverable Charges	(2,000)
			Ü	(36,540)
40229			<u>Leahurst</u>	
70223	1810		Rent	15,500
	9501		General Rent	(15,500)
				0
40231			40 9 51 St James Bood	
40231	7020		49 & 51 St James Road Payments	1,000
	7020		ayments	1,000
				,
40232			Digby Court	
	7020		Payments	1,000
				1,000
40225			Temporary Accommodation	
	0100		Salary With Oncost	39,320
	1850		Council Tax	1,000
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	2,000
	3510 5280		Casual Car Allowance Greenfields Ch	200 37,000
	3200		Greenileius Cit	81,520
				01,020
40226			Bradford Street	
	0100		Salary With Oncost	4,500
	1010		General Repair & Maint.	7,000
	1250 1420		Fire Alarm/Extinguisher Maint.	350
	1500		Electricity Combined Water/Sewer Chge	3,320 700
	1510		Metered Water Charge	300
	1610		Building Insurance	20
	1740		Contract Cleaning	900
	1850		Council Tax	1,000
	7051		Health & Safety Contingency	150
	9501		General Rent	(7,150)
	9506		Service Charges	(2,650)
				8,440
			NET CONTROLLABLE	55,420

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			HOUSING ADVICE	
40105	04.00		Housing Advisory	407.440
	0100		Salary With Oncost	437,140
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	800
	2320		Stationery	330
	2330		Books	400
	2450		Land Registry Fees	250
	2504		Legal Fees	500
	2518		Language Line	600
	2523		Doctors / Medical Fees	100
	2734		Mobile Phones	700
	2810		Conference Expenses	100
	2820		Subsistence	50
	3510		Casual Car Allowance	700
	7030		Other Expenses	100
	9806	R816	Transfer To/From Reserve	(30,290)
				412,980
			NET CONTROLLABLE	412,980
			HOUSING NEEDS SURVEY	
40209			Housing Needs Survey	
	7020		Payments	30,000
	9806	R865	Transfer To/From Reserve	(30,000)
				0
			NET CONTROLLABLE	0
			SUPPORTING PEOPLE	
40703			Supporting People Carecall	
	5410		Central Essex Community Servs	1,460
				1,460
			NET CONTROLLABLE	1,460

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
			HOUSING ASSESSMENT	
40106			Housing Assessment	
	0100		Salary With Oncost	140,880
	0130		Overtime - Monthly Pay	1,620
	0940		Training Fees - Incl.Reg.	1,180
	2010		New Equip. & Furniture	150
	2320		Stationery	150
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
				144,430
			NET CONTROLLABLE	144,430
				<u>, , , , , , , , , , , , , , , , , , , </u>
			RESEARCH & DEVELOPMENT	
40104			Research & Development	
	0100		Salary With Oncost	152,790
	0130		Overtime - Monthly Pay	430
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	500
	2320		Stationery	130
	2330		Books	200
	2734		Mobile Phones	100
	2810		Conference Expenses	400
	2820		Subsistence	100
	3510		Casual Car Allowance	600
	7030		Other Expenses	2,000
				158,710

NET CONTROLLABLE

158,710

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

HUMAN RESOURCES

			HUMAN RESOURCES	
25106			Human Resources	
23100	0100		Salary With Oncost	230,140
	0520		Staff Professional Fees	250,
	0710		Staff Health Checks	3,300
	0712		Employee Support	2,400
	0770		Long Service Awards	500
	0785		Staff Awards	3,000
	2320		Stationery	200
	2531		Childcare Voucher Scheme	1,200
	2701		Computer Paper & Materials	240
	2734		Mobile Phones	120
	2950	0004	Membership Subscriptions	5,990
	3330	3801	Hire Of Leased Car	3,230
	3510		Casual Car Allowance	1,070
				251,640
			NET CONTROLLABLE	251,640
			MODERN APPRENTICES	
25701			Maday Approxima	
23/01	0100		Modern Apprentices Salary With Oncost	80 300
	7010		Apprentice Levy	80,300 45,680
	9806	R834	Transfer To/From Reserve	(39,800)
	3000	11004	Transfer 10/110m Reserve	86,180
				<u> </u>
			NET CONTROLLABLE	86,180
			ORGANISATIONAL DEVELOPMENT	
			ORGANISATIONAL DEVELOT MENT	
25401			P.E.TGeneral	
	0940		Training Fees - Incl.Reg.	7,200
				7,200
25501			In Service Training	
	0940		Training Fees - Incl.Reg.	27,120
	0941		Health & Safety Training	250
				27,370
25601			E.S.CGeneral	
23001	0940		Training Fees - Incl.Reg.	14,280
	0040		Training 1 000 montog.	14,280
				14,200
			NET CONTROLLABLE	48,850

Efin Code				
Cost	Account	•	Description	Budget
Centre	Code	Code ****		2018/19

MARKETING & COMMUNICATIONS

			REPROGRAPHICS	
24002			Reprographics	
	0100		Salary With Oncost	54,600
	2030		Maint.Equipment/Furniture	4,500
	2360		Printing Paper/Materials	14,010
	2370		Printing-Machine Rentals	25,780
	2390		Photocopy Mach.Rent/Meter Chge	21,690
	2430		Licences(Miscellaneous)	620
	9401		Fees/Charges For Services	(15,000)
				106,200
			NET CONTROLLABLE	106,200
			NET CONTROLLABLE	100,200
			MARKETING & COMMUNICATIONS	
10221			Green Heart Of Essex	
	2940		Publicity/Promotion Exp.	17,000
	9806	R835	Transfer To/From Reserve	(17,000)
				0
21302			Marketing & Communications	
21302	0100		Salary With Oncost	199,460
	0102		Staffing Costs Profiled	9,600
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	1,000
	2310		Newspapers & Publications	790
	2320		Stationery	230
	2528		Best Value Surveys	3,000
	2702		Computer Equip.& Software	9,100
	2734		Mobile Phones	1,200
	2820		Subsistence	200
	2940		Publicity/Promotion Exp.	38,750
	2950		Membership Subscriptions	260
	2970		Advertising General	20,540
	3510		Casual Car Allowance	660
	3551		Rail Travel	200
	9806	R809	Transfer To/From Reserve	(9,600)
	9806	R872	Transfer To/From Reserve	(7,600)
				268,790
21304			Sponsorship	
Z 1304	0100		Salary With Oncost	19,220
	2015		Signs	8,590
	7080		Payments To Ecc	2,740
	9200		Sponsorship	(51,750)
	9405		Advertising	(40,790)
	9-100		Auvorionig	(61,990)
				(086,10)
			NET CONTROLLABLE	206,800

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			GRAPHIC DESIGN	
24001			Graphic Design & Printing	
	0100		Salary With Oncost	60,380
	2300		Printing-Outwork	38,200
	9401		Fees/Charges For Services	(10,000)
			•	88,580
				,
			NET CONTROLLABLE	88,580
			MAIL SERVICES	
22109			Mail Services	
	0100		Salary With Oncost	27,390
	2020		Hired Equipment	3,730
	2030		Maint.Equipment/Furniture	1,160
	2732		Fax Machine	900
	2750		Postages	102,080
	2950		Membership Subscriptions	590
	3090		Misc.Transport Costs	6,200
				142,050
			NET CONTROL LARI E	4.40.050
			NET CONTROLLABLE	142,050

Efin Code				
Cost	Account	•	Description	Budget
Centre	Code	Code ****		2018/19

OPERATIONS

			CAR PARKS	
10601	1010 1280 1313 1315 1420 2510 2602	3801	Car Parks-General General Repair & Maint. Lights/Fittings/Electrics Weed Control Horticultural Services Charge Electricity Bank Charges All Risks Insurance	10,570 1,500 5,460 8,610 200 2,100 40
	5370 7028 7030 7300 9401 9423		Colchester Bc Parkmark Accreditation Other Expenses Insurance Excess Fees/Charges For Services Pcn Off Street	161,460 2,200 1,500 1,000 (70,800) (55,000)
10602	1010 1210 1315 1420 1500 1820 2121 2511 2601 2602 2609 2730 2950 9401 9447	3801	George Yard Car Park General Repair & Maint. Lift Repairs & Maint. Horticultural Services Charge Electricity Combined Water/Sewer Chge Unified Business Rate-Ndr Water Coolers Expenditure Security Services Engineering Insurance All Risks Insurance General Insurance Telephone Charges Membership Subscriptions Fees/Charges For Services Season Tickets/Permits Electric Charging Point	5,000 7,000 5,240 22,400 600 69,240 250 100 580 20 4,730 400 930 (345,000) (50,500) (50)
10606	1306 1420 1820 9401 9410 9501	3801	Braintree Bus Park Sweeping & Scavenging Electricity Unified Business Rate-Ndr Fees/Charges For Services Season Tickets/Permits General Rent	950 1,010 6,890 (21,000) (2,500) (2,350) (17,000)
10608	1306 1820 9401 9410	3801	Manor Street Car Park Sweeping & Scavenging Unified Business Rate-Ndr Fees/Charges For Services Season Tickets/Permits	950 13,810 (73,250) (13,000) (71,490)
10609	1306 1820 9401 9410	3801	Station Approach Car Park Sweeping & Scavenging Unified Business Rate-Ndr Fees/Charges For Services Season Tickets/Permits	950 4,130 (32,500) (4,700) (32,120)

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
ļ				
10610			Newlands Drive Car Park	
	1420		Electricity	480
	1820		Unified Business Rate-Ndr	23,750
	9401 9410		Fees/Charges For Services Season Tickets/Permits	(201,000) (9,800)
	3410		Ocason Honoton Citilia	(186,570)
				(102,210)
10611			White Horse Lane Car Park	
	1306	3801	Sweeping & Scavenging	810
	1820		Unified Business Rate-Ndr	12,480
	9401		Fees/Charges For Services	(87,000) (73,710)
				(13,110)
10612			Lockrams Lane Car Park	
	1306	3801	Sweeping & Scavenging	4,550
	1820		Unified Business Rate-Ndr	5,800
	9410		Season Tickets/Permits	(10,300) 50
				30
10613			Mill Lane Car Park	
	1306	3801	Sweeping & Scavenging	1,420
	1820		Unified Business Rate-Ndr	6,250
	9401 9410		Fees/Charges For Services Season Tickets/Permits	(53,000)
	9410		Season rickets/Pennits	(4,500) (49,830)
				(10,000)
10614			Mayland Drive Car Park	
	1306	3801	Sweeping & Scavenging	1,420
	1820 9401		Unified Business Rate-Ndr	2,570
	9410		Fees/Charges For Services Season Tickets/Permits	(1,500) (10,700)
	9505		Right Of Way/Access	(1,750)
				(9,960)
10617	1820		Hadfelda Sq Hat Pev Car Park Unified Business Rate-Ndr	1,640
	9410		Season Tickets/Permits	(4,000)
				(2,360)
10621	0.404		Causeway House Car Park	(0.500)
	9401		Fees/Charges For Services	(2,500) (2,500)
				(2,300)
10622			Easton Road Car Park	
	1420		Electricity	560
	1820		Unified Business Rate-Ndr	7,520
	9401		Fees/Charges For Services	(80,000)
				(71,920)
10623			Braintree Road Car Park	
	9410		Season Tickets/Permits	(500)
				(500)
			NET CONTROLLABLE	(720 420)
			NET CONTROLLABLE	(728,130)

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			CEMETERIES	
65001			Cemeteries-General	
00001	0100		Salary With Oncost	97,090
	0520		Staff Professional Fees	110
	1740		Contract Cleaning	11,710
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	3,610
	2734		Mobile Phones	200
	2950		Membership Subscriptions	210
	3210	3801	Transport Costs-Vehicles	6,410
	3510		Casual Car Allowance	500
				120,340
65002			Braintree Cemetery	
	1010		General Repair & Maint.	4,270
	1250		Fire Alarm/Extinguisher Maint.	60
	1307		Tree Maintenance	800
	1310		Landscaping	500
	1314	0004	Grave Digging	18,730
	1315	3801	Horticultural Services Charge	57,100
	1410 1420		Gas	550
	1500		Electricity Combined Water/Sewer Chge	430 150
	1740		Contract Cleaning	2,560
	1750		Trade Waste Collection	1,750
	1820		Unified Business Rate-Ndr	5,340
	2601		Engineering Insurance	110
	2609		General Insurance	140
	7051		Health & Safety Contingency	750
	9416		Exclusive Rights Of Burial	(23,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(30,000)
	9419		Maintenance Of Graves	(6,000)
	9433		Memorial Bench Or Tree	(250)
	9501		General Rent	(7,720)
				20,270
65003			Bocking Cemetery	
	1010		General Repair & Maint.	6,160
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	280
	1310		Landscaping	200
	1314	0004	Grave Digging	7,100
	1315	3801	Horticultural Services Charge	20,970
	1420 1500		Electricity Combined Water/Sewer Chap	780 200
	1820		Combined Water/Sewer Chge Unified Business Rate-Ndr	
	2609		General Insurance	2,580 220
	7051		Health & Safety Contingency	750
	9416		Exclusive Rights Of Burial	(14,000)
	9417		Memorials	(2,500)
	9418		Interment Fees	(14,000)
	9419		Maintenance Of Graves	(3,480)
	9433		Memorial Bench Or Tree	(250)
				5,050

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
65004			Halstead Cemetery	
	1010		General Repair & Maint.	1,780
	1307		Tree Maintenance	250
	1310		Landscaping	300
	1314		Grave Digging	9,560
	1315	3801	Horticultural Services Charge	44,050
	1420		Electricity	450
	1500		Combined Water/Sewer Chge	950
	1820		Unified Business Rate-Ndr	1,120
	2609		General Insurance	200
	5220		Sub-Contractors:General	1,000
	7051		Health & Safety Contingency	750
	9416		Exclusive Rights Of Burial	(12,000)
	9417		Memorials	(3,400)
	9418		Interment Fees	(11,700)
	9419		Maintenance Of Graves	(1,440)
	9433		Memorial Bench Or Tree	(250)
	9501		General Rent	(7,720)
				23,900
65005			Witham Cemetery	
	1010		General Repair & Maint.	1,130
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1310		Landscaping	310
	1314		Grave Digging	11,910
	1315	3801	Horticultural Services Charge	18,560
	1420		Electricity	460
	1500		Combined Water/Sewer Chge	120
	1750		Trade Waste Collection	1,750
	1820		Unified Business Rate-Ndr	1,920
	2609		General Insurance	80
	5262		Waste Disposal & Transport	300
	7051		Health & Safety Contingency	750
	9416		Exclusive Rights Of Burial	(16,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(20,500)
	9419		Maintenance Of Graves	(1,900)
	9433		Memorial Bench Or Tree	(250)
				(7,220)
			NET CONTROLLABLE	162,340

Efin Code				
Cost	Account	Activity Code ****	Description	Budget
Centre	Code	Code ****		2018/19
			DISCOVERY CENTRE	

			DISCOVERY CENTRE	
66211			Discovery Centre	
	2010		New Equip. & Furniture	470
	2030		Maint.Equipment/Furniture	3,000
	2500		Other Professional Fees	12,000
	2511		Security Services	370
	2602		All Risks Insurance	80
	2609		General Insurance	190
	5320		Essex County Council	35,000
	7030		Other Expenses	1,000
	7805	R861	Transfer To Reserve	19,500
	9204		Contributions	(1,500)
	9442		Sports Pitch Income	(42,000)
				28,110
			NET CONTROLLABLE	28,110
			MARKETS	
11102	0.4.00		Markets	45.000
	0100	0001	Salary With Oncost	15,200
	1306	3801	Sweeping & Scavenging	20,000
	1420		Electricity	1,430
	1820		Unified Business Rate-Ndr	14,840
	2734		Mobile Phones	250
	2940		Publicity/Promotion Exp.	400
	7030		Other Expenses	500
	9501		General Rent	(80,230)
				(27,610)
			NET CONTROLLABLE	(27,610)

Efin Code				
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			PARKS	
33201			Parks & Open Spaces	
00201	1010		General Repair & Maint.	27,220
	1308		Bedding	13,000
	1309		Fencing/Walls	10,000
	1310		Landscaping	2,740
	1315	3801	Horticultural Services Charge	754,280
	1318		Hanging Baskets/Containers	13,000
	1500		Combined Water/Sewer Chge	70
	2011		New Litter Bins/ New Dog Bins	1,500
	2015		Signs	1,000
	2602		All Risks Insurance	170
	7300		Insurance Excess	300
	9501 9700		General Rent	(8,500)
	9700		Miscellaneous Income Adjustments	(600) (5,000)
	9806	R836	Transfer To/From Reserve	(93,110)
	0000	11000	Transfer 16/116/11/Cocret	716,070
33205	4000	0004	Play Areas	40.000
	1306 1310	3801	Sweeping & Scavenging	10,000
	2030		Landscaping Maint.Equipment/Furniture	1,500 48,540
	2602		All Risks Insurance	20
			7.11.11.01.01.101.01.01	60,060
33209	4500		Allotments	0.000
	1500		Combined Water/Sewer Chge	2,000
	2950 7051		Membership Subscriptions	60 1,000
	9431		Health & Safety Contingency Allotments Income	(13,500)
	0-10-1		Auditionio modific	(10,440)
33213	1315	3801	Highway Verges	122.060
	9101	3001	Horticultural Services Charge Ecc Joint Financing Conts	122,960 (28,670)
	9101		LCC Joint I manding coms	94,290
				94,290
33217			Sports Grounds	
	1010		General Repair & Maint.	11,550
	1315	3801	Horticultural Services Charge	107,900
	1410		Gas	1,000
	1420		Electricity	1,420
	1500		Combined Water/Sewer Chge	1,250
	1610		Building Insurance	220
	1740 1820		Contract Cleaning Unified Business Rate-Ndr	12,730 4,370
	2010		New Equip. & Furniture	1,000
	2010		Maint.Equipment/Furniture	1,470
	5330		Community Associations	1,700
	7300		Insurance Excess	2,330
	9402		Lettings-Facility/Casual Users	(9,000)
	9501		General Rent	(5,470)
				132,470
33221			Closed Churchyards	
JJZZ I	1010		General Repair & Maint.	1,000
	1315	3801	Horticultural Services Charge	6,080
	2602		All Risks Insurance	30
				7,110

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
33225			Parks Other	
	1010		General Repair & Maint.	1,000
	1310		Landscaping	7,150
	2609		General Insurance	200
				8,350
33229			Silver End Memorial Gardens	
00220	1010		General Repair & Maint.	4,750
	1310		Landscaping	1,370
	1315	3801	Horticultural Services Charge	6,250
	1420		Electricity	180
	1820		Unified Business Rate-Ndr	640
	2602		All Risks Insurance	100
	2609		General Insurance	30
	5360		Payments To Parish Councils	2,040
	7051		Health & Safety Contingency	200
				15,560
33233			Halstead Public Gardens	
33233	0130		Overtime - Monthly Pay	2,550
	1010		General Repair & Maint.	6,270
	1308		Bedding	2,630
	1310		Landscaping	1,370
	1315		Horticultural Services Charge	8,310
	1420		Electricity	390
	1500		Combined Water/Sewer Chge	210
	2602		All Risks Insurance	120
				21,850
			NET CONTROL LABILE	4.045.000
			NET CONTROLLABLE	1,045,320

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

		PUBLIC CONVENIENCES	
31101		Public Conveniences-General	
31101	0130	Overtime - Monthly Pay	3,060
	1730	Cleaning Materials	5,000
	2210	Protective Clothing	260
		- · · · · · · · · · · · · · · · · · · ·	8,320
31102		B&B Public Gardens Toilets	
	1780	Clinical Waste	120
			120
31103		Btree Bus Park Toilets	
	0100	Salary With Oncost	9,090
	1010	General Repair & Maint.	3,600
	1410	Gas	150
	1420	Electricity	2,340
	1500	Combined Water/Sewer Chge	1,700
	1780	Clinical Waste	450
	2609	General Insurance	180
	2734	Mobile Phones	60
	7051	Health & Safety Contingency	500 18,070
			10,010
31109		Lockrams Lane Toilets	
	0100	Salary With Oncost	9,090
	1010	General Repair & Maint.	2,220
	1410	Gas	200
	1420	Electricity	860
	1500	Combined Water/Sewer Chge	2,410
	1610	Building Insurance	40
	1780	Clinical Waste	420
	1820 2734	Unified Business Rate-Ndr Mobile Phones	3,230 60
	7051	Health & Safety Contingency	500
	7031	Health & Salety Contingency	19,030
31110		Maldon Road Park Toilets	
31110	0100	Salary With Oncost	5,460
	1010	General Repair & Maint.	1,000
	9105	Witham Town Council	(5,460)
	0.00	am rom country	1,000
		NET CONTROLLABLE	46,540

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19
			ROADSIDE FEATURES	
63002			War Memorials	
00002	1010		General Repair & Maint.	500
	2602		All Risks Insurance	50
				550
00004			Due Ohaliana	
63004	1010		Bus Shelters General Repair & Maint.	250
	1010		General Repair & Maint.	250
				200
63006			Roundabouts	
	5220		Sub-Contractors:General	23,000
				23,000

140 **140**

23,940

Other Fountains
All Risks Insurance

NET CONTROLLABLE

63007

2602

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			STREET CLEANSING & RAPID RESPONSE	
33801			Street Cleansing	
	0100		Salary With Oncost	604,600
	0110		Standby	3,500
	0130		Overtime - Monthly Pay	35,820
	0300		Agency/Sep Staff	74,920
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	5,500
	1250		Fire Alarm/Extinguisher Maint.	30
	1306	3801	Sweeping & Scavenging	(41,050)
	1313		Weed Control	5,200
	1750		Trade Waste Collection	4,540
	2010		New Equip. & Furniture	5,000
	2011		New Litter Bins/ New Dog Bins	12,000
	2030 2086		Maint.Equipment/Furniture	800
	2000		Purchase Of Sacks (Street) Other Tools & Materials	14,000 11,000
	2090		Consumable Materials	10,000
	2210		Protective Clothing	9,000
	2734		Mobile Phones	2,100
	2950		Membership Subscriptions	4,600
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	225,940
	3220		Transport Costs-Plant	3,000
	3310		Hire Of Vehicles	3,000
	5220		Sub-Contractors:General	54,000
	5321		Ecc Disposal Costs	4,000
	5330		Community Associations	3,360
	5360		Payments To Parish Councils	81,270
	7300		Insurance Excess	500
	9230		Greenfields Ch Sla	(16,000)
	9452		Temporary Traffic Reg Orders	(600)
	9700 9801		Miscellaneous Income	(2,000)
	9001		Recharge To Other Rev.A/C	(11,440) 1,107,290
				1,107,290
33809			Street Nameplates	
	2090		Other Tools & Materials	500
	2095		Street Nameplates	3,500
				4,000
33813	0.4.00		Highway Ranger	54.400
	0100		Salary With Oncost	51,160
	0130		Overtime - Monthly Pay	510
	0300		Agency/Sep Staff	2,180
	0940 2010		Training Fees - Incl.Reg. New Equip. & Furniture	580 820
	2015		Signs	200
	2013		Other Tools & Materials	2,000
	2092		Consumable Materials	200
	2210		Protective Clothing	150
	3210	3801	Transport Costs-Vehicles	12,270
	7030		Other Expenses	5,000
	9101		Ecc Joint Financing Conts	(75,000)
				70
34201	F001		Abandoned Vehicles	0.000
	5261		Abandoned Vehicles Removal	2,000
				2,000
			NET CONTROLLABLE	1,113,360

	Efin Code)		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			CORDONS FARM	
33706			Cordons Farm	
	0100		Salary With Oncost	48,860
	0130		Overtime - Monthly Pay	5,050
	0300		Agency/Sep Staff	2,160
	1010		General Repair & Maint.	20,000
	1420		Electricity	1,120
	1610		Building Insurance	90
	1770		Toilets-Hire	1,200
	1810		Rent	17,750
	1820		Unified Business Rate-Ndr	11,750
	2010		New Equip. & Furniture	2,000
	2030		Maint.Equipment/Furniture	300
	2060		Chemicals, Fertilisers, Poisons	3,000
	2210		Protective Clothing	500
	2430		Licences(Miscellaneous)	2,900
	2601		Engineering Insurance	230
	2701		Computer Paper & Materials	300
	2734		Mobile Phones	400
	3210	3801	Transport Costs-Vehicles	27,290
	3220		Transport Costs-Plant	3,000
	5262	3011	Waste Disposal & Transp (Stre)	63,410
	5262	3017	Waste Disposal & Transp (Hort)	12,240
	5262	3019	Waste Disposal & Transp (GenB)	18,340
	5264		Emptying Of X Tanks	30,000
	5540		Pest Control	450
	7030		Other Expenses	11,300
	7051		Health & Safety Contingency	1,000
	9217	3011	Ecc Disposal Credits (Stre)	(13,660)
	9219	3011	Ecc Recycling Credits (Stre)	(47,820)
				223,160
			NET CONTROLLABLE	223,160

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			REFUSE & RECYCLING	
33504	0100 0130 0300 3021 3210 3310 7011	3801	Collection Costs Salary With Oncost Overtime - Monthly Pay Agency/Sep Staff Diesel Fuel Transport Costs-Vehicles Hire Of Vehicles Expenditure Savings Profiled	1,386,890 78,210 193,360 12,250 978,420 15,000 105,000 2,769,130
33512	0100 0130 0300 2034 3210	3801	Bring Banks Salary With Oncost Overtime - Monthly Pay Agency/Sep Staff Maint Of Bring Banks Transport Costs-Vehicles	53,420 2,920 7,310 25,000 52,620 141,270
33514	5220		Clinical Waste Collections Sub-Contractors:General	11,000 11,000
33516	2013 2033 2090 2093 2730		Sack & Wheelie Bin Procurement New Wheelie Bins Maint Of Wheelie Bins Black Sacks Recycling Sacks Telephone Charges	60,000 1,000 13,840 223,300 100 298,240
33520	0100 0130 0300 3210 3310 3320	3801	Sack & Wheelie Bin Delivery Salary With Oncost Overtime - Monthly Pay Agency/Sep Staff Transport Costs-Vehicles Hire Of Vehicles Plant Hire	86,270 2,690 11,940 18,990 4,000 4,000
33524	5220 9224 9409		Special Collections Sub-Contractors:General Ecc Re-Use Credits Other Recoverable Charges	72,000 (140) (45,000) 26,860
33528	0100 0130 0300 2012 2032 2085 3210 5220 5260 5321 9322 9323 9401 9801	3801	Trade Waste Salary With Oncost Overtime - Monthly Pay Agency/Sep Staff New Trade Waste Bins Maint Of Trade Waste Bins Purchase Of Trade Waste Sacks Transport Costs-Vehicles Sub-Contractors: General Payments To External Mrfs Ecc Disposal Costs Sales Of Sacks (Blue) Sale Of Sacks (Trade Recy) Fees/Charges For Services Recharge To Other Rev.A/C	152,240 8,300 25,200 22,000 1,000 1,050 75,090 6,000 3,410 428,550 (19,000) (10,000) (925,000) (19,160) (250,320)

Efin Code)			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19	
33552			General Operational O/Heads		
00002	0710		Staff Health Checks	2,000	
	0940		Training Fees - Incl.Reg.	14,150	
	2092		Consumable Materials	2,000	
	2210		Protective Clothing	20,000	
	2734		Mobile Phones	1,500	
	3120		Repairs	5,110	
	7030		Other Expenses	3,480	
	7300		Insurance Excess	10,000 58,240	
				30,240	
33556	2750		Promotional Costs Postages	18,400	
	2905		Recycling Donations	4,000	
			, ,	22,400	
33560			Management Depot & Admin		
	3210	3801	Transport Costs-Vehicles	7,270	
				7,270	
33564			General Administrative O/Heads		
	0810		Advertising	1,000	
	2320		Stationery	500	
	2500		Other Professional Fees	10,000	
	2703		Computer Maintenance	57,000	
	2950		Membership Subscriptions	1,220	
	7030		Other Expenses	4,150 73,870	
33568			Income Account		
00000	9217		Disposal Credits	(30,740)	
	9219		Ecc Recycling Credits (Dry)	(854,900)	
	9219	3008	Ecc Recycling Credits (Green)	(300,080)	
	9220	3008	Ecc Tipping Away (Green)	(51,050)	
	9309	3001	Sale Of Recyclable Mats (Glass)	(42,000)	
	9309	3002	Sale Of Recyclable Mats (Paper)	(3,000)	
	9309	3004	Sale Of Recyclable Mats (Textiles)	(6,000)	
	9700		Miscellaneous Income	(2,000) (1,289,770)	
33506			Food Wasta Sarvica		
33300	0100		Food Waste Service Salary With Oncost	349,570	
	0130		Overtime - Monthly Pay	18,850	
	0300		Agency/Sep Staff	59,100	
	3210	3801	Transport Costs-Vehicles	106,470	
	9101		Ecc Joint Financing Conts	(622,150)	
				(88,160)	
33548			External Mrfs		
	3090	3008	External Haulage (Green)	54,550	
	5260	3009	Payments To External Mrfs	243,600 298,150	
				230,130	
33742	7000		Recycling Reward Grant	6.4.E=	
	7020	Door	Payments Transfer To/Crom Records	24,170	
	9806	R885	Transfer To/From Reserve	(24,170) 0	
			NET CONTROLLABLE	2,206,070	
			HET VONTINUELABLE	2,200,070	

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			FLEET MANAGEMENT UNIT	
30109			Fleet Management Unit	
	2010		New Equip. & Furniture	500
	2030		Maint.Equipment/Furniture	3,500
	2090		Other Tools & Materials	4,000
	2320 2950		Stationery Membership Subscriptions	250 1,020
	5630		Performance Bond	4,660
	7030		Other Expenses	500
				14,430
			NET CONTROLLABLE	14,430
			FLEET - OPERATING COSTS	
30112			Fleet Mgt - Operational	
	3021		Diesel Fuel	425,640
	3060		Road Fund Licence	7,540
	3120		Repairs	398,090
	3200 3210	3801	Fleet Contract Variations Transport Costs-Vehicles	29,380 (1,677,170)
	3350	3001	Contract Hire	746,350
	3610		General Veh./Plant Ins.	112,540
	7805	R812	Transfer To Reserve	57,780
	9801		Recharge To Other Rev.A/C	(42,370)
				57,780
			NET CONTROLLABLE	57,780
			FLEET - LEASE CAR SCHEME	
30115			Fleet - Lease Car Scheme	
	3140		Leased Car Maintenance	9,030
	3330	3801	Hire Of Leased Car	(75,180)
	3331		Lease Car N.I. Contributions	7,820 4,240
	3332 3350		Leased Car Irrecoverable Vat Contract Hire	4,240 42,580
	3530		Leased Car Mileage Allowance	6,430
	3650		Leased Car Insurance	10,530
	7050		Contingency	22,920
	9204		Contributions	(28,370)
				0
			NET CONTROLLABLE	0

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			OPERATIONS MGT & ADMIN	
			of Enamona mor a Admin	
30120			Operations Mgt & Admin	
	0100		Salary With Oncost	836,430
	0103		Staffing Costs Profile	1,950
	0130		Overtime - Monthly Pay	3,370
	0710		Staff Health Checks	300
	0940		Training Fees - Incl.Reg.	190
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	200
	2110		Provisions, Foods & Snacks	120
	2210		Protective Clothing	600
	2320		Stationery	2,000
	2734		Mobile Phones	1,750
	2810		Conference Expenses	250
	3210	3801	Transport Costs-Vehicles	20,790
	3330	3801	Hire Of Leased Car	7,390
	3510		Casual Car Allowance	900
				877,240
			NET CONTROLLABLE	877,240

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

	LAKES ROAD DEPOT & OFFICES	
30135	Lakes Road Depot & Offices	
1010	General Repair & Maint.	10,000
1250	Fire Alarm/Extinguisher Maint.	400
1270	Security Alarm Payments	1,400
1410	Gas	800
1420	Electricity	18,840
1500	Combined Water/Sewer Chge	6,000
1610	Building Insurance	1,500
1730	Cleaning Materials	100
1740	Contract Cleaning	7,580
1750	Trade Waste Collection	2,200
1780	Clinical Waste	1,000
1810	Rent	50,780
1820	Unified Business Rate-Ndr	54,360
1860	Service Charges	10,500
2010	New Equip. & Furniture	750
2030	Maint.Equipment/Furniture	100
2050	Tv/Sound Rentals/Licence	300
2092	Consumable Materials	100
2120	Vending Machine Supplies	100
2121	Water Coolers Expenditure	1,600
2609	General Insurance	40
2730	Telephone Charges	3,860
5264	Emptying Of X Tanks	1,500
7030	Other Expenses	200
7051	Health & Safety Contingency	1,000
		175,010
30140	Unit 9 Workshop	
1010	General Repair & Maint.	2,000
1270	Security Alarm Payments	1,000
1420	Electricity	3,360
1500	Combined Water/Sewer Chge	350
1610	Building Insurance	100
1820	Unified Business Rate-Ndr	8,910
1860	Service Charges	1,750
7051	Health & Safety Contingency	250
9502	Commercial/Industrial Rents	(25,500)
9506	Service Charges	(5,000)
		(12,780)
	NET CONTROLLABLE	162,230

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

			HORTICULTURAL SERVICES	
33901			Horticultural - Central Costs	
	0100		Salary With Oncost	709,200
	0130		Overtime - Monthly Pay	3,120
	0300		Agency/Sep Staff	28,690
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	10,000
	1315	3801	Horticultural Services Charge	(1,160,310)
	2010		New Equip. & Furniture	6,000
	2090		Other Tools & Materials	25,500
	2092		Consumable Materials	1,500
	2210		Protective Clothing	6,700
	2734 3210	2004	Mobile Phones	1,000
	5210 5220	3801	Transport Costs-Vehicles Sub-Contractors:General	104,650 115,200
	7030		Other Expenses	41,060
	7050		Health & Safety Contingency	6,000
	7300		Insurance Excess	3,000
	9101		Ecc Joint Financing Conts	(130,200)
	9221		Ecc Contract Income	(34,670)
	9401		Fees/Charges For Services	(138,100)
	9700		Miscellaneous Income	(7,980)
	9804		Contracts Recharged	(69,220)
	9806	R813	Transfer To/From Reserve	(41,060)
				(519,420)
33902			Horticultural - Plant Shop	
	0100		Salary With Oncost	53,690
	1750		Trade Waste Collection	770
	2010		New Equip. & Furniture	2,600
	2030		Maint.Equipment/Furniture	650
	2210		Protective Clothing	350
	2734		Mobile Phones	100
	3021 3022		Diesel Fuel	28,190
	3050		Petrol	4,000
	3120		Tyres Repairs	3,750 4,220
	3150		Plant Materials	26,580
	3210	3801	Transport Costs-Vehicles	10,100
	3340	0001	Operating Lease Payments	81,240
	3610		General Veh./Plant Ins.	20,110
	5220		Sub-Contractors:General	1,350
				237,700
			NET CONTROLLABLE	(281,720)
			RADIO CONTROL	
34301			Radio Control	
	1420		Electricity	370
	2602		All Risks Insurance	10
				380
			NET CONTROLLABLE	380

	Efin Code					
Cost	Account	Activity	Description	Budget		
Centre	Code	Code ****		2018/19		
			CTREET WARDENS			
			STREET WARDENS			
33805			Street Wardens			
33003	0100		Salary With Oncost	27,390		
	2010		New Equip. & Furniture	200		
	2010		Other Tools & Materials	100		
	2090		Protective Clothing	450		
	_		•			
	2734 3210	2004	Mobile Phones Transport Costs Vahislas	1,000		
	7030	3801	Transport Costs-Vehicles	8,020		
	7030		Other Expenses	750		
				37,910		
			NET CONTROLLABLE	37,910		
				01,010		
			STREET SCENE PROTECTION			
33401			Street Scene Protection			
	0100		Salary With Oncost	145,390		
	0110		Standby	2,400		
	0130		Overtime - Monthly Pay	230		
	0940		Training Fees - Incl.Reg.	3,000		
	2010		New Equip. & Furniture	2,000		
	2090		Other Tools & Materials	290		
	2210		Protective Clothing	350		
	2320		Stationery	200		
	2504		Legal Fees	2,000		
	2508		Vets Fees	5,000		
	2734		Mobile Phones	550		
	3210	3801	Transport Costs-Vehicles	22,840		
	3330	3801	Hire Of Leased Car	3,890		
	3510		Casual Car Allowance	550		
	7030		Other Expenses	150		
	9401		Fees/Charges For Services	(250)		
	9406		Fines	(6,400)		
	9408		Licences	(2,800)		
	9451		Stray Dogs Income	(1,500)		
				177,890		
				,		

177,890

NET CONTROLLABLE

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

STRATEGIC INVESTMENT

			GROWTH DELIVERY	
			GROWITI DELIVERT	
61620			Growth Delivery	
	0100		Salary With Oncost	57,990
	0200		Other Staffing (Bought In)	162,250
	3330	3801	Hire Of Leased Car	2,810
	7020		Payments	1,000
	9803		Tfr To Capital Funds	(107,200)
	9806	R860		(105,800)
				11,050
				·
			NET CONTROLLABLE	11,050

	Efin Code	!		
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

SUSTAINABLE DEVELOPMENT

			DEVELOPMENT MANAGEMENT	
60103			Development Management Unit	
	0100		Salary With Oncost	998,310
	0520		Staff Professional Fees	2,200
	0940		Training Fees - Incl.Reg.	7,950
	1840		Hire Of Premises	530
	2010		New Equip. & Furniture	750
	2310		Newspapers & Publications	1,550
	2320		Stationery	4,380
	2502		Consultants Fees	5,000
	2611		Proff Negligence Ins	710
	2702		Computer Equip.& Software	2,500
	2734		Mobile Phones	100
	2820		Subsistence	100
	2950		Membership Subscriptions	3,070
	3330	3801	Hire Of Leased Car	12,770
	3510		Casual Car Allowance	6,060
	3551		Rail Travel	1,000
	5320		Essex County Council	26,150
	9309		Other Sales	(500)
	9806	R809	Transfer To/From Reserve	(44,150)
				1,028,480
60201			Development Mgt Fee Based	
	2960		Statutory Advertising	1,120
	5320		Essex County Council	98,400
	9206		Costs Recovered	(129,500)
	9401		Fees/Charges For Services	(941,660)
			·	(971,640)
				,
60202			Development Mgt Legal/Appeals	
	2504		Legal Fees	300,000
	2821		Appeals/Witness Expenses	12,800
	9806	R881	Transfer To/From Reserve	(312,800)
				0
			NET CONTROLLABLE	56,840

	Efin Code			1
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			STREET NAMING & NUMBERING	
60901	0100 9401		Street Naming & Numbering Salary With Oncost Fees/Charges For Services	12,340 (10,140) 2,200
			NET CONTROLLABLE	2,200
			LANDSCAPE & COUNTRYSIDE	
60801	1307 2702 4340 9700		Tree Maintenance Tree Maintenance Computer Equip.& Software Tree Planting Grants Miscellaneous Income	40,250 2,000 2,500 (580) 44,170
61101	5350		Countryside Management Project Payments To Other La'S	12,810
	3330		r ayments 10 Other La S	12,810
			NET CONTROLLABLE	56,980
			LOCAL PLAN	
60701	2500 7030 9806		Local Plan Other Professional Fees Other Expenses Transfer To/From Reserve	100,580 50,000 (50,000) 100,580
			NET CONTROLLABLE	100,580

	Efin Code			
Cost Centre	Account Code	Activity Code ****	Description	Budget 2018/19
			PUBLIC TRANSPORT/TRAFFIC MANAGEMENT	
61001	5320		Public Transport/Traffic Mgmt Essex County Council	3,000 3,000
			NET CONTROLLABLE	3,000
			PARKS & LANDSCAPE SERVICES	
60108	0100 0520 0940 2210 2320 2502 2734 2950 3330 3510 9700	3801	Landscape Services Salary With Oncost Staff Professional Fees Training Fees - Incl.Reg. Protective Clothing Stationery Consultants Fees Mobile Phones Membership Subscriptions Hire Of Leased Car Casual Car Allowance Miscellaneous Income	172,350 450 1,800 200 100 3,970 270 740 3,580 3,000 (200) 186,260
60104	0100 0520 2010 2320 2700 2880 2950 3510 3551 3554 5320		Planning Policy Unit Salary With Oncost Staff Professional Fees New Equip. & Furniture Stationery Computer Bureaux Chge/Lic Office Hospitality Exp. Membership Subscriptions Casual Car Allowance Rail Travel Car Parking Essex County Council	293,810 1,050 300 320 600 250 1,090 1,660 500 50 7,200
			NET CONTROLLABLE	306,830

	Efin Code			
Cost	Account	Activity	Description	Budget
Centre	Code	Code ****		2018/19

CORPORATE FINANCING & OTHER ITEMS

			CORPORATE FINANCING - OTHER	
20834	2609 6042 6820 7805 7805 9022 9108 9114 9803 9806 9806 9B00	R860 R890 R800 R801	Corporate Financing - Other General Insurance Minimum Revenue Provision Revenue Contributions Transfer To Reserve Transfer To Reserve New Homes Bonus Grant Essex Pool Repay Technical Agreement Tfr To Capital Funds Transfer To/From Reserve Transfer To/From Reserve Balance Sheet Contra	9,860 380,170 1,773,000 1,272,624 1,285,670 (1,272,624) (560,000) (525,730) (160,210) (1,773,000) (9,860) 1,638,962 2,058,862
			NET CONTROLLABLE	2,058,862
			EFFICIENCY SAVINGS TARGET	
20832	0100		Efficiency Savings Target Salary With Oncost	(200,000)
	0104		Annual Leave Purchase	(10,000)
				(210,000)
			NET CONTROLL ARLE	(040,000)
			NET CONTROLLABLE	(210,000)
			PARISH & TOWN COUNCIL GRANTS	
40000			Periols & Town Council Counts	
10203	2903		Parish & Town Council Grants Miscellaneous Grants	114,160
				114,160
			NET CONTROLL ARLE	444400
			NET CONTROLLABLE	114,160
			UNAPPORTIONABLE OVERHEADS	
20831			Un ann anti-analys Control Overlad	
20031	0201		Unapportionable Central Overhd Pension Fund - Added Years	625,210
	0750		Annuity	6,630
				631,840
			NET CONTROLLABLE	631,840
			NET VVIIIIVEENDEE	331,040

Capital Resources Summary - 2018/19 to 2021/22

	2018/19 £	2019/20 £	2020/21 £	2021/22 £
Resources				
Resources - Balance B/fwd	8,749,000	7,880,200	9,986,200	9,971,200
Capital Receipts Specified Grant Revenue Reserves Section 106 Agreements	4,954,000 700,000 0 150,000	4,137,000 700,000 0	1,030,000 700,000 0	1,030,000 700,000 0
Contributions	0	0	0	0
Borrowing (Internal / External Borrowing)	0	4,446,000	4,054,000	0
	14,553,000	17,163,200	15,770,200	11,701,200
Expenditure				
Approved Programme - Housing Investment - B/fwd - Housing Investment Approved	878,000 210,000	0	0 0	0
- General Fund - B/fwd - General Fund Approved	3,149,000 1,426,800	5,423,000 25,000	4,070,000 0	0
Provisions - Growth Area Fund - Community Facility in Halstead	0	0	0 0	0
Capital Salaries - Capital Salaries - Capital Salaries - Project Delivery (District Investment Strategy)	202,000 107,000	202,000 107,000	202,000 107,000	202,000 107,000
Anticipated Requirements - Housing Investment - General Fund	700,000 0	700,000 720,000	700,000 720,000	700,000 720,000
	6,672,800	7,177,000	5,799,000	1,729,000
Resources - Balance c/fwd	7,880,200	9,986,200	9,971,200	9,972,200

Technology Replacement Programme	Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
Technology Replacement Programme Business Continuity / Disaster Recovery Systems Business Continuity / Disaster Recovery Systems Business Continuity / Disaster Recovery Systems Business Southouth / Disaster Recovery Systems / Disaster Recover	Capital Programme Approved Projects 2018/19				
Business Continuity / Disaster Recovery Systems	General Fund Programme				
Footpaths on Public Open Spaces	Technology Replacement Programme Business Continuity / Disaster Recovery Systems Microsoft Office 365 Online Booking System Business Solutions Total	81170 81170	xxxx xxxx	89E0 89E1	40,000 30,000 45,000 30,000 145,000
Asset Management Total 330,000	Youth Facilities and Play Area Refurbishment Programme Footpaths on Public Open Spaces Depot Offices, Mess Room and Yard Area Improvement Works Compaction Bins Handheld ECHO devices Utility Compaction Vehicle Replacement Food Waste Collection Vehicles Silver End Pavilion - Refurbishment Operations Total	81200 81140 81170 81170 81170 81170	XXXX XXXX XXXX XXXX XXXX	8880 89B6 89E3 89E4 89E5 89E6	120,000 30,000 20,000 40,000 50,000 75,000 490,000 40,000 865,000
Town Hall Centre - Refurbishment Enterprise, Culture & Leisure Total 81160 xxxx 8857 11,800 General Fund Total 4 Jay 11,800 Housing Investment Programme 5 Jay 10,000 Disabled Facility Grants (Council) 84101 4310 8A01 150,000 Housing Investment Total 210,000 Capital Salaries - Internal Recharges 202,000 - Strategic Investment 107,000 GRAND TOTAL* Excludes projects approved in earlier years which are still ongoing Capital Account Codes List (indicated by xxxx above) 1100 Major Repairs & Refurbishment 1110 Major Repairs & Refurbishment 1110 </td <td>Planned Maintenance of Council Owned Assets Asset Management Total</td> <td>81160</td> <td>xxxx</td> <td>8914</td> <td>330,000 330,000</td>	Planned Maintenance of Council Owned Assets Asset Management Total	81160	xxxx	8914	330,000 330,000
Housing Investment Programme Disabled Facility Grants (Council) Home Renovation Grants 84101 4310 8A01 150,000 84102 4310 8A02 60,000 Housing Investment Total 210,000 Capital Salaries - Internal Recharges - Internal Recharges - Strategic Investment - Strategic Investment - Strategic Investment - Internal Recharges - I	Replacement Heating System at Braintree Museum Town Hall Centre - Refurbishment Enterprise, Culture & Leisure Total				100,000 11,800 111,800
Disabled Facility Grants (Council) Home Renovation Grants 84101 4310 8A01 150,000 Housing Investment Total Capital Salaries - Internal Recharges - Strategic Investment - Strategic Investment Capital Account Codes List (indicated by xxxx above) 1100 Major Repairs & Refurbishment 1110 Major Alterations 1110 Major Alterations 1110 Major Alterations 1110 Major Alterations 1110 New Equipment 1111 Major Alterations 1110 New Equipment 1110 Major Alterations	General Fund Total				1,451,800
Home Renovation Grants 84102 4310 8A02 60,000 Housing Investment Total	Housing Investment Programme				
Capital Salaries - Internal Recharges - Strategic Investment GRAND TOTAL* *Excludes projects approved in earlier years which are still ongoing Capital Account Codes List (indicated by xxxx above) 1100 Major Repairs & Refurbishment Major Alterations 2010 New Equipment 2400 Planning Application Fees 2440 Stamp Duties 2450 Land Registry 2460 Building Control Fees 2500 Other Professional Fees 2500 Other Professional Fees 2500 Architects Fees (External) 2504 Legal Fees 2506 QS Fees (External) 1504 High Improvement Grants 1504 High Improvement Grants 1505 Main Contractor 2500 Main Contractor 2500 Main Contractor 2500 Sub Contractors : General	Disabled Facility Grants (Council) Home Renovation Grants				150,000 60,000
- Internal Recharges - Strategic Investment GRAND TOTAL* *Excludes projects approved in earlier years which are still ongoing Capital Account Codes List (indicated by xxxx above) 1100 Major Repairs & Refurbishment 1110 Major Alterations 1110 New Equipment 1110 Planning Application Fees 1110 Stamp Duties 1110 Building Control Fees 1110 Consultants Fees 1110 Major Repairs & Refurbishment 1111 Major Alterations 1	Housing Investment Total				210,000
*Excludes projects approved in earlier years which are still ongoing 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 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	· · · · · · · · · · · · · · · · · · ·				202,000 107,000
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	GRAND TOTAL* *Excludes projects approved in earlier years which are still ongoing				1,970,800
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 2500 Consultants Fees 2501 Architects Fees (External) 2502 Legal 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	. , ,				1
5210 Main Contractor 5220 Sub Contractors : General			1110 2010 2400 2440 2450 2460 2500 2502 2503 2504 2506 2702 4310	Major Alterations New Equipment Planning Applica Stamp Duties Land Registry Building Control Other Professior Consultants Fee Architects Fees Legal Fees QS Fees (Exterr Computer Equip Hsg Improveme	rition Fees Fees Ital Fees
	Fau dataile of Assault Codes and Bated along a surfect Assault			Main Contractor	

Treasury Management Strategy Statement 2018/19

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 (DCLG) 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 DCLG Guidance.
- 1.5. CIPFA have recently consulted on potential changes to both the CIPFA Code and the Prudential Code. In addition, DCLG have also been consulting on proposed changes to its statutory guidance to local authorities on investments and MRP. Once the outcome of these consultations have been finalised any necessary changes will be made in future revisions of the Treasury Management Strategy Statement (TMSS).
- 1.6. Through its treasury management activities the Council is exposed to a range of financial risks and the successful identification, monitoring and control of these risks are therefore central to the Council's treasury management strategy.
- 1.7. This TMSS is based on plans set out in the Council's *Budget and Council Tax* 2018/19 and *Medium Term Financial Strategy* 2018/19 to 2021/22¹. In accordance with DCLG Guidance, a revised strategy will be determined and subject to the governance process of the Council should the assumptions change significantly on which this strategy is based.

¹ Based on the initial Budget and Council Tax 2018/19 proposals and Medium Term Financial Strategy 2018/19 to 2021/22 approved by Cabinet on 27 November 2017 and Council on 11 December 2017

2. External Context

- 2.1. Economic background: The major external influence on the Council's Treasury Management Strategy for 2018/19 will be the UK's progress in negotiating its exit from the European Union and agreeing future trading arrangements. The domestic economy has remained relatively robust since the outcome of the 2016 referendum, but there are indications that uncertainty over the future is now weighing on growth. Transitional arrangements may prevent a cliff-edge, but will also extend the period of uncertainty for several years. Economic growth is therefore forecast to remain sluggish throughout 2018/19.
- 2.2. Consumer price inflation reached 3.0% in September 2017 (and more recently 3.1% in November the highest for nearly six years) as the post referendum devaluation of sterling continued to feed through to imports. Unemployment continued to fall and the Bank of England's Monetary Policy Committee (MPC) judged that the extent of spare capacity in the economy seemed limited and the pace at which the economy can grow without generating inflationary pressure had fallen over recent years. With its inflation-control mandate in mind, the MPC raised official interest rates to 0.5% in November 2017.
- 2.3. In contrast, the US economy is performing well and the Federal Reserve is raising interest rates in regular steps to remove some of the emergency monetary stimulus it has provided for the past decade. The European Central Bank is yet to raise rates, but has started to taper its quantitative easing programme, signalling some confidence in the Eurozone economy.
- 2.4. Credit outlook: High profile bank failures in Italy and Portugal have reinforced concerns over the health of the European banking sector. Sluggish economies and fines for pre-crisis behaviour continue to weigh on bank profits, and any future economic slowdown will exacerbate concerns in this regard.
- 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 European Union, Switzerland and USA, while Australia and Canada are progressing with their own plans. In addition, the largest UK banks will ringfence their retail banking functions into separate legal entities during 2018. There remains some uncertainty over how these changes will impact upon the credit strength of the residual legal entities.
- 2.6. Interest rate forecast: The Council's treasury adviser, Arlingclose, is forecasting a central case for the UK Bank Rate to remain at 0.50% during 2018/19. The MPC re-emphasised that any prospective increases in Bank Rate would be expected to be at a gradual pace and to a limited extent.

- 2.7. Future expectations for higher short-term interest rates are subdued and ongoing decisions remain data dependent as negotiations on exiting the EU cast a shadow over monetary policy decisions. The risks to the forecast are considered broadly balanced on both sides. The central case forecast is for gilt yields to remain broadly stable across the medium term. Upward movement will be limited, although the UK government's seemingly deteriorating fiscal stance is an upside risk.
- 2.8. A more detailed economic and interest rate forecast provided by Arlingclose is attached at *Appendix A*.

3. Local Context

3.1.At 31 March 2017, the Council had £10.201million of borrowing and other long-term liabilities, and £38.920million of investments (including cash and cash equivalents). This is set out in further detail at *Appendix B* along with the position as at 30 November 2017. Medium-term forecast changes in these sums are shown in table 1 below.

Table 1: Balance Sheet Summary and Forecast

	31-Mar-17 Actual	31-Mar-18 Estimate	31-Mar-19 Estimate	31-Mar-20 Estimate	31-Mar-21 Estimate	31-Mar-22 Estimate
	£m	£m	£m	£m	£m	£m
CFR	9.130	8.817	6.133	9.942	13.448	12.844
Less other long-term liabilities	-4.201	-3.861	-2.506	-2.198	-1.979	-1.916
Borrowing CFR	4.929	4.956	3.627	7.744	11.469	10.928
External borrowing	-6.000	-6.000	-6.000	-6.000	-6.000	-6.000
Borrowing in excess of CFR	-1.071	-1.044	-2.373	1.744	5.469	4.928
Usable reserves	-37.281	-32.737	-34.321	-38.777	-36.199	-37.611
Working capital	-0.568	-0.925	-1.743	-2.512	-2.830	-3.149
Investments	38.920	34.706	38.437	39.545	33.560	35.832

- 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 initially actual borrowing is greater than the Borrowing CFR; however this switches from March 2020 as the CFR reflects planned spending on Braintree town centre (as per the Manor Street regeneration scheme approved in September 2016) for which a longer-term financing

- strategy is to be developed. In the table above the assumption is that in the short-medium term this may be financed from internal borrowing.
- 3.4. The Prudential Code recommends that an authority's debt should be lower than its highest forecast CFR over the next three years a position which is confirmed for the Council in the above table.

4. Capital Expenditure and Borrowing Strategy

Capital Expenditure

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 the report on the Council Budget and Council Tax 2018/19 and Medium Term Financial Strategy 2018/19 to 2021/22.

Table 2: Capital Expenditure and Financing Plans

	2017/18	2018/19	2019/20	2020/21	2021/22
	Latest	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Current approved programme	6.327	4.027	5.423	4.070	-
Supported new bids		1.637	0.025		
Provisions for future capital spending	-	0.700	1.420	1.420	1.420
Capital salaries	0.264	0.309	0.309	0.309	0.309
Total Expenditure	6.591	6.673	7.177	5.799	1.729
Funded by:					
Capital receipts	(2.888)	(3.961)	(0.914)	(0.888)	(0.872)
District Investment Strategy reserve	(0.942)	(1.723)	(1.067)	(0.107)	(0.107)
Better Care Funding	(0.796)	(0.700)	(0.700)	(0.700)	(0.700)
Growth Area Funding	(0.386)				
Third party contributions	(0.434)	(0.239)			
New Homes Bonus	(0.087)				
Revenue & reserves	(0.702)	(0.050)	(0.050)	(0.050)	(0.050)
Total Finance	(6.871)	(6.673)	(2.731)	(1.745)	(1.729)
Change in CFR	0.356	-	4.446	4.054	-

4.2. In 2017/18 expenditure is expected to exceed the financing set aside by £356,000. This relates to a previous decision by the Corporate Director (Finance) to fund a number of replacement vehicles from the Council's own resources. There is also a forecast increase in the CFR of £8.5million over the period 2019/20 and 2020/21, which relates to the proportion of expenditure planned on Braintree town centre which in the original approval was assumed to be met by borrowing. As referred to in paragraph 3.3 the

- long-term financing for the scheme has yet to be finalised and therefore the current assumption is that in the short-medium term this can be met from internal resources (See Borrowing Strategy in paragraphs 4.11 to 4.15).
- 4.3. 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

	2017/18	2018/19	2019/20	2020/21	2021/22
	Latest	Estimate	Estimate	Estimate	Estimate
	£m	£m	£m	£m	£m
Ratio	-3.35%	-3.78%	-4.08%	-3.96%	-3.84%

- 4.4. 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 table shows that investment income more than offsets the cost of borrowing, based on the assumptions set out above regarding future capital financing.
- 4.5. Table 4 shows the incremental impact of potential capital investment on Council Tax. The incremental impact is the difference between the total revenue budget requirement of the current approved capital programme and the budget requirement arising from the proposed capital programme (i.e. the impact of new schemes added to the capital programme including those within the DIS).

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

	Proposed	Forward	Forward	Forward
	Budget	Projection	Projection	Projection
	2018/19	2019/20	2020/21	2021/22
Incremental Impact	£34,000	£68,000	£81,000	£90,000
Band D Equivalent	£0.66	£1.29	£1.52	£1.66

- 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 the proposed capital projects are expected to generate.
- 4.7. Table 4 shows there is a net opportunity cost of the current capital investment plans.

- 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 the underlying need to borrow (other than via other long-term liabilities) is currently projected to increase over the medium term. The extent to which this is increase in borrowing CFR is matched by new external borrowing will be subject to a future funding strategy, which will take into account the Braintree town centre regeneration scheme and any other projects or opportunities that are approved by the Council under the District Investment Strategy.
- 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 2018/19 and each subsequent year covered by the latest Medium Term Financial Strategy (MTFS), comprising both borrowing and other long-term liabilities.

The Operational Boundary – this is the probable level of external debt during the course of a year. Actual external debt could vary above or below this boundary for short periods; therefore, it is used as a means of monitoring debt to ensure that the authorised limit is not breached. The boundary is set by reference to estimates of capital expenditure (including schemes under the District Investment Strategy), the Capital Financing Requirement, and cash flow requirements. An overall limit of £11million will apply for 2018/19 increasing to £22million from 2019/20 through to 2021/22.

Borrowing Strategy

4.11.The chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is secondary.

- 4.12.The Council's borrowing strategy will be to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead. The benefits of this approach will be monitored in conjunction with Arlingclose to ensure that the Council is not faced with increased costs by deferring borrowing into future years. Likewise analysis will be undertaken to assess whether it is advantageous to borrow earlier in advance of need to avoid future rate increases even where this may create some short-term additional costs. Alternatively, the Council may look to forward funding deals where future cost certainty can be achieved but eliminates the immediate cost of carry.
- 4.13. The approved sources of borrowing are:
 - Public Works Loan Board (PWLB) and any successor body
 - Any institution approved for investment purposes
 - Any other bank or building society authorised to operate in the UK
 - UK public and private sector pension funds (excluding the Essex Pension Fund
- 4.14. Other sources of debt finance that are not borrowing but classed as other debt liabilities include leasing, contract hire, sale and leaseback, and other similar type finance structures.
- 4.15. The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula. Other lenders may also be prepared to negotiate premature redemption terms.

5. Annual Minimum Revenue Provision Policy 2018/19

- 5.1. Where a local authority has financed capital expenditure by debt, it is required to consider what revenue resources need to be set aside to repay that debt in later years. The amount charged to the revenue budget (and hence against Council Tax) is referred to as Minimum Revenue Provision (or MRP) and it is this requirement that means local authorities must ensure borrowing is affordable and sustainable.
- 5.2. Statutory guidance issued by DCLG requires that the Council sets an annual policy with regards to the basis on which MRP is determined. The broad aim of the Guidance is to ensure that debt is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits (or where borrowing is supported by Government funding, MRP is aligned with the period over which grant will be received). There are different methodologies for calculating MRP depending upon the

circumstances and it is for each Council, in conjunction with its external auditor, to determine what MRP is prudent to make. Taking into account the DCLG Guidance the following methods of providing MRP are those that will be applied by this Council:

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

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

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

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

Assets Held for Sale – where the Council has borrowed to fund the acquisition and/ or development of assets specifically held for sale, then no MRP will be charged unless there is an expectation that such sales are likely to be delayed for a significant period of time in which case an appropriate level of MRP will be charged (e.g. with reference to asset life).

5.3. Based on the Council's latest estimates of its CFR on 31 March 2018, the budget for MRP has been set as follows:

Table 5: Budget for MRP 2018/19

	31-Mar-18 Est. CFR	2018/19 Est. MRP
	£m	£
Capital Expenditure before 01-04-2008	-1.890	-
Unsupported Capital Expenditure after 31-03-2008	5.846	380,000
Finance Leases	2.861	355,000
Loans to Other Bodies	2.000	-
Total	8.817	735,000

6. <u>Investment Strategy</u>

- 6.1. The Council holds significant invested funds, representing income received in advance of expenditure (working capital) plus balances and reserves held.
- 6.2. In 2016/17 the average sum invested across the year was £51.75million and peaked at just over £60million. In the current year the average invested is currently around £55million. Looking ahead, and based on the projected capital investment plans set out in Table 2 above, it is estimated that the average balance for investment purposes will be circa £50million per annum over the medium-term (comprising core cash of around £37million and in-year positive cashflows of around £13million). The level of future investment balances will be influenced by the decisions taken on the longer-term financing of major capital projects.
- 6.3. Objectives: Both the CIPFA Code and the DCLG 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. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.
- 6.4. In the event that economic conditions cause the MPC to lower the official bank rate to zero or below (as has occurred in other European countries), which could then feed through to negative returns on low risk, short-term investment options, then in these circumstances security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.

- 6.5. **Strategy:** Given the increasing risk and continued low returns from short-term unsecured bank investments, the Council aims to maintain a diversified strategy where a proportion of funds are placed into more secure and/or higher yielding asset classes. This includes funds held for the medium-long term where the Council has previously invested in pooled equity and property funds a strategy that is expected to be maintained.
- 6.6. **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: Secured	Government	Registered Providers
UK Govt./ Local			Unlimited	
Authorities				
AA+ or AAA	£3m	£5m		
	5 years	10 years		
AA- or AA	£3m	£5m		
	3 years	4 years		
A+	£3m	£5m		
	2 years	3 years		
Α	£3m	£5m		£5m
	13 months	2 years		5 years
A-	£3m	£4m		
	6 months	2 years		
Unrated	£1m			
Building	6 months			
Societies				
MMFs &		£5m p	er fund	
Pooled Funds				

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. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.
- 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 a bank is failing or likely to fail.

- 6.7. Financial institution secured: Investments secured on assets of an institution, which limit 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. Government: Loans, bonds and bills issued or guaranteed by the UK Government or UK local authorities where there is an insignificant risk of insolvency. Deposits will be placed with the Debt Management Office where insufficient other counterparties are available and/ or for short-term cash flow purposes.
- 6.9. Registered Providers: Loans and bonds issued by, guaranteed by or secured on the assets of Registered Providers of Social Housing. These bodies are tightly regulated by the Homes and Communities Agency and, as providers of public services, retain a high likelihood of receiving government support if needed.
- 6.10. Money Market Funds (MMF) and pooled funds: Shares in diversified investment vehicles consisting of different investment instruments, including equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term MMFs that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts and short-term deposits. Pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods. Because these latter 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. The exposure limit for funds where the valuation can change relates to the original amount invested by the Council and excludes any unrealised gains/ losses.
- 6.11. Operational bank accounts: The Council will have funds in accounts held for day-to-day banking activities. These are not treated as investments and not counted against the investment exposure limits. Balances on these accounts are normally maintained at/ around £1million (net across all current accounts); although for cash flow purposes balances can be much higher at certain times.
- 6.12. 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.

- 6.13.Other Information on the security of investments: Full 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.
- 6.14. When deteriorating financial market conditions affect the creditworthiness of all organisations, irrespective of credit ratings, 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.
- 6.15. **Specified Investments**: The DCLG 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:

- o the UK Government,
- o a UK local council, parish council or community council, or
- a body or investment scheme of "high credit quality" as defined by the Council, which is deemed to be organisations and securities with a credit rating of at least A-, where domiciled in the UK, or in a foreign country with a sovereign rating of AA+ or higher.
- 6.16. 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 and is not expecting to make any investment which is defined as capital expenditure by legislation, such as the acquisition of share capital, until such time a funding strategy is agreed by the Council to support North Essex Garden Communities Ltd on any potential garden communities. Therefore, non-specified investments will comprise long-term investments, i.e. those that are contractually due to mature 12 months or longer from the date of arrangement; 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 and whilst individual limits are given for each category, allowing for some discretion by the Corporate Director (Finance) over the actual mix of investments used, this will be subject to an overall limit of £25million.

Table 7: Non-Specified Investment Limits

	Cash limit
Investments due to mature 12 months or longer from the date	£10m
of arrangement	210111
Investments without credit ratings or rated below the	£20m
Council's definition of high credit quality	22011
Overall limit on Non-Specified Investments	£25m

- 6.17.Investment limits: The Council's revenue reserves available to cover investment losses are forecast to be £21million at 31 March 2018. On this basis the maximum that will be lent to any one organisation (other than the UK Government or other local authority) in accordance with Table 6 will represent around 25% of these reserves. A group of banks under the same ownership will be treated as a single organisation for the purpose of the limits.
- 6.18. Liquidity management: The Council prepares a summarised cash flow forecast linked to its medium term financial strategy to determine the maximum period for which funds can prudently be committed. The forecast

is compiled on a prudent basis to minimise the risk of the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to these forecasts. A detailed in-year cash flow statement is maintained to manage short-term liquidity requirements.

7. Non-Treasury Management Investments

- 7.1. Although not classed as treasury management activities and therefore currently not covered by the CIPFA Code or DCLG guidance, the Council has historically acquired and developed investment property, as well as made loans and investments for service purposes.
- 7.2. Such loans and investments are subject to the Council's normal approval process for revenue and capital expenditure and need not comply with this treasury management strategy.
- 7.3. The total carrying value of the Council's non-treasury management investments at 31 March 2017 was £35.937million with details provided in **Appendix C**.

8. <u>Treasury Management Indicators</u>

- 8.1. The Council measures and manages its exposures to treasury management risks using the following indicators.
- 8.2. **Security:** A voluntary measure of exposure to credit risk is applied by monitoring the value-weighted average credit rating of the Council's investment portfolio. This is calculated by applying a score to each investment (e.g. AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of the investment. Unrated investments are assigned a score based on their perceived risk. The target average credit rating adopted is to aim to maintain the portfolio at an overall rating of at least A.
- 8.3. **Interest rate exposures**: This indicator is set to control the Council's exposure to interest rate risk and applies for 2018/19 and the subsequent three financial years. In determining the limits the following local circumstances have been taken into account
 - The Council's outstanding borrowing is subject to six monthly call options when the interest rate could be varied; consequently this debt is treated as being at variable rate. The interest rate on lease finance and other long-term liabilities is set at the time of entering into the arrangement and therefore these are deemed fixed rate.
 - Fixed rate investments and borrowing are those where the rate of interest is fixed for at least 12 months, measured from the start of the

financial year or the transaction date if later. All other instruments are classed as variable.

8.4. The following limits shall apply:

- The upper limit on exposure to fixed interest rates will be 100% for debt, and £10million for investments.
- The upper limit on exposure to variable interest rates will be 80% for debt and 100% for investments.
- 8.5. **Maturity structure of borrowing:** this indicator is used to control the Council's exposure to any future refinancing risk by establishing an upper and lower limit across a range of maturity periods. The limits will be set in the funding strategy that will be adopted if the Council undertakes any new external borrowing in support of the District Investment Strategy.
- 8.6. **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 is £10m.

9. Other Items

- 9.1. **Policy on use of financial derivatives:** Financial derivatives may be embedded into loans and investments entered into by the Council (e.g. LOBO loans and callable deposits).
- 9.2. The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of financial risks that the Council is exposed to and only having taken appropriate specialist advice and subject to counterparty limits.
- 9.3. **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.
- 9.4. 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.
- 9.5. Senior officers with responsibility for the treasury management function have a professional responsibility for continued professional development including ensuring they are aware of, and apply the Codes and Guidance covering the treasury management function.

- 9.6. 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.
- 9.7. **Investment Advisers:** The Council has appointed Arlingclose Limited as treasury management advisers and receives specific advice on investment, debt and capital finance issues.

10. Financial Implications

- 10.1. The budget for investment income in 2018/19 is £815,000 (including £760,000 estimated dividend income to be received from the long-term pooled fund investments). The budget for debt interest to be paid is £282,000, with a further £126,000 estimated interest payable within the annual rental payment made on finance leases.
- 10.2. Under current accounting rules changes in the market value of the Council's pooled fund investments is held in a reserve and is not realised until such time the Council sells the investments. Changes to accounting rules commencing from 1 April 2018, may change this treatment resulting in such price fluctuations having an impact on the Council's revenue budget. However, until the CIPFA Accounting Code of Practice and any associated statutory regulations are published, the position remains uncertain. In the event that these accounting changes do have a negative impact on the revenue account, then the Council may need to look to rebalance the pooled fund portfolio to reduce volatility. This may result in a lower but more certain level of income.

Appendix A – Arlingclose Economic & Interest Rate Forecast November 2017

Underlying assumptions:

- In a 7-2 vote, the MPC increased Bank Rate in line with market expectations to 0.5%. Dovish accompanying rhetoric prompted investors to lower the expected future path for interest rates. The minutes re-emphasised that any prospective increases in Bank Rate would be expected to be at a gradual pace and to a limited extent.
- Further potential movement in Bank Rate is reliant on economic data and the likely outcome of the EU negotiations. Policymakers have downwardly assessed the supply capacity of the UK economy, suggesting inflationary growth is more likely. However, the MPC will be wary of raising rates much further amid low business and household confidence.
- The UK economy faces a challenging outlook as the minority government continues to negotiate the country's exit from the European Union. While recent economic data has improved, it has done so from a low base: UK Q3 2017 GDP growth was 0.4%, after a 0.3% expansion in Q2.
- Household consumption growth, the driver of recent UK GDP growth, has softened following a contraction in real wages, despite both saving rates and consumer credit volumes indicating that some households continue to spend in the absence of wage growth. Policymakers have expressed concern about the continued expansion of consumer credit; any action taken will further dampen household spending.
- Some data has held up better than expected, with unemployment continuing
 to decline and house prices remaining relatively resilient. However, both of
 these factors can also be seen in a negative light, displaying the structural lack
 of investment in the UK economy post financial crisis. Weaker long term
 growth may prompt deterioration in the UK's fiscal position.
- The depreciation in sterling may assist the economy to rebalance away from spending. Export volumes will increase, helped by a stronger Eurozone economic expansion.
- Near-term global growth prospects have continued to improve and broaden, and expectations of inflation are subdued. Central banks are moving to reduce the level of monetary stimulus.
- Geo-political risks remains elevated and helps to anchor safe-haven flows into the UK government bond (gilt) market.

Forecast:

- The MPC has increased Bank Rate, largely to meet expectations they themselves created. Future expectations for higher short term interest rates are subdued. On-going decisions remain data dependant and negotiations on exiting the EU cast a shadow over monetary policy decisions.
- Our central case for Bank Rate is 0.5% over the medium term. The risks to the forecast are broadly balanced on both sides.
- The Arlingclose central case is for gilt yields to remain broadly stable across the medium term. Upward movement will be limited, although the UK government's seemingly deteriorating fiscal stance is an upside risk.

Atter (a) (a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		Dec-17	Mar-18	Jun-18	Sep-18	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Average
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0.00 0.00 <td< td=""><td>Arlingclose Central Case</td><td>0.50</td><td>0.50</td><td>0.50</td><td></td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td><td>0.50</td></td<>	Arlingclose Central Case	0.50	0.50	0.50		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
0.10 0.10 0.10 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.25 0.05 <td< td=""><td>Downside risk</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>0.00</td><td>-0.25</td><td>-0.25</td><td></td><td>-0.25</td><td>-0.25</td><td>-0.25</td><td></td><td>-0.25</td><td>-0.15</td></td<>	Downside risk	0.00	0.00	0.00		0.00	-0.25	-0.25		-0.25	-0.25	-0.25		-0.25	-0.15
0.10 0.10 0.10 0.15 0.20 0.30 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
0.10 0.10 0.25 0.20 0.30 <td< td=""><td>3-month LIBID rate</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	3-month LIBID rate														
0.50 0.50 <th< td=""><td>Upside risk</td><td>0.10</td><td>0.10</td><td>0.10</td><td></td><td>0.25</td><td>0.25</td><td></td><td></td><td>0.25</td><td>0.25</td><td></td><td></td><td>0.25</td><td>0.22</td></th<>	Upside risk	0.10	0.10	0.10		0.25	0.25			0.25	0.25			0.25	0.22
0.10 -0.10 -0.15 -0.15 -0.15 -0.25	Arlingclose Central Case	0.50	0.50	0.50			0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
0.15 0.15 0.20 0.30 0.30 0.30 0.30 0.30 0.30 0.30	Downside risk	-0.10	-0.10	-0.15		-0.15	-0.25	-0.25		-0.25	-0.25	-0.25		-0.25	-0.20
0.15 0.15 0.20 0.30 <td< td=""><td></td><td></td><td>٠</td><td>•</td><td></td><td>٠</td><td></td><td>•</td><td>٠</td><td>•</td><td>•</td><td></td><td></td><td></td><td></td></td<>			٠	•		٠		•	٠	•	•				
0.15 0.15 0.20 0.20 0.30 0.80 0.30 <th< td=""><td>1-yr LIBID rate</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1-yr LIBID rate														
0.70 0.70 0.70 0.70 0.80 0.30 <th< td=""><td>Upside risk</td><td>0.15</td><td>0.15</td><td>0.20</td><td></td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.30</td><td>0.27</td></th<>	Upside risk	0.15	0.15	0.20		0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.27
-0.15 -0.20 -0.30 <th< td=""><td>Arlingclose Central Case</td><td>0.70</td><td>0.70</td><td>0.70</td><td></td><td>0.80</td><td>08.0</td><td>0.80</td><td>0.80</td><td>08.0</td><td>0.80</td><td>08.0</td><td>0.80</td><td>08.0</td><td>0.77</td></th<>	Arlingclose Central Case	0.70	0.70	0.70		0.80	08.0	0.80	0.80	08.0	0.80	08.0	0.80	08.0	0.77
0.20 0.25 0.25 0.35 <td< td=""><td>Downside risk</td><td>-0.15</td><td>-0.20</td><td>-0.30</td><td></td><td>-0.30</td><td>-0.30</td><td>-0.30</td><td>-0.30</td><td>-0.30</td><td>-0.30</td><td>-0.30</td><td>-0.15</td><td>-0.15</td><td>-0.26</td></td<>	Downside risk	-0.15	-0.20	-0.30		-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.15	-0.15	-0.26
0.20 0.25 0.25 0.35 0.09 0.90 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>															
0.20 0.25 0.25 0.35 0.40 -0	5-yr gilt yield														
0.75 0.80 0.80 0.85 0.90 0.90 0.95 0.95 1.00 -0.20 -0.25 -0.25 -0.25 -0.25 -0.35 -0.40	Upside risk	0.20	0.25	0.25		0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
0.20 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.30 0.35<	Arlingclose Central Case	0.75	0.75	0.80		0.80	0.85	06.0	06.0	0.95	0.95	1.00	1.05	1.10	0.89
0.20 0.25 0.25 0.25 0.30 0.35 0.40 -0.50 -0.50	Downside risk	-0.20	-0.20	-0.25			-0.35	-0.40		-0.40	-0.40	-0.40		-0.40	-0.33
0.20 0.25 0.25 0.30 0.35 <th< td=""><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	1														
0.20 0.25 0.25 0.36 0.36 0.35 0.36 0.36 0.35 0.36 <th< td=""><td>10-yr giit yieid</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	10-yr giit yieid														
1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.25 1.30 1.35 1.40 1.45 1.50 -0.20 -0.25 -0.25 -0.25 -0.25 -0.25 -0.25 -0.30 -0.35 0.35	Upside risk	0.20	0.25	0.25	0.25	0.30	0.35		0.35	0.35	0.35	0.35		0.40	0.32
-0.20 -0.25 -0.25 -0.25 -0.30 -0.35 -0.40 -0.45 -0.45 -0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.50 -0.50	Arlingclose Central Case	1.25	1.25	1.25	1.25	1.25			1.35	1.40	1.45	1.50	1.55	1.55	1.36
0.20 0.25 0.25 0.25 0.30 0.35 <th< td=""><td>Downside risk</td><td>-0.20</td><td>-0.25</td><td>-0.25</td><td></td><td></td><td></td><td>-0.35</td><td></td><td>-0.40</td><td>-0.40</td><td>-0.40</td><td></td><td>-0.40</td><td>-0.33</td></th<>	Downside risk	-0.20	-0.25	-0.25				-0.35		-0.40	-0.40	-0.40		-0.40	-0.33
0.20 0.25 0.25 0.30 0.35 <th< td=""><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td>_</td><td>_</td><td></td><td></td><td>_</td><td></td><td></td><td></td></th<>						_		_	_			_			
0.20 0.25 0.25 0.30 0.35 <th< td=""><td>20-yr gilt yield</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	20-yr gilt yield														
1.85 1.85 1.85 1.85 1.90 1.90 1.95 1.95 2.00 2.05 -0.20 -0.25 -0.25 -0.30 -0.35 -0.40 -0.45 -0.50	Upside risk	0.20	0.25	0.25			0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.40	0.32
-0.20 -0.30 -0.25 -0.35 -0.40 -0.45 -0.45 -0.50 <th< td=""><td>Arlingclose Central Case</td><td>1.85</td><td>1.85</td><td>1.85</td><td>•</td><td>1.85</td><td>1.90</td><td>1.90</td><td>1.95</td><td>1.95</td><td>2.00</td><td>2.05</td><td>2.05</td><td>2.05</td><td>1.93</td></th<>	Arlingclose Central Case	1.85	1.85	1.85	•	1.85	1.90	1.90	1.95	1.95	2.00	2.05	2.05	2.05	1.93
0.20 0.25 0.25 0.25 0.25 0.30 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.35 0.035 0.000	Downside risk	-0.20	-0.30	-0.25			-0.35	-0.40	-0.45		-0.50	-0.50	-0.50	-0.50	-0.38
0.20 0.25 0.25 0.25 0.25 0.35 0.05 <th< td=""><td></td><td>•</td><td>-</td><td></td><td>=</td><td>Ē</td><td>Ī</td><td>•</td><td>-</td><td>•</td><td></td><td></td><td></td><td></td><td></td></th<>		•	-		=	Ē	Ī	•	-	•					
0.20 0.25 0.25 0.30 0.35 <th< td=""><td>50-yr gilt yield</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	50-yr gilt yield														
-0.30 -0.30 -0.25 -0.25 -0.25 -0.30 -0.35 -0.40 -0.45 -0.50	Upside risk	0.20	0.25	0.25	0.25	0.30	0.35	0.35	0.35	0.35	0.35		0.35	0.40	0.32
-0.30 -0.30 -0.25 -0.25 -0.30 -0.35 -0.40 -0.45 -0.50 -0.50	Arlingclose Central Case	1.70	1.70	1.70	1.70	1.70	1.75	1.80	1.85	1.90	1.95	1.95	1.95	1.95	1.82
	Downside risk	-0.30	-0.30	-0.25	-0.25	-0.30	-0.35	-0.40	-0.45	-0.50	-0.50	-0.50	-0.50	-0.50	-0.39

Appendix B - Investment & Debt Portfolio Position

	31-Mar-17 Actual Portfolio £'000	30-Nov-17 Actual Portfolio £'000
External Borrowing:		
LOBO Loans from banks	(6,000)	(6,000)
Total External Borrowing	(6,000)	(6,000)
Other Long Term Liabilities:		
Finance Leases	(3,201)	(2,974)
Local Authority - Essex County Council	(1,000)	(1,000)
Total Gross External Debt	(10,201)	(9,974)
Investments:		
Managed in-house		
Impaired Investment	15	12
Short-term investments	12,000	26,000
Cash & cash equivalents	(95)	897
Managed externally		
Money Market Funds	9,000	11,000
Pooled Equity Funds	11,000	12,000
Property Fund	3,000	3,000
Total Investments	38,920	52,909
Net Investments	28,719	42,935

<u>Appendix C – Non-Treasury Management Investments</u>

	31-Mar-17 Fair Value £'000
Investment Property	
Industrial Land	9,206
Industrial Units	4,098
Shops	2,079
Mayland & Grove House	10,083
Connaught House	4,220
Block B College	1,904
Century Drive	799
Other Commercial Property	1,172
Sub-Total Investment Property	33,561
Loans/ Deposits for service purposes	
Local Authority Mortgage Scheme	2,000
Housing Act Advances	51
Loans to other organisations	323
Loans to individuals (cycle to work)	2
Sub-Total Loans/ Deposits	2,376
Total Non-Treasury Management Investments	35,937

FINANCIAL LIMITS

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

Revenue Virement

The levels of authorisation for budget head revenue virements are:

	Virement	to be	approved	by:	
Financial	Chief Officer	Corporate	Cabinet	Cabinet	Council
Limits	(notification to	Director	Portfolio		
	Head of	(Finance)	Member		
	Finance)				
Up to £10,000	Y	Υ	Y	Υ	Υ
£10,001-		Υ	Υ	Υ	Υ
£25,000					
£25,001-			Υ	Υ	Υ
£50,000					
£50,001-				Y	Y
£100,000					
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.
- b) The Cabinet approval is not required when the virement is between an income head and an expenditure head which are directly related and is approved by the Corporate Director (Finance).
- c) These virement rules are not applicable between revenue and the capital.

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	Cabinet	Cabinet	Council
	Director	Portfolio		
	(Finance)	Member		
Up to £50,000	Y	Y	Y	Y
£50,001 to		Y	Y	Y
£100,000				
£100,001 to			Υ	Υ
£250,000				
Over £250,001				Υ

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

Debts and Stock Write-offs

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

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

The exception to the above framework is that:

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

Cost Centre Code	Cost Centre Name	Business Plan Name
10102	Community Wellbeing	Community Services
10203	Parish & Town Council Grants	Corporate Financing & Other Items
10205	External Funding	Community Services
10221	Green Heart Of Essex	Marketing & Communications
10235	Member Grant Scheme	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
10623	Braintree Road Car Park	Operations
10701	Public Halls-General	Asset Management
10703	Witham Public Hall	Asset Management
10704	Silver End Village Hall	Asset Management
10706	Goldingham Hall	Asset Management
10708	Dengie Hall	Asset Management
10712	Great Notley Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
10716	Rickstones	Asset Management
10901	Town Hall Centre	Environment & Leisure
11102	Markets	Operations
11402	Community Transport	Community Services
12401	Museum-General	Environment & Leisure
12403	Bocking Windmill	Environment & Leisure
12901	Health Development	Environment & Leisure
12903	Public Health Agenda	Environment & Leisure
12904	Livewell Website	Environment & Leisure
13001	Leisure Contract	Environment & Leisure
14101	Community Safety & Development	Community Services
14120	Community Projects	Community Services
15200	Community Safety (Csp)	Community Services
15300	Safeguarding	Community Services
20001	Corporate Management Team	Corporate Management Plan
20001	Civic Support	Corporate Management Plan
20002	Senior Managers Group	Corporate Management Plan
20003	Corporate Management (General)	Financial Services
20811	Investment & Other Income	Financial Services Financial Services
20812	Debt Management Expenses	Financial Services Financial Services
20821	Capital Financing	Financial Services Financial Services

Cost Centre Code	Cost Centre Name	Business Plan Name
20831	Unapportionable Central Overhd	Corporate Financing & Other Items
20832	Efficiency Savings Target	Corporate Financing & Other Items
20834	Corporate Financing - Other	Corporate Financing & Other Items
20901	Cdc - Corporate Policy Making	Governance
20902	Cdc-Represent Local Interests	Governance
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community Services
22102	Central Purchasing	Financial Services
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Marketing & Communications
22201	District Elections	Governance
22301	Local Land Charges	Governance
22401	Electoral Registration	Governance
22501	Essex Procurement Hub	Financial Services
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	IT Infrastructure	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 & Leisure
25120	H&S Training (Trading)	Environment & Leisure
25201	Emergency Planning	Environment & Leisure
25401	P.E.TGeneral	Human Resources
25501	In Service Training	Human Resources
25601	E.S.CGeneral	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
· · -	a material and a party officers	

Cost Centre Code	Cost Centre Name	Business Plan Name
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
27104	Warner Drive Braintree	Asset Management
27105	Former Depot Great Yeldham	Asset Management
27106	Everitt Way Sible Hedingham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
27108	Enterprise Ct Eastways Witham	Asset Management
27109	Stepfields Witham	Asset Management
27201	Industrial Land-General	Asset Management
27202	Benfield Way Braintree	Asset Management
27204	Springwood Drive Braintree	Asset Management
27205	Freebournes Rd Witham	Asset Management
27206	Perry Rd Enterprise Witham	Asset Management
27301	Property Management-General	Asset Management
27302	Cathcart Hse High St Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
27304	Mayland House	Asset Management
27305	Advertising Hoardings	Asset Management
27314	Grove House	Asset Management
27315	Corner House	Asset Management
27316	Connaught House	Asset Management
27317	Block B Braintree College	Asset Management
27318	3/4 Century Drive	Asset Management
27319	15 Springwood Drive	Asset Management
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	1 Freebournes Court	Asset Management
28104	Causeway House	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 & Leisure
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30115	Fleet - Lease Car Scheme	Operations
30120	Operations Mgt & Admin	Operations
30135	Lakes Road Depot & Offices	Operations
30140	Unit 9 Workshop	Operations
30701	Health Protection	Environment & Leisure
30801	Environmental Protection	Environment & Leisure
31101	Public Conveniences-General	Operations
31101	I UDIIC CONVENIENCES-GENEIAI	Ορ ο ιαιίστο

Cost Centre Code	Cost Centre Name	Business Plan Name
31102	B&B Public Gardens Toilets	Operations
31103	Btree Bus Park Toilets	Operations
31109	Lockrams Lane Toilets	Operations
31110	Maldon Road Park Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations
33213	Highway Verges	Operations
33217	Sports Grounds	Operations
33221	Closed Churchyards	Operations
33225	Parks Other	Operations
33229	Silver End Memorial Gardens	Operations
33233	Halstead Public Gardens	Operations
33401	Street Scene Protection	Operations
33504	Collection Costs	Operations
33506	Food Waste Service	Operations
33512	Bring Banks	Operations
33514	Clinical Waste Collections	Operations
33516	Sack & Wheelie Bin Procurement	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33524	Special Collections	Operations
33528	Trade Waste	Operations
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
33742	Recycling Rewards Scheme	Operations
33801	Street Cleansing	Operations
33805	Street Wardens	Operations
33809	Street Nameplates	Operations
33813	Highway Ranger	Operations
33901	Horticultural - Central Costs	Operations
33902	Horticultural - Plant Shop	Operations
34201	Abandoned Vehicles	Operations
34301	Radio Control	Operations
35201	Energy Conservation	Environment & Leisure
35210	Carbon Management	Environment & Leisure
35301	Public Lighting	Environment & Leisure
36401	Pest Control	Environment & Leisure
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Advisory	Housing Services
40106	Housing Assessment	Housing Services
		•
40203	Grants	Housing Services

Cost Centre Code	Cost Centre Name	Business Plan Name
40208	Stock Condition Survey	Environment & Leisure
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
40229	Leahurst	Housing Services
40231	49 & 51 St James Road	Housing Services
40232	Digby Court	Housing Services
40703	Supporting People Carecall	Housing Services
60102	Building Control	Environment & Leisure
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 & Leisure
61502	Building Regs Non-Fee Earning	Environment & Leisure
61601	Economic Development	Economic Development
61620	Growth Delivery	Strategic Investment
61902	Braintree Town Centre Inits	Economic Development
61903	Witham Town Centre Inits	Economic Development
61904	Halstead Town Centre Inits	Economic Development
62001	Licensing	Environment & Leisure
63002	War Memorials	Operations
63004	Bus Shelters	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 & Leisure
66550	Scrap Metal Licences	Environment & Leisure
66599	Other Licences	Environment & Leisure

/LI 11/(DI	ETIONE GOOT GENTINE E	
Cost Centre	Cost Centre Name	Business Plan Name
Code	1 Frankauman Court	
28103 27319	1 Freebournes Court	Asset Management
	15 Springwood Drive	Asset Management
27318	3/4 Century Drive	Asset Management
40231	49 & 51 St James Road	Housing Services
34201	Abandoned Vehicles	Operations
27305	Advertising Hoardings	Asset Management
33209	Allotments	Operations
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
28605	Benefit Fraud	Financial Services
27202	Benfield Way Braintree	Asset Management
26110	Billing & Recovery Team	Financial Services
27317	Block B Braintree College	Asset Management
10618	Blythes Meadow Car Park	Asset Management
65003	Bocking Cemetery	Operations
12403	Bocking Windmill	Environment & Leisure
40226	Bradford Street	Housing Services
10606	Braintree Bus Park	Operations
65002	Braintree Cemetery	Operations
10623	Braintree Road Car Park	Operations
61902	Braintree Town Centre Inits	Economic Development
33512	Bring Banks	Operations
31103	Btree Bus Park Toilets	Operations
60102	Building Control	Environment & Leisure
61501	Building Regs Fee Earning Acc	Environment & Leisure
61502	Building Regs Non-Fee Earning	Environment & Leisure
63004	Bus Shelters	Operations
24301	Business Improvement Team	Business Solutions
24101	Business Systems Team	Business Solutions
20821	Capital Financing	Financial Services
10601	Car Parks-General	Operations
35210	Carbon Management	Environment & Leisure
26108	Cashiering Services	Financial Services
27302	Cathcart Hse High St Braintree	Asset Management
28104	Causeway House	Business Solutions
28105	Causeway House (Lettings)	Asset Management
10621	Causeway House Car Park	Operations
20901	Cdc - Corporate Policy Making	Governance
20903	Cdc -Support To Elected Bodies	Governance
20902	Cdc-Represent Local Interests	Governance
65001	Cemeteries-General	Operations
22102	Central Purchasing	Financial Services
40212	Choice Based Lettings	Housing Services
20002	Civic Support	Corporate Management Plan
33514	Clinical Waste Collections	Operations
33221	Closed Churchyards	Operations
28301	Closed Circuit Television	Business Solutions
33504	Collection Costs	Operations

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Cost Centre	Cost Centre Name	Business Plan Name
Code	Commorpial Property (Other)	Accet Management
27321	Commercial Property (Other)	Asset Management
14120 14101	Community Projects Community Safety & Development	Community Services Community Services
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15200	Community Safety (Csp)	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
20834	Corporate Financing - Other	Corporate Financing & Other Items
20801	Corporate Management (General)	Financial Services
20001	Corporate Management Team	Corporate Management Plan
24303	Corporate Projects & Web	Business Solutions
28801	Council Tax	Financial Services
61101	Countryside Management Project	Sustainable Development
26122	Customer Contact Centre	Business Solutions
26112	Customer Servs Duty Officers	Business Solutions
24105	Data Network	Business Solutions
20812	Debt Management Expenses	Financial Services
10708	Dengie Hall	Asset Management
24103	Desktops	Business Solutions
60103	Development Management Unit	Sustainable Development
60201	Development Mgt Fee Based	Sustainable Development
60202	Development Mgt Legal/Appeals	Sustainable Development
40232	Digby Court	Housing Services
66211	Discovery Centre	Operations
22201	District Elections	Governance
25601	E.S.CGeneral	Human Resources
10622	Easton Road Car Park	Operations
61601	Economic Development	Economic Development
20832	Efficiency Savings Target	Corporate Financing & Other Items
26121	Efinancials	Financial Services
22401	Electoral Registration	Governance
22103	Electoral Services Unit	Governance
25201	Emergency Planning	Environment & Leisure
40102	Empty Homes	Housing Services
35201	Energy Conservation	Environment & Leisure
27108	Enterprise Ct Eastways Witham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
30801	Environmental Protection	Environment & Leisure
21404	Equalities & Diversity	Community Services
22501	Essex Procurement Hub	Financial 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

Cost Centre Code	Cost Centre Name	Business Plan Name
30115	Fleet - Lease Car Scheme	Operations
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
10221	Green Heart Of Essex	Marketing & Communications
27314	Grove House	Asset Management
61620	Growth Delivery	Strategic Investment
25120	H&S Training (Trading)	Environment & Leisure
10617	Hadfelda Sq Hat Pev Car Park	Operations
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
61904	Halstead Town Centre Inits	Economic Development
24104	Hardware/Software	Business Solutions
12901	Health Development	Environment & Leisure
30701	Health Protection	Environment & Leisure
25109	Health,Safety & Emerg Plg Unit	Environment & Leisure
33813	Highway Ranger	Operations
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
24109	IT Infrastructure	Business Solutions
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development
40229	Leahurst	Housing Services
22105	Legal Services	Governance

Cost Centre Code	Cost Centre Name	Business Plan Name
13001	Leisure Contract	Environment & Leisure
62001	Licensing	Environment & Leisure
12904	Livewell Website	Environment & Leisure
22301	Local Land Charges	Governance
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	Marketing & Communications
31110	Maldon Road Park Toilets	Operations
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
10235	Member Grant Scheme	Community Services
22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
25701	Modern Apprentices	Human Resources
12401	Museum-General	Environment & Leisure
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 & Leisure
25401	P.E.TGeneral	Human Resources
10203	Parish & Town Council Grants	Corporate Financing & Other Items
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment & Leisure
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 & Leisure
12903	Public Health Agenda	Environment & Leisure
35301	Public Lighting	Environment & Leisure
61001	Public Transport/Traffic Mgmt	Sustainable Development
34301	Radio Control	Operations
33742	Recycling Rewards Scheme	Operations
28604	Rent Allowances	Financial Services
40206	Rent Bond Scheme	Housing Services
24002	Reprographics	Marketing & Communications
40104	Research & Development	Housing Services
24106	Research / Development	Business Solutions
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Cost Centre		
Code	Cost Centre Name	Business Plan Name
26120	Revenues & Benefits Support	Financial Services
26119	Revenues & Benefits System	Financial Services
10716	Rickstones	Asset Management
63006	Roundabouts	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33516	Sack & Wheelie Bin Procurement	Operations
15300	Safeguarding	Community Services
66550	Scrap Metal Licences	Environment & Leisure
20003	Senior Managers Group	Corporate Management Plan
27501	Shops	Asset Management
33229	Silver End Memorial Gardens	Operations
10704	Silver End Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
33524	Special Collections	Operations
21304	Sponsorship	Marketing & Communications
33217	Sports Grounds	Operations
27204	Springwood Drive Braintree	Asset Management
10609	Station Approach Car Park	Operations
27109	Stepfields Witham	Asset Management
40208	Stock Condition Survey	Environment & Leisure
33801	Street Cleansing	Operations
60901	Street Naming & Numbering	Sustainable Development
33809	Street Nameplates	Operations
33401	Street Scene Protection	Operations
33805	Street Wardens	Operations
40703	Supporting People Carecall	Housing Services
66501	Taxi Licences	Environment & Leisure
40225	Temporary Accommodation	Housing Services
10901	Town Hall Centre	Environment & Leisure
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing & Other Items
30140	Unit 9 Workshop	Operations
24202	Voice Network	Business Solutions
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Business Solutions
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management
61903	Witham Town Centre Inits	Economic Development
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	General Fund Subjective Summary (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
	GROSS EXPENDITURE		
EXP0 EXP1 EXP2 EXP3 EXP4 EXP5 EXP6 EXP7 EXPZ	Employee Related Expenses Premises Related Expenses Supplies & Services Transport Related Expenses Transfer Payments Third Party Payments Capital Financing Costs Miscellaneous Expenditure Gf Revenue Account	16,828,160 1,568,340 4,309,310 2,167,750 38,861,500 1,742,720 2,435,170 307,590 (50,616)	0 99,820 0 42,370 0 650 0 159,320
	TOTAL - GROSS EXPENDITURE GROSS INCOME	68,169,924	302,160
INC0 INC1 INC2 INC3 INC4 INC5 INC6 INC7 INC8	Government Grants Joint Financing Income Other Grants & Reimbursements Sales Fees & Charges Rents Interest Miscellaneous Income Internal Recharges	(40,573,114) (2,408,830) (2,969,370) (85,320) (4,661,580) (3,002,780) (842,670) (164,560) (316,210)	0 0 0 0 0 0 0 0 (302,160)
	TOTAL - GROSS INCOME	(55,024,434)	(302,160)
	NET CONTROLLABLE EXPENDITURE	13,145,490	

Direct Controllable Budgets (£)

EXP0	Employee Related Expenses	16,828,160	0
0100	Salary With Oncost	14,991,820	
0102	Staffing Savings Profiled	14,560	
0103	Staffing Costs Profile	1,950	
0104	Annual Leave Purchase	(10,000)	
0110	Standby	58,330	
0130	Overtime - Monthly Pay	198,420	
0200	Other Staffing (Bought In)	255,760	
0201	Pension Fund - Added Years	625,210	
0300	Agency/Sep Staff	404,860	
0520	Staff Professional Fees	12,030	
0540	First Aid	1,500	
0550	Fire Marshall	2,700	
0560	Webcasting	3,500	
0562	Hsg Benefit Transcripts	1,000	
0620	Employers Liability Ins.	91,060	
0650	Officials Indemnity Ins.	5,070	
0660	Pa(All Duties) Insurance	2,600	
0670	Fidelity Insurance	5,740	
0710	Staff Health Checks	7,200	
0711	Well Being Programme	600	
0712	Employee Support	2,400	
0750	Annuity	6,630	
0770	Long Service Awards	500	
0785	Staff Awards	3,000	
0810	Advertising	1,500	
0850	Crb Checks	100	
0940	Training Fees - Incl.Reg.	139,870	
0941	Health & Safety Training	250	

Direct Controllable Budgets (£)

EXP1	Premises Related Expenses	1,568,340	99,820
1010	General Repair & Maint.	232,200	
1019	Planned Maintenance	25,000	
1040	Electrical Works	1,000	
1050	Plumbing/W.C. Repairs/Maint	2,500	
1210	Lift Repairs & Maint.	10,100	
1220	Heat/Ventil'N Rep/Maint.	5,000	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	8,420	
1260	Automatic Door Maint.	1,500	
1270	Security Alarm Payments	4,400	
1280	Lights/Fittings/Electrics	3,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	2,710	
1302	Floral DecsInternal	350	
1306	Sweeping & Scavenging		11,440
1307	Tree Maintenance	41,680	
1308	Bedding	15,630	
1309	Fencing/Walls	10,000	
1310	Landscaping	15,440	
1312	Road Repairs	500	
1313	Weed Control	10,660	
1314	Grave Digging	47,300	
1315	Horticultural Services Charge		69,220
1318	Hanging Baskets/Containers	13,150	
1410	Gas	17,910	
1420	Electricity	155,210	
1500	Combined Water/Sewer Chge	30,990	
1510	Metered Water Charge	300	
1610	Building Insurance	24,210	
1630	Hirers Liability	3,070	
1720	Window Cleaning	2,100	
1730	Cleaning Materials	6,600	
1740	Contract Cleaning	101,720	
1750	Trade Waste Collection		19,160
1770	Toilets-Hygiene	3,940	
1780	Clinical Waste	1,990	
1781	Confidential Waste Disposal	3,000	
1810	Rent	199,630	
1820	Unified Business Rate-Ndr	523,850	
1840	Hire Of Premises	3,270	
1850	Council Tax	2,000	
1860	Service Charges	32,510	

Direct Controllable Budgets (£)

EXP2	Supplies & Services	4,309,310	0
2010	New Equip. & Furniture	43,240	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	22,000	
2013	New Wheelie Bins	60,000	
2015	Signs	10,290	
2020	Hired Equipment	5,730	
2030	Maint.Equipment/Furniture	73,610	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	25,000	
2035	Maint Of Pv Panels	3,140	
2045	Social Car Mileage Payments	5,000	
2050	Tv/Sound Rentals/Licence	1,550	
2060	Chemicals, Fertilisers, Poisons	6,000	
2085	Purchase Of Trade Waste Sacks	1,050	
2086	Purchase Of Sacks (Street)	14,000	
2090	Other Tools & Materials	62,850	
2092	Consumable Materials	14,300	
2093	Recycling Sacks	223,300	
2095	Street Nameplates	3,500	
2110	Provisions, Foods & Snacks	220	
2120	Vending Machine Supplies	4,600	
2121	Water Coolers Expenditure	4,600	
2210	Protective Clothing	39,910	
2220	Uniforms & Name Badges	2,760	
2230	Laundry	70	
2300	Printing-Outwork	74,600	
2310	Newspapers & Publications	18,200	
2320	Stationery	18,810	
2330	Books	650	
2360	Printing Paper/Materials	14,010	
2370	Printing-Machine Rentals	25,780	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
2390	Photocopy Mach.Rent/Meter Chge	24,090	
2410	Court Fees & Charges	25,140	
2430	Licences(Miscellaneous)	4,170	
2450	Land Registry Fees	4,050	
2500	Other Professional Fees	192,380	
2501	Analysts Fees	2,500	
2502	Consultants Fees	47,320	
2504	Legal Fees	329,090	
2505	Bailiffs Fees	5,250	
2507	Valuers/Estate Agent Fees	6,900	
2508	Vets Fees	5,000	
2509	Audit Fees	67,430	
2510	Bank Charges	89,750	
2511	Security Services	6,860	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	8,380	
2518	Language Line	600	
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	18,000	
2530	Utility Management Fees	4,450	
2531	Childcare Voucher Scheme	1,200	
2601	Engineering Insurance	3,040	
2602	All Risks Insurance	1,840	
2604	Cash In Transit Insurance	420	
2605	Libel & Slander Insurance	2,240	
2606	Land Charges Insurance	3,060	
2609	General Insurance	22,040	
2610	Public Liability	106,100	
2611	Proff Negligence Ins	4,330	
2700	Computer Bureaux Chge/Lic	49,090	
2701	Computer Paper & Materials	2,600	
2702	Computer Equip.& Software	60,240	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
2703	Computer Maintenance	576,230	
2704	System Development	88,270	
2730	Telephone Charges	40,940	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	1,050	
2734	Mobile Phones	21,980	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	174,760	
2810	Conference Expenses	7,460	
2820	Subsistence	2,380	
2821	Appeals/Witness Expenses	13,050	
2822	Bed & Breakfast	3,000	
2823	Swep- Sev W Accom	500	
2830	Members Allowances	376,400	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	13,500	
2862	Members Broadband	5,800	
2864	Member Induction	5,000	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	5,510	
2900	Grants-Welfare	141,580	
2903	Miscellaneous Grants	188,660	
2905	Recycling Donations	4,000	
2909	Grant - Museum Trust	129,020	
2940	Publicity/Promotion Exp.	67,150	
2950	Membership Subscriptions	89,570	
2960	Statutory Advertising	1,620	
2970	Advertising General	20,540	
2990	Data Protection Act	500	
5630	Performance Bond	4,660	
7020	Payments	192,170	
7030	Other Expenses	198,740	
X920	Printing(Reprographics)	1,200	

Direct Controllable Budgets (£)

EXP3	Transport Related Expenses	2,167,750	42,370
3021	Diesel Fuel	466,080	
3022	Petrol	4,200	
3050	Tyres	3,750	
3060	Road Fund Licence	7,540	
3090	Misc.Transport Costs	69,410	
3120	Repairs	407,420	
3140	Leased Car Maintenance	9,030	
3150	Plant Materials	26,580	
3200	Fleet Contract Variations	29,380	
3210	Transport Costs-Vehicles		42,370
3220	Transport Costs-Plant	6,000	
3310	Hire Of Vehicles	22,000	
3320	Plant Hire	4,000	
3330	Hire Of Leased Car	0	
3331	Lease Car N.I.Contributions	7,820	
3332	Leased Car Irrecoverable Vat	4,240	
3340	Operating Lease Payments	81,240	
3350	Contract Hire	788,930	
3510	Casual Car Allowance	57,920	
3530	Leased Car Allowance	6,430	
3550	Public Transport	1,500	
3551	Rail Travel	3,410	
3554	Car Parking	270	
3560	Mileage AllowOccasional	100	
3570	Members Travel	13,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	132,650	
3650	Leased Car Insurance	10,530	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
EXP4	Transfer Payments	38,861,500	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	38,859,000	
EXP5	Third Party Payments	1,742,720	650
5220	Sub-Contractors:General	283,550	
5260	Payments To External Mrfs	247,010	
5261	Abandoned Vehicles Removal	2,000	
5262	Waste Disposal & Transport	94,290	
5264	Emptying Of X Tanks	31,500	
5280	Greenfields Ch	37,000	
5291	Leisure Contract - Variations	42,000	
5320	Essex County Council	250,660	
5321	Ecc Disposal Costs	432,550	
5322	Ecc Pension Fund	1,000	
5330	Community Associations	5,060	
5350	Payments To Other La'S	43,810	
5360	Payments To Parish Councils	83,310	
5370	Colchester Bc	186,020	
5410	Central Essex Community Servs	1,460	
5540	Pest Control		650
5602	Air/Water Quality/Contam Land	1,000	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	2,435,170	0
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	380,170	
6820	Revenue Contributions	1,773,000	
EXP7	Miscellaneous Expenditure	307,590	159,320
7010	Adjustments	46,680	
7011	Expenditure Savings Profiled	105,000	
7028	Parkmark Accreditation	2,200	
7040	Refunds	73,200	
7050	Contingency	23,920	
7051	Health & Safety Contingency	15,720	
7052	Emergency Planning Contingency	3,000	
7080	Payments To Ecc	2,740	
7110	Write-Offs	18,000	
7220	Transfers Within Procurement		159,320
7300	Insurance Excess	17,130	
EXPZ	Gf Revenue Account	(50,616)	0
7805	Transfer To Reserve	2,842,134	
9806	Transfer To/From Reserve	(2,892,750)	

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
INC0	Government Grants	(40,573,114)	0
9002	Dclg	(217,960)	
9003	Dwp	(277,460)	
9005	Dwp - Rent Allowance Subsidy	(38,187,850)	
9007	Dwp - Benefit Admin Grant	(458,110)	
9016	Home Office Funding	(21,100)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,272,624)	
9026	Dclg - Localising Suppt C Tax	(136,510)	
INC1	Joint Financing Income	(2,408,830)	0
9101	Ecc Joint Financing Conts	(1,036,350)	
9105	Witham Town Council	(5,460)	
9106	Ecc Agency Reimbursements	(15,230)	
9108	External Income	(567,400)	
9111	Hub Subscriptions - Other La'S	(258,660)	
9114	Repay Technical Agreement	(525,730)	
INC2	Other Grants & Reimbursements	(2,969,370)	0
9200	Sponsorship	(92,540)	
9204	Contributions	(97,050)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(141,000)	
9210	Benefit Overpayment Recoveries	(400,000)	
9212	Revenues Costs Recovered	(380,000)	
9215	Administrative Penalties	(23,250)	
9217	Disposal Credits	(44,400)	
9219	Ecc Recycling Credits	(1,202,800)	
9220	Ecc Tipping Away	(51,050)	
9221	Ecc Contract Income	(34,670)	
9222	Cost Of Collection Allowance	(192,690)	
9224	Ecc Re-Use Credits	(140)	
9227	Leisure Contract Fees	(193,780)	
9230	Greenfields Ch Sla	(16,000)	
INC3	Sales	(85,320)	0
9302	Sale Of Provisions	(4,320)	
9304	Sale Of Publications/Maps	(500)	
9309	Other Sales	(51,500)	
9322	Sales Of Sacks (Blue)	(19,000)	
9323	Sale Of Sacks (Trade Recy)	(10,000)	

Direct General Fund Account Codes By Subjective Level Internal Controllable (All Business Plans) Charging (£) **Budgets (£)** INC4 0 Fees & Charges (4,661,580)**Tuition Fees** 9400 (4,000)9401 Fees/Charges For Services (3,718,470)9402 Lettings-Facility/Casual Users (104,610)9403 Charges-Hire/Use Equip/Rooms (1,300)9406 Fines (6,400)9408 Licences (244,060)Other Recoverable Charges 9409 (54,530)9410 Season Tickets/Permits (119,000)9416 **Exclusive Rights Of Burial** (65,000)9417 Memorials (17,900)9418 Interment Fees (76,200)9419 Maintenance Of Graves (12,820)Pcn Off Street 9423 (55,000)Dial A Ride Regs/Renewal 9429 (470)9431 Allotments Income (13,500)9433 Memorial Bench Or Tree (1,000)9434 **Shopper Bus Fares** (5,000)9435 Fare Income (17,580)Group Hire Inc Driver Provided 9436 (66,700)9437 Social Car Scheme Regs/Renewal (11,250)Group Hire Reg Driver Provided 9438 (2,320)9439 **Community Priced Weddings** (7,500)9440 Wedding Hire (9,000)9442 Sports Pitch Income (42,000)9447 **Electric Charging Point** (50)9448 Group Hire Reg (Self Drive) (170)9449 Group Hire Inc(Self Drive) (3,650)9451 Stray Dogs Income (1,500)9452 **Temporary Traffic Reg Orders** (600)0 INC5 **Rents** (3,002,780)9443 Service Charges (168,070)

9501

9502

9505

9506

General Rent

Commercial/Industrial Rents

Right Of Way/Access

Service Charges

(708,560)

(1,750)

(7,650)

(2,116,750)

	General Fund Account Codes By Subjective Level (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
INC6	Interest	(842,670)	0
9601	Gross Interest	(70)	
9604	Interest On Mortgages	(2,400)	
9630	Interest - Deposits	(55,000)	
9636	Interest - Other	(25,200)	
9637	Interest - Pooled Funds	(760,000)	
INC7	Miscellaneous Income	(164,560)	0
9700	Miscellaneous Income	(71,980)	
9709	Adjustments	(130)	
9716	Feed In Tariff	(50,350)	
9717	Export Tariff	(2,560)	
9718	Electricity Consumed Recharge	(39,540)	
INC8	Internal Recharges	(316,210)	(302,160)
9801	Recharge To Other Rev.A/C	(2,000)	(73,620)
9803	Tfr To Capital Funds	(314,210)	
9804	Contracts Recharged		(69,220)
9820	Transfers Within Procurement		(159,320)

General Fund Revenue Profile 2018/19 to 2021/22

	2018/19	2019/20	2020/21	2021/22
Base Budget brought forward from previous year	₹ 16,599,330	£ 12,419,820	£ 12,414,409	£ 14,264,010
<u>Inflation:</u> Pav - annual award and incremental progression	415.400	469.140	382.140	363.980
Other Expenditure Inflation	76,650	93,310	103,210	101,860
neone intratori Pension Fund and National Insurance contribution adjustments	13,460	12,500	202,560	13,010
Pension Fund Deficit - Triennial payment adjustment:	-4,232,670		1,410,890	
New Demands: Allowance for Reduced Income/Increased costs previously profiled	117,120	163,480	43,480	43,480
Priority Investment - one-off provision previously profiled New Budget Pressures	-184,820 657,720	-2,170		
Reductions: Savings/Additional Income agreed previously profiled New Savings/Additional Income	-111,110	-80,990 -39,020	-34,530	-19,950
Additional Savings Required	0	-621,661	-258,149	-48,269
Updated Base Budget	12,419,820	12,414,409	14,264,010	14,718,121
Addition to Balances Addition back to Balances - Pension Fund Deficit - Triennial payment adjustment Contribution from Earmarked reserves	228,072 1,410,890 725,670	1,410,890		
Budget Requirement	14,784,452	13,825,299	14,264,010	14,718,121
Government Grant - Revenue Support Grant Petainad Business Pates - Resealing amount	-272,480	0 3 428 553	0 2 514 267	0
- Growth above baseline	-1,157,378	-892,066	-914,933	-938,371
Transition and Rural Services grants and returned funding	-22,125	-22,125	-22,125	-22,125
Collection Fund Balance - Business Rates (Surplus)/Delicit Collection Fund Balance - Council Tax (Surplus)/Delicit	-181,609			
BDC Requirement from Council Taxpayers	9,071,030	9,482,555	9,812,685	10,155,501
Tax base (+1.5% for 2019/20 onwards and collection rate of 99%)	51,980	52,760	53,551	54,354
Council Tax (Band D)	£174.51	£179.73	£183.24	£186.84
Council Tax per week	£3.36	£3.46	£3.52	£3.59
Percentage increase	2.97%	2.99%	% c 6.1	70 03
III days pel week	20.10	70.10	20.02	70.07

New Demands 2018/19 onwards

Portfolio	Business Plan	Description	2018/19	2019/20	2020/21	2021/22	Comments
			£	£	£	£	
Finance & Performance	Finance	Reduction of Council Tax Support and Housing Benefit Administration Subsidy	43,480	43,480	43,480	43,480	
Environment & Place	Operations	Recycling - sale of recyclates		120,000			
Planning and Housing	Housing Services	Future funding for the Senior Housing Options Officer and Housing Options Officer posts. Currently funded from an earmarked reserve which will be exhausted before the end of 2017/18.	73,640				
	Total of Allowance	Total of Allowance for Reduced Income/Increased costs	117,120	163,480	43,480	43,480	
Planning and Housing	Housing Services	Provision for a number of Housing Issues made in 2017/18 only	-150,000				
Finance and Performance	Corporate	Surplus on Collection Fund - Parish allocation made in 2017/18 only	-34,820				
	Total of Priority Inv	Total of Priority Investment - one-off provision	-184,820	0	0	0	

New Demands 2018/19 onwards

Comments		Capital bid for £45,000 for set-up costs.	Capital bid of £30,000 for set-up costs.	Income from Framework Agreements has been in decline in recent years due to increased competition. A reserve built up from surplus rebate income will be fully utilised during 2018/19. A charge will therefore be made for which there is currently no budget. The Procurement Team provides services to five other Essex authorities. The arrangement provides a level of resilience for each authority.			Estimated cost of £50,000 per annum for 4 years. Proposed to increase land charge search fee to cover this additional cost. Additional cost would be ~£14 on a full search.			Existing budget of £25,000. Budget required of 12 @ £3,370 being 50% of the cost of employing an apprentice for one year. Service areas are required to fund the other 50% of the cost.
2021/22	બ									
2020/21	сH									
2019/20	сH			36,000				-5,000		
2018/19	ч	40,000	25,000	25,000	15,000	37,550	50,000	5,000	5,000	15,500
Description		Microsoft Office 365 - mail option. To provide an eMail facility which is independent of the Causeway House server room. Email will be accessible to all users from any device which has access to the Internet regardless of location, device or browser.	Disaster Recovery contract - funds available for 2017/18 - ongoing cost	Procurement service - cost of service has been offset by a share of income received through the use of framework agreements over the last 5 years.	Upgrade required to system used for all BACS related services.	Insurance Premia	Land Charges - Data Management in advance of transfer of part of the service to the Land Registry, and enabling e-delivery of the remaining service.	Member Induction - following 2019 District Elections	Data governance - membership of the Whole Essex Information Sharing Framework	Apprenticeships - requirement to increase the number of new starts from 7 to 12 per annum.
Business Plan		Business Solutions	Business Solutions	Finance	Finance	Finance	Governance	Governance	Governance	Human Resources
Portfolio		Corporate Services & Asset Management	Corporate Services & Asset Management	Finance & Performance	Finance & Performance	Finance & Performance	Corporate Services & Asset Management	Corporate Services & Asset Management	Corporate Services & Asset Management	Corporate Services & Asset Management

New Demands 2018/19 onwards

Portfolio	Business Plan	Description	2018/19	2019/20	2020/21	2021/22	Comments	
			£	£	£	£		
Environment & Place	Operations	Waste Management - Recyclable materials - gate fee expenditure	155,000				Contract with VIRIDOR was extended for 2 years from 1 April 2017. 50% of the income receivable in 2016/17 year was deferred over the following 2 years in order to reduce the gate fee which had become payable following a reduction in the national and international demand for recycled materials. The gate fee is determined quarterly by reference to the market indices. Gate fees have risen in the first 2 quarters of 2017/18 and the cost now exceeds the budget. The gate fee is subject to change and the budget requirement is liable to significant fluctuation (+/-).	
Environment & Place	Operations	Waste Management - Refuse - Agency higher hourly rates (due to IR35 implementation)	35,000					
Environment & Place	Operations	Waste Management - Refuse - additional vehicle and labour due to district growth, implementation of flats recycling and increase in customer base on commercial waste.	85,000				23 vehicles needed to deliver service. Running costs for 22 vehicles included in base budget. Service has been using either a retained old vehicle which has been replaced or spot hire. Proposal is to purchase a new vehicle as this will be at a lower cost than spot hire. Budget assumes contract hire arrangement. Labour costs are currently funded from a mix of Recycling Rewards grant (awarded for a two-year period) and an underspend on diesel budget.	
Environment & Place	Operations	Waste Management - Small utility compaction vehicle for fly-tips and missed bins.	20,000					
Environment & Place	Operations	Markets - Reduction in markets income	15,000					
Environment & Place	Operations	Car Parks - Loss of rental income from car wash at George Yard (company went out of business)	11,500					
Finance & Performance	Corporate	Surplus on Council Tax Collection Fund - proportion allocated to Town/Parish councils	33,170	-33,170				
Finance & Performance	Corporate	Recharge of Capital Salaries	85,000				Based on the level of salaries charged to capital projects in previous years the current budget is overstated.	
	Total value of Budget Pressures	get Pressures	657,720	-2,170	0	0		

590,020 161,310

New Demands 2018/19 onwards (All) - TOTAL

Savings Proposals 2018-19 onwards (All)

						•	
Portfolio	Business Plan	Description	2018/19 £	2019/20 £	2020/21 £	2021/22 £	Comments
Corporate Services & Asset Management	Asset Management	Asset Management Commercial portfolio - estimated additional income from rent reviews.	-19,560	-6,520	-6,030	-6,450	
o	Sub Total - Asset Management	Management	-19,560	-6,520	-6,030	-6,450	
Corporate Services & Asset Management	Business Solutions	Business Solutions Voice Network - Review of leased lines and ongoing management of voice call costs has enabled a further budget reduction	-10,000				
Corporate Services & Asset Management	Business Solutions	Reductions across the organisation in mobile phone budgets following the successful negotiation of reduced contract prices	-2,500				These budgets are spread across the organisation so a 10% reduction would need to be implemented across all budgets
Corporate Services & Asset Management	Business Solutions	Business Solutions Web Services - Following the upgrade of the website, some of the support arrangements have been streamlined, reducing costs	-5,000				
Corporate Services & Asset Management	Business Solutions	IDOX Review - Following an account review, if we sign up for another 5 years to IDOX, we can negotiate the ongoing cost of licencing and support	-10,000				
Corporate Services & Asset Management	Business Solutions	Business Solutions Performance systems - Following renegotiation of contracts there will be an overall reduction of maintenance costs for complaints/FOI system which will be partially offset by an increase in the cost of Covalent licence costs and support	-3,500				These costs are subject to change depending on annual increases in support charges.
	Sub Total - Business Solutions	ss Solutions	-31,000	0	0	0	

Savings Proposals 2018-19 onwards (All)

Portfolio	Business Plan	Description	2018/19	2019/20	2020/21	2021/22	Comments
			7	7	1	7	
Health & Communities	Community	Citizens Advice Bureau - reduce funding by the rate of reduction in the Council's Settlement Funding Assessment.	-23,750				
Health & Communities	Community	Braintree District Voluntary Support Agency - reduce funding by the rate of reduction in the Council's Settlement Funding Assessment.	-2,900				
Health & Communities	Community	Community Safety & Development - Casual car mileage budget of £2,820 reduce to £820	-2,000				
Health & Communities	Community	Community Safety & Development - Projects budget is £9,500		-4,000			
Health & Communities	Community	Community Wellbeing - Staffing Budget of £1,620 left over from previous budget saving exercise	-1,620				
Health & Communities	Community	Welfare grants - delete budget	-1,360				
	Sub Total - Community Services	unity Services	-31,630	-4,000	0	0	
Overall Strategy Corporate & Direction Manageme	Corporate Management	Corporate Director - Flexible Retirement continuation at part time hours	-42,910				
Overall Strategy Corporate & Direction Manageme	Corporate Management	Car Allowances (assumption that underspend of last two years to continue)	-1,500				
	Sub Total - Corporate Management	ate Management	-44,410	0	0	0	
Health & Communities	Cultural Services	Museum - Transfer of Museum Service to Museum Trust		-8,500	-13,500	-13,500	
	Sub Total - Cultural Services	al Services	0	-8,500	-13,500	-13,500	
Environment & Place	Environment	Health Protection - Savings on Salary vacant half post	-14,330				
Environment & Place	Environment	Building Control - Savings on salary	-44,070				As part of the internal review of the service it has been decided to delete one managers post and replace it with an internal principal post.
Environment & Place	Environment	Housing & Pollution - Water sampling officer reduced hours	000'ε-				
	Sub Total - Environment	nment	-61,400	0	0	0	

Savings Proposals 2018-19 onwards (All)

Portfolio	Business Plan	Description	2018/19 £	2019/20 £	2020/21 £	2021/22 £	Comments
Finance & Performance	Finance	Benefits - Staffing (1 fte saving across number of posts)	-30,000				Delete vacant post. Anticipate a reduction in Admin Subsidy from Government as Universal Credit is rolled out to working age claimants by 2020.
Finance & Performance	Finance	Financial Services - Staffing (retirement)	-12,500				
Finance & Performance	Finance	Treasury Management - increase investments in pooled funds	-45,000				Limit on pooled funds increased to £20m. Anticipate a net increase in income from dividends of £45,000 per £1 million invested.
Finance & Performance	Finance	External Audit fee	-15,000				Based on 2016/17 actual audit cost. New contract arrangement wef from 2018/19 - agreed nationally resulting in savings averaging 18%. Detail of actual fee level awaited - provision included at this stage.
Finance & Performance	Finance	Central Bank Charges	-4,000				Based on 2016/17 level of charges.
	Sub Total - Finance	. 0	-106,500	0	0	0	
Corporate Services & Asset Management	Governance	Individual Electoral Registration - Grant received last 2 years (reverse new demand adjustment to base in 2016/17)	-21,100				
Corporate Services & Asset Management	Governance	Land Charges - increase search fee to cover cost of data management work required ahead of transfer of the service to the Land Registry. (See new demands for bid)	-50,000				
Overall Strategy Governance & Direction	Governance	Corporate Subscriptions reduction to match current commitments to Local Government Association, District Council Network, Rural Services Network, East of England Local Government Association and the Local Government Information Unit.	-1,500				
Overall Strategy Governance & Direction	Governance	Civic Budgets - minor saving on Civic Hospitality/Travel	-2,000				
	Sub Total - Governance	ance	-74,600	0	0	0	

Savings Proposals 2018-19 onwards (All)

Comments				Budget no longer required.		0			0	Additional income received each year, but subject to risk of ECC withdrawing.	Increased income following notification of 2017/18 settlement. Risk ECC may withdraw in future.	Additional income from existing customers. Subject to maintaining current levels of income.	Additional income from existing customers. Subject to maintaining current levels of income.	Low impact. Saving is on the basis of rebasing the average price per litre to 92p (Q1 17/18 price) with corporate inflation being applied upwards or downwards based on changes to the price paid by BDC. Saving is subject to the inherent risk of fluctuations to purpoprices
2021/22 £														
2020/21 £						0	-5,000	-10,000	-15,000					
2019/20 £						0	-5,000	-15,000	-20,000					
2018/19 £	-2,000	-8,000	-2,000	-4,000	-4,000	-20,000	-5,000	-5,000	-10,000	-15,000	-15,000	-5,000	-40,000	-100,000
Description	Out of hours standby - Currently £2,000 under on full year forecast	Abritas IT Maintenance (Housing Register/Choice Based Lettings/Housing Options - IT maintenance budget is just over £20k, the new annual charge from Civica is £8,700. However we have to pay for an upgrade relating to the new Homelessness Reduction of £6,000. (Civica have taking over Abritas).	Housing loans write off budget of £11,000 (Supports people at risk of homelessness access private rented accommodation) - Budget £11,000 could reduce by £2,000	Housing Needs Survey - £4,000 is added to a reserve each year. There is £42,000 in the reserve.	Carecall - Legacy community alarm costs budget £5,460		Graphic Design and Print	Phase 2 of Sponsorship programme	Sub Total - Marketing & Communications	Unbudgeted rural verges ECC income.	IAA Revenue payment received from Essex CC.	Special Collections -	Increased car parks income (accrued with CURRENT tariffs).	White Diesel Saving.
Business Plan	Housing	Housing	Housing	Housing	Housing	Sub Total - Housing	Marketing & Communications	Marketing & Communications	Sub Total - Market	Operations	Operations	Operations	Operations	Operations
Portfolio	Planning & Housing	Planning & Housing	Planning & Housing	Planning & Housing	Planning & Housing	_ _	Overall Strategy Marketing & Direction Communica	Overall Strategy Marketing & Direction Communica		Environment & Place	Environment & Place	Environment & Place	Environment & Place	Environment & Place

Savings Proposals 2018-19 onwards (All)

Portfolio	Business Plan	Description	2018/19 £	2019/20 £	2020/21 £	2021/22 £	Comments
Environment & Place	Operations	Car Parks - TARIFF: Increase the first two short-stay parking tariffs i.e. Up to 1hr: increase from 90p to £1 and 1hr to 3 hrs: increase from £1.80 to £2.00 [excluding Easton Road car park].	-35,000	ı	t		No increase since April 2014. Although likely to prompt some complaints from customers and businesses, a modest increase to these tariffs after 4 yrs is not considered unreasonable.
Environment & Place	Operations	Car Parks - TARIFF: Increase the 3-6 hr short-stay parking tariff from £3.00 to £3.50. [excluding Easton Road car park.]	-8,000				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the 6hr + short-stay parking tariff from £5.50 to £6.00 [excluding Easton Road car park]	-2,000				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the season ticket charges by 10% (i.e. from £130 to £143 pq and from £500 to £550 p.a., with the exception of Lockrams Lane car park which would increase from £110 to £121 pq and from £430 to £473 p.a.).	-10,000				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the long-stay (day rate) parking tariff at Victoria Street car park, Braintree, from £4.00 to £4.50 (Mon-Sat)	-2,500				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the long-stay (day rate) parking tariff at Station Approach car park, Braintree, from £4.00 to £4.50 (Mon-Sat). Increase short-stay tariffs Mon-Sat as shown in (5) & (6) above.	-2,500				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the long-stay (day rate) parking tariff at Whitehorse Lane car park, Witham from £5.00 to £5.50 (Mon-Sat).	-4,800				No increase since April 2011.
Environment & Place	Operations	Car Parks - TARIFF: Increase the parking tariffs at Easton Road as shown below. Arrival between 4.00am – 9.30am Daily charge from £6.00 to £6.50 Mon-Fri Arrival between 9.30am – 7pm Daily charge from £3.00 to £3.50 Mon-Fri.	000'9-				Rates proposed are still very competitive with those of Network Rail who are looking to add an extra tier to their existing car park.
Environment & Place	Operations	Winter waste suspension of service - reinstate saving	-35,000				
_	Sub Total - Operations	ions	-280,800	0	0	0	

Savings Proposals 2018-19 onwards (All)

Portfolio	Business Plan	Description	2018/19 £	2019/20 £	2020/21 £	2021/22 £	Comments
Planning & Housing	Development Management	An increase in the annual income generated by planning application fees of £100,000	-100,000				The increase is justifiable mainly as a result of an increase in the number of larger scale residential applications resulting from the Council's lack of a 5 year housing land supply. It does not take into account the likely 20% increase in application fees, as this awaits government decision and is, in any event, ringfenced to planning services. As fees are set nationally the impact on the customer is not directly a consequence of a BDC decision.
Planning & Housing	Development Management	An increase in the annual income from the pre application advice service of £25,000	-25,000				The increase arise because of a sustained increase in the number of requests for such advice and also takes into account a recent change in the fee rates which was brought into effect on 01/08/2017. There has not been any negative feedback from service users about the fee increase and this cost is generally viewed, by developers, as a necessary cost within the general cost of a development proposal.
	Sub Total - Sustainable Development	hable Development	-125,000	0	0	0	

Overall Strategy Corporate & Direction		Localism Fund - phase out over next four years	-80,990	-80,990		
Overall Strategy Corporate & Direction		Efficiency Target level - Reduced to £150,000 for 2016/17, then overachieved in year. Increase to £200,000.	-50,000			
Finance & Performance	Corporate	Voluntary Minimum Revenue Provision - original decision to make payments to replenish capital resources.	-51,250		The repayment of internal resources used to fund the purchases of 3/4 Century Drive and 15 Springwood Drive is voluntary. Repayment agreed initially to provide funds for future capital projects such as future maintenance or refurbishment works required to these assets.	a. (1)
Finance & Performance	Corporate	Pension - added years payments reduced	-41,760			
	Sub Total - Cornors	Sub Total - Cornorate Einance and efficiencies	-224 000	000 08-	U	

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Making a Difference