



Braintree District Council

Budget Book

2021 - 2022

www.braintree.gov.uk



BUDGET BOOK 2021/22 - CONTENTS

Page

Introduction

Section 1 - Council Tax

1-3	Council Tax Resolution
4	Council Tax Resolution - Parish Precept and Taxes (Band D)
5	Council Tax Resolution - Total Council Tax by Parish and Band
6	Council Tax Base - District Summary

Section 2 - General Fund Summaries 2021/22

7-14	General Fund Summary 2021/22 - Budget Changes from Previous Year
15-22	General Fund Summary 2021/22 - Controllable Net Cost of Service
23-30	General Fund Summary 2021/22 - Net Cost of Service

Section 3 - General Fund Business Plan Details 2021/22

31-37	Asset Management
38-40	Community Services
41	Corporate Management Plan
42	Economic Development
43-50	Environment & Leisure
51-56	Financial Services
57-59	Governance
60-62	Housing Services
63	Human Resources
64-66	ICT & Facilities
67-68	Marketing & Communications
69-84	Operations
85	Strategic Investment
86-87	Sustainable Development
88	Corporate Financing & Other Items

Section 4 - Capital Programme

89	Capital Programme Resources Summary
90	Capital Programme - Approved projects 2021/22 (details)

Section 5 - Strategy Statements

91-101	Capital & Investment Strategy 2021/22
102	Minimum Revenue Provision Policy
103-113	Treasury Management Strategy 2021/22

Section 6 - Financial Limits

114-115

Section 7 - Codes used in eFinancials

116-120	Numerical Cost Centre List
121-125	Alphabetical Cost Centre List
126	General Fund Subjective Summary (All Business Plans)
127-135	General Fund Account Codes by Subjective level (All Business Plans)

Section 8 - General Fund Revenue Profile

136	General Fund Revenue Profile - Summary 2020-2025
137-138	New Demands/Bids 2020-2025
139	Planned Savings 2020-2025

140-142	<u>Index By Service</u>
---------	-------------------------

Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 22nd February 2021. 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 2021/22 – 2024/25 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2021/22

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 2021/22 as **53,721** 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 In calculating the Council Tax Requirement the following amounts have been calculated by the Council for the year 2021/22, in accordance with the Local Government Finance Act 1992 (as amended):-

£87,451,078, being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves and general balances, local precepts issued to the Council, and the Council's share of the estimated Collection Fund balance at 31 March 2021 in respect of business rates.

£75,010,910, 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 general balances, retained business rates, and the Council's share of the estimated Collection Fund balance at 31 March 2021 in respect of council tax.

£12,440,168, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£2,518,974, 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:

£231.57, 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.

£184.68, 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	£123.12
B	7/9	£143.64
C	8/9	£164.16
D	9/9	£184.68
E	11/9	£225.72
F	13/9	£266.76
G	15/9	£307.80
H	18/9	£369.36

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 **£9,921,194**.

Under the principles set by the Secretary of State for Communities and Local Government for the 2021/22 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 It is noted that the Council has been advised of the following precepts:

- Essex County Council (subject to confirmation) £72,035,026
- Police, Fire & Crime Commissioner – Essex Police £11,202,440
- Police, Fire & Crime Commissioner – Essex Fire Service £3,969,445

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£893.94	£139.02	£49.26
B	£1,042.93	£162.19	£57.47
C	£1,191.92	£185.36	£65.68
D	£1,340.91	£208.53	£73.89
E	£1,638.89	£254.87	£90.31
F	£1,936.87	£301.21	£106.73
G	£2,234.85	£347.55	£123.15
H	£2,681.82	£417.06	£147.78

- 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 PARISH/AREA	Col . 2 TAX BASE (BAND D EQUIV)	Col . 3 PARISH PRECEPT £	Col . 4 PARISH TAX (BAND D) £	Col . 5 BASIC AMOUNT OF COUNCIL TAX £
ALPHAMSTONE & LAMARSH	203.55	4,392	21.58	206.26
ASHEN	150.68	5,500	36.50	221.18
BELCHAMP OTTEN	78.58	1,125	14.32	199.00
BELCHAMP ST PAUL	162.99	3,375	20.71	205.39
BELCHAMP WALTER	103.75	5,784	55.75	240.43
BIRDBROOK	151.66	13,685	90.23	274.91
BLACK NOTLEY	963.96	48,000	49.79	234.47
BORLEY	55.68	1,307	23.47	208.15
BRADWELL	227.49	11,837	52.03	236.71
BRAINTREE	14512.89	-	0.00	184.68
BULMER	271.66	10,416	38.34	223.02
BURES HAMLET	320.46	29,817	93.04	277.72
CASTLE HEDINGHAM	489.65	29,697	60.65	245.33
COGGESHALL	1804.67	176,819	97.98	282.66
COLNE ENGAINE	411.21	25,387	61.74	246.42
CRESSING	724.78	43,000	59.33	244.01
EARLS COLNE	1335.33	116,785	87.46	272.14
FEERING	825.15	65,372	79.22	263.90
FINCHINGFIELD	686.25	44,742	65.20	249.88
FOXEARH & LISTON	154.83	6,905	44.60	229.28
GESTINGTHORPE	178.20	8,613	48.33	233.01
GOSFIELD	582.83	35,877	61.56	246.24
GREAT BARDFIELD	569.90	42,415	74.43	259.11
GREAT MAPLESTEAD	170.11	8,068	47.43	232.11
GREAT NOTLEY	2588.96	92,425	35.70	220.38
GREAT YELDHAM	594.46	46,275	77.84	262.52
GREENSTEAD GREEN	274.39	10,450	38.08	222.76
HALSTEAD	4169.07	199,907	47.95	232.63
HATFIELD PEVEREL	1777.82	74,015	41.63	226.31
HELIONS BUMPSTEAD	178.57	15,101	84.57	269.25
HENNYS,MIDDLETON & TWINSTEAD	236.59	9,756	41.24	225.92
KELVEDON	1352.64	123,597	91.37	276.05
LITTLE MAPLESTEAD	114.22	5,645	49.42	234.10
LITTLE YELDHAM,	240.87	8,000	33.21	217.89
TILBURY JUXTA CLARE & OVINGTON				
PANFIELD	336.90	16,336	48.49	233.17
PEBMARSH	230.87	11,682	50.60	235.28
PENTLOW	108.90	5,000	45.91	230.59
RAYNE	865.51	46,747	54.01	238.69
RIDGEWELL	213.78	17,954	83.98	268.66
RIVENHALL	263.44	12,300	46.69	231.37
SHALFORD	360.52	22,395	62.12	246.80
SIBLE HEDINGHAM	1663.39	108,100	64.99	249.67
SILVER END	1137.19	75,909	66.75	251.43
STAMBOURNE	172.36	7,727	44.83	229.51
STEEPLE BUMPSTEAD	621.52	43,409	69.84	254.52
STISTED	282.06	14,400	51.05	235.73
STURMER	201.07	10,483	52.14	236.82
TERLING & FAIRSTEAD	422.93	25,356	59.95	244.63
THE SALINGS	227.02	16,265	71.65	256.33
TOPPESFIELD	213.44	17,493	81.96	266.64
WETHERSFIELD	550.34	29,180	53.02	237.70
WHITE COLNE	217.70	12,243	56.24	240.92
WHITE NOTLEY & FAULKBORNE	245.42	14,000	57.05	241.73
WICKHAM ST PAUL	140.30	12,412	88.47	273.15
WITHAM	8582.49	675,494	78.71	263.39
	53721.00	2,518,974		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1219.73	1423.01	1626.30	1829.59	2236.17	2642.74	3049.32	3659.18
ASHEN	1229.67	1434.62	1639.56	1844.51	2254.40	2664.29	3074.18	3689.02
BELCHAMP OTTEN	1214.89	1417.37	1619.85	1822.33	2227.29	2632.25	3037.22	3644.66
BELCHAMP ST PAUL	1219.15	1422.34	1625.53	1828.72	2235.10	2641.48	3047.87	3657.44
BELCHAMP WALTER	1242.51	1449.59	1656.68	1863.76	2277.93	2692.10	3106.27	3727.52
BIRDBROOK	1265.49	1476.41	1687.32	1898.24	2320.07	2741.90	3163.73	3796.48
BLACK NOTLEY	1238.53	1444.96	1651.38	1857.80	2270.64	2683.49	3096.33	3715.60
BORLEY	1220.99	1424.48	1627.98	1831.48	2238.48	2645.47	3052.47	3662.96
BRADWELL	1240.03	1446.70	1653.37	1860.04	2273.38	2686.72	3100.07	3720.08
BRAINTREE	1205.34	1406.23	1607.12	1808.01	2209.79	2611.57	3013.35	3616.02
BULMER	1230.90	1436.05	1641.20	1846.35	2256.65	2666.95	3077.25	3692.70
BURES HAMLET	1267.37	1478.59	1689.82	1901.05	2323.51	2745.96	3168.42	3802.10
CASTLE HEDINGHAM	1245.77	1453.40	1661.03	1868.66	2283.92	2699.18	3114.43	3737.32
COGGESHALL	1270.66	1482.44	1694.21	1905.99	2329.54	2753.10	3176.65	3811.98
COLNE ENGAINÉ	1246.50	1454.25	1662.00	1869.75	2285.25	2700.75	3116.25	3739.50
CRESSING	1244.89	1452.38	1659.86	1867.34	2282.30	2697.27	3112.23	3734.68
EARLS COLNE	1263.65	1474.25	1684.86	1895.47	2316.69	2737.90	3159.12	3790.94
FEERING	1258.15	1467.85	1677.54	1887.23	2306.61	2726.00	3145.38	3774.46
FINCHINGFIELD	1248.81	1456.94	1665.08	1873.21	2289.48	2705.75	3122.02	3746.42
FOXEARH & LISTON	1235.07	1440.92	1646.76	1852.61	2264.30	2675.99	3087.68	3705.22
GESTINGTHORPE	1237.56	1443.82	1650.08	1856.34	2268.86	2681.38	3093.90	3712.68
GOSFIELD	1246.38	1454.11	1661.84	1869.57	2285.03	2700.49	3115.95	3739.14
GREAT BARDFIELD	1254.96	1464.12	1673.28	1882.44	2300.76	2719.08	3137.40	3764.88
GREAT MAPLESTEAD	1236.96	1443.12	1649.28	1855.44	2267.76	2680.08	3092.40	3710.88
GREAT NOTLEY	1229.14	1434.00	1638.85	1843.71	2253.42	2663.14	3072.85	3687.42
GREAT YELDHAM	1257.23	1466.77	1676.31	1885.85	2304.93	2724.01	3143.08	3771.70
GREENSTEAD GREEN	1230.73	1435.85	1640.97	1846.09	2256.33	2666.57	3076.82	3692.18
HALSTEAD	1237.31	1443.52	1649.74	1855.96	2268.40	2680.83	3093.27	3711.92
HATFIELD PEVEREL	1233.09	1438.61	1644.12	1849.64	2260.67	2671.70	3082.73	3699.28
HELIONS BUMPSTEAD	1261.72	1472.01	1682.29	1892.58	2313.15	2733.73	3154.30	3785.16
HENNYNS,MIDDLETON & TWINSTEAD	1232.83	1438.31	1643.78	1849.25	2260.19	2671.14	3082.08	3698.50
KELVEDON	1266.25	1477.30	1688.34	1899.38	2321.46	2743.55	3165.63	3798.76
LITTLE MAPLESTEAD	1238.29	1444.67	1651.05	1857.43	2270.19	2682.95	3095.72	3714.86
LITTLE YELDHAM,	1227.48	1432.06	1636.64	1841.22	2250.38	2659.54	3068.70	3682.44
TILBURY JUXTA CLARE, & OVINGTON								
PANFIELD	1237.67	1443.94	1650.22	1856.50	2269.06	2681.61	3094.17	3713.00
PEBMARSH	1239.07	1445.59	1652.10	1858.61	2271.63	2684.66	3097.68	3717.22
PENTLOW	1235.95	1441.94	1647.93	1853.92	2265.90	2677.88	3089.87	3707.84
RAYNE	1241.35	1448.24	1655.13	1862.02	2275.80	2689.58	3103.37	3724.04
RIDGEWELL	1261.33	1471.55	1681.77	1891.99	2312.43	2732.87	3153.32	3783.98
RIVENHALL	1236.47	1442.54	1648.62	1854.70	2266.86	2679.01	3091.17	3709.40
SHALFORD	1246.75	1454.55	1662.34	1870.13	2285.71	2701.30	3116.88	3740.26
SIBLE HEDINGHAM	1248.67	1456.78	1664.89	1873.00	2289.22	2705.44	3121.67	3746.00
SILVER END	1249.84	1458.15	1666.45	1874.76	2291.37	2707.99	3124.60	3749.52
STAMBOURNE	1235.23	1441.10	1646.97	1852.84	2264.58	2676.32	3088.07	3705.68
STEEPLE BUMPSTEAD	1251.90	1460.55	1669.20	1877.85	2295.15	2712.45	3129.75	3755.70
STISTED	1239.37	1445.94	1652.50	1859.06	2272.18	2685.31	3098.43	3718.12
STURMER	1240.10	1446.78	1653.47	1860.15	2273.52	2686.88	3100.25	3720.30
TERLING & FAIRSTEAD	1245.31	1452.86	1660.41	1867.96	2283.06	2698.16	3113.27	3735.92
THE SALINGS	1253.11	1461.96	1670.81	1879.66	2297.36	2715.06	3132.77	3759.32
TOPPESFIELD	1259.98	1469.98	1679.97	1889.97	2309.96	2729.96	3149.95	3779.94
WETHERSFIELD	1240.69	1447.47	1654.25	1861.03	2274.59	2688.15	3101.72	3722.06
WHITE COLNE	1242.83	1449.97	1657.11	1864.25	2278.53	2692.81	3107.08	3728.50
WHITE NOTLEY & FAULKBOURNE	1243.37	1450.60	1657.83	1865.06	2279.52	2693.98	3108.43	3730.12
WICKHAM ST PAUL	1264.32	1475.04	1685.76	1896.48	2317.92	2739.36	3160.80	3792.96
WITHAM	1257.81	1467.45	1677.08	1886.72	2305.99	2725.26	3144.53	3773.44

COUNCIL TAXBASE 2021/22 - SUMMARY BY BAND

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ.		SUB-TOTAL	Nil	25%	50%	50%	50%	EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 99.0 COLL. RATE		
			-	+		Discount	Discount	Discount	Second Homes	Empty Homes									
AR		0		6	6	0	5	0	0	0	1	0	2	0	3	2	2		
A	6106	380	6	74	5794	271	3665	5	3	0	920	69	1096	23	3789	2525	2500		
B	17131	258	74	98	16897	441	7056	14	0	0	1771	85	2159	0	13010	10119	10017		
C	19203	206	98	56	18955	293	5557	26	0	0	1402	37	1332	2	16237	14433	14289		
D	9766	86	56	58	9682	161	2270	17	0	0	576	12	316	1	8795	8795	8707		
E	7402	59	58	34	7319	107	1330	14	1	1	341	8	103	0	6879	8408	8324		
F	4337	25	34	25	4303	82	597	18	0	0	158	8	27	0	4122	5954	5894		
G	2270	10	25	10	2245	47	274	21	0	0	79	4	7	0	2161	3602	3566		
H	215	1	10		204	8	28	5	0	0	10	2	0	0	195	390	386		
TOTAL	66430	1025	361	361	65405	1410	20782	120	4	1	5258	225	5043	25	55192	54228	53686		
																<i>Add Contributions in Lieu</i>		35	35
																TAXBASE		54263	53721

Notes

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

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
Business Plan						
Asset Management	(2,470,960)	0	(15,850)	10,300	0	(2,476,510)
Community Services	397,860	10,630	0	7,350	73,500	489,340
Corporate Management Plan	1,463,290	0	0	31,930	0	1,495,220
Economic Development	208,080	(35,000)	0	8,210	35,000	216,290
Environment & Leisure	995,380	(8,500)	0	49,920	0	1,036,800
Finance	1,437,710	400,260	(58,330)	76,870	(345,550)	1,510,960
Governance	1,175,860	7,800	0	26,460	0	1,210,120
Housing Services	931,810	0	0	23,650	0	955,460
Human Resources	362,200	0	(10,380)	6,370	0	358,190
ICT & Facilities	1,651,100	21,000	0	40,070	0	1,712,170
Marketing & Communications	560,230	31,000	0	22,970	0	614,200
Operations	6,202,680	(2,500)	(117,080)	257,720	0	6,340,820
Strategic Investment	23,220	0	0	0	0	23,220
Sustainable Development	960,300	0	0	63,440	0	1,023,740
COST OF SERVICES	13,898,760	424,690	(201,640)	625,260	(237,050)	14,510,020
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	8,418,776	1,135,420	(5,000)	10,090	(7,785,300)	1,773,986
Parish and Town Council Grants	29,450	4,190	0	0	0	33,640
Transfer to/ (from) Earmarked Reserves	(5,562,021)	(600,000)	0	0	(1,455,162)	(7,617,183)
Contribution to/(from) Balances	(1,559,271)	0	0	0	922,876	(636,395)
BRAINTREE BUDGET	15,225,694	964,300	(206,640)	635,350	(8,554,636)	8,064,068
Central Government Grants	0	0	0	0	(338,417)	(338,417)
Retained Business Rates	(5,002,568)	0	0	0	23,544	(4,979,024)
Rural Services Grant	(22,125)	0	0	0	(1,092)	(23,217)
Collection Fund Surplus - Business Rates (Surplus)/ Deficit	(188,955)	0	0	0	7,557,621	7,368,666
Collection Fund Surplus - Council Tax	(155,120)	0	0	0	(15,762)	(170,882)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	9,856,926	964,300	(206,640)	635,350	(1,328,742)	9,921,194

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ASSET MANAGEMENT	(2,470,960)	0	(15,850)	10,300	0	(2,476,510)
<u>Services</u>						
Commercial Property Mgt: Industrial Land	(757,570)	0	0	200	(5,390)	(762,760)
Commercial Property Mgt: Industrial Units	(250,580)	0	(15,850)	230	21,940	(244,260)
Commercial Property Mgt: Shops	(148,720)	0	0	10	(3,100)	(151,810)
Commercial Property Mgt: Other Investment Properties	(1,204,630)	0	0	30	(450)	(1,205,050)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0
Non-Commercial Property Mgt	(382,980)	0	0	2,130	(13,000)	(393,850)
Public & Community Halls	(14,200)	0	0	10	0	(14,190)
sub-total services	(2,758,680)	0	(15,850)	2,610	0	(2,771,920)
<u>Service Units & Holding Accounts</u>						
Asset Management Unit	287,720	0	0	7,690	0	295,410
	287,720	0	0	7,690	0	295,410
COMMUNITY SERVICES	397,860	10,630	0	7,350	73,500	489,340
<u>Services</u>						
Community Transport	62,950	0	0	1,030	0	63,980
Community Safety & Development	125,260	9,130	0	4,990	0	139,380
Equalities & Diversity	1,000	0	0	0	0	1,000
External Funding	141,580	0	0	0	0	141,580
Member Grant Scheme	0	1,500	0	0	73,500	75,000
sub-total services	330,790	10,630	0	6,020	73,500	420,940
<u>Service Units & Holding Accounts</u>						
Community Wellbeing	67,070	0	0	1,330	0	68,400
sub-total service units	67,070	0	0	1,330	0	68,400
CORPORATE MANAGEMENT PLAN	1,463,290	0	0	31,930	0	1,495,220
<u>Services</u>						
Corporate Management	0	0	0	0	0	0
sub-total services	0	0	0	0	0	0
<u>Service Units & Holding Accounts</u>						
Civic Support	66,920	0	0	2,620	0	69,540
Corporate Management Team	672,270	0	0	20,360	0	692,630
Heads of Service	611,550	0	0	6,680	0	618,230
Commercial	112,550	0	0	2,270	0	114,820
sub-total service units	1,463,290	0	0	31,930	0	1,495,220

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ECONOMIC DEVELOPMENT	208,080	(35,000)	0	8,210	35,000	216,290
<u>Services</u>						
Economic Development	188,080	(35,000)	0	8,210	35,000	196,290
Business Support & Engagement	20,000	0	0	0	0	20,000
sub-total services	208,080	(35,000)	0	8,210	35,000	216,290
ENVIRONMENT & LEISURE	995,380	(8,500)	0	49,920	0	1,036,800
<u>Services</u>						
Building Control	83,560	0	0	4,170	(450)	87,280
Carbon - Management & Admin	(8,970)	12,000	0	2,780	250	6,060
Electric Car Charging	0	0	0	0	0	0
Public Lighting	11,560	0	0	510	(250)	11,820
Land Drainage & Flooding	0	0	0	0	0	0
Environmental Protection	265,690	6,500	0	16,930	100	289,220
Health Protection	216,430	0	0	4,850	(100)	221,180
Public Health & Housing	10,340	0	0	120	0	10,460
Private Sector Housing Grants	0	0	0	0	0	0
Pest Control	9,510	0	0	870	0	10,380
Emergency Planning	51,630	0	0	790	0	52,420
Licensing	23,110	0	0	8,550	450	32,110
Museum	187,270	0	0	10	0	187,280
Town Hall Centre	116,450	(27,000)	0	5,950	0	95,400
Health Development	54,890	0	0	680	0	55,570
Leisure Management	(79,860)	0	0	2,780	0	(77,080)
sub-total services	941,610	(8,500)	0	48,990	0	982,100
<u>Service Units & Holding Accounts</u>						
Env Health- Management & Admin	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	53,770	0	0	930	0	54,700
sub-total service units	53,770	0	0	930	0	54,700

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
FINANCE	1,437,710	400,260	(58,330)	76,870	(345,550)	1,510,960
<u>Services</u>						
Benefits - Administration	197,780	36,300	(18,330)	13,130	0	228,880
Benefits - Net Paid/Subsidy	(148,930)	0	0	0	0	(148,930)
Local Tax Collection	78,530	8,700	0	11,140	0	98,370
Treasury Management	(757,000)	350,000	0	500	(350,000)	(756,500)
sub-total services	(629,620)	395,000	(18,330)	24,770	(350,000)	(578,180)
<u>Service Units & Holding Accounts</u>						
Insurance	251,300	0	(40,000)	4,090	0	215,390
Internal Audit	168,220	0	0	7,880	0	176,100
Cashiering Services	173,760	0	0	2,810	0	176,570
Revenues & Benefits System & Support	341,470	0	0	11,520	0	352,990
Financial Services	491,090	0	0	12,140	0	503,230
Corporate Management (Finance)	80,540	0	0	840	4,450	85,830
HR & Payroll System	35,000	0	0	1,700	0	36,700
Payroll Shared Service	640	0	0	(640)	0	0
Procurement	43,390	5,260	0	0	0	48,650
Performance & Improvement	109,870	0	0	3,070	0	112,940
Customer Contact Centre	372,050	0	0	8,690	0	380,740
sub-total service units	2,067,330	5,260	(40,000)	52,100	4,450	2,089,140
GOVERNANCE	1,175,860	7,800	0	26,460	0	1,210,120
<u>Services</u>						
Democratic Representation & Mgt	559,020	0	0	9,810	0	568,830
Electoral Services	204,620	0	0	3,180	0	207,800
Land Charges	(54,210)	0	0	830	0	(53,380)
sub-total services	709,430	0	0	13,820	0	723,250
<u>Service Units & Holding Accounts</u>						
Legal Services	211,020	(8,000)	0	4,500	0	207,520
Member Resources	255,410	15,800	0	8,140	0	279,350
sub-total service units	466,430	7,800	0	12,640	0	486,870

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
HOUSING SERVICES	931,810	0	0	23,650	0	955,460
<u>Services</u>						
Choice Based Lettings	500	0	0	70	(1,670)	(1,100)
Empty Homes	240	0	0	(140)	0	100
Grants	1,530	0	0	10	470	2,010
Homelessness & Temporary Accommodation	137,940	0	0	1,510	2,250	141,700
Housing Advice	484,290	0	0	16,060	(50)	500,300
Housing Enabling	0	0	0	0	0	0
Housing Needs Survey	0	0	0	0	0	0
Housing Strategy	0	0	0	0	0	0
Supporting People	1,000	0	0	0	0	1,000
sub-total services	625,500	0	0	17,510	1,000	644,010
<u>Service Units & Holding Accounts</u>						
Housing Assessment	153,450	0	0	8,710	0	162,160
Research & Development	152,860	0	0	(2,570)	(1,000)	149,290
sub-total service units	306,310	0	0	6,140	(1,000)	311,450
HUMAN RESOURCES	362,200	0	(10,380)	6,370	0	358,190
<u>Service Units & Holding Accounts</u>						
Human Resources	272,850	0	(10,380)	6,370	0	268,840
Modern Apprentices	40,500	0	0	0	0	40,500
Organisational Development	48,850	0	0	0	0	48,850
Staff Representatives	0	0	0	0	0	0
sub-total service units	362,200	0	(10,380)	6,370	0	358,190

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	

ICT & FACILITIES	1,651,100	21,000	0	40,070	0	1,712,170
-----------------------------	------------------	---------------	----------	---------------	----------	------------------

<u>Services</u>						
Closed Circuit Television	14,490	0	0	0	0	14,490
	14,490	0	0	0	0	14,490
<u>Service Units & Holding Accounts</u>						
Customer Service Duty Officers	155,880	0	0	4,650	0	160,530
Corporate Business Systems	380,870	21,000	0	6,430	(9,460)	398,840
Business Systems Team	546,110	0	0	15,270	0	561,380
Council Offices	371,010	0	0	2,380	0	373,390
Corporate Projects & Web	182,740	0	0	11,340	9,460	203,540
sub-total service units	1,636,610	21,000	0	40,070	0	1,697,680

MARKETING & COMMUNICATIONS	560,230	31,000	0	22,970	0	614,200
---------------------------------------	----------------	---------------	----------	---------------	----------	----------------

<u>Service Units & Holding Accounts</u>						
Reprographics	110,880	0	0	2,930	0	113,810
Marketing & Communications	240,980	31,000	0	15,740	0	287,720
Graphic Design	85,550	0	0	2,660	0	88,210
Mail Services	122,820	0	0	1,640	0	124,460
sub-total service units	560,230	31,000	0	22,970	0	614,200

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
OPERATIONS	6,202,680	(2,500)	(117,080)	257,720	0	6,340,820
<u>Services</u>						
Car Parks	(635,240)	(36,500)	0	8,040	0	(663,700)
Cemeteries	5,840	7,000	0	6,540	10,640	30,020
Discovery Centre	15,200	7,000	0	10	0	22,210
Markets	(37,210)	20,000	0	300	3,930	(12,980)
Parks	15,390	0	0	630	(19,080)	(3,060)
Public Conveniences	45,300	0	0	1,330	(40)	46,590
Roadside Features	23,140	0	0	0	0	23,140
Street Cleansing & Rapid Response	1,190,080	0	0	47,810	(5,260)	1,232,630
Cordons Farm	206,700	0	0	2,220	(2,200)	206,720
Refuse And Recycling	2,707,380	0	(62,080)	102,650	2,200	2,750,150
Dog Fouling & Warden	0	0	0	0	0	0
sub-total services	3,536,580	(2,500)	(62,080)	169,530	(9,810)	3,631,720
<u>Service Units & Holding Accounts</u>						
Fleet Management Unit	190,480	0	0	4,780	3,000	198,260
Fleet - Operating Costs	64,090	0	(50,000)	(1,030)	0	13,060
Fleet - Lease Car Scheme	0	0	0	0	0	0
Operations Mgt & Admin	961,840	0	0	31,000	2,800	995,640
Lakes Road Depot & Offices	225,100	0	0	2,880	3,800	231,780
Horticultural Services	967,150	0	(5,000)	38,410	130	1,000,690
Street Wardens	0	0	0	0	0	0
Street Scene Protection	257,440	0	0	12,150	80	269,670
sub-total service units	2,666,100	0	(55,000)	88,190	9,810	2,709,100
STRATEGIC INVESTMENT	23,220	0	0	0	0	23,220
<u>Services</u>						
Strategic Investment Team	23,220	0	0	0	0	23,220
sub-total services	23,220	0	0	0	0	23,220

GENERAL FUND SUMMARY 2021/22 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2021/22
	Base Budget 2020/21 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
SUSTAINABLE DEVELOPMENT	960,300	0	0	63,440	0	1,023,740
<u>Services</u>						
Development Management	168,200	0	0	50,670	(490)	218,380
Street Naming & Numbering	0	0	0	0	0	0
Environmental Improvements	0	0	0	0	0	0
Landscape & Countryside	86,980	0	0	0	0	86,980
Local Plan	125,580	0	0	0	0	125,580
Public Transport/Traffic Management	3,000	0	0	0	0	3,000
sub-total services	383,760	0	0	50,670	(490)	433,940
<u>Service Units & Holding Accounts</u>						
Parks & Landscape Services	254,760	0	0	5,660	490	260,910
Planning Policy	321,780	0	0	7,110	0	328,890
sub-total service units	576,540	0	0	12,770	490	589,800
CORPORATE FINANCING & OTHER ITEMS	1,326,934	539,610	(5,000)	10,090	(8,317,586)	(6,445,952)
Reversal of Capital Financing						0
Corporate Financing	8,418,776	1,135,420	(5,000)	10,090	(7,785,300)	1,773,986
Parish & Town Council Grants	29,450	4,190	0	0	0	33,640
Transfer to/ (from) Earmarked Reserves	(5,562,021)	(600,000)	0	0	(1,455,162)	(7,617,183)
Contribution to/(from) Balances	(1,559,271)	0	0	0	922,876	(636,395)
BRAINTREE PROPOSED BUDGET	15,225,694	964,300	(206,640)	635,350	(8,554,636)	8,064,068

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
Business Plan								
Asset Management	904,960	(3,381,470)	(2,476,510)	0	282,890	225,970	(348,760)	(2,316,410)
Community Services	701,590	(212,250)	489,340	0	77,250	164,200	(135,300)	595,490
Corporate Management Plan	1,505,220	(10,000)	1,495,220	0	654,340	1,556,010	(1,665,170)	2,040,400
Economic Development	216,290	0	216,290	150,200	0	119,030	0	485,520
Environment & Leisure	2,268,230	(1,231,430)	1,036,800	80,590	105,130	834,920	(205,810)	1,851,630
Finance	31,167,960	(29,657,000)	1,510,960	355,430	1,097,810	629,390	(2,596,400)	997,190
Governance	1,428,720	(218,600)	1,210,120	15,000	242,530	916,540	(666,750)	1,717,440
Housing Services	1,405,180	(449,720)	955,460	(152,460)	943,960	312,040	(943,960)	1,115,040
Human Resources	358,190	0	358,190	(1,510)	50	80,180	(396,410)	40,500
ICT & Facilities	1,714,150	(1,980)	1,712,170	0	153,600	89,350	(1,899,330)	55,790
Marketing & Communications	722,000	(107,800)	614,200	33,000	0	147,680	(794,880)	0
Operations	11,762,520	(5,421,700)	6,340,820	98,110	3,030,400	902,230	(3,418,360)	6,953,200
Strategic Investment	323,220	(300,000)	23,220	244,670	0	137,030	0	404,920
Sustainable Development	2,749,560	(1,725,820)	1,023,740	273,440	708,630	612,300	(952,330)	1,665,780
COST OF SERVICES	57,227,790	(42,717,770)	14,510,020	1,096,470	7,296,590	6,726,870	(14,023,460)	15,606,490
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	4,641,263	(2,867,277)	1,773,986	0	0	0	0	1,773,986
Parish and Town Council Grants	33,640	0	33,640	0	0	0	0	33,640
Transfer to/ (from) Earmarked Reserves	(7,617,183)	0	(7,617,183)	(1,096,470)	0	0	0	(8,713,653)
Contribution to/(from) Balances	(636,395)	0	(636,395)	0	0	0	0	(636,395)
BRAINTREE BUDGET	53,649,115	(45,585,047)	8,064,068	0	7,296,590	6,726,870	(14,023,460)	8,064,068
Central Government Grants	0	(338,417)	(338,417)	0	0	0	0	(338,417)
Retained Business Rates	14,353,457	(19,332,481)	(4,979,024)	0	0	0	0	(4,979,024)
Rural Services Grant	0	(23,217)	(23,217)	0	0	0	0	(23,217)
Collection Fund Surplus - Business Rates	0	7,368,666	7,368,666	0	0	0	0	7,368,666
Collection Fund Surplus - Council Tax	0	(170,882)	(170,882)	0	0	0	0	(170,882)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	68,002,572	(58,081,378)	9,921,194	0	7,296,590	6,726,870	(14,023,460)	9,921,194

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
ASSET MANAGEMENT	904,960	(3,381,470)	(2,476,510)	0	282,890	225,970	(348,760)	(2,316,410)
<u>Services</u>								
Commercial Property Mgt: Industrial Land	18,150	(780,910)	(762,760)	0	0	0	0	(762,760)
Commercial Property Mgt: Industrial Units	146,660	(390,920)	(244,260)	0	0	0	0	(244,260)
Commercial Property Mgt: Shops	10,040	(161,850)	(151,810)	0	0	0	0	(151,810)
Commercial Property Mgt: Other Investment Properties	17,900	(1,222,950)	(1,205,050)	0	0	0	0	(1,205,050)
Commercial Property Mgt: Central Overheads	0	0	0	0	181,610	61,960	0	243,570
Non-Commercial Property Mgt	323,360	(717,210)	(393,850)	0	80,100	92,380	0	(221,370)
Public & Community Halls	42,820	(57,010)	(14,190)	0	21,180	18,280	0	25,270
sub-total services	558,930	(3,330,850)	(2,771,920)	0	282,890	172,620	0	(2,316,410)
<u>Service Units & Holding Accounts</u>								
Asset Management Unit	346,030	(50,620)	295,410	0	0	53,350	(348,760)	0
sub-total service units	346,030	(50,620)	295,410	0	0	53,350	(348,760)	0
COMMUNITY SERVICES	701,590	(212,250)	489,340	0	77,250	164,200	(135,300)	595,490
<u>Services</u>								
Community Transport	257,730	(193,750)	63,980	0	2,870	73,470	0	140,320
Community Safety & Development	157,880	(18,500)	139,380	0	54,770	51,640	(40,100)	205,690
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	141,580	0	141,580	0	19,610	12,290	0	173,480
Member Grant Scheme	75,000	0	75,000	0	0	0	0	75,000
sub-total services	633,190	(212,250)	420,940	0	77,250	137,400	(40,100)	595,490
<u>Service Units & Holding Accounts</u>								
Community Wellbeing	68,400	0	68,400	0	0	26,800	(95,200)	0
sub-total service units	68,400	0	68,400	0	0	26,800	(95,200)	0
CORPORATE MANAGEMENT PLAN	1,505,220	(10,000)	1,495,220	0	654,340	1,556,010	(1,665,170)	2,040,400
<u>Services</u>								
Corporate Management	0	0	0	0	600,560	1,439,840	0	2,040,400
sub-total services	0	0	0	0	600,560	1,439,840	0	2,040,400
<u>Service Units & Holding Accounts</u>								
Civic Support	69,540	0	69,540	0	14,690	10,230	(94,460)	0
Corporate Management Team	692,630	0	692,630	0	39,090	57,300	(789,020)	0
Heads of Service	618,230	0	618,230	0	0	39,610	(657,840)	0
Commercial	124,820	(10,000)	114,820	0	0	9,030	(123,850)	0
sub-total service units	1,505,220	(10,000)	1,495,220	0	53,780	116,170	(1,665,170)	0

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
ECONOMIC DEVELOPMENT	216,290	0	216,290	150,200	0	119,030	0	485,520
<u>Services</u>								
Economic Development	196,290	0	196,290	150,200	0	119,030	0	465,520
Business Support & Engagement	20,000	0	20,000	0	0	0	0	20,000
sub-total services	216,290	0	216,290	150,200	0	119,030	0	485,520
ENVIRONMENT & LEISURE	2,268,230	(1,231,430)	1,036,800	80,590	105,130	834,920	(205,810)	1,851,630
<u>Services</u>								
Building Control	425,280	(338,000)	87,280	0	1,040	81,150	0	169,470
Carbon - Management & Admin	123,510	(117,450)	6,060	0	460	26,050	(28,490)	4,080
Electric Car Charging	1,500	(1,500)	0	0	0	0	0	0
Public Lighting	11,820	0	11,820	0	220	2,330	0	14,370
Land Drainage & Flooding	0	0	0	0	220	230	0	450
Environmental Protection	383,020	(93,800)	289,220	0	12,850	387,410	(102,520)	586,960
Health Protection	233,680	(12,500)	221,180	0	810	38,600	0	260,590
Public Health & Housing	12,460	(2,000)	10,460	(3,000)	44,200	8,620	0	60,280
Private Sector Housing Grants	0	0	0	0	28,360	1,110	0	29,470
Pest Control	48,880	(38,500)	10,380	0	120	28,620	0	39,120
Emergency Planning	52,420	0	52,420	0	120	3,960	0	56,500
Licensing	287,610	(255,500)	32,110	(2,500)	2,130	69,370	0	101,110
Museum	187,280	0	187,280	0	0	2,610	0	189,890
Town Hall Centre	183,800	(88,400)	95,400	0	1,140	38,530	0	135,070
Health Development	55,570	0	55,570	86,090	350	75,900	0	217,910
Leisure Management	206,700	(283,780)	(77,080)	0	6,930	56,510	0	(13,640)
sub-total services	2,213,530	(1,231,430)	982,100	80,590	98,950	821,000	(131,010)	1,851,630
<u>Service Units & Holding Accounts</u>								
Env Health- Management & Admin	0	0	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	54,700	0	54,700	0	6,180	13,920	(74,800)	0
sub-total service units	54,700	0	54,700	0	6,180	13,920	(74,800)	0

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
FINANCE	31,167,960	(29,657,000)	1,510,960	355,430	1,097,810	629,390	(2,596,400)	997,190
<u>Services</u>								
Benefits - Administration	591,550	(362,670)	228,880	0	413,140	139,100	(27,450)	753,670
Benefits - Net Paid/Subsidy	27,411,300	(27,560,230)	(148,930)	0	0	0	0	(148,930)
Local Tax Collection	804,110	(705,740)	98,370	0	550,510	122,270	(95,490)	675,660
Treasury Management	(47,430)	(709,070)	(756,500)	350,000	37,460	0	0	(369,040)
sub-total services	28,759,530	(29,337,710)	(578,180)	350,000	1,001,110	261,370	(122,940)	911,360
<u>Service Units & Holding Accounts</u>								
Insurance	215,390	0	215,390	0	8,700	4,710	(228,800)	0
Internal Audit	176,100	0	176,100	0	6,280	21,550	(203,930)	0
Cashiering Services	176,570	0	176,570	0	10,430	40,540	(227,540)	0
Revenues & Benefits System & Support	352,990	0	352,990	0	19,980	91,490	(464,460)	0
Financial Services	503,230	0	503,230	2,670	11,540	58,340	(575,780)	0
Corporate Management (Finance)	85,830	0	85,830	0	0	0	0	85,830
HR & Payroll System	36,700	0	36,700	0	17,350	4,960	(59,010)	0
Payroll Shared Service	81,450	(81,450)	0	0	2,230	10,170	(12,400)	0
Procurement	273,240	(224,590)	48,650	2,760	7,630	18,870	(77,910)	0
Performance & Improvement	112,940	0	112,940	0	4,260	13,210	(130,410)	0
Customer Contact Centre	393,990	(13,250)	380,740	0	8,300	104,180	(493,220)	0
sub-total service units	2,408,430	(319,290)	2,089,140	5,430	96,700	368,020	(2,473,460)	85,830
GOVERNANCE	1,428,720	(218,600)	1,210,120	15,000	242,530	916,540	(666,750)	1,717,440
<u>Services</u>								
Democratic Representation & Mgt	568,830	0	568,830	0	192,540	709,680	0	1,471,050
Electoral Services	229,400	(21,600)	207,800	(30,000)	2,680	65,420	(4,000)	241,900
Land Charges	140,620	(194,000)	(53,380)	0	0	57,870	0	4,490
sub-total services	938,850	(215,600)	723,250	(30,000)	195,220	832,970	(4,000)	1,717,440
<u>Service Units & Holding Accounts</u>								
Legal Services	210,520	(3,000)	207,520	45,000	47,310	37,440	(337,270)	0
Member Resources	279,350	0	279,350	0	0	46,130	(325,480)	0
sub-total service units	489,870	(3,000)	486,870	45,000	47,310	83,570	(662,750)	0

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
HOUSING SERVICES	1,405,180	(449,720)	955,460	(152,460)	943,960	312,040	(943,960)	1,115,040
<u>Services</u>								
Choice Based Lettings	4,900	(6,000)	(1,100)	0	0	0	0	(1,100)
Empty Homes	100	0	100	0	0	0	0	100
Grants	2,010	0	2,010	0	0	0	0	2,010
Homelessness & Temporary Accommodation	585,420	(443,720)	141,700	(411,820)	478,840	49,320	0	258,040
Housing Advice	500,300	0	500,300	173,850	8,720	110,510	(470,120)	323,260
Housing Enabling	0	0	0	0	311,950	12,050	0	324,000
Housing Needs Survey	0	0	0	0	0	0	0	0
Housing Strategy	0	0	0	0	144,450	63,280	0	207,730
Supporting People	1,000	0	1,000	0	0	0	0	1,000
sub-total services	1,093,730	(449,720)	644,010	(237,970)	943,960	235,160	(470,120)	1,115,040
<u>Service Units & Holding Accounts</u>								
Housing Assessment	162,160	0	162,160	85,510	0	50,440	(298,110)	0
Research & Development	149,290	0	149,290	0	0	26,440	(175,730)	0
sub-total service units	311,450	0	311,450	85,510	0	76,880	(473,840)	0
HUMAN RESOURCES	358,190	0	358,190	(1,510)	50	80,180	(396,410)	40,500
<u>Service Units & Holding Accounts</u>								
Human Resources	268,840	0	268,840	(1,510)	50	76,280	(343,660)	0
Modern Apprentices	40,500	0	40,500	0	0	0	0	40,500
Organisational Development	48,850	0	48,850	0	0	0	(48,850)	0
Staff Representatives	0	0	0	0	0	3,900	(3,900)	0
sub-total service units	358,190	0	358,190	(1,510)	50	80,180	(396,410)	40,500

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
ICT & FACILITIES	1,714,150	(1,980)	1,712,170	0	153,600	89,350	(1,899,330)	55,790
<u>Services</u>								
Closed Circuit Television	14,490	0	14,490	0	41,150	150	0	55,790
sub-total services	14,490	0	14,490	0	41,150	150	0	55,790
<u>Service Units & Holding Accounts</u>								
Customer Service Duty Officers	162,510	(1,980)	160,530	0	11,270	12,840	(184,640)	0
Corporate Business Systems	398,840	0	398,840	0	17,050	8,260	(424,150)	0
Business Systems Team	561,380	0	561,380	0	16,720	40,860	(618,960)	0
Council Offices	373,390	0	373,390	0	60,280	16,590	(450,260)	0
Corporate Projects & Web	203,540	0	203,540	0	7,130	10,650	(221,320)	0
sub-total service units	1,699,660	(1,980)	1,697,680	0	112,450	89,200	(1,899,330)	0
MARKETING & COMMUNICATIONS	722,000	(107,800)	614,200	33,000	0	147,680	(794,880)	0
<u>Service Units & Holding Accounts</u>								
Reprographics	139,610	(25,800)	113,810	0	0	30,350	(144,160)	0
Marketing & Communications	343,470	(55,750)	287,720	33,000	0	80,080	(400,800)	0
Graphic Design	114,460	(26,250)	88,210	0	0	19,180	(107,390)	0
Mail Services	124,460	0	124,460	0	0	18,070	(142,530)	0
sub-total service units	722,000	(107,800)	614,200	33,000	0	147,680	(794,880)	0

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
OPERATIONS	11,762,520	(5,421,700)	6,340,820	98,110	3,030,400	902,230	(3,418,360)	6,953,200
<u>Services</u>								
Car Parks	419,350	(1,083,050)	(663,700)	0	51,150	36,460	0	(576,090)
Cemeteries	234,000	(203,980)	30,020	0	193,610	22,240	0	245,870
Discovery Centre	57,210	(35,000)	22,210	0	0	0	0	22,210
Markets	45,020	(58,000)	(12,980)	0	4,020	7,620	0	(1,340)
Parks	65,210	(68,270)	(3,060)	98,110	1,322,260	85,380	0	1,502,690
Public Conveniences	52,380	(5,790)	46,590	0	6,380	7,030	0	60,000
Roadside Features	23,140	0	23,140	0	0	0	0	23,140
Street Cleansing & Rapid Response	1,330,130	(97,500)	1,232,630	0	216,470	101,580	0	1,550,680
Cordons Farm	289,720	(83,000)	206,720	0	29,320	9,430	0	245,470
Refuse And Recycling	6,198,570	(3,448,420)	2,750,150	0	691,710	333,030	0	3,774,890
Dog Fouling & Warden	0	0	0	0	76,960	15,660	0	92,620
sub-total services	8,714,730	(5,083,010)	3,631,720	98,110	2,591,880	618,430	0	6,940,140
<u>Service Units & Holding Accounts</u>								
Fleet Management Unit	198,260	0	198,260	0	33,980	40,500	(272,740)	0
Fleet - Operating Costs	13,060	0	13,060	0	0	0	0	13,060
Fleet - Lease Car Scheme	21,350	(21,350)	0	0	0	0	0	0
Operations Mgt & Admin	995,640	0	995,640	0	35,810	112,980	(1,144,430)	0
Lakes Road Depot & Offices	231,780	0	231,780	0	16,550	7,350	(255,680)	0
Horticultural Services	1,309,530	(308,840)	1,000,690	0	284,670	94,690	(1,380,050)	0
Street Wardens	0	0	0	0	0	0	0	0
Street Scene Protection	278,170	(8,500)	269,670	0	67,510	28,280	(365,460)	0
sub-total service units	3,047,790	(338,690)	2,709,100	0	438,520	283,800	(3,418,360)	13,060
STRATEGIC INVESTMENT	323,220	(300,000)	23,220	244,670	0	137,030	0	404,920
<u>Services</u>								
Growth Delivery	323,220	(300,000)	23,220	244,670	0	137,030	0	404,920
sub-total services	323,220	(300,000)	23,220	244,670	0	137,030	0	404,920

GENERAL FUND SUMMARY 2021/22 - CONTROLLABLE 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	Controllable Net Cost of Services
SUSTAINABLE DEVELOPMENT	2,749,560	(1,725,820)	1,023,740	273,440	708,630	612,300	(952,330)	1,665,780
<u>Services</u>								
Development Management	1,913,420	(1,695,040)	218,380	236,000	197,600	416,690	(145,490)	923,180
Street Naming & Numbering	0	0	0	0	0	0	0	0
Environmental Improvements	0	0	0	0	50,950	0	0	50,950
Landscape & Countryside	87,560	(580)	86,980	0	41,910	0	0	128,890
Local Plan	125,580	0	125,580	0	412,250	20,240	0	558,070
Public Transport/Traffic Management	3,000	0	3,000	0	1,660	30	0	4,690
sub-total services	2,129,560	(1,695,620)	433,940	236,000	704,370	436,960	(145,490)	1,665,780
<u>Service Units & Holding Accounts</u>								
Parks & Landscape Services	261,110	(200)	260,910	0	4,260	48,940	(314,110)	0
Planning Policy	358,890	(30,000)	328,890	37,440	0	126,400	(492,730)	0
sub-total service units	620,000	(30,200)	589,800	37,440	4,260	175,340	(806,840)	0
CORPORATE FINANCING & OTHER ITEMS	(3,578,675)	(2,867,277)	(6,445,952)	(1,096,470)	0	0	0	(7,542,422)
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	4,641,263	(2,867,277)	1,773,986	0				1,773,986
Parish & Town Council Grants	33,640	0	33,640	0				33,640
Transfer to/ (from) Earmarked Reserves	(7,617,183)	0	(7,617,183)	(1,096,470)				(8,713,653)
Contribution to/(from) Balances	(636,395)	0	(636,395)	0				(636,395)
BRAINTREE PROPOSED BUDGET	53,649,115	(45,585,047)	8,064,068	0	7,296,590	6,726,870	(14,023,460)	8,064,068

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
Business Plan						
Asset Management	(2,316,410)	87,500	(270)	26,580	130	(2,202,470)
Community Services	595,490	29,400	8,190	32,950	8,290	674,320
Corporate Management Plan	2,040,400	33,740	16,550	118,510	22,410	2,231,610
Economic Development	485,520	46,410	4,440	19,050	9,220	564,640
Environment & Leisure	1,851,630	1,803,520	32,690	138,480	51,520	3,877,840
Finance	997,190	80,480	(9,860)	234,670	(80,490)	1,221,990
Governance	1,717,440	27,560	27,170	57,450	26,840	1,856,460
Housing Services	1,115,040	473,070	2,800	91,730	10,040	1,692,680
Human Resources	40,500	9,270	(9,270)	19,920	(19,920)	40,500
ICT & Facilities	55,790	116,070	(98,850)	67,710	(63,240)	77,480
Marketing & Communications	0	5,510	(5,510)	37,880	(37,880)	0
Operations	6,953,200	1,084,940	11,450	465,800	45,680	8,561,070
Strategic Investment	404,920	1,749,170	2,680	13,680	9,150	2,179,600
Sustainable Development	1,665,780	162,290	17,790	191,660	18,250	2,055,770
COST OF SERVICES	15,606,490	5,708,930	0	1,516,070	0	22,831,490
Reversal of Capital Financing	0	(5,708,930)	0	0	0	(5,708,930)
Corporate Financing	1,773,986	0	0	(1,516,070)	0	257,916
Parish and Town Council Grants	33,640	0	0	0	0	33,640
Transfer to/ (from) Earmarked Reserves	(8,713,653)	0	0	0	0	(8,713,653)
Contribution to/(from) Balances	(636,395)	0	0	0	0	(636,395)
BRAINTREE BUDGET	8,064,068	0	0	0	0	8,064,068
Central Government Grants	(338,417)					(338,417)
Retained Business Rates	(4,979,024)					(4,979,024)
Transition and Rural Services Grants	(23,217)					(23,217)
Collection Fund Surplus - Business Rates	7,368,666					7,368,666
Collection Fund Surplus - Council Tax	(170,882)					(170,882)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	9,921,194	0	0	0	0	9,921,194

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
ASSET MANAGEMENT	(2,316,410)	87,500	(270)	26,580	130	(2,202,470)
<u>Services</u>						
Commercial Property Mgt: Industrial Land	(762,760)	0	0	0	0	(762,760)
Commercial Property Mgt: Industrial Units	(244,260)	0	0	0	0	(244,260)
Commercial Property Mgt: Shops	(151,810)	0	0	0	0	(151,810)
Commercial Property Mgt: Other Investment Properties	(1,205,050)	0	0	0	0	(1,205,050)
Commercial Property Mgt: Central Overheads	243,570	65,430	4,190	0	24,020	337,210
Non-Commercial Property Mgt	(221,370)	0	0	0	0	(221,370)
Public & Community Halls	25,270	17,160	450	0	2,690	45,570
sub-total services	(2,316,410)	82,590	4,640	0	26,710	(2,202,470)
<u>Service Units & Holding Accounts</u>						
Asset Management Unit	0	4,910	(4,910)	26,580	(26,580)	0
sub-total service units	0	4,910	(4,910)	26,580	(26,580)	0
COMMUNITY SERVICES	595,490	29,400	8,190	32,950	8,290	674,320
<u>Services</u>						
Community Transport	140,320	26,050	5,420	15,560	5,260	192,610
Community Safety & Development	205,690	1,520	4,070	11,840	6,540	229,660
Equalities & Diversity	1,000	0	0	0	0	1,000
External Funding	173,480	0	530	0	2,040	176,050
Member Grant Scheme	75,000	0	0	0	0	75,000
sub-total services	595,490	27,570	10,020	27,400	13,840	674,320
<u>Service Units & Holding Accounts</u>						
Community Wellbeing	0	1,830	(1,830)	5,550	(5,550)	0
sub-total service units	0	1,830	(1,830)	5,550	(5,550)	0
CORPORATE MANAGEMENT PLAN	2,040,400	33,740	16,550	118,510	22,410	2,231,610
<u>Services</u>						
Corporate Management	2,040,400	25,050	25,240	0	140,920	2,231,610
sub-total services	2,040,400	25,050	25,240	0	140,920	2,231,610
<u>Service Units & Holding Accounts</u>						
Civic Support	0	890	(890)	5,780	(5,780)	0
Corporate Management Team	0	3,710	(3,710)	54,310	(54,310)	0
Heads of Service	0	3,200	(3,200)	48,350	(48,350)	0
Commercial	0	890	(890)	10,070	(10,070)	0
sub-total service units	0	8,690	(8,690)	118,510	(118,510)	0

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
ECONOMIC DEVELOPMENT	485,520	46,410	4,440	19,050	9,220	564,640
<u>Services</u>						
Economic Development	465,520	46,410	4,440	19,050	9,220	544,640
Business Support & Engagement	20,000	0	0	0	0	20,000
sub-total services	485,520	46,410	4,440	19,050	9,220	564,640
ENVIRONMENT & LEISURE	1,851,630	1,803,520	32,690	138,480	51,520	3,877,840
<u>Services</u>						
Building Control	169,470	4,670	6,180	31,620	5,230	217,170
Carbon - Management & Admin	4,080	23,690	2,070	9,430	1,930	41,200
Electric Car Charging	0	0	0	0	0	0
Public Lighting	14,370	10	20	0	210	14,610
Land Drainage & Flooding	450	10	0	0	20	480
Environmental Protection	586,960	4,410	13,000	27,530	22,690	654,590
Health Protection	260,590	2,050	3,160	17,870	2,560	286,230
Public Health & Housing	60,280	480	110	0	550	61,420
Private Sector Housing Grants	29,470	210,860	20	0	80	240,430
Pest Control	39,120	2,970	1,000	3,330	2,260	48,680
Emergency Planning	56,500	490	120	3,210	290	60,610
Licensing	101,110	4,170	3,740	21,290	4,760	135,070
Museum	189,890	10	40	0	190	190,130
Town Hall Centre	135,070	25,400	1,030	7,170	4,080	172,750
Health Development	217,910	1,680	1,630	7,560	5,700	234,480
Leisure Management	(13,640)	1,522,060	1,130	5,870	4,570	1,519,990
sub-total services	1,851,630	1,802,960	33,250	134,880	55,120	3,877,840
<u>Service Units & Holding Accounts</u>						
Env Health- Management & Admin	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	0	560	(560)	3,600	(3,600)	0
sub-total service units	0	560	(560)	3,600	(3,600)	0

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
FINANCE	997,190	80,480	(9,860)	234,670	(80,490)	1,221,990
<u>Services</u>						
Benefits - Administration	753,670	8,190	24,110	46,650	22,430	855,050
Benefits - Net Paid/Subsidy	(148,930)	0	0	0	0	(148,930)
Local Tax Collection	675,660	8,890	28,940	54,000	28,370	795,860
Treasury Management	(369,040)	20	470	0	2,730	(365,820)
sub-total services	911,360	17,100	53,520	100,650	53,530	1,136,160
<u>Service Units & Holding Accounts</u>						
Insurance	0	580	(580)	3,040	(3,040)	0
Internal Audit	0	2,410	(2,410)	12,720	(12,720)	0
Cashiering Services	0	7,310	(7,310)	6,090	(6,090)	0
Revenues & Benefits System & Support	0	20,280	(20,280)	15,860	(15,860)	0
Financial Services	0	5,910	(5,910)	35,000	(35,000)	0
Corporate Management (Finance)	85,830	0	0	0	0	85,830
HR & Payroll System	0	11,410	(11,410)	0	0	0
Payroll Shared Service	0	1,960	(1,960)	8,710	(8,710)	0
Procurement	0	2,370	(2,370)	14,300	(14,300)	0
Performance & Improvement	0	1,350	(1,350)	7,810	(7,810)	0
Customer Contact Centre	0	9,800	(9,800)	30,490	(30,490)	0
sub-total service units	85,830	63,380	(63,380)	134,020	(134,020)	85,830
GOVERNANCE	1,717,440	27,560	27,170	57,450	26,840	1,856,460
<u>Services</u>						
Democratic Representation & Mgt	1,471,050	13,160	27,140	0	57,630	1,568,980
Electoral Services	241,900	7,190	3,890	9,590	4,790	267,360
Land Charges	4,490	1,110	2,240	8,380	3,900	20,120
sub-total services	1,717,440	21,460	33,270	17,970	66,320	1,856,460
<u>Service Units & Holding Accounts</u>						
Legal Services	0	1,890	(1,890)	17,980	(17,980)	0
Member Resources	0	4,210	(4,210)	21,500	(21,500)	0
sub-total service units	0	6,100	(6,100)	39,480	(39,480)	0

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
HOUSING SERVICES	1,115,040	473,070	2,800	91,730	10,040	1,692,680
<u>Services</u>						
Choice Based Lettings	(1,100)	0	0	0	0	(1,100)
Empty Homes	100	0	0	0	0	100
Grants	2,010	0	0	0	0	2,010
Homelessness & Temporary Accommodation	258,040	13,500	(1,870)	58,860	(17,210)	311,320
Housing Advice	323,260	0	3,790	0	22,730	349,780
Housing Enabling	324,000	452,610	4,750	0	22,020	803,380
Housing Needs Survey	0	0	0	0	0	0
Housing Strategy	207,730	0	3,090	0	15,370	226,190
Supporting People	1,000	0	0	0	0	1,000
sub-total services	1,115,040	466,110	9,760	58,860	42,910	1,692,680
<u>Service Units & Holding Accounts</u>						
Housing Assessment	0	4,530	(4,530)	20,150	(20,150)	0
Research & Development	0	2,430	(2,430)	12,720	(12,720)	0
sub-total service units	0	6,960	(6,960)	32,870	(32,870)	0
HUMAN RESOURCES	40,500	9,270	(9,270)	19,920	(19,920)	40,500
<u>Service Units & Holding Accounts</u>						
Human Resources	0	9,270	(9,270)	19,920	(19,920)	0
Modern Apprentices	40,500	0	0	0	0	40,500
Organisational Development	0	0	0	0	0	0
Staff Representatives	0	0	0	0	0	0
sub-total service units	40,500	9,270	(9,270)	19,920	(19,920)	40,500

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
ICT & FACILITIES	55,790	116,070	(98,850)	67,710	(63,240)	77,480
<u>Services</u>						
Closed Circuit Television	55,790	16,400	820	0	4,470	77,480
sub-total services	55,790	16,400	820	0	4,470	77,480
<u>Service Units & Holding Accounts</u>						
Customer Service Duty Officers	0	2,230	(2,230)	12,080	(12,080)	0
Corporate Business Systems	0	5,950	(5,950)	0	0	0
Business Systems Team	0	7,750	(7,750)	42,660	(42,660)	0
Council Offices	0	81,950	(81,950)	3,140	(3,140)	0
Corporate Projects & Web	0	1,790	(1,790)	9,830	(9,830)	0
sub-total service units	0	99,670	(99,670)	67,710	(67,710)	0
MARKETING & COMMUNICATIONS	0	5,510	(5,510)	37,880	(37,880)	0
<u>Service Units & Holding Accounts</u>						
Reprographics	0	1,330	(1,330)	5,450	(5,450)	0
Marketing & Communications	0	3,610	(3,610)	23,360	(23,360)	0
Graphic Design	0	90	(90)	7,020	(7,020)	0
Mail Services	0	480	(480)	2,050	(2,050)	0
sub-total service units	0	5,510	(5,510)	37,880	(37,880)	0

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
OPERATIONS	6,953,200	1,084,940	11,450	465,800	45,680	8,561,070
<u>Services</u>						
Car Parks	(576,090)	61,780	920	0	5,680	(507,710)
Cemeteries	245,870	32,670	1,480	8,990	3,710	292,720
Discovery Centre	22,210	0	0	0	0	22,210
Markets	(1,340)	70	210	1,260	920	1,120
Parks	1,502,690	287,910	3,830	0	20,870	1,815,300
Public Conveniences	60,000	2,340	330	1,420	1,320	65,410
Roadside Features	23,140	0	0	0	0	23,140
Street Cleansing & Rapid Response	1,550,680	95,100	11,360	62,890	23,570	1,743,600
Cordons Farm	245,470	62,760	1,070	4,480	3,400	317,180
Refuse And Recycling	3,774,890	393,070	31,040	201,660	73,260	4,473,920
Dog Fouling & Warden	92,620	0	1,760	0	5,440	99,820
sub-total services	6,940,140	935,700	52,000	280,700	138,170	8,346,710
<u>Service Units & Holding Accounts</u>						
Fleet Management Unit	0	25,680	(25,680)	19,500	(19,500)	0
Fleet - Operating Costs	13,060	0	0	0	0	13,060
Fleet - Lease Car Scheme	0	0	0	0	0	0
Operations Mgt & Admin	0	15,650	(15,650)	76,670	(76,670)	0
Lakes Road Depot & Offices	0	24,550	(4,550)	0	0	20,000
Horticultural Services	0	76,370	12,320	70,360	22,250	181,300
Street Wardens	0	0	0	0	0	0
Street Scene Protection	0	6,990	(6,990)	18,570	(18,570)	0
sub-total service units	13,060	149,240	(40,550)	185,100	(92,490)	214,360
STRATEGIC INVESTMENT	404,920	1,749,170	2,680	13,680	9,150	2,179,600
<u>Services</u>						
Growth Delivery	404,920	1,749,170	2,680	13,680	9,150	2,179,600
sub-total services	404,920	1,749,170	2,680	13,680	9,150	2,179,600

GENERAL FUND SUMMARY 2021/22 - NET COST OF SERVICE

	Controllable Net Cost of Services	Capital Financing Charges	Reallocation of Capital Financing Charges	IAS19 Charges	Reallocation of IAS19 Charges	Net Cost of Service
SUSTAINABLE DEVELOPMENT	1,665,780	162,290	17,790	191,660	18,250	2,055,770
<u>Services</u>						
Development Management	923,180	21,370	20,880	140,090	36,790	1,142,310
Street Naming & Numbering	0	0	0	0	0	0
Environmental Improvements	50,950	132,850	520	0	2,960	187,280
Landscape & Countryside	128,890	0	490	0	2,730	132,110
Local Plan	558,070	530	3,430	0	27,230	589,260
Public Transport/Traffic Management	4,690	0	10	0	110	4,810
sub-total services	1,665,780	154,750	25,330	140,090	69,820	2,055,770
<u>Service Units & Holding Accounts</u>						
Parks & Landscape Services	0	3,650	(3,650)	20,430	(20,430)	0
Planning Policy	0	3,890	(3,890)	31,140	(31,140)	0
sub-total service units	0	7,540	(7,540)	51,570	(51,570)	0
CORPORATE FINANCING & OTHER ITEMS	(7,542,422)	(5,708,930)	0	(1,516,070)	0	(14,767,422)
Reversal of Capital Financing	0	(5,708,930)				(5,708,930)
Corporate Financing	1,773,986			(1,516,070)		257,916
Parish & Town Council Grants	33,640					33,640
Transfer to/ (from) Earmarked Reserves	(8,713,653)					(8,713,653)
Contribution to/(from) Balances	(636,395)					(636,395)
BRAINTREE PROPOSED BUDGET	8,064,068	0	0	0	0	8,064,068

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ASSET MANAGEMENT				
COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND				
27202			<u>Benfield Way Braintree</u>	
	9502		Commercial/Industrial Rents	(54,000)
				(54,000)
27204			<u>Springwood Drive Braintree</u>	
	1306		Sweeping & Scavenging	1,960
	1500		Combined Water/Sewer Chge	60
	1820		Unified Business Rate-Ndr	14,170
	9409		Other Recoverable Charges	(2,900)
	9502		Commercial/Industrial Rents	(321,120)
				(307,830)
27205			<u>Freebournes Rd Witham</u>	
	1306		Sweeping & Scavenging	1,960
	9502		Commercial/Industrial Rents	(307,190)
				(305,230)
27206			<u>Perry Rd Enterprise Witham</u>	
	9502		Commercial/Industrial Rents	(95,700)
				(95,700)
NET CONTROLLABLE				(762,760)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS				
27101			<u>Industrial Units-General</u>	
	1010		General Repair & Maint.	32,330
	1300		General Maint.Of Grounds	2,710
	1820		Unified Business Rate-Ndr	10,840
	2601		Engineering Insurance	60
	9502		Commercial/Industrial Rents	(8,860)
	9502		Vacancy Provision	52,380
				89,460
27104			<u>Warner Drive Braintree</u>	
	1610		Building Insurance	170
	1810		Rent	95,100
	9502		Commercial/Industrial Rents	(128,450)
				(33,180)
27105			<u>Former Depot Great Yeldham</u>	
	9502		Commercial/Industrial Rents	(22,500)
				(22,500)
27106			<u>Everitt Way Sible Hedingham</u>	
	1610		Building Insurance	160
	9502		Commercial/Industrial Rents	(30,050)
				(29,890)
27107			<u>Enterprise Hse Rippers Ct,S/H</u>	
	1420		Electricity	390
	1500		Combined Water/Sewer Chge	310
	1610		Building Insurance	690
	1820		Unified Business Rate-Ndr	2,780
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(83,640)
				(79,970)
27108			<u>Enterprise Ct Eastways Witham</u>	
	1306		Sweeping & Scavenging	980
	1610		Building Insurance	80
	9502		Commercial/Industrial Rents	(115,000)
				(113,940)
27109			<u>Stepfields Witham</u>	
	1610		Building Insurance	60
	9502		Commercial/Industrial Rents	(54,300)
				(54,240)
NET CONTROLLABLE				(244,260)
COMMERCIAL PROPERTY MGT: SHOPS				
27501			<u>Shops</u>	
	1010		General Repair & Maint.	6,940
	1420		Electricity	200
	1860		Service Charges	2,900
	9501		General Rent	(161,850)
				(151,810)
NET CONTROLLABLE				(151,810)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES				
27302			<u>Cathcart Hse High St Braintree</u>	
	9502		Commercial/Industrial Rents	(21,000)
				(21,000)
27304			<u>Mayland House</u>	
	9502		Commercial/Industrial Rents	(486,570)
				(486,570)
27314			<u>Grove House</u>	
	9502		Commercial/Industrial Rents	(66,650)
				(66,650)
27315			<u>Corner House</u>	
	1010		General Repair & Maint.	1,550
	1410		Gas	2,000
	1420		Electricity	1,360
	1500		Combined Water/Sewer Chge	880
	1740		Contract Cleaning	1,050
	1820		Unified Business Rate-Ndr	1,230
	2500		Other Professional Fees	700
	2511		Security Services	200
	2609		General Insurance	940
	9443		Service Charges	(12,070)
	9501		General Rent	(20,290)
	9501		Vacancy Provision	1,890
				(20,560)
27316			<u>Connaught House</u>	
	9502		Commercial/Industrial Rents	(319,500)
				(319,500)
27317			<u>Block B Braintree College</u>	
	7020		Payments	3,000
	9443		Service Charges	(3,000)
	9501		General Rent	(139,800)
				(139,800)
27318			<u>3/4 Century Drive</u>	
	9502		Commercial/Industrial Rents	(57,750)
				(57,750)
27320			<u>Silver End Doctors Surgery</u>	
	9502		Commercial/Industrial Rents	(33,000)
				(33,000)
27321			<u>Commercial Property (Other)</u>	
	1820		Unified Business Rate-Ndr	2,290
	9502		Commercial/Industrial Rents	(33,010)
				(30,720)
28103			<u>1 Freebournes Court</u>	
	1860		Service Charges	2,700
	9443		Service Charges	(2,700)
	9501		General Rent	(29,500)
				(29,500)
NET CONTROLLABLE				(1,205,050)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
NON-COMMERCIAL PROPERTY MGT				
10618			<u>Blythes Meadow Car Park</u>	
	9501		General Rent	(92,500)
				(92,500)
27110			<u>Braintree Enterprise Centre</u>	
	1010		General Repair & Maint.	8,130
	1270		Security Alarm Payments	1,100
	1410		Gas	710
	1420		Electricity	25,520
	1500		Combined Water/Sewer Chge	1,020
	1730		Cleaning materials	300
	1740		Contract Cleaning	7,540
	1750		Trade Waste Collection	2,080
	1770		Toilets-Hygiene	1,000
	1790		Health & Safety	2,570
	1820		Unified Business Rate-Ndr	11,300
	1860		Service Charges	(3,530)
	2121		Water Coolers Expenditure	300
	2511		Security Services	620
	2609		General Insurance	4,020
	5540		Pest Control	950
	7801		Transfer from Service Areas	4,000
	9443		Service Charges	(48,570)
	9502		Commercial/Industrial Rents	(157,570)
	9502		Vacancy Provision	9,610
	9503		Licence to Occupy	(2,160)
				(131,060)
27111			<u>Braintree Enterprise Centre - Conference Centre</u>	
	0103		Staffing Costs Profile	4,810
	1820		Unified Business Rate-Ndr	4,650
	1860		Service Charges	3,210
	9403		Charges-Hire/Use Equip/Rooms	(25,000)
				(12,330)
27112			<u>Springwood Grow-on Units</u>	
	1860		Service Charges	1,690
	9443		Service Charges	(1,690)
	9502		Commercial/Industrial Rents	(44,400)
	9502		Vacancy Provision	2,660
				(41,740)
27113			<u>Osier House</u>	
	1010		General Repair & Maint.	410
	1250		Fire Alarm/Extinguisher Maint.	110
	1270		Security Alarm Payments	80
	1610		Building Insurance	550
	1740		Contract Cleaning	2,260
	1750		Trade Waste Collection	1,720
	1820		Unified Business Rate-Ndr	1,540
	2500		Other Professional Fees	700
	2511		Security Services	390
	2601		Engineering Insurance	280
	9443		Service Charges	(8,040)
	9502		Commercial/Industrial Rents	(22,870)
	9502		Vacancy Provision	1,850
				(21,020)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
27301			<u>Property Management-General</u>	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1286		Asbestos Surveys	900
	1610		Building Insurance	800
	2500		Other Professional Fees	8,000
				48,990
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	3,030
	9410		Season Tickets/Permits	(8,500)
				(4,980)
27331			<u>Feasibility Projects</u>	
	2502		Consultants Fees	10,000
				10,000
28105			<u>Causeway House (Lettings)</u>	
	7010		Adjustments	170,820
	9443		Service Charges	(160,750)
	9501		General Rent	(159,280)
				(149,210)
NET CONTROLLABLE				(393,850)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
PUBLIC & COMMUNITY HALLS				
10701			Public Halls-General	
	1010		General Repair & Maint.	17,410
				17,410
10703			Witham Public Hall	
	2601		Engineering Insurance	140
				140
10704			Silver End Village Hall	
	1220		Heat/Ventil'N Rep/Maint.	300
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	5,730
	1420		Electricity	7,300
	1500		Combined Water/Sewer Chge	5,420
	1610		Building Insurance	3,920
	2601		Engineering Insurance	390
	9443		Service Charges	(17,380)
	9501		General Rent	(30,900)
				(24,220)
10705			Rivenhall Village Hall	
	9501		General Rent	(1,850)
				(1,850)
10706			Goldingham Hall	
	9501		General Rent	(100)
				(100)
10708			Dengie Hall	
	9501		General Rent	(6,250)
				(6,250)
10712			Great Notley Village Hall	
	1610		Building Insurance	980
				980
10715			Silver Street Pavilion	
	2609		General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				200
10716			Rickstones	
	9501		General Rent	(500)
				(500)
NET CONTROLLABLE				(14,190)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ASSET MANAGEMENT UNIT				
26111			<u>Asset Management Unit</u>	
	0100		Salary With Oncost	322,510
	0103		Staffing Costs Profile	13,050
	0520		Staff Professional Fees	2,600
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	500
	2310		Newspapers & Publications	300
	2320		Stationery	250
	2502		Consultants Fees	3,400
	2950		Membership Subscriptions	1,670
	3510		Casual Car Allowance	1,250
	9401		Fees/Charges For Services	(50,620)
				295,410
NET CONTROLLABLE				295,410

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

COMMUNITY SERVICES

COMMUNITY TRANSPORT

11402

Community Transport			
0100	Salary With Oncost		188,180
0110	Standby		4,400
0130	Overtime - Monthly Pay		530
0710	Staff Health Checks		100
0850	Crb Checks		100
0940	Training Fees - Incl.Reg.		1,000
2010	New Equip. & Furniture		500
2045	Social Car Mileage Payments		3,500
2220	Uniforms & Name Badges		500
2320	Stationery		300
2702	Computer Equip.& Software		250
2703	Computer Maintenance		4,580
2734	Mobile Phones		280
2880	Office Hospitality Exp.		4,000
2950	Membership Subscriptions		180
3090	Misc.Transport Costs		8,960
3210	3801 Transport Costs-Vehicles		39,120
3510	Casual Car Allowance		250
7030	Other Expenses		1,000
9018	Dept For Transport		(1,500)
9101	Ecc Joint Financing Conts		(90,330)
9428	Day Trips Income		(5,000)
9429	Dial A Ride Regs/Renewal		(470)
9434	Shopper Bus Fares		(3,500)
9435	Fare Income		(17,580)
9436	Group Hire Inc Driver Provided		(49,630)
9437	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)		(2,000)
9700	Social Car Vol Driver Income		(10,000)
			63,980
NET CONTROLLABLE			63,980

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
COMMUNITY SAFETY & DEVELOPMENT				
14101			<u>Community Safety & Development</u>	
	0100		Salary With Oncost	107,530
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	230
	2310		Newspapers & Publications	60
	2320		Stationery	270
	2734		Mobile Phones	200
	2820		Subsistence	100
	3510		Casual Car Allowance	400
	7030		Other Expenses	300
				110,090
14120			<u>Community Projects</u>	
	0103		Staffing Costs Profile	37,360
	7020		Payments	7,020
	7030		Other Expenses	10,000
	9806	R824	Transfer To/From Reserve	(47,360)
				7,020
15200			<u>Community Safety (Csp)</u>	
	0100		Salary With Oncost	38,430
	9109		Essex Police Jt Financing	(18,500)
				19,930
15300			<u>Safeguarding</u>	
	5320		Essex County Council	2,340
				2,340
NET CONTROLLABLE				139,380

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
EQUALITIES & DIVERSITY				
21404	7020		Equalities & Diversity	
			Payments	1,000
				1,000
NET CONTROLLABLE				1,000
EXTERNAL FUNDING				
10205	2900	1417	External Funding	
			Grants-Welfare (Comm 360)	16,870
	2900	1419	Grants-Welfare (CAB)	124,710
				141,580
NET CONTROLLABLE				141,580
MEMBER GRANT SCHEME				
10235	2903		Member Grant Scheme	
			Grants-Welfare (Comm 360)	75,000
				75,000
NET CONTROLLABLE				75,000
COMMUNITY WELLBEING				
10102			Community Wellbeing	
	0100		Salary With Oncost	66,530
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	280
	2320		Stationery	50
	2734		Mobile Phones	40
	2810		Conference Expenses	100
	3510		Casual Car Allowance	300
	7030		Other Expenses	500
	X920		Printing(Reprographics)	100
				68,400
NET CONTROLLABLE				68,400

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

CORPORATE MANAGEMENT PLAN

CIVIC SUPPORT

20002		<u>Civic Support</u>		
	0100	Salary With Oncost		69,540
				69,540
		NET CONTROLLABLE		69,540

CORPORATE MANAGEMENT TEAM

20001		<u>Corporate Management Team</u>		
	0100	Salary With Oncost		677,470
	0520	Staff Professional Fees		980
	0940	Training Fees - Incl.Reg.		1,500
	2010	New Equip. & Furniture		300
	2110	Provisions,Foods & Snacks		100
	2310	Newspapers & Publications		740
	2320	Stationery		320
	2701	Computer Paper & Materials		250
	2734	Mobile Phones		1,000
	2810	Conference Expenses		3,200
	2820	Subsistence		220
	2880	Office Hospitality Exp.		200
	3330	3801 Hire Of Leased Car		5,350
	3510	Casual Car Allowance		220
	3550	Public Transport		780
				692,630
		NET CONTROLLABLE		692,630

HEADS OF SERVICE

20003		<u>Senior Managers Group</u>		
	0100	Salary With Oncost		603,340
	0103	Staffing Costs Profile		2,750
	0520	Staff Professional Fees		340
	2734	Mobile Phones		280
	2810	Conference Expenses		1,000
	3330	3801 Hire Of Leased Car		9,340
	3510	Casual Car Allowance		1,180
				618,230
		NET CONTROLLABLE		618,230

COMMERCIAL

24401		<u>Commercial</u>		
	0100	Salary With Oncost		124,820
	9108	External Income		(10,000)
				114,820
		NET CONTROLLABLE		114,820

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

61601		<u>Economic Development</u>	
	0100	Salary With Oncost	233,370
	0940	Training Fees - Incl.Reg.	1,100
	2010	New Equip. & Furniture	250
	2020	Hired Equipment	4,500
	2320	Stationery	140
	2502	Consultants Fees	1,300
	2702	Computer Equip.& Software	6,000
	2734	Mobile Phones	240
	2820	Subsistence	30
	2940	Publicity/Promotion Exp.	8,000
	2950	Membership Subscriptions	5,170
	3510	Casual Car Allowance	2,000
	5320	Essex County Council	12,900
	7030	Other Expenses	71,490
	9806	R828 Transfer To/From Reserve	(41,200)
	9806	R860 Transfer To/From Reserve	(109,000)
			196,290
		NET CONTROLLABLE	196,290

BUSINESS SUPPORT & ENGAGEMENT

61605		<u>Business Support & Engagement</u>	
	7020	Payments	20,000
			20,000
		NET CONTROLLABLE	20,000

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ENVIRONMENT & LEISURE				
BUILDING CONTROL				
60102			<u>Building Control</u>	
	0100		Salary With Oncost	386,090
	0130		Overtime - Monthly Pay	150
	0520		Staff Professional Fees	1,050
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	100
	2210		Protective Clothing	300
	2320		Stationery	750
	2703		Computer Maintenance	3,620
	2734		Mobile Phones	550
	2950		Membership Subscriptions	3,890
	3510		Casual Car Allowance	16,680
				413,880
61501			<u>Building Regs Fee Earning Acc</u>	
	0200		Other Staffing (Bought In)	6,400
	2500		Other Professional Fees	2,000
	7040		Refunds	2,000
	9401		Fees/Charges For Services	(336,000)
				(325,600)
61502			<u>Building Regs Non-Fee Earning</u>	
	5220		Sub-Contractors:General	1,000
	9401		Fees/Charges For Services	(2,000)
				(1,000)
NET CONTROLLABLE				87,280
CARBON - MANAGEMENT & ADMIN				
35201			<u>Energy Conservation</u>	
	2035		Maint Of Pv Panels	3,140
	2530		Utility Management Fees	4,000
	9716	PV01	Feed In Tariff - Causeway House PV Panels	(6,310)
	9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,300)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(20,210)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(17,220)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,370)
	9716	PV06	Feed In Tariff - Discovery Centre	(1,940)
	9717	PV01	Export Tariff - Causeway House PV Panels	(310)
	9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(450)
	9717	PV05	Export Tariff - Unit 9 Lakes Road	(980)
	9717	PV06	Export Tariff - Discovery Centre	(820)
	9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(19,540)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(20,000)
				(85,310)
35210			<u>Carbon Management</u>	
	0100		Salary With Oncost	114,280
	0520		Staff Professional Fees	450
	2611		Proff Negligence Ins	140
	3510		Casual Car Allowance	1,500
	9108		External Income	(25,000)
				91,370
NET CONTROLLABLE				6,060

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ELECTRIC CAR CHARGING				
35208			Electric Car Charging	
	2030		Maintenance Of Equipment	1,500
	9447		Electric Charging Point	(1,500)
				0
NET CONTROLLABLE				0
PUBLIC LIGHTING				
35301			Public Lighting	
	1010		General Repair & Maint.	2,030
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	7,790
				11,820
NET CONTROLLABLE				11,820
ENVIRONMENTAL PROTECTION				
30801			Environmental Protection	
	0100		Salary With Oncost	336,840
	0110		Standby	25,990
	0520		Staff Professional Fees	900
	0940		Staff Professional Fees	100
	2010		New Equip. & Furniture	6,700
	2030		Maint.Equipment/Furniture	1,000
	2504		Legal Fees	500
	2734		Mobile Phones	600
	2950		Membership Subscriptions	100
	3330	3801	Hire Of Leased Car	3,590
	3510		Casual Car Allowance	5,400
	5602		Air/Water Quality/Contam Land	800
	7030		Other Expenses	500
	9401		Fees/Charges For Services	(15,000)
	9409		Other Recoverable Charges	(600)
	9700			(200)
	9803		Tfr To Capital Funds	(78,000)
				289,220
NET CONTROLLABLE				289,220

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HEALTH PROTECTION				
30701			Health Protection	
	0100		Salary With Oncost	217,450
	0520		Staff Professional Fees	900
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	150
	2210		Protective Clothing	200
	2500		Other Professional Fees	3,500
	2501		Analysts Fees	2,000
	2734		Mobile Phones	300
	2950		Membership Subscriptions	440
	3330	3801	Hire Of Leased Car	3,510
	3510		Casual Car Allowance	3,000
	7020		Payments	730
	9400		Tuition Fees	(2,500)
	9401		Fees/Charges For Services	(8,500)
	9408		Licences	(1,500)
				221,180
NET CONTROLLABLE				221,180
PUBLIC HEALTH & HOUSING				
30102			Public Health & Housing	
	2950		Membership Subscriptions	8,660
	7030		Other Expenses	800
	9408		Licences	(2,000)
				7,460
40208			Stock Condition Survey	
	7805	R864	Transfer To Reserve	3,000
				3,000
NET CONTROLLABLE				10,460
PEST CONTROL				
36401			Pest Control	
	0100		Salary With Oncost	40,880
	2010		New Equip. & Furniture	200
	2060		Chemicals, Fertilisers, Poisons	3,000
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	4,600
	9401		Fees/Charges For Services	(14,500)
	9700		Miscellaneous Income	(21,000)
	9801		Recharge To Other Rev.A/C	(3,000)
				10,380
NET CONTROLLABLE				10,380

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
EMERGENCY PLANNING				
25201			<u>Emergency Planning</u>	
	0100		Salary With Oncost	39,360
	0520		Staff Professional Fees	130
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	1,000
	2734		Mobile Phones	110
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	900
	7030		Other Expenses	1,000
	7052		Emergency Planning Contingency	3,000
				52,420
NET CONTROLLABLE				52,420
LICENSING				
62001			<u>Licensing</u>	
	0100		Salary With Oncost	256,150
	0130		Overtime - Monthly Pay	510
	0520		Staff Professional Fees	240
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	150
	2210		Protective Clothing	100
	2703		Computer Maintenance	3,750
	2734		Mobile Phones	150
	2950		Membership Subscriptions	640
	3510		Casual Car Allowance	2,760
				265,450
66501			<u>Taxi Licences</u>	
	0940		Training Fees - Incl.Reg.	480
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	5,500
	2320		Stationery	80
	2504		Legal Fees	1,500
	2522		Criminal Records Bureau	5,000
	2527		Dvla Checks	1,000
	2703		Computer Maintenance	370
	2960		Statutory Advertising	800
	7805	R866	Transfer To Reserve	2,500
	9206		Costs Recovered	(6,000)
	9408		Licences	(115,000)
				(103,270)
66520			<u>Animal Welfare Licensing</u>	
	0940		Training Fees - Incl.Reg.	1,500
	2508		Vets Fees	1,500
	9408		Licences	(7,500)
				(4,500)
66550			<u>Scrap Metal Licences</u>	
	9408		Licences	(2,000)
				(2,000)
66599			<u>Other Licences</u>	
	0940		Training Fees - Incl.Reg.	720
	2950		Membership Subscriptions	710
	9408		Licences	(125,000)
				(123,570)
NET CONTROLLABLE				32,110

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
MUSEUM				
12401			<u>Museum-General</u>	
	2602		All Risks Insurance	140
	2609		General Insurance	300
	2909		Grant - Museum Trust	185,330
				185,770
12403			<u>Bocking Windmill</u>	
	1010		General Repair & Maint.	1,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1420		Electricity	200
	1610		Building Insurance	210
				1,510
NET CONTROLLABLE				187,280

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

TOWN HALL CENTRE

10901		<u>Town Hall Centre</u>	
	0100	Salary With Oncost	84,470
	0103	Staffing Costs Profile	20,110
	0130	Overtime - Monthly Pay	11,620
	1010	General Repair & Maint.	5,210
	1040	Electrical Works	500
	1050	Plumbing/W.C. Repairs/Maint	200
	1210	Lift Repairs & Maint.	1,500
	1250	Fire Alarm/Extinguisher Maint.	2,000
	1270	Security Alarm Payments	1,000
	1280	Lights/Fittings/Electrics	500
	1284	Health & Safety	500
	1287	CCTV Maintenance	200
	1302	Floral Decs.-Internal	200
	1318	Hanging Baskets/Containers	200
	1410	Gas	3,700
	1420	Electricity	4,490
	1500	Combined Water/Sewer Chge	2,070
	1610	Building Insurance	1,950
	1630	Hirers Liability	3,480
	1720	Window Cleaning	1,100
	1730	Cleaning Materials	200
	1740	Contract Cleaning	3,240
	1750	Trade Waste Collection	1,390
	1770	Toilets-Hygiene	800
	1820	Unified Business Rate-Ndr	20,490
	2010	New Equip. & Furniture	1,400
	2030	Maint.Equipment/Furniture	950
	2050	TV Sound/Rental Licences	750
	2090	Other Tools & Materials	300
	2092	Consumable Materials	500
	2110	Provisions,Foods & Snacks	1,000
	2120	Vending Machine Supplies	1,500
	2121	Water Coolers Expenditure	750
	2130	Vending Machine Rental	1,000
	2210	Protective Clothing	200
	2220	Uniforms & Name Badges	800
	2230	Laundry	200
	2320	Stationery	380
	2390	Photocopy Mach.Rent/Meter Chge	1,200
	2430	Licences(Miscellaneous)	850
	2500	Other Professional Fees	800
	2601	Engineering Insurance	420
	2602	All Risks Insurance	90
	2701	Computer Paper & Materials	100
	2704	System Development	4,000
	2730	Telephone Charges	700
	2734	Mobile Phones	150
	2940	Publicity/Promotion Exp.	200
	2950	Membership Subscriptions	200
	2970	Advertising General	200
	3510	Casual Car Allowance	40
	7030	Other Expenses	500
	9302	Sale Of Provisions	(3,250)
	9306	Sale Of Meals/Drinks	(1,000)
	9402	Lettings-Facility/Casual Users	(69,450)
	9404	Admission Charges	(1,000)
	9439	Community Priced Weddings	(6,000)
	9440	Wedding Hire	(5,500)
	9700	Miscellaneous Income	(200)
	9801	Recharge To Other Rev.A/C	(2,000)
	9806	R873 Transfer To/From Reserve	(6,500)
			95,400
		NET CONTROLLABLE	95,400

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HEALTH DEVELOPMENT				
12901			<u>Health Development</u>	
	0100		Salary With Oncost	51,160
	0711		Well Being Programme	600
	3510		Casual Car Allowance	500
	7020		Payments	3,310
				55,570
12903			<u>Public Health Agenda</u>	
	0100		Salary With Oncost	19,360
	9806	R863	Transfer To/From Reserve	(19,360)
				0
12905			<u>Livewell Child</u>	
	0100		Salary With Oncost	19,360
	9806	R863	Transfer To/From Reserve	(19,360)
				0
12907			<u>Health & Leis Develop Chip Fund</u>	
	0103		Staffing Costs Profile	37,370
	7020		Payments	10,000
	9806	R824	Transfer To/From Reserve	(47,370)
				0
NET CONTROLLABLE				55,570
LEISURE MANAGEMENT				
13001			<u>Leisure Contract</u>	
	0100		Salary With Oncost	71,700
	0520		Staff Professional Fees	140
	1610		Building Insurance	20,330
	1860		Service Charges	15,440
	2734		Mobile Phones	120
	2820		Subsistence	70
	3510		Casual Car Allowance	1,300
	3551		Rail Travel	100
	5291		Leisure Contract - Variations	42,000
	7020		Payments	55,000
	7030		Other Expenses	500
	9117		School Joint Financing	(90,000)
	9445		Leisure Contract Fees	(193,780)
				(77,080)
NET CONTROLLABLE				(77,080)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

HEALTH, SAFETY & EMERGENCY PLANNING UNIT

25109		<u>Health,Safety & Emerg Plg Unit</u>	
	0100	Salary With Oncost	44,280
	0540	First Aid	1,000
	0550	Fire Marshall	2,200
	0940	Training Fees - Incl.Reg.	200
	2210	Protective Clothing	150
	2320	Stationery	100
	2611	Proff Negligence Ins	10
	2734	Mobile Phones	400
	2950	Membership Subscriptions	3,040
	3510	Casual Car Allowance	1,200
	7051	Health & Safety Contingency	2,120
			54,700
		NET CONTROLLABLE	54,700

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109		<u>Housing Benefits Unit</u>	
	0100	Salary With Oncost	512,630
	0520	Staff Professional Fees	190
	0940	Training Fees - Incl.Reg.	3,770
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	1,700
	2500	Other Professional Fees	3,500
	2700	Computer Bureaux Chge/Lic	8,500
	2702	Computer Equip.& Software	2,000
	2734	Mobile Phones	510
	2820	Subsistence	150
	2950	Membership Subscriptions	400
	3330	3801 Hire Of Leased Car	2,980
	3510	Casual Car Allowance	1,350
	3550	Public Transport	400
	9003	Dwp	(13,510)
	9007	Dwp - Benefit Admin Grant	(332,910)
			192,160

28605		<u>Benefit Fraud</u>	
	0100	Salary With Oncost	44,280
	0940	Training Fees - Incl.Reg.	680
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	100
	2504	Legal Fees	2,200
	2820	Subsistence	50
	2821	Appeals/Witness Expenses	250
	2950	Membership Subscriptions	4,510
	3510	Casual Car Allowance	400
	9212	Revenues Costs Recovered	(1,000)
	9215	Administrative Penalties	(15,250)
			36,720

NET CONTROLLABLE **228,880**

BENEFITS - NET PAID/SUBSIDY

28604		<u>Rent Allowances</u>	
	4410	Rent Allowances Paid	27,411,300
	9003	Dwp	(236,370)
	9005	Dwp - Rent Allowance Subsidy	(26,923,860)
	9210	Benefit Overpayment Recoveries	(400,000)
			(148,930)

NET CONTROLLABLE **(148,930)**

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
LOCAL TAX COLLECTION				
26110			<u>Billing & Recovery Team</u>	
	0100		Salary With Oncost	588,690
	0103		Staffing Costs Profile	5,650
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	500
	2300		Printing-Outwork	32,560
	2450		Land Registry Fees	1,000
	2512		Debt Collection Agencies	9,200
	2702		Computer Equip.& Software	1,830
	2734		Mobile Phones	350
	2820		Subsistence	100
	3510		Casual Car Allowance	1,850
	3550		Public Transport	150
				644,880
28801			<u>Council Tax</u>	
	0100		Salary With Oncost	64,830
	0103		Staffing Costs Profile	39,890
	2410		Court Fees & Charges	12,440
	2505		Bailiffs Fees	2,000
	2750		Postages	3,820
	2900		Grants-Welfare	25,000
	9026		Dclg - Localising Suppt C Tax	(121,580)
	9115		Collection Investment	(51,320)
	9119		Fraud & Compliance Investment	(47,740)
	9212		Revenues Costs Recovered	(296,000)
	9709		Adjustments	9,170
				(359,490)
28901			<u>Non-Domestic Rates</u>	
	2410		Court Fees & Charges	700
	2504		Legal Fees	10,000
	2505		Bailiffs Fees	550
	9212		Revenues Costs Recovered	(9,700)
	9222		Cost Of Collection Allowance	(188,570)
				(187,020)
NET CONTROLLABLE				98,370
TREASURY MANAGEMENT				
20811			<u>Investment & Other Income</u>	
	9630		Interest - Deposits	(23,070)
	9637		Interest - Pooled Funds	(686,000)
	9806	R823	Transfer To/From Reserve	(350,000)
				(1,059,070)
20812			<u>Debt Management Expenses</u>	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	20,000
				20,570
20821			<u>Capital Financing</u>	
	6020		Interest Payments	282,000
				282,000
NET CONTROLLABLE				(756,500)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

INSURANCE

26106		<u>Insurance Unit</u>	
	0100	Salary With Oncost	37,140
	0103	Staffing Costs Profile	5,500
	0520	Staff Professional Fees	400
	0620	Employers Liability Ins.	66,330
	0650	Officials Indemnity Ins.	9,210
	0660	Pa(All Duties) Insurance	3,170
	0670	Fidelity Insurance	6,490
	2500	Other Professional Fees	500
	2602	All Risks Insurance	980
	2604	Cash In Transit Insurance	440
	2605	Libel & Slander Insurance	2,580
	2610	Public Liability	82,650
			215,390

NET CONTROLLABLE

215,390

INTERNAL AUDIT

26103		<u>Internal Audit</u>	
	0100	Salary With Oncost	157,110
	0520	Staff Professional Fees	460
	2010	New Equip. & Furniture	100
	2320	Stationery	130
	2500	Other Professional Fees	15,800
	2511	Security Services	2,110
	2734	Mobile Phones	150
	3510	Casual Car Allowance	240
			176,100

NET CONTROLLABLE

176,100

CASHIERING SERVICES

26108		<u>Cashiering Services</u>	
	0100	Salary With Oncost	73,370
	0103	Staffing Costs Profile	2,440
	2010	New Equip. & Furniture	700
	2030	Maint.Equipment/Furniture	890
	2510	Bank Charges	75,260
	2511	Security Services	4,200
	2703	Computer Maintenance	15,710
	2704	System Development	4,000
			176,570

NET CONTROLLABLE

176,570

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
REVENUES & BENEFITS SYSTEM & SUPPORT				
26119			Revenues & Benefits System	
	0940		Training Fees - Incl.Reg.	4,000
	2703		Computer Maintenance	151,280
	2704		System Development	4,200
				159,480
26120			Revenues & Benefits Support	
	0100		Salary With Oncost	193,100
	2320		Stationery	200
	3510		Casual Car Allowance	210
				193,510
NET CONTROLLABLE				352,990
FINANCIAL SERVICES				
26102			Financial Services Unit	
	0100		Salary With Oncost	431,170
	0103		Staffing Costs Profile	2,670
	0520		Staff Professional Fees	1,380
	0940		Training Fees - Incl.Reg.	6,200
	2310		Newspapers & Publications	3,910
	2320		Stationery	300
	2500		Other Professional Fees	3,820
	2700		Computer Bureaux Chge/Lic	5,160
	2701		Computer Paper & Materials	400
	2950		Membership Subscriptions	1,060
	3510		Casual Car Allowance	1,460
	3551		Rail Travel	1,000
	9806	R809	Transfer To/From Reserve	(2,670)
				455,860
26121			Efinancials	
	2700		Computer Bureaux Chge/Lic	15,500
	2702		Computer Equip.& Software	2,710
	2703		Computer Maintenance	29,160
				47,370
NET CONTROLLABLE				503,230
CORPORATE MANAGEMENT (FINANCE)				
20801			Corporate Management (Finance)	
	2500		Other Professional Fees	350
	2507		Valuers/Estate Agent Fees	10,000
	2509		Audit Fees	60,960
	2510		Bank Charges	11,820
	2700		Computer Bureaux Chge/Lic	700
	5322		Ecc Pension Fund	2,000
				85,830
NET CONTROLLABLE				85,830

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HR & PAYROLL SYSTEM				
26124			Hr & Payroll System	
	2703		Computer Maintenance	16,280
	7801		Transfer From Service Areas	20,420
				36,700
NET CONTROLLABLE				36,700
PAYROLL SHARED SERVICE				
26125			Payroll Shared Service	
	0100		Salary With Oncost	94,070
	0940		Training Fees - Incl.Reg.	3,000
	2611		Proff Negligence Ins	550
	3510		Casual Car Allowance	3,000
	7801		Transfer From Service Areas	(19,170)
	9102		Colchester Bc Jt Finance	(52,700)
	9108		External Income	(28,750)
				0
NET CONTROLLABLE				0
PROCUREMENT				
22102			Central Purchasing	
	2702		Computer Equip.& Software	14,000
	7220		Transfers Within Procurement	56,000
	9806	R869	Transfer To/From Reserve	(2,760)
	9820		Transfers Within Procurement	(18,590)
				48,650
22501			Essex Procurement Hub	
	0100		Salary With Oncost	172,710
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	500
	2320		Stationery	100
	2502		Consultants Fees	500
	2611		Proff Negligence Ins	4,500
	2702		Computer Equip.& Software	6,800
	2734		Mobile Phones	300
	2950		Membership Subscriptions	350
	3510		Casual Car Allowance	2,500
	3550		Public Transport	200
	7040		Refunds	(2,750)
	7220		Transfers Within Procurement	18,590
	9111		Hub Subscriptions - Other La'S	(50,000)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(56,000)
	X920		Printing(Reprographics)	200
				0
NET CONTROLLABLE				48,650

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

PERFORMANCE & IMPROVEMENT

24301		<u>Business Improvement Team</u>	
	0100	Salary With Oncost	96,240
	0940	Training Fees - Incl.Reg.	500
	2320	Stationery	200
	2500	Other Professional Fees	3,000
	2700	Computer Bureaux Chge/Lic	5,700
	2703	Computer Maintenance	5,210
	2820	Subsistence	150
	3510	Casual Car Allowance	200
	3551	Rail Travel	100
	3554	Car Parking	50
	7030	Other Expenses	1,590
			112,940

NET CONTROLLABLE

112,940

CUSTOMER CONTACT CENTRE

26122		<u>Customer Contact Centre</u>	
	0100	Salary With Oncost	360,510
	0710	Staff Health Checks	500
	0940	Training Fees - Incl.Reg.	1,000
	2010	New Equip. & Furniture	600
	2220	Uniforms & Name Badges	1,500
	2320	Stationery	250
	2701	Computer Paper & Materials	70
	2730	Telephone Charges	500
	2734	Mobile Phones	100
	2735	Purchase Hand/ Head Sets	500
	3510	Casual Car Allowance	160
	5320	Essex County Council	28,300
	9106	Ecc Agency Reimbursements	(13,250)
			380,740

NET CONTROLLABLE

380,740

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
GOVERNANCE				
DEMOCRATIC REPRESENTATION & MGT				
20901			<u>Cdc - Corporate Policy Making</u>	
	1840		Hire Of Premises	1,370
	2700		Computer Bureaux Chge/Lic	5,730
	2810		Conference Expenses	1,500
				8,600
20902			<u>Cdc-Represent Local Interests</u>	
	2310		Newspapers & Publications	180
	2602		All Risks Insurance	10
	2732		Fax Machine	150
	2810		Conference Expenses	2,350
	2840		Chairmans Allowance	3,020
	2850		Vice Chairmans Allowance	820
	2870		Civic Hospitality	4,500
	2950		Membership Subscriptions	27,290
	3580		Civic Travel	4,000
				42,320
20903			<u>Cdc-Support To Elected Bodies</u>	
	0100		Salary With Oncost	12,610
	2734		Mobile Phones	2,630
	2820		Subsistence	200
	2830		Members Allowances	474,350
	2831		Independent Sra'S	3,000
	2860		Members Training Expenses	6,000
	2862		Members Broadband	7,800
	3570		Members Travel	11,320
				517,910
NET CONTROLLABLE				568,830

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ELECTORAL SERVICES				
22103			<u>Electoral Services Unit</u>	
	0100		Salary With Oncost	117,550
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	400
	3510		Casual Car Allowance	720
				118,820
22201			<u>District Elections</u>	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7805	R822	Transfer To Reserve	30,000
				31,000
22401			<u>Electoral Registration</u>	
	2300		Printing-Outwork	7,600
	2320		Stationery	2,400
	2390		Photocopy Mach.Rent/Meter Chge	900
	2513		Elections Canvassing Fees	8,860
	2700		Computer Bureaux Chge/Lic	10,270
	2750		Postages	49,550
	9016		Home Office Funding	(21,100)
	9304		Sale Of Publications/Maps	(500)
				57,980
NET CONTROLLABLE				207,800
LAND CHARGES				
22301			<u>Local Land Charges</u>	
	0100		Salary With Oncost	102,190
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	580
	2606		Land Charges Insurance	3,310
	2704		System Development	3,280
	2950		Membership Subscriptions	120
	3551		Rail Travel	230
	5320		Essex County Council	30,210
	9401		Fees/Charges For Services	(194,000)
				(53,380)
NET CONTROLLABLE				(53,380)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

LEGAL SERVICES

22105		<u>Legal Services</u>		
	0100		Salary With Oncost	221,080
	0103		Staffing Costs Profile	14,850
	0520		Staff Professional Fees	1,600
	0940		Training Fees - Incl.Reg.	200
	2030		Maint.Equipment/Furniture	100
	2310		Newspapers & Publications	12,510
	2450		Land Registry Fees	710
	2611		Proff Negligence Ins	80
	2702		Computer Equip.& Software	2,100
	2950		Membership Subscriptions	1,950
	3510		Casual Car Allowance	240
	3560		Mileage Allow.-Occasional	100
	9206		Costs Recovered	(3,000)
	9806	R860	Transfer To/From Reserve	(45,000)
				207,520

NET CONTROLLABLE

207,520

MEMBER RESOURCES

22106		<u>Member Resources</u>		
	0100		Salary With Oncost	264,370
	0103		Staffing Costs Profile	4,960
	0520		Staff Professional Fees	380
	0940		Training Fees - Incl.Reg.	1,350
	2030		Maint.Equipment/Furniture	50
	2310		Newspapers & Publications	240
	2320		Stationery	1,000
	2330		Books	50
	2701		Computer Paper & Materials	330
	2950		Membership Subscriptions	3,340
	2990		Data Protection Act	2,900
	3510		Casual Car Allowance	380
				279,350

NET CONTROLLABLE

279,350

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HOUSING SERVICES				
CHOICE BASED LETTINGS				
40212			Choice Based Lettings	
	2703		Computer Maintenance	4,900
	9409		Other Recoverable Charges	(6,000)
				(1,100)
NET CONTROLLABLE				(1,100)
EMPTY HOMES				
40102			Empty Homes	
	2950		Membership Subscriptions	100
				100
NET CONTROLLABLE				100
GRANTS				
40203			Grants	
	2903		Miscellaneous Grants	1,000
	2950		Membership Subscriptions	1,010
				2,010
NET CONTROLLABLE				2,010

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HOMELESSNESS & TEMPORARY ACCOMMODATION				
40211			<u>Housing The Homeless</u>	
	0110		Standby	6,120
	2504		Legal Fees	4,000
	2523		Doctors / Medical Fees	200
	2703		Computer Maintenance	4,900
	2822		Bed & Breakfast	10,000
	2823		Swept- Sev W Accom	3,000
	5700		Landlord Incentives	500
	7030		Other Expenses	1,000
	7110		Write-Offs	16,000
	7805	R816	Transfer To Reserve	411,820
	9002		Dclg - Other	(411,820)
	9409		Other Recoverable Charges	(6,000)
				39,720
40229			<u>Leahurst</u>	
	1810		Rent	15,500
	9501		General Rent	(15,500)
				0
40232			<u>Digby Court</u>	
	7020		Payments	7,500
				7,500
40233			<u>Great Eastern Close</u>	
	7020		Payments	1,210
				1,210
40225			<u>Temporary Accommodation</u>	
	0100		Salary With Oncost	44,280
	1850		Council Tax	1,000
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	1,000
	2734		Mobile Phones	100
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	34,000
				82,580
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	4,460
	1010		General Repair & Maint.	7,500
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	5,030
	1510		Metered Water Charge	700
	1610		Building Insurance	20
	1740		Contract Cleaning	530
	1850		Council Tax	2,500
	9501		General Rent	(7,400)
	9506		Service Charges	(3,000)
				10,690
NET CONTROLLABLE				141,700

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HOUSING ADVICE				
40105			<u>Housing Advisory</u>	
	0100		Salary With Oncost	665,860
	0103		Staffing Costs Profile	2,490
	0810		Recruitment Advertising	1,000
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	800
	2320		Stationery	300
	2450		Land Registry Fees	250
	2518		Language Line	600
	2734		Mobile Phones	500
	2810		Conference Expenses	100
	3510		Casual Car Allowance	250
	7030		Other Expenses	500
	9806	R816	Transfer To/From Reserve	(173,850)
				500,300
NET CONTROLLABLE				500,300
SUPPORTING PEOPLE				
40703			<u>Supporting People Carecall</u>	
	5410		Central Essex Community Servs	1,000
				1,000
NET CONTROLLABLE				1,000
HOUSING ASSESSMENT				
40106			<u>Housing Assessment</u>	
	0100		Salary With Oncost	243,780
	0130		Overtime - Monthly Pay	1,710
	0940		Training Fees - Incl.Reg.	1,230
	2010		New Equip. & Furniture	400
	2320		Stationery	100
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
	9806	R816	Transfer To/From Reserve	(85,510)
				162,160
NET CONTROLLABLE				162,160
RESEARCH & DEVELOPMENT				
40104			<u>Research & Development</u>	
	0100		Salary With Oncost	145,170
	0130		Overtime - Monthly Pay	460
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	200
	2320		Stationery	100
	2810		Conference Expenses	200
	3510		Casual Car Allowance	200
	7030		Other Expenses	1,500
				149,290
NET CONTROLLABLE				149,290

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

HUMAN RESOURCES

HUMAN RESOURCES

25106			<u>Human Resources</u>	
	0100		Salary With Oncost	242,130
	0103		Staffing Costs Profile	4,810
	0520		Staff Professional Fees	450
	0710		Staff Health Checks	3,300
	0712		Employee Support	3,940
	0785		Staff Awards	1,300
	2320		Stationery	350
	2531		Childcare Voucher Scheme	900
	2734		Mobile Phones	120
	2950		Membership Subscriptions	6,340
	3330	3801	Hire Of Leased Car	3,150
	3510		Casual Car Allowance	540
	7805	R817	Transfer To Reserve	6,310
	9806	R821	Transfer To/From Reserve	(4,800)
				268,840

NET CONTROLLABLE

268,840

MODERN APPRENTICES

25701			<u>Modern Apprentices</u>	
	0100		Salary With Oncost	40,500
				40,500

NET CONTROLLABLE

40,500

ORGANISATIONAL DEVELOPMENT

25401			<u>P.E.T.-General</u>	
	0940		Training Fees - Incl.Reg.	7,200
				7,200
25501			<u>In Service Training</u>	
	0940		Training Fees - Incl.Reg.	27,120
	0941		Health & Safety Training	250
				27,370
25601			<u>E.S.C.-General</u>	
	0940		Training Fees - Incl.Reg.	14,280
				14,280

NET CONTROLLABLE

48,850

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
ICT & FACILITIES				
CLOSED CIRCUIT TELEVISION				
28301			Closed Circuit Television	
	2030		Maint.Equipment/Furniture	4,300
	2602		All Risks Insurance	190
	2731		Telephone Line Rentals	10,000
				14,490
			NET CONTROLLABLE	14,490
CUSTOMER SERVICE DUTY OFFICERS				
26112			Customer Servs Duty Officers	
	0100		Salary With Oncost	145,950
	0110		Standby	6,070
	0130		Overtime - Monthly Pay	9,410
	2220		Uniforms & Name Badges	360
	2511		Security Services	470
	2734		Mobile Phones	250
	9106		Ecc Agency Reimbursements	(1,980)
				160,530
			NET CONTROLLABLE	160,530
CORPORATE BUSINESS SYSTEMS				
24103			Desktops	
	2702		Computer Equip.& Software	9,350
				9,350
24104			Hardware/Software	
	2702		Computer Equip.& Software	530
	2703		Computer Maintenance	90,240
				90,770
24105			Data Network	
	2700		Computer Bureaux Chge/Lic	62,040
	2703		Computer Maintenance	62,250
				124,290
24106			Research / Development	
	2704		System Development	14,000
	2950		Membership Subscriptions	8,210
				22,210
24109			IT Infrastructure	
	2500		Other Professional Fees	3,160
	2700		Computer Bureaux Chge/Lic	18,260
	2703		Computer Maintenance	86,530
	2734		Mobile Phones	500
				108,450
24202			Voice Network	
	2703		Computer Maintenance	24,910
	2730		Telephone Charges	18,560
	2734		Mobile Phones	300
				43,770
			NET CONTROLLABLE	398,840

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

BUSINESS SYSTEMS TEAM

24101		<u>Business Systems Team</u>	
	0100	Salary With Oncost	522,590
	0110	Standby	13,650
	0130	Overtime - Monthly Pay	11,900
	0940	Training Fees - Incl.Reg.	6,000
	1840	Hire Of Premises	1,120
	2320	Stationery	300
	2609	General Insurance	3,880
	2734	Mobile Phones	750
	3510	Casual Car Allowance	840
	3550	Public Transport	50
	3551	Rail Travel	180
	3554	Car Parking	120
			561,380

NET CONTROLLABLE

561,380

COUNCIL OFFICES

28104		<u>Causeway House</u>	
	0100	Salary With Oncost	38,430
	1010	General Repair & Maint.	37,610
	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	3801 Sweeping & Scavenging	980
	1312	Road Repairs	500
	1410	Gas	12,760
	1420	Electricity	88,420
	1500	Combined Water/Sewer Chge	6,480
	1610	Building Insurance	10,180
	1720	Window Cleaning	1,200
	1730	Cleaning Materials	500
	1740	Contract Cleaning	67,800
	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	211,650
	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	410
	2120	Vending Machine Supplies	2,000
	2121	Water Coolers Expenditure	2,000
	2601	Engineering Insurance	910
	2602	All Risks Insurance	610
	5540	Pest Control	610
	7010	Adjustments	(170,820)
	X920	Printing(Reprographics)	500
			373,390

NET CONTROLLABLE

373,390

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
CORPORATE PROJECTS & WEB				
24107			<u>Website/Intranet</u>	
	0560		Webcasting	3,710
	2700		Computer Bureaux Chge/Lic	3,830
	2703		Computer Maintenance	74,200
				81,740
24303			<u>Corporate Projects & Web</u>	
	0100		Salary With Oncost	120,600
	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
				121,800
NET CONTROLLABLE				203,540

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002

Reprographics

0100	Salary With Oncost	66,400
2030	Maint.Equipment/Furniture	6,300
2360	Printing Paper/Materials	14,820
2370	Printing-Machine Rentals	28,380
2390	Photocopy Mach.Rent/Meter Chge	21,690
2430	Licences(Miscellaneous)	620
2702	Computer Equip.& Software	1,400
9401	Fees/Charges For Services	(25,800)
		113,810

NET CONTROLLABLE

113,810

MARKETING & COMMUNICATIONS

21302

Marketing & Communications

0100	Salary With Oncost	287,790
0520	Staff Professional Fees	250
0940	Training Fees - Incl.Reg.	1,000
2010	New Equip. & Furniture	1,000
2310	Newspapers & Publications	790
2320	Stationery	180
2528	Best Value Surveys	3,000
2702	Computer Equip.& Software	9,500
2734	Mobile Phones	1,200
2940	Publicity/Promotion Exp.	38,750
2950	Membership Subscriptions	280
2970	Advertising General	20,540
3510	Casual Car Allowance	660
3551	Rail Travel	200
9806	R860 Transfer To/From Reserve	(25,000)
9806	R872 Transfer To/From Reserve	(8,000)
		332,140

21304

Sponsorship

2015	Signs	8,590
7080	Payments To Ecc	2,740
9200	Sponsorship	(46,750)
9405	Advertising	(9,000)
		(44,420)

NET CONTROLLABLE

287,720

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
GRAPHIC DESIGN				
24001			<u>Graphic Design & Printing</u>	
	0100		Salary With Oncost	86,260
	2300		Printing-Outwork	28,200
	9401		Fees/Charges For Services	(26,250)
				88,210
			NET CONTROLLABLE	88,210
MAIL SERVICES				
22109			<u>Mail Services</u>	
	0100		Salary With Oncost	24,660
	0103		Staffing Costs Profile	5,000
	2020		Hired Equipment	3,730
	2030		Maint.Equipment/Furniture	640
	2602		All Risks Insurance	20
	2732		Fax Machine	900
	2750		Postages	82,170
	2950		Membership Subscriptions	620
	3090		Misc.Transport Costs	6,720
				124,460
			NET CONTROLLABLE	124,460

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

OPERATIONS

CAR PARKS

10601		<u>Car Parks-General</u>		
	1010	General Repair & Maint.		9,000
	1280	Lights/Fittings/Electrics		1,500
	1313	Weed Control		900
	1420	Electricity		320
	2510	Bank Charges		5,000
	2521	Management Fees (TEC)		2,500
	2602	All Risks Insurance		40
	5370	Colchester Bc		182,270
	7028	Parkmark Accreditation		2,250
	7030	Other Expenses		1,000
	7300	Insurance Excess		1,000
	9423	Pcn Off Street		(65,000)
				140,780
10602		<u>George Yard Car Park</u>		
	1010	General Repair & Maint.		5,190
	1210	Lift Repairs & Maint.		8,000
	1287	Cctv Maintenance		1,800
	1420	Electricity		33,120
	1500	Combined Water/Sewer Chge		330
	1610	Building Insurance		5,710
	1820	Unified Business Rate-Ndr		73,670
	2121	Water Coolers Expenditure		250
	2601	Engineering Insurance		600
	2602	All Risks Insurance		670
	2730	Telephone Charges		400
	2950	Membership Subscriptions		980
	9401	Fees/Charges For Services		(382,900)
	9410	Season Tickets/Permits		(64,700)
				(316,880)
10609		<u>Station Approach Car Park</u>		
	1306	3801 Sweeping & Scavenging		980
	1500	Combined Water/Sewer Chge		60
	1820	Unified Business Rate-Ndr		4,400
	9401	Fees/Charges For Services		(45,000)
	9410	Season Tickets/Permits		(6,000)
				(45,560)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
10610			<u>Newlands Drive Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	510
	1500		Combined Water/Sewer Chge	60
	1820		Unified Business Rate-Ndr	25,300
	9401		Fees/Charges For Services	(230,000)
	9410		Season Tickets/Permits	(9,800)
				(213,440)
10611			<u>White Horse Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	1,470
	1820		Unified Business Rate-Ndr	15,940
	9401		Fees/Charges For Services	(96,000)
				(78,590)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,180
	9410		Season Tickets/Permits	(10,300)
				(3,630)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,960
	9401		Fees/Charges For Services	(65,000)
	9410		Season Tickets/Permits	(4,500)
				(62,050)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,730
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(10,720)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(2,900)
				(2,900)
10622			<u>Easton Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	750
	1820		Unified Business Rate-Ndr	15,060
	9401		Fees/Charges For Services	(87,000)
				(70,700)
10623			<u>Braintree Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	9410		Season Tickets/Permits	(500)
				(10)
NET CONTROLLABLE				(663,700)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
CEMETERIES				
65001			<u>Cemeteries-General</u>	
	0100		Salary With Oncost	110,010
	0520		Staff Professional Fees	100
	1740		Contract Cleaning	5,150
	2010		New Equipment	10,000
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	4,020
	2734		Mobile Phones	150
	2950		Membership Subscriptions	220
	3510		Casual Car Allowance	500
	9416		Exclusive Rights Of Burial	(6,250)
	9418		Interment Fees	(8,750)
				115,650
65002			<u>Braintree Cemetery</u>	
	1010		General Repair & Maint.	4,850
	1250		Fire Alarm/Extinguisher Maint.	60
	1307		Tree Maintenance	800
	1310		Landscaping	500
	1410		Gas	860
	1420		Electricity	350
	1500		Combined Water/Sewer Chge	330
	1610		Building Insurance	370
	1740		Contract Cleaning	2,710
	1750		Trade Waste Collection	2,900
	1820		Unified Business Rate-Ndr	5,690
	2601		Engineering Insurance	110
	5265		Grave Digging	17,000
	7051		Health & Safety Contingency	500
	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	(8,030)
				(36,250)
65003			<u>Bocking Cemetery</u>	
	1010		General Repair & Maint.	6,160
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	280
	1310		Landscaping	200
	1420		Electricity	1,470
	1500		Combined Water/Sewer Chge	90
	1610		Building Insurance	150
	1820		Unified Business Rate-Ndr	2,930
	5265		Grave Digging	9,000
	7051		Health & Safety Contingency	500
	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)
				(13,410)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
65004			<u>Halstead Cemetery</u>	
	1010		General Repair & Maint.	1,780
	1307		Tree Maintenance	250
	1310		Landscaping	300
	1420		Electricity	770
	1500		Combined Water/Sewer Chge	650
	1610		Building Insurance	220
	1820		Unified Business Rate-Ndr	1,530
	5220		Sub-Contractors:General	1,000
	5265		Grave Digging	11,000
	7051		Health & Safety Contingency	500
	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	(8,030)
				(18,820)
65005			<u>Witham Cemetery</u>	
	1010		General Repair & Maint.	1,130
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1310		Landscaping	310
	1420		Electricity	450
	1500		Combined Water/Sewer Chge	520
	1610		Building Insurance	100
	1750		Trade Waste Collection	2,000
	1820		Unified Business Rate-Ndr	2,050
	5262		Waste Disposal & Transport	300
	5265		Grave Digging	20,000
	7051		Health & Safety Contingency	500
	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)
				(17,150)
NET CONTROLLABLE				30,020

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

DISCOVERY CENTRE

66211		Discovery Centre	
	2010	New Equip. & Furniture	1,000
	2030	Maint.Equipment/Furniture	3,000
	2500	Other Professional Fees	12,000
	2511	Security Services	400
	2602	All Risks Insurance	80
	2609	General Insurance	230
	5320	Essex County Council	39,500
	7030	Other Expenses	1,000
	9442	Sports Pitch Income	(35,000)
			22,210

NET CONTROLLABLE

22,210

MARKETS

11102		Markets	
	0100	Salary With Oncost	14,700
	0130	Overtime - Monthly Pay	1,150
	1040	Electrical Works	300
	1306	3801 Sweeping & Scavenging	6,210
	1420	Electricity	1,350
	1820	Unified Business Rate-Ndr	15,810
	2734	Mobile Phones	100
	2970	Advertising General	400
	5321	Ecc Disposal Costs	4,000
	7030	Other Expenses	1,000
	9501	General Rent	(58,000)
			(12,980)

NET CONTROLLABLE

(12,980)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
PARKS				
33201			<u>Parks & Open Spaces</u>	
	1010		General Repair & Maint.	14,000
	1308		Bedding	11,000
	1309		Fencing/Walls	9,000
	1310		Landscaping	2,000
	1318		Hanging Baskets/Containers	9,000
	2011		New Litter Bins/ New Dog Bins	1,500
	2015		Signs	1,000
	2602		All Risks Insurance	530
	7300		Insurance Excess	300
	9501		General Rent	(8,500)
	9700		Miscellaneous Income	(1,500)
	9806	R836	Transfer To/From Reserve	(98,110)
				(59,780)
33205			<u>Play Areas</u>	
	1310		Landscaping	900
	2030		Maint.Equipment/Furniture	45,000
	2602		All Risks Insurance	20
	2950		Membership Subscriptions	180
	7051		Health & Safety Contingency	200
				46,300
33209			<u>Allotments</u>	
	1010		General Repair & Maint.	10,000
	1500		Combined Water/Sewer Chge	1,000
	2950		Membership Subscriptions	60
	7051		Health & Safety Contingency	3,000
	9431		Allotments Income	(15,000)
				(940)
33213			<u>Highway Verges</u>	
	9101		Ecc Joint Financing Conts	(28,670)
				(28,670)
33217			<u>Sports Grounds</u>	
	1010		General Repair & Maint.	5,000
	1410		Gas	1,370
	1420		Electricity	2,050
	1500		Combined Water/Sewer Chge	5,670
	1610		Building Insurance	220
	1740		Contract Cleaning	12,960
	1820		Unified Business Rate-Ndr	3,080
	2010		New Equip. & Furniture	500
	7300		Insurance Excess	2,330
	7051		Health & Safety Contingency	1,000
	9402		Lettings-Facility/Casual Users	(9,000)
	9501		General Rent	(5,600)
				19,580
33221			<u>Closed Churchyards</u>	
	1010		General Repair & Maint.	1,000
	2602		All Risks Insurance	30
				1,030

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
33225			<u>Parks Other</u>	
	1010		General Repair & Maint.	600
	2609		General Insurance	250
	7051		Health & Safety Contingency	400
				1,250
33229			<u>Silver End Memorial Gardens</u>	
	1420		Electricity	210
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	680
	2602		All Risks Insurance	100
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				5,790
33233			<u>Halstead Public Gardens</u>	
	0130		Overtime - Monthly Pay	4,160
	1010		General Repair & Maint.	6,270
	1308		Bedding	920
	1420		Electricity	270
	1500		Combined Water/Sewer Chge	250
	1610		Building Insurance	20
	2602		All Risks Insurance	90
	7051		Health & Safety Contingency	400
				12,380
NET CONTROLLABLE				(3,060)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
PUBLIC CONVENIENCES				
31101			Public Conveniences-General	
	1730		Cleaning Materials	3,500
	2210		Protective Clothing	200
				3,700
31102			B&B Public Gardens Toilets	
	1780		Clinical Waste	120
				120
31103			Btree Bus Park Toilets	
	7020		Payments	20,500
				20,500
31109			Lockrams Lane Toilets	
	0100		Salary With Oncost	10,060
	0130		Overtime - Monthly Pay	1,020
	1010		General Repair & Maint.	2,220
	1410		Gas	210
	1420		Electricity	940
	1500		Combined Water/Sewer Chge	1,160
	1610		Building Insurance	40
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,440
	7051		Health & Safety Contingency	500
				20,010
31110			Maldon Road Park Toilets	
	0100		Salary With Oncost	6,030
	0130		Overtime - Monthly Pay	1,020
	1010		General Repair & Maint.	1,000
	9105		Witham Town Council	(5,790)
				2,260
NET CONTROLLABLE				46,590
ROADSIDE FEATURES				
63001			Roadside Features-General	
	2015		Signs	200
	5220		Sub-Contractors:General	200
				400
63002			War Memorials	
	1010		General Repair & Maint.	200
	1280		Lights/Fittings/Electrics	100
	2602		All Risks Insurance	50
				350
63004			Bus Shelters	
	1010		General Repair & Maint.	250
				250
63006			Roundabouts	
	5220		Sub-Contractors:General	22,000
				22,000
63007			Other Fountains	
	2602		All Risks Insurance	140
				140
NET CONTROLLABLE				23,140

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
STREET CLEANSING & RAPID RESPONSE				
33801			<u>Street Cleansing</u>	
	0100		Salary With Oncost	679,040
	0110		Standby	2,040
	0130		Overtime - Monthly Pay	51,000
	0300		Agency/Sep Staff	89,140
	0710		Staff Health Checks	750
	0940		Training Fees - Incl.Reg.	5,500
	1250		Fire Alarm/Extinguisher Maint.	30
	1306	3801	Sweeping & Scavenging	(17,480)
	1313		Weed Control	2,200
	1750		Trade Waste Collection	7,240
	2010		New Equip. & Furniture	10,000
	2011		New Litter Bins/ New Dog Bins	12,000
	2030		Maint.Equipment/Furniture	500
	2086		Purchase Of Sacks (Street)	14,000
	2090		Other Tools & Materials	9,000
	2092		Consumable Materials	8,000
	2210		Protective Clothing	12,000
	2703		Computer Maintenance	15,640
	2734		Mobile Phones	1,600
	2950		Membership Subscriptions	4,560
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	174,820
	3220		Transport Costs-Plant	4,320
	3310		Hire Of Vehicles	4,060
	3610		General Veh./Plant Ins.	1,500
	5220		Sub-Contractors:General	61,200
	5330		Community Associations	5,350
	5360		Payments To Parish Councils	86,250
	7300		Insurance Excess	500
	9230		Greenfields Ch Sla	(18,500)
	9452		Temporary Traffic Reg Orders	(1,000)
	9700		Miscellaneous Income	(3,000)
				1,222,460
33809			<u>Street Nameplates</u>	
	2090		Other Tools & Materials	500
	2095		Street Nameplates	3,500
				4,000
33813			<u>Highway Ranger</u>	
	0100		Salary With Oncost	61,400
	0130		Overtime - Monthly Pay	1,070
	0300		Agency/Sep Staff	1,170
	0940		Training Fees - Incl.Reg.	580
	2010		New Equip. & Furniture	1,000
	2090		Other Tools & Materials	1,000
	2210		Protective Clothing	150
	3022		Petrol	120
	3210	3801	Transport Costs-Vehicles	9,730
	7030		Other Expenses	3,000
	9101		Ecc Joint Financing Conts	(75,000)
				4,220
34201			<u>Abandoned Vehicles</u>	
	5261		Abandoned Vehicles Removal	1,500
				1,500
34301			<u>Radio Control</u>	
	1420		Electricity	450
				450
NET CONTROLLABLE				1,232,630

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

CORDONS FARM

33706

<u>Cordons Farm</u>			
0100		Salary With Oncost	54,240
0130		Overtime - Monthly Pay	3,120
0300		Agency/Sep Staff	3,910
0940		Training Fees - Incl.Reg.	1,000
1010		General Repair & Maint.	15,000
1420		Electricity	830
1500		Combined Water/Sewer Chge	670
1610		Building Insurance	330
1770		Toilets-Hire	1,200
1810		Rent	17,750
1820		Unified Business Rate-Ndr	11,760
2010		New Equip. & Furniture	1,000
2020		Hired Equipment	3,000
2030		Maint.Equipment/Furniture	300
2060		Chemicals,Fertilisers,Poisons	3,000
2210		Protective Clothing	200
2430		Licences(Miscellaneous)	2,900
2601		Engineering Insurance	230
2701		Computer Paper & Materials	500
2734		Mobile Phones	100
3210	3801	Transport Costs-Vehicles	44,480
3220		Transport Costs-Plant	3,000
3320		Plant Hire	2,900
3610		General Veh./Plant Ins.	750
5262	3011	Waste Disposal & Transp (Stre)	50,250
5262	3017	Waste Disposal & Transp (Hort)	12,980
5262	3019	Waste Disposal & Transp (GenB)	7,280
5264		Emptying Of X Tanks	30,000
5540		Pest Control	800
7030		Other Expenses	15,240
7051		Health & Safety Contingency	1,000
9217	3011	Ecc Disposal Credits (Stre)	(750)
9219	3011	Ecc Recycling Credits (Stre)	(82,250)
			206,720

NET CONTROLLABLE

206,720

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
REFUSE & RECYCLING				
33504			<u>Collection Costs</u>	
	0100		Salary With Oncost	1,653,030
	0130		Overtime - Monthly Pay	97,950
	0300		Agency/Sep Staff	252,160
	3021		Diesel Fuel	12,550
	3210	3801	Transport Costs-Vehicles	1,102,730
	3310		Hire Of Vehicles	60,840
				3,179,260
33512			<u>Bring Banks</u>	
	0100		Salary With Oncost	48,520
	0130		Overtime - Monthly Pay	2,750
	0300		Agency/Sep Staff	7,330
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	38,540
				117,140
33514			<u>Clinical Waste Collections</u>	
	5220		Sub-Contractors:General	15,000
				15,000
33516			<u>Sack & Wheelie Bin Procurement</u>	
	2013		New Wheelie Bins	70,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	12,120
	2093		Recycling Sacks	206,700
	2730		Telephone Charges	100
				289,920
33520			<u>Sack & Wheelie Bin Delivery</u>	
	0100		Salary With Oncost	99,540
	0130		Overtime - Monthly Pay	4,590
	0300		Agency/Sep Staff	12,200
	3210	3801	Transport Costs-Vehicles	16,760
	3310		Hire Of Vehicles	4,060
				137,150
33524			<u>Special Collections</u>	
	0100		Salary With Oncost	37,320
	0130		Overtime - Monthly Pay	1,730
	0300		Agency/Sep Staff	2,710
	7011		Expenditure Savings Profiled	19,380
	9409		Other Recoverable Charges	(56,000)
				5,140
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	150,540
	0130		Overtime - Monthly Pay	8,550
	0300		Agency/Sep Staff	22,710
	2012		New Trade Waste Bins	25,000
	2032		Maint Of Trade Waste Bins	1,000
	2085		Purchase Of Trade Waste Sacks	900
	2521	3026	Management Fees/Charges	300
	3090	3026	External Transportation	5,840
	3210	3801	Transport Costs-Vehicles	2,290
	5220		Sub-Contractors:General	6,000
	5260	3026	Payments To External Mrfs	17,770
	5321		Ecc Disposal Costs	519,040
	5321	3022	Ecc Disposal Costs	1,120
	9309	3026	Sale Of Mixed Dry Materials	(8,730)
	9322		Sales Of Sacks (Blue)	(12,000)
	9323		Sale Of Sacks (Trade Recy)	(8,000)
	9401		Fees/Charges For Services	(1,015,000)
	9801		Recharge To Other Rev.A/C	(26,500)
				(309,170)

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	4,610
	0940		Training Fees - Incl.Reg.	12,000
	2092		Consumable Materials	2,000
	2210		Protective Clothing	20,490
	2734		Mobile Phones	1,540
	3120		Repairs	5,300
	7030		Other Expenses	5,000
	7051		Health & Safety Contingency	1,530
	7300		Insurance Excess	10,000
				62,470
33556			<u>Promotional Costs</u>	
	2750		Postages	15,760
	2905		Recycling Donations	3,000
				18,760
33560			<u>Management Depot & Admin</u>	
	3210	3801	Transport Costs-Vehicles	6,070
				6,070
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,020
	2320		Stationery	100
	2500		Other Professional Fees	60,000
	2703		Computer Maintenance	76,050
	2950		Membership Subscriptions	460
	7030		Other Expenses	5,000
	9806	R817	Transfer To/From Reserve	(50,000)
				92,630
33568			<u>Income Account</u>	
	9217	3009	Disposal Credits	(57,170)
	9219		Ecc Recycling Credits (Dry)	(895,610)
	9219	3008	Ecc Recycling Credits (Green)	(335,360)
	9220	3008	Ecc Tipping Away (Green)	(53,930)
	9309	3001	Sale Of Materials - Glass	(29,000)
	9309	3002	Sale Of Materials - Newspaper	(2,000)
	9309	3004	Sale Of Materials - Textiles	(5,000)
	9309	3009	Sals Of Materials - Mixed Dry	(282,120)
	9453		Second Green Bin	(10,000)
	9700		Miscellaneous Income	(2,000)
				(1,672,190)
33506			<u>Food Waste Service</u>	
	0100		Salary With Oncost	402,920
	0130		Overtime - Monthly Pay	22,710
	0300		Agency/Sep Staff	63,360
	3210	3801	Transport Costs-Vehicles	107,760
	3310		Hire Of Vehicles	6,080
	9101		Ecc Joint Financing Confs	(650,000)
				(47,170)
33548			<u>External Mrfs</u>	
	2521	3009	Management Fees/Charges	9,700
	3090		External Transportation	5,000
	3090	3008	External Transportation	76,950
	3090	3009	External Transportation	188,860
	5260	3009	Payments To External Mrfs	574,630
				855,140
			NET CONTROLLABLE	2,750,150

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
FLEET MANAGEMENT UNIT				
30109			<u>Fleet Management Unit</u>	
	0100		Salary With Oncost	110,990
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	10,500
	2020		Hired Equipment	1,000
	2030		Maint.Equipment/Furniture	3,500
	2090		Other Tools & Materials	4,000
	2121		Water Coolers Expenditure	500
	2210		Protective Clothing	500
	2230		Laundry	2,500
	2320		Stationery	1,000
	2430		Licences(Miscellaneous)	400
	2527		Dvla Checks	1,000
	2602		All Risks Insurance	220
	2703		Computer Maintenance	6,260
	2734		Mobile Phones	500
	2950		Membership Subscriptions	1,070
	3210	3801	Transport Costs-Vehicles	13,790
	3310		Hire Of Vehicles	2,030
	5220		Sub-Contractors:General	29,000
	7030		Other Expenses	8,500
				198,260
			NET CONTROLLABLE	198,260
FLEET - OPERATING COSTS				
30112			<u>Fleet Mgt - Operational</u>	
	0100		Salary With Oncost	128,110
	0130		Overtime - Monthly Pay	15,610
	3021		Diesel Fuel	491,930
	3060		Road Fund Licence	28,550
	3110		Parts & Materials	301,020
	3120		Repairs	11,820
	3210	3801	Transport Costs-Vehicles	(1,700,380)
	3340		Leasing	533,110
	3610		General Veh./Plant Ins.	189,000
				(1,230)
30116			<u>Fleet Parts Stock</u>	
	3023		Oil	2,030
	3025		Adblue	3,550
	3110		Parts	8,710
				14,290
			NET CONTROLLABLE	13,060
FLEET - LEASE CAR SCHEME				
30115			<u>Fleet - Lease Car Scheme</u>	
	3140		Leased Car Maintenance	6,570
	3330	3801	Hire Of Leased Car	(50,710)
	3331		Lease Car N.I.Contributions	8,140
	3332		Leased Car Irrecoverable Vat	3,350
	3350		Contract Hire	33,420
	3530		Leased Car Mileage Allowance	2,320
	3650		Leased Car Insurance	11,000
	7050		Contingency	7,260
	9204		Contributions	(21,350)
				0
			NET CONTROLLABLE	0

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

OPERATIONS MGT & ADMIN

30120

Operations Mgt & Admin

0100		Salary With Oncost	920,890
0103		Staffing Costs Profile	31,610
0130		Overtime - Monthly Pay	6,200
0810		Advertising	1,000
0940		Training Fees - Incl.Reg.	1,000
2010		New Equip. & Furniture	1,200
2110		Provisions,Foods & Snacks	130
2210		Protective Clothing	250
2320		Stationery	1,500
2734		Mobile Phones	1,600
3210	3801	Transport Costs-Vehicles	18,030
3330	3801	Hire Of Leased Car	10,430
3510		Casual Car Allowance	1,200
7030		Other Expenses	600

995,640

NET CONTROLLABLE

995,640

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

LAKES ROAD DEPOT & OFFICES

30135		<u>Lakes Road Depot & Offices</u>		
	1010	General Repair & Maint.		9,000
	1040	Electrical Works		1,000
	1050	Plumbing/W.C. Repairs/Maint		500
	1220	Heat/Ventil'N Rep/Maint.		500
	1250	Fire Alarm/Extinguisher Maint.		500
	1270	Security Alarm Payments		1,400
	1280	Lights/Fittings/Electrics		1,000
	1287	Cctv Maintenance		1,200
	1410	Gas		1,000
	1420	Electricity		18,920
	1500	Combined Water/Sewer Chge		5,410
	1610	Building Insurance		1,010
	1730	Cleaning Materials		400
	1740	Contract Cleaning		7,580
	1750	Trade Waste Collection		2,600
	1780	Clinical Waste		900
	1810	Rent		64,100
	1820	Unified Business Rate-Ndr		57,870
	1860	Service Charges		12,080
	2010	New Equip. & Furniture		1,150
	2020	Hired Equipment		750
	2030	Maint.Equipment/Furniture		100
	2050	Tv/Sound Rentals/Licence		320
	2121	Water Coolers Expenditure		1,900
	2601	Engineering Insurance		460
	2609	General Insurance		100
	2730	Telephone Charges		5,000
	5264	Emptying Of X Tanks		1,000
	5540	Pest Control		500
	7030	Other Expenses		200
	7051	Health & Safety Contingency		2,000
				200,450
30140		<u>Unit 9 Workshop</u>		
	1010	General Repair & Maint.		2,000
	1250	Fire Alarm/Extinguisher Maint.		100
	1270	Security Alarm Payments		1,500
	1420	Electricity		5,440
	1500	Combined Water/Sewer Chge		310
	1820	Unified Business Rate-Ndr		17,840
	1860	Service Charges		2,000
	2601	Engineering Insurance		50
	2602	All Risks Insurance		130
	2609	General Insurance		560
	7030	Other Expenses		1,000
	7051	Health & Safety Contingency		400
				31,330
		NET CONTROLLABLE		231,780

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
HORTICULTURAL SERVICES				
33901			<u>Horticultural - Central Costs</u>	
	0100		Salary With Oncost	787,470
	0130		Overtime - Monthly Pay	6,360
	0300		Agency/Sep Staff	30,340
	0710		Staff Health Checks	500
	0850		Crb Checks	100
	0940		Training Fees - Incl.Reg.	10,000
	2010		New Equip. & Furniture	8,000
	2090		Other Tools & Materials	24,500
	2092		Consumable Materials	1,500
	2210		Protective Clothing	6,000
	2734		Mobile Phones	800
	3210	3801	Transport Costs-Vehicles	81,910
	3310		Hire Of Vehicles	4,060
	5220		Sub-Contractors:General	115,200
	7051		Health & Safety Contingency	4,000
	7300		Insurance Excess	2,750
	9101		Ecc Joint Financing Conts	(130,190)
	9401		Fees/Charges For Services	(178,650)
				774,650
33902			<u>Horticultural - Plant Shop</u>	
	0100		Salary With Oncost	59,770
	2010		New Equip. & Furniture	2,600
	2030		Maint.Equipment/Furniture	650
	2210		Protective Clothing	350
	2734		Mobile Phones	120
	3021		Diesel Fuel	22,690
	3022		Petrol	4,500
	3050		Tyres	3,170
	3120		Repairs	4,460
	3150		Plant Materials	28,130
	3210	3801	Transport Costs-Vehicles	9,150
	3340		Operating Lease Payments	86,210
	3610		General Veh./Plant Ins.	2,890
	5220		Sub-Contractors:General	1,350
				226,040
NET CONTROLLABLE				1,000,690
STREET SCENE PROTECTION				
33401			<u>Street Scene Protection</u>	
	0100		Salary With Oncost	227,320
	0110		Standby	2,450
	0130		Overtime - Monthly Pay	230
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	1,000
	2090		Other Tools & Materials	390
	2210		Protective Clothing	1,000
	2320		Stationery	200
	2504		Legal Fees	3,000
	2508		Vets Fees	3,600
	2734		Mobile Phones	1,000
	2950		Membership Subscriptions	980
	3210	3801	Transport Costs-Vehicles	30,600
	3510		Casual Car Allowance	2,400
	7030		Other Expenses	1,000
	9406		Fines	(7,000)
	9451		Stray Dogs Income	(1,500)
				269,670
NET CONTROLLABLE				269,670

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

STRATEGIC INVESTMENT

STRATEGIC INVESTMENT TEAM

61620

Strategic Investment Team

0100		Salary With Oncost	168,040
0200		Other Staffing (Bought In)	396,020
3330	3801	Hire Of Leased Car	2,830
7020		Payments	1,000
9803		Tfr To Capital Funds	(300,000)
9806	R860	Transfer To/From Reserve	(244,670)
			23,220

NET CONTROLLABLE

23,220

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
SUSTAINABLE DEVELOPMENT				
DEVELOPMENT MANAGEMENT				
60103			<u>Development Management Unit</u>	
	0100		Salary With Oncost	1,702,020
	0103		Staffing Costs Profile	4,820
	0520		Staff Professional Fees	2,200
	0940		Training Fees - Incl.Reg.	7,950
	2010		New Equip. & Furniture	1,280
	2310		Newspapers & Publications	50
	2320		Stationery	4,380
	2611		Proff Negligence Ins	1,770
	2702		Computer Equip.& Software	15,000
	2734		Mobile Phones	200
	2950		Membership Subscriptions	3,240
	3330	3801	Hire Of Leased Car	9,530
	3510		Casual Car Allowance	7,040
	3551		Rail Travel	1,000
	5320		Essex County Council	98,400
	9309		Other Sales	(500)
				1,858,380
60201			<u>Development Mgt Fee Based</u>	
	2502		Consultants Fees	95,000
	2960		Statutory Advertising	1,120
	5320		Essex County Council	27,480
	9401		Fees/Charges For Services	(1,449,900)
	9806	R892	Transfer To/From Reserve	(86,000)
				(1,412,300)
60202			<u>Development Mgt Legal/Appeals</u>	
	2504		Legal Fees	150,000
	9806	R881	Transfer To/From Reserve	(150,000)
				0
60204			<u>Pre-Application Advice</u>	
	9401		Fees/Charges For Services	(139,500)
				(139,500)
60205			<u>Planning Performance Agreement</u>	
	9235		Plan Perform. Agreements	(85,000)
				(85,000)
60901			<u>Street Naming & Numbering</u>	
	0100		Salary With Oncost	16,940
	9401		Fees/Charges For Services	(20,140)
				(3,200)
			NET CONTROLLABLE	218,380
LANDSCAPE & COUNTRYSIDE				
60801			<u>Tree Maintenance</u>	
	1307		Tree Maintenance	71,060
	2702		Computer Equip.& Software	2,000
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
				74,980
61101			<u>Countryside Management Project</u>	
	5350		Payments To Other La'S	12,000
				12,000
			NET CONTROLLABLE	86,980

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		
LOCAL PLAN				
60701			Local Plan	
	2500		Other Professional Fees	100,580
	2502		Consultants Fees	25,000
				125,580
NET CONTROLLABLE				125,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			Public Transport/Traffic Mgmt	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000
PARKS & LANDSCAPE SERVICES				
60108			Landscape Services	
	0100		Salary With Oncost	249,700
	0520		Staff Professional Fees	450
	0940		Training Fees - Incl.Reg.	1,800
	2210		Protective Clothing	200
	2320		Stationery	100
	2502		Consultants Fees	3,970
	2734		Mobile Phones	270
	2950		Membership Subscriptions	780
	3510		Casual Car Allowance	3,840
	9700		Miscellaneous Income	(200)
				260,910
NET CONTROLLABLE				260,910
PLANNING POLICY				
60104			Planning Policy Unit	
	0100		Salary With Oncost	383,690
	0520		Staff Professional Fees	1,050
	2010		New Equip. & Furniture	300
	2320		Stationery	320
	2700		Computer Bureaux Chge/Lic	600
	2880		Office Hospitality Exp.	250
	2950		Membership Subscriptions	1,160
	3510		Casual Car Allowance	1,210
	3551		Rail Travel	500
	3554		Car Parking	50
	5320		Essex County Council	7,200
	7805	R814	Transfer To Reserve	13,720
	9002		Dclg - Other	(30,000)
	9806	R893	Transfer To/From Reserve	(51,160)
				328,890
NET CONTROLLABLE				328,890

Efin Code			Description	Budget 2021/22
Cost Centre	Account Code	Activity Code ****		

CORPORATE FINANCING & OTHER ITEMS

CORPORATE FINANCING - OTHER

20834		<u>Corporate Financing - Other</u>	
	2609	General Insurance	9,860
	6042	Minimum Revenue Provision	503,870
	6820	Revenue Contributions	2,000,000
	7030	Other Expenses	50,000
	7050	Contingency	1,685,853
	7805	R860 Transfer To Reserve	1,621,424
	7805	R868 Transfer To Reserve	189,919
	7805	R890 Transfer To Reserve	(1,500,000)
	9002	Dclg - Other	(685,853)
	9022	New Homes Bonus Grant	(1,621,424)
	9114	Repay Technical Agreement	(460,000)
	9803	Tfr To Capital Funds	(100,000)
	9806	R800 Transfer To/From Reserve	(50,000)
	9806	R801 Transfer To/From Reserve	(9,860)
	9806	R860 Transfer To/From Reserve	(500,000)
	9806	R890 Transfer To/From Reserve	(7,368,666)
	9B00	Balance Sheet Contra	(636,395)
			(6,871,272)

NET CONTROLLABLE **(6,871,272)**

EFFICIENCY SAVINGS TARGET

20832		<u>Efficiency Savings Target</u>	
	0100	Salary With Oncost	(300,000)
	0103	Staffing Costs profiled	10,160
	0104	Annual Leave Purchase	(25,000)
	7010	Apprenticeship Levy	55,880
			(258,960)

NET CONTROLLABLE **(258,960)**

PARISH & TOWN COUNCIL GRANTS

10203		<u>Parish & Town Council Grants</u>	
	2903	Miscellaneous Grants	33,640
			33,640

NET CONTROLLABLE **33,640**

UNAPPORTIONABLE OVERHEADS

20831		<u>Unapportionable Central Overhd</u>	
	0201	Pension Fund - Added Years	643,620
	0750	Annuity	7,020
			650,640

NET CONTROLLABLE **650,640**

Capital Programme Resources Summary - 2020/21 to 2024/25

	2020/21 £m	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	Provisions £m
Capital Resources						
Unrestricted capital balances	20.378	14.204	10.970	11.423	12.171	12.429
Anticipated capital receipts	5.569	17.543	5.394	5.344	5.344	3.844
Capital grants & contributions	3.390	9.068	0.931	0.931	0.931	0.000
Earmarked reserves	4.226	2.762	0.050	0.050	0.050	2.992
Vehicle financing (leasing)	0.000	1.588	0.583	0.141	1.622	0.000
Borrowing (internal / external)	17.865	1.722	-2.153	-3.631	-3.695	2.553
Total Resources	51.428	46.887	15.775	14.258	16.423	21.818
Capital Programme						
Approved programme:						
Housing	0.665	1.037	0.000	0.000	0.000	0.000
Other Services	4.704	2.739	0.000	0.000	0.000	0.636
Strategic Investments	31.117	26.697	1.691	0.213	0.149	6.516
Capital Salaries	0.738	0.678	0.207	0.207	0.207	0.000
Capital bids (new)		1.791	0.455	0.110	0.600	0.000
Anticipated (incl. recurring items)						
Housing grants		0.931	0.991	0.991	0.991	0.000
Other Services		0.456	0.425	0.425	0.425	0.000
Vehicle replacement programme		1.588	0.583	0.141	1.622	0.000
Strategic Investments		0.000	0.000	0.000	0.000	3.500
Total Expenditure	37.224	35.917	4.352	2.087	3.994	10.652
C/fwd	14.204	10.970	11.423	12.171	12.429	11.166

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

Capital Programme Approved Projects 2021/22

General Fund Programme

Website Customer Access Enhancement	81170	xxxx	89J1	80,000
Technology Replacement Programme	81170	xxxx	8331	40,000
CCTV Camera Upgrade	81170	xxxx	89HD	16,000
ICT & Facilities Total				136,000

Vehicle Workshop Improvements	81140	xxxx	89J2	15,000
Cordons Farm Improvements	81140	xxxx	89J3	58,500
Increase Funding for Utility Vehicle to Purchase 18t Narrow Track Dustcart	81170	xxxx	89E5	70,000
Provision of Allotments at Great Notley Country Park	81210	xxxx	89J4	70,000
Footpath Resurfacing on Public Open Space	81200	xxxx	8880	45,000
Skate Park Replacements for Weavers Park, Braintree & Spa Road, Witham	81170	xxxx	89J5	200,000
Play Area Refurbishment	81170	xxxx	8905	100,000
CCTV for Halstead Public Gardens	81170	xxxx	89J6	15,000
Replacement of Litter Bins on A120 and A12	81170	xxxx	89J7	20,000
Drainage works at Braintree Cemetery	81220	xxxx	89J8	96,000
Cemetery Memorial Inspection/Repairs	81220	xxxx	8862	20,000
Operations Total				709,500

Planned Maintenance of Council Properties 2021/22	81160	xxxx	8914	415,500
Asset Management Total				415,500

Witham and Halstead Town Centre Public Realm Improvements	81270	xxxx	8920	485,740
Sustainable Development Total				485,740

Climate Change Initiatives - Lakes Road Depot Sub-station & Electric Chargers	81170	xxxx	89J9	80,000
Climate Change Initiatives - Community Bulb Planting	81170	xxxx	89JA	15,000
Climate Change Initiatives - Newland St Car Park, Witham Electric Charger	81170	xxxx	89JB	20,000
Climate Change Initiatives - Witham & Halstead Cycle Parking	81170	xxxx	89JC	26,700
Climate Change Initiatives - Other Initiatives To Be Agreed	81170	xxxx	tbc	358,300
Environment & Leisure Total				500,000

General Fund Total				2,246,740
---------------------------	--	--	--	------------------

Housing Investment Programme

Disabled Facility Grants (Council)	84101	4310	8A01	931,000
------------------------------------	-------	------	------	---------

Housing Investment Total				931,000
---------------------------------	--	--	--	----------------

Capital Salaries

- Corporate				100,000
- Strategic Investment				578,920

GRAND TOTAL*				3,856,660
---------------------	--	--	--	------------------

*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
2502	Consultants Fees
2503	Architects Fees (External)
2504	Legal Fees
2506	QS Fees (External)
2702	Computer Equipment & Software
4310	Hsg Improvement Grants
4810	Housing Association Grant
5210	Main Contractor
5220	Sub Contractors : General

For details of Account Codes not listed please contact Accountancy.

INTRODUCTION AND CONTEXT

This capital & investment strategy gives a high-level overview of how capital expenditure, capital financing, treasury management, and investment activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.

Decisions made under this strategy will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to a local policy framework, as summarised below.

The strategy provides an overarching policy framework for the Council's capital programme and planning, and forms part of a suite of strategies which provide a holistic view of the Council's financial planning framework. With this in mind this document should be considered in conjunction with the Medium-Term Financial Strategy, and Treasury Management Strategy.

CAPITAL FRAMEWORK

The Council's Corporate Strategy sets out the strategic direction and key priorities over the period 2020 to 2024, which can be found on the Council's website [\[here\]](#).

Performance is measured towards the delivery of the agreed outcomes and reported quarterly and annually to Cabinet and full Council.

GOVERNANCE

The Financial Procedure Rules detail how capital projects are approved and added into the capital programme.

All proposed new schemes must be supported by a Business Case. Bids are collated by the central finance team who calculate any associated financing costs. Management Board will review all new bids prior to their consideration by the Cabinet and Full Council.

Due diligence is carried out on all new proposals to determine whether the scheme is deemed suitable. Financial and capital planning reviews are carried out prior to any Business Case being presented to Management Board.

An investment toolkit is used where appropriate to evaluate proposals, with each element of criteria given a score of between 1 and 10, resulting in an overall weighted score. A threshold of 6 and above has been set for schemes generally to be acceptable.

Financial Capital/ implementation costs, capital income, on-going revenue impact, return on investment Weighting 35%*	Corporate Strategy Contribution towards the Council's corporate strategy and key priorities, and those of partners Weighting 25%*
Impact Assessment Customers, organisation, environmental, stakeholders, legal etc. Weighting 20%*	Risk Associated risks, risk rating (probability/ impact), mitigation Weighting 20%*

CAPITAL EXPENDITURE & FINANCING

Capital expenditure is where the Council spends money on assets, such as property, or vehicles and equipment, which will be used for more than one year. This might also include spending on assets owned by other bodies, and loans and grants to other third parties. The Council has some discretion on what counts as capital expenditure, for example assets costing below £10,000 are generally not capitalised and are charged to revenue in year. For large projects development interest may be capitalised where borrowing is incurred.

The Council's medium-term capital programme by Cabinet Portfolio is shown in the table below:

Table 1 Medium Term Capital Programme

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	Provisions Forecast £m
Communities, Culture and Tourism	0.049	0.087	0.035	0.000	0.000	0.000	0.636
Corporate Transformation	2.359	18.179	23.052	1.808	0.425	0.425	4.971
Economic Development and Infrastructure	1.782	15.810	6.100	0.308	0.213	0.149	2.492
Environment & Place ¹	2.345	2.312	4.974	1.561	1.074	2.555	0.000
Health & Wellbeing	0.117	0.094	0.361	0.390	0.090	0.580	2.553
Homes	0.843	0.001	0.657	0.000	0.000	0.000	0.000
Planning	0.000	0.003	0.008	0.000	0.000	0.000	0.000
Capital Salaries	0.506	0.738	0.757	0.285	0.285	0.285	0.000
Total	8.001	37.224	35.944	4.352	2.087	3.994	10.652

¹ Includes £1.002m of vehicles replaced in 2019/20 via an operating lease arrangement

A breakdown by project or programme is provided in **Appendix A**.

Included within the overall programme are projects which have been approved, along with capital provisions where the Council has indicated a commitment. Allowance is also made for annual recurring items of capital e.g. planned maintenance, grants, and ICT refresh. Over the current and forecast period estimated expenditure is in excess of £94m.

Capital expenditure is financed by a range of sources which may either be ringfenced or unringfenced. The source of financing is always identified and approved at the time of capital project approval. The capital programme is currently financed by:

- External sources – government grants and other contributions including S106

- Own resources – reserves, capital receipts, or charged to revenue
- Debt – borrowing or other form of credit arrangement

The planned financing of the above expenditure is as follows:

Table 2 Capital Programme Financing

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	Provisions Forecast £m
External sources	-2.336	-3.390	-9.068	-0.931	-0.931	-0.931	0.000
Own resources ¹	-4.332	-15.969	-25.154	-5.574	-4.787	-6.758	-8.099
Borrowing	-1.333	-17.865	-1.722	2.153	3.631	3.695	-2.553
Total	-8.001	-37.224	-35.944	-4.352	-2.087	-3.994	-10.652

¹ Includes £1.002m of vehicles replaced in 2019/20 via an operating lease arrangement

The Corporate Director (Finance) will consider the most appropriate manner in which to finance the capital programme, generally adopting the principle that resources that are restricted should be used first whenever any conditions can be met.

Borrowing may take the form of internal borrowing where the Corporate Director (Finance) considers this approach to be financially beneficial overall and is having considered all risks.

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

Table 3 Replacement of Debt Finance

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m
Capital receipts	-0.047	0.000	0.000	-2.153	-3.631	-3.695
Annual MRP	-0.379	-0.504	-0.507	-0.758	-0.801	-0.635
Annual lease payments	-0.319	-0.203	-0.063	-0.002	-0.002	-0.002
Total Own Resources	-0.745	-0.707	-0.570	-2.913	-4.434	-4.332

The Council's policy for providing MRP is attached as **Appendix B**

The underlying requirement to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), a balance sheet derived indicator. The CFR increases with new debt financed capital expenditure and reduces by the amount of annual MRP and capital receipts used to replace debt.

The CFR is expected to increase significantly in the current year with a smaller increase in 2021/22 as unfinanced expenditure exceeds MRP, before then reducing by the amounts set out in Table 3 for the years 2022/23 onwards:

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	31.3.20 Actual £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m
Capital Financing	12.803	29.961	31.114	28.201	23.767	19.435

ASSET MANAGEMENT

Strategy

To ensure that property assets continue to be of long-term use and support the Council's overall corporate strategy, an Asset Management Strategy is in place which sets out the following key objectives:

- Property assets must be fit for purpose, safe and comply with the law;
- Assets should be sustainable and affordable with running costs minimised and shared wherever possible;
- Commercial property should generate revenue income that supports the Council's wider service objectives; and
- Where no longer required, assets should be disposed.

Planned Maintenance

Planned maintenance requirements are reviewed regularly through condition surveys. The surveys inform any future capital expenditure requirements which are undertaken as part of annual rolling programme of works. Exceptional requirements that cannot be met from existing programmes are subject to a business case and needs assessment.

Asset Disposals

When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. A number of the Council's strategic capital projects generate assets that are intended for sale. Under an agreement with Greenfields Community Housing (now Eastlight) capital receipts are received from right-to-buy sales and VAT savings on certain development works. The following table shows the amounts of capital receipts anticipated over the medium-term which are assumed to provide capital financing resource or used to reduce borrowing:

Table 5: Capital receipts anticipated

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m
Asset sales	1.350	1.800	0.000	0.000	0.000	0.000
Asset sales (Strategic Investment)	0.000	2.519	15.943	3.844	3.844	3.844
Housing transfer further receipts	2.198	1.250	1.600	1.550	1.500	1.500
Grants and loans repaid	0.057	0.000	0.000	0.000	0.000	0.000
Total	3.605	5.569	17.543	5.394	5.344	5.344

TREASURY MANAGEMENT

Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required. The Council typically has a positive cash flow position due to the level of reserves and balances. This increases in the year due to timing differences between receiving income and incurring budgeted spend. Revenue cash surpluses are offset against capital cash shortfalls to reduce external borrowing.

Borrowing Strategy

When it becomes necessary to increase borrowing, the main objectives will be to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are potentially conflicting, and therefore a balance will need to be struck between cheap short-term loans and long-term fixed rate loans where the future cost is known but higher.

Projected levels of total outstanding debt (which comprises borrowing and leases) are shown below, compared with the capital financing requirement.

Table 6 Gross Debt and the Capital Financing Requirement

	31.3.20 Actual £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m
Debt (incl. leases)	-8.180	-7.977	-17.846	-20.526	-20.276	-20.025
CFR	12.803	29.961	31.114	28.201	23.767	19.435
Internal (-over) borrowing	4.623	21.984	13.267	7.675	3.492	-0.590

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from Table 6, the Council expects to comply with this requirement over the medium term, with short-term borrowing being largely internalised using cash held for other purposes.

Liability Benchmark

The liability benchmark is a recommended measure of the amount of external borrowing that would be required if risk is minimised by maintaining cash and investment balances to a minimum level, suggested in this case to be £10m for both liquidity purposes and to allow the Council to retain professional investor status under the Markets in Financial Instruments Directive (MiFID) regulations. On these assumptions there would be no requirement to increase the Council's external borrowing as is implied in Table 6 over the medium term. However, this strategy would require a reduction in the amount that it would be prudent to invest in pooled funds leading to an overall adverse impact on the revenue budget. This position will be monitored in light of changing circumstances and requirements to ensure the most appropriate position is taken.

Borrowing Limits

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit. The limits for 2021/22 and subsequent financial years is £50m and £30m respectively.

Under the Council’s banking services contract with Lloyds Bank Plc, group current account facilities are provided that permit gross negative balances of up to £20m on any one account, subject to a net aggregate limit of £100k. The gross amount is therefore not included in the above limits. Under normal circumstances a credit balance of circa £1.5m is maintained for liquidity. The arrangement is subject to a formal set-off agreement.

Treasury Investment Strategy

The approach to treasury investments is to prioritise security and liquidity over yield. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks or money market funds, to minimise the risk of loss. Money that will be held for a longer term is invested more widely in pooled funds which have exposure to bonds, shares and property. By using pooled funds an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at relatively short notice.

Table 7 Treasury Management Investments

	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m
Near-term investments	4.089	2.733	8.908	12.079	16.692
Longer-term investments	19.000	19.000	19.000	19.000	19.000
Total Investments	23.089	21.733	27.908	31.079	35.692

Further details on treasury investments and how the inherent risks are managed are set out in the Treasury Management Strategy.

COMMERCIAL ACTIVITIES

The Council has built up a property portfolio over many years. With the general decline in central government financial support this has led to a greater focus in recent years on optimising opportunities that arise to expand the portfolio with the aim of generating revenue income to protect front-line services. Allied to this has been an overarching district investment strategy targeted at the four key themes of: health, homes, journey, and jobs; which together will result in significant benefits to residents and businesses in across the district.

At 31 March 2020, the assessed value of the Council’s property portfolio was in excess of £43m; including ground leases, industrial units, offices, shops and health facilities. Work-in-progress on further property related developments amounted to almost £12m.

Through its property portfolio the Council is exposed to landlord risks, as well as potential fluctuations in property market prices. Whilst the majority of the portfolio is debt free and

therefore absent of on-going financing costs, a budget shortfall in income would arise from any break in rental streams. Recent projects approved as part of the district investment strategy have been based on some increased borrowing, either to be repaid from long-term rentals, and/ or from the sale of assets created as part of the projects. This creates a financing risk should these income streams not be realised in the timescales anticipated. These risks are managed through seeking high quality tenancies and ensuring a diverse portfolio, along with working with partners engaged to promote and develop sites further for sale to businesses. Where homes are being created or land made available to build, the Council is working in conjunction with registered social landlords.

A valuation assessment is made annually of properties which assesses whether values are equal to or higher than original purchase cost, and used as a measure of the level of security. Portfolio management identifies underperforming assets for which an appropriate strategy is adopted, including either reinvestment or disposal. As direct property is an illiquid investment it is not used for treasury management, instead investments are made via pooled funds where money can be withdrawn at relatively much shorter timescales.

SERVICE INVESTMENTS

Money is occasionally lent to third parties where it is being used in support of local public services or provides some local economic impact and is consistent with the corporate strategy. Loans are generally for relatively small sums which are not material to the overall finances of the Council. Where possible, security is obtained for any loans, and interest is charged on amounts outstanding.

OTHER LIABILITIES

In addition to the debt detailed above, the Council is committed to making future payments to cover pension fund obligations.

The Council has contingent liabilities relating to guarantees given for pension fund admissions for the external providers of leisure management and museum services.

Provision has been made to cover the risks associated with outstanding business rate appeals totalling £4m at 31 March 2020, of which £1.6m relates to the Council's share of this overall risk.

Further details on liabilities and guarantees can be found in the Council's Statement of Accounts [\[here\]](#).

REVENUE BUDGET IMPLICATIONS

Net financing costs (interest payable and MRP less investment income) is shown in the table below and compared to the Councils overall budget.

Table 8 Proportion of Financing Costs to the Council's overall Budget

	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast
Financing costs (net) £m	0.315	0.381	0.663	0.619	0.409
Proportion of Budget	2.07%	2.49%	4.26%	3.88%	2.50%

Property income is derived mainly from lease agreements and is therefore relatively easy to predict. The following table shows the net contribution made towards financing the Council's budget after deduction of management and other costs:

	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast
Asset Management Net Income	-2.414	-2.462	-2.475	-2.465	-2.455
Proportion of Budget	-15.85%	-16.05%	-15.89%	-15.45%	-15.01%

Failure to achieve the above net income would result in a budget shortfall that would have to be met from either making service cuts or by drawing down on balances and reserves. In the latter case this is only sustainable in the short-term.

The Corporate Director (Finance) will monitor the level of reliance on treasury investment and property income which will form part of his annual review of the robustness of the annual budget and medium term financial plans.

KNOWLEDGE AND SKILLS

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.

A Strategic Investment Team is responsible for delivery of a number of the Council's major capital projects. The team is resourced by a mixture of permanent and temporary staff to ensure continuity whilst also aligning capacity and experience to current projects. Support is also provided by in-house and external specialists in finance, legal, procurement, design, development, etc.

The Asset Management team is responsible for the day-to-day management of the property portfolio, including both responsive and planned maintenance, as well as advising on active portfolio management.

Treasury management is undertaken by the central finance team with advice from an external treasury management firm, Arlingclose Ltd.

Strategic leadership at officer level is exercised through the District Growth Officer Group (DGOG), including the Chief Executive, Directors, and senior staff from professional and technical disciplines. The Programme and Project Assurance Team (PPAT) provides independent and objective oversight of the likely future performance of approved projects for key stakeholders, including DGOG. Where appropriate, dedicated project teams are established including representatives from across the Council.

The Strategic Investment Programme Group (SIPG), a sub-committee of Cabinet, has overall oversight of the investment programme co-ordinating projects as well as considering and

evaluating new projects before making recommendations. The SIPG also provides strategic direction on treasury management, in particular on pooled fund investments.

For significant projects, Member reference groups are used to provide advice and guidance and to hold projects to account for delivery and scope.

Scrutiny is undertaken through a number of committees: the Performance Management Board; the Corporate Governance Group; and the Partnership Development Group.

Training and development is actively promoted for all staff, which is reinforced by the mandatory requirements for continuous professional development from membership of professional bodies.

An active programme of Member development is in place and those charged with governance are reminded of their responsibilities to ensure they have the necessary skills to complete their role effectively.

Capital Strategy - Appendix A

Portfolio/Project	Medium-Term Programme £m	Financial Profile £m					Provisions
		2020/21	2021/22	2022/23	2023/24	2024/25	
Communities, Culture and Tourism							
Maltings Lane Community Facility	0.076	0.076	-	-	-	-	-
Halstead Community Centre (tbc)	0.636	-	-	-	-	-	0.636
Community Transport - Minibus	0.047	0.012	0.035	-	-	-	-
Corporate Transformation							
Braintree Town Centre Regeneration	27.873	16.221	10.181	-	-	-	1.471
Horizon 120 Enterprise Centre	14.438	1.573	11.482	1.383	-	-	-
Technology Replacement Programme	0.203	0.043	0.040	0.040	0.040	0.040	-
Telephone Computer System	0.002	0.002	-	-	-	-	-
Business Continuity / Disaster Recovery Systems	0.006	0.001	0.005	-	-	-	-
Microsoft Office 365	0.025	0.015	0.010	-	-	-	-
IDOX Enterprise & Mobile Working	0.023	0.006	0.018	-	-	-	-
Server Room Improvements	0.090	0.005	0.085	-	-	-	-
Digital Services Upgrade	0.061	0.040	0.021	-	-	-	-
CCTV Camera Upgrade	0.046	0.008	0.039	-	-	-	-
E-Procurement & Invoice Processing	0.080	0.080	-	-	-	-	-
Website Customer Access Enhancements	0.080	-	0.080	-	-	-	-
Industrial Estates Improvement Fund	0.113	0.028	0.085	-	-	-	-
Planned Maintenance of Council Owned Assets	2.318	0.156	1.007	0.385	0.385	0.385	-
Witham Investments (tbc)	3.500	-	-	-	-	-	3.500
Economic Development and Infrastructure							
Horizon 120 Infrastructure works	16.523	12.466	3.388	0.308	0.213	0.149	-
I - Construct	2.191	0.858	1.333	-	-	-	-
Millennium Slip Road (contribution)	2.492	-	-	-	-	-	2.492
Pedestrianisation	2.737	2.487	0.250	-	-	-	-
Superfast Broadband Contribution Phase IV	0.356	-	0.356	-	-	-	-
Witham and Halstead Town Centre Public Realm	0.746	-	0.746	-	-	-	-
Environment & Place							
Climate Change Initiatives	0.500	-	0.500	-	-	-	-
John Ray Park Improvements	0.057	0.057	-	-	-	-	-
Great Notley All Weather Pitch	0.078	0.078	-	-	-	-	-
Braintree Tree Planting Schemes	0.018	-	0.018	-	-	-	-
Cemetery Memorial Repairs	0.104	0.002	0.042	0.020	0.020	0.020	-
Play Area Refurbishment Programme	0.205	0.026	0.179	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	0.010	0.002	0.008	-	-	-	-
Rose Hill Park	0.109	-	0.109	-	-	-	-
Witham Town Park Entrance	0.041	0.041	-	-	-	-	-
Replacement Park Benches	0.010	0.004	0.006	-	-	-	-
Great Notley Pond Works	0.020	0.020	-	-	-	-	-
Flitch Way Drainage Works	0.003	0.003	-	-	-	-	-
Cemeteries Gardens of Remembrance	0.050	-	0.050	-	-	-	-
Shalford Playing Field	0.017	0.017	-	-	-	-	-
Braintree Cemetery Embankment Works	0.090	0.023	0.068	-	-	-	-
Allotments at Great Notley Country Park	0.070	-	0.070	-	-	-	-
Skate Parks	0.200	-	0.200	-	-	-	-
Drainage Works at Braintree Cemetery	0.096	-	0.096	-	-	-	-
Disabled Facilities Grants (DFGs)	4.562	0.620	1.383	0.853	0.853	0.853	-
Housing Renovation Grants	0.323	0.030	0.113	0.060	0.060	0.060	-
Home Repairs Assistance	0.006	0.002	0.005	-	-	-	-
Handyman Services (DFGs)	0.012	0.008	0.004	-	-	-	-
CCTV for Halstead Public Gardens	0.015	-	0.015	-	-	-	-
Recycling Pods	0.010	0.010	-	-	-	-	-
Replacement of Litter Bins on the A120 and A12	0.020	-	0.020	-	-	-	-
Cordons Farm Waste Transfer Station Improvements	0.076	0.004	0.071	-	-	-	-
Operations Depot Refurbishment	0.050	0.013	0.038	-	-	-	-
Viridor Capital Contribution (via Suffolk CC contract)	1.228	1.228	-	-	-	-	-
Vehicle Workshop Improvements	0.015	-	0.015	-	-	-	-
Open Space Path Repairs	0.192	0.013	0.134	0.045	-	-	-
Parks & Open Spaces Infrastructure Works	0.082	0.021	0.062	-	-	-	-
Rivenhall Village Hall Footpath	0.030	0.008	0.023	-	-	-	-
Utility Compaction Vehicle	0.160	-	0.160	-	-	-	-
Replacement Food Waste Collection Vehicle	0.076	0.076	-	-	-	-	-
Panfield PC Pocket Park	0.010	0.010	-	-	-	-	-
Vehicle Replacement Programme (tbc)	3.934	-	1.588	0.583	0.141	1.622	-
Health & Wellbeing							
Braintree Sports & Health Club (Improvements)	1.120	0.004	0.306	0.310	-	0.500	-
Earls Colne Recreation Club MUGA	0.088	0.088	-	-	-	-	-
Halstead Leisure Centre - Lighting Improvements	0.160	-	-	0.080	-	0.080	-
Braintree Pool - Ventilation Improvements	0.090	-	-	-	0.090	-	-
Sible Hedingham Health Facilities (tbc)	2.599	-	0.046	-	-	-	2.553

Capital Strategy - Appendix A

Portfolio/Project	Medium-Term Programme £m	Financial Profile £m					Provisions
		2020/21	2021/22	2022/23	2023/24	2024/25	
Accessible Pool Pods	0.012	0.003	0.009	-	-	-	-
Homes							
Support to Registered Social Housing providers	0.390	-	0.390	-	-	-	-
Residential development - design/ planning	0.267	-	0.267	-	-	-	-
Progress Court Temporary Housing provision	0.001	0.001	-	-	-	-	-
Planning							
Planning Software	0.010	0.003	0.008	-	-	-	-
Capital Salaries	2.350	0.738	0.757	0.285	0.285	0.285	-
Total	94.226	37.224	35.917	4.352	2.087	3.994	10.652

Appendix B – Minimum Revenue Policy (MRP)

Where the Council has financed capital expenditure by debt it will provide for MRP based on the following methods:

Asset Life Method

MRP will be charged across the expected useful life of the relevant asset or period over which benefits from the related expenditure will occur. This may be on an equal instalment basis or applying an annuity method. MRP will normally commence the financial year following an asset becoming operational. In certain circumstances the following maximum lives will be applied:

- Freehold land – maximum 50 years
- Expenditure capitalised by regulation or direction not related to a specific asset – 20 years

Lease life Method

For assets acquired via lease arrangement MRP will match the portion of annual lease payment used to write-down the lease liability (also includes “right-to-use” assets)

Capital Loans

Where regular repayments of principal are made these will be applied to reduce the CFR, otherwise MRP will be repaid using the Asset Life Method.

Assets Developed or Acquired for Sale

MRP will be provided from the capital receipt generated from a future sale. If it becomes apparent that a sale will not be achieved in timescales anticipated and/ or there is a drop in market value meaning the expenditure will not be recouped, then MRP will be made based on the Asset Life Method.

The Council may provide for additional MRP above this policy including applying capital receipts to reduce the CFR.

Treasury Management Strategy – 2021/22 to 2024/25

1. INTRODUCTION

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has substantial investments and legacy borrowing, with plans to increase the latter in future, meaning it is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code).

2. TREASURY MANAGEMENT POLICY & PRACTICES

The following treasury management policy is adopted by the Council:

- Treasury management activities are defined as the management of investments and cash flows, banking, money market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
- The successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the Council, and any financial instruments entered into to manage these risks.
- Effective treasury management will provide support towards the achievement of the Council's business and service objectives. The Council is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.

The manner in which the Council will seek to achieve its policies and objectives for treasury management are set out in a number of Treasury Management Practices (TMPs), along with supporting schedules – see **Appendix A** for a list of TMPs that are currently maintained.

Arlingclose Ltd (Arlingclose) are the Council's appointed treasury management advisors until November 2022.

3. EXTERNAL CONTEXT

Treasury management activities take place within an economic and market backdrop, including changes in credit outlook. **Appendix B** provides an update as at the end of November 2020, from Arlingclose for the purposes of formulating this strategy. Inevitably, events and circumstances will change and as such the Council's treasury management activities will respond accordingly.

4. LOCAL CONTEXT

The following table shows the actual and forecast amounts of borrowing and investments for the Council over the medium-term.

Table 1 Balance Sheet Analysis

	31.3.20 Actual £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m
Capital Financing Requirement (CFR)	12.80	29.96	31.11	28.20	23.77	19.40
Less: Leasing liabilities	-2.18	-1.98	-1.91	-1.91	-1.91	-1.91
Loan CFR	10.62	27.98	29.20	26.29	21.86	17.49
Less: External borrowing	-6.00	-6.00	-15.93	-18.61	-18.37	-18.12
Internal Borrowing	4.62	21.98	13.27	7.67	3.49	-0.62
Less: Usable reserves	-54.01	-42.90	-36.22	-36.25	-34.60	-35.20
Less: Working capital	-2.92	-2.17	1.22	0.67	0.03	0.10
Investments	52.31	23.09	21.73	27.91	31.08	35.73

The Capital Financing Requirement (CFR) measures the underlying need to borrow for capital purposes – actual borrowing may differ. Usable reserves (capital and revenue) and working capital represent underlying resources available for investment. The current strategy is to maintain borrowing and investments below their underlying levels, sometimes known as internal borrowing.

The CFR is increasing due to planned expenditure on a number of strategic investment projects which are not being fully financed initially leading to an increase in borrowing requirement. This increased requirement is expected to be met through a combination of external and internal borrowing. The increase in internal borrowing over earlier years results in a reduction in investment balances. The table above also demonstrates that total debt is lower than the highest forecast CFR, a key requirement of the Code.

Liability Benchmark

To compare actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes the same forecasts as table 1 above, but that all cash and investment balances are kept to a minimum level of £10m, at each year-end to maintain sufficient liquidity and minimise credit risk. This would also maintain investments at a level that ensures the Council could retain its 'professional status' for investment activities.

Table 2 Liability Benchmark

	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m
Loan CFR	29.20	26.29	21.86	17.49
Less: Usable reserves	-36.22	-36.25	-34.60	-35.20
Less: Working capital	1.22	0.67	0.03	0.10
Plus: minimum investments	10.00	10.00	10.00	10.00
Liability Benchmark	4.20	0.71	-2.71	-7.61

Under this alternative strategy the borrowing requirement is minimised such that no new external borrowing would be required over the medium-term – the requirement in 2021/22 and

2022/23 is more than covered by existing debt. However, this strategy would have an overall negative impact on the General Fund revenue account as it would require a significant reduction in investments held in long-term pooled funds, the annual return from which currently exceeds the interest rate of new borrowing.

The increased borrowing assumed in Table 1 is based on projects having demonstrated through a robust business case that sufficient income generation is achievable to meet the associated increased financing costs.

5. BORROWING STRATEGY

The Council currently holds £6 million of loans, which were taken out in 2002. The balance sheet forecast in Table 1 shows that borrowing is expected to increase from 2021/22. Additional borrowing may be incurred to pre-fund future years' requirements, providing this does not exceed the Council's own authorised limit for borrowing.

Objectives: 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 long-term plans change is a secondary objective.

Strategy: The borrowing strategy is 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. By doing so, net borrowing costs (after allowing for foregone investment income) can be reduced alongside a reduction in overall treasury risk. The benefits of this approach will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist in calculating the 'cost of carry' and breakeven analysis, the output from which may determine whether additional sums are borrowed at long-term fixed rates in 2021/22 with a view to keeping future interest costs low, even if this causes additional cost in the short-term.

The Council will consider long-term loans from a variety of potential sources, including Public Works Loan Board (PWLB), the capital markets, and local authorities. The Council acknowledges that should it wish to acquire investment assets primarily for yield, this would likely preclude it from accessing PWLB borrowing for any purpose over the next three years and, therefore, any borrowing requirement would need to be met from the alternative sources of funding.

Forward starting loans might be used, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.

In addition, short-term loans may be used to cover unplanned cash flow shortages.

Sources of borrowing: The approved sources of long-term and short-term borrowing are:

- HM Treasury's PWLB lending facility
- any institution approved for investments (see below)

- any other bank or building society authorised to operate in the UK
- any other UK public sector body

As a condition of accessing the PWLB, the Council will be required to confirm there is no intention to buy investment assets primarily for yield in its medium term capital plans.

Other sources of debt finance: In addition, capital finance may be raised by leasing or other similar arrangements that are not borrowing, but may be classed as other debt liabilities.

LOBOs: The Council holds £6m of LOBO (Lender’s Option Borrower’s Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost. In the current interest rate environment it is unlikely that the lender will exercise their options, although there remains an element of refinancing risk.

Short-term and variable rate loans: These loans result in exposure to the risk of short-term interest rate rises and will therefore be subject to an appropriate level of interest rate exposure in any future portfolio determination. Financial derivatives may be used to manage this interest rate risk (see section below).

Debt rescheduling: The lender of the LOBOs may be prepared to negotiate premature redemption terms which might be agreed if this was expected to lead to an overall cost saving or a reduction in risk.

6. TREASURY INVESTMENT STRATEGY

Significant investments are maintained representing income received in advance of expenditure plus balances and reserves held. Table 3 shows the average investment balances anticipated over the medium-term:

Table 3 Average Investment Balances

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m
Pooled Funds (long-term)	18.47	19.00	19.00	19.00	19.00	19.00
Short-term investments	45.17	42.00	17.06	19.46	24.14	28.05
Total Average Investment balance	63.64	61.00	36.06	38.46	43.14	47.05

The level of investment balances in 2020/21 have been bolstered by the coronavirus measures introduced by government which has included the Authority passporting financial assistance to businesses, council taxpayers and other individuals.

Objectives: The CIPFA Code requires treasury funds to be invested prudently, having regard to security and liquidity before seeking the highest rate of return, or yield. The 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 aim will be 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.

Negative interest rates: The coronavirus pandemic has seen market rates, including those offered by the Debt Management Office, be negative. Since investments cannot pay negative income, negative rates will be applied by reducing the value of investments. In this event, security will be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.

Strategy: Given the increasing risk and very low returns from short-term unsecured bank investments, the aim is to diversify into more secure and/or higher yielding asset classes. This diversification will represent a continuation of the current strategy.

Approved counterparties: Surplus funds may be invested with any of the counterparty types in Table 4 below, subject to the limits shown.

Table 4 Approved Investment Counterparties

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	50 years	Unlimited	n/a
Local authorities (UK)	5 years	£5m	Unlimited
Secured investments *	5 years	£5m	(a) Unlimited (UK) (b) Foreign £5m per country – max all £10m
Banks (unsecured) *	13 months	£3m	(a) Unlimited (UK) (b) Foreign £3m per country – max all £6m
Building societies (unsecured) *	13 months	£3m	£5m
Registered providers (unsecured) *	5 years	£3m	£5m
Money market funds *	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£25m
Real estate investment trusts	n/a	£3m	£6m

Minimum credit rating*: Treasury investments in these sectors will only be made with entities whose lowest published long-term credit rating is no lower than A-. 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.

For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.

Secured investments: Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. 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. The combined secured and

unsecured investments with any one counterparty will not exceed the cash limit for secured investments.

Banks and building societies (unsecured): Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

Registered providers (unsecured): Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated and as providers of public services, they retain the likelihood of receiving government support if needed.

Money market funds: Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, care is taken to diversify investments over a variety of providers to ensure access to cash at all times.

Strategic pooled funds: Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow diversification into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the investment objectives will be monitored regularly.

Real estate investment trusts (REITs): Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

Operational bank accounts: The Council has financial exposure, for example through current accounts, collection accounts and merchant acquiring services. These are not classed as investments but are still subject to the risk of a bank bail-in, and therefore balances are maintained at a minimum level commensurate with operational requirements.

Risk assessment and credit ratings: Credit ratings are obtained and monitored by Arlingclose, 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 “negative watch”) 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.

Other information on the security of investments: Full regard is given to other available information on the credit quality of organisations, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from Arlingclose. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

When deteriorating financial market conditions affect the creditworthiness of all organisations, investments will be restricted to those of higher credit quality along with reductions in the maximum duration. 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 in, then increased amounts will be held with UK Government or other local authorities. This will likely cause investment returns to fall but will protect the principal sum invested.

Investment limits: Revenue reserves available to cover investment losses are forecast to be around £23m at 31st March 2021, reducing over the medium term. In order that no more than 25% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5m.

Liquidity management: A medium-term cash flow forecast is maintained to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of being forced to borrow on unfavourable terms to meet financial commitments. Limits on long-term investments are set by reference to a medium-term financial plan and cash flow forecast. A daily cash flow for the financial year is maintained to manage short-term liquidity requirements.

Liquid cash is spread over a number of accounts and funds to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

7. TREASURY MANAGEMENT INDICATORS

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

Security: A voluntary measure of exposure to credit risk has been adopted by monitoring the value-weighted average credit rating of the investment portfolio. The target is to maintain the portfolio at an overall equivalent credit rating of at least A.

Refinancing risk: Current exposure to refinancing risk of borrowing is limited to the existing LOBOs which have six-monthly call dates. Liquid funds are generally maintained which mitigate this risk, along with access to refinancing through PWLB, LA to LA lending, or capital markets if necessary. Any new borrowing undertaken in line with this strategy will be arranged to control future refinancing risk by ensuring a spread of maturities.

Principal sums invested for periods longer than a year: The purpose of this indicator is to control exposure to the risk of incurring losses by seeking early repayment of investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Table 6 Investment beyond one year limit

Price risk indicator	2021/22	2022/23	2023/24
Limit on principal invested beyond year end	£15m	£10m	£5m

8. OTHER RELATED MATTERS

Financial derivatives: Standalone financial derivatives (such as swaps, forwards, futures and options) will only be used where they can be clearly demonstrated to reduce the overall level of financial risk exposure, and having taken appropriate advice. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Markets in Financial Instruments Directive (MiFID): The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of treasury management activities, the Corporate Director (Finance) believes this to be the most appropriate status.

9. FINANCIAL IMPLICATIONS

The following table sets out the financial implications from investment activities:

Table 6 – Investment Income

	2019/20 Actual £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m
Dividend and Interest income:						
Pooled Funds (long-term)	0.923	0.646	0.686	0.772	0.858	0.858
Short-term investments	0.358	0.120	0.023	0.037	0.071	0.101
Total	1.281	0.766	0.709	0.809	0.929	0.959
Income return %:						
Pooled Funds (long-term)	4.99%	3.40%	3.61%	4.06%	4.52%	4.52%
Short-term investments	0.79%	0.29%	0.13%	0.19%	0.29%	0.36%
Total	2.01%	1.26%	1.97%	2.10%	2.15%	2.04%

Interest payable on current borrowing is £0.282m per annum. The amount of interest to be paid is forecast to rise over the medium term to an additional £0.352m per annum by the end of March 2025, in line with the expected increase in external borrowing to fund major capital investment projects. This additional expense (and the associated annual minimum revenue provision) charged to the General Fund revenue account will be met by the additional income expected to be achieved from the projects.

Interest charges arising from lease arrangements are covered by the relevant service revenue budgets.

A treasury management reserve is maintained to cover future financial risks associated with varying investment returns and/ or reductions in the fair value of investments where these might become realised. Outperformance on treasury management activities that generate increased revenue income (or reduced costs) against the budget will normally be added to the reserve. The Council's proposed revenue budget for 2021/22 includes a drawdown from this reserve of £0.350m to offset the anticipated reduction in dividend and interest income.

Appendix A – Treasury Management Practices (TMPs)

TMP1	Risk management
TMP2	Performance measurement
TMP3	Decision making and analysis
TMP4	Approved instruments, methods and techniques
TMP5	Organisation, clarity and segregation of responsibilities, and dealing arrangements
TMP6	Reporting requirements and management information arrangements
TMP7	Budgeting, accounting and audit arrangements
TMP8	Cash and cash flow management
TMP9	Money laundering
TMP10	Training and qualifications
TMP11	Use of external service providers
TMP12	Corporate governance

Appendix B - Arlingclose Economic & Interest Rate Forecast - November 2020

Economic background: The impact on the UK from coronavirus, together with its exit from the European Union and future trading arrangements with the bloc, will remain a major influence on the treasury management strategy for 2021/22.

The Bank of England (BoE) maintained Bank Rate at 0.10% in November 2020 and also extended its Quantitative Easing programme by £150 billion to £895 billion. The Monetary Policy Committee voted unanimously for both, but no mention was made of the potential future use of negative interest rates. Within the latest forecasts, the Bank expects the UK economy to shrink -2% in Q4 2020 before growing by 7.25% in 2021, lower than the previous forecast of 9%. The BoE also forecasts the economy will now take until Q1 2022 to reach its pre-pandemic level rather than the end of 2021 as previously forecast.

UK Consumer Price Inflation (CPI) for September 2020 registered 0.5% year on year, up from 0.2% in the previous month. Core inflation, which excludes the more volatile components, rose to 1.3% from 0.9%. The most recent labour market data for the three months to August 2020 showed the unemployment rate rose to 4.5% while the employment rate fell to 75.6%. Both measures are expected to deteriorate further due to the ongoing impact of coronavirus on the jobs market, particularly when the various government job retention schemes start to be unwound in 2021, with the BoE forecasting unemployment will peak at 7.75% in Q2 2021. In August, the headline 3-month average annual growth rate for wages were 0% for total pay and 0.8% for regular pay. In real terms, after adjusting for inflation, total pay growth fell by -0.8% while regular pay was up 0.1%.

Gross Domestic Product (GDP) growth fell by -19.8% in the second quarter of 2020, a much sharper contraction from -2.0% in the previous three months, with the annual rate falling -21.5% from -1.6%. All sectors fell quarter-on-quarter, with dramatic declines in construction (-35.7%), services (-19.2%) and production (-16.3%), and a more modest fall in agriculture (-5.9%). Monthly GDP estimates have shown the economy is recovering but remains well below its pre-pandemic peak. Looking ahead, the BoE's November Monetary Policy Report forecasts economic growth will rise in 2021 with GDP reaching 11% in Q4 2021, 3.1% in Q4 2022 and 1.6% in Q4 2023.

GDP growth in the euro zone rebounded by 12.7% in Q3 2020 after contracting by -3.7% and -11.8% in the first and second quarters, respectively. Headline inflation, however, remains extremely weak, registering -0.3% year-on-year in October, the third successive month of deflation. Core inflation registered 0.2% y/y, well below the European Central Bank's (ECB) target of 'below, but close to 2%'. The ECB is expected to continue holding its main interest rate of 0% and deposit facility rate of -0.5% for some time with further monetary stimulus expected later in 2020.

The US economy contracted at an annualised rate of 31.7% in Q2 2020 and then rebounded by 33.1% in Q3. The Federal Reserve maintained the Fed Funds rate at between 0% and 0.25% and announced a change to its inflation targeting regime to a more flexible form of average targeting. The Fed also provided strong indications that interest rates are unlikely to change from current levels over the next three years.

Former vice-president Joe Biden won the 2020 US presidential election. Mr Biden is making tackling coronavirus his immediate priority and will also be reversing several executive orders signed by his predecessor and take the US back into the Paris climate accord and the World Health Organization.

Credit outlook: After spiking in late March as coronavirus became a global pandemic, credit default swap (CDS) prices for the larger UK banks have steadily fallen back to almost pre-pandemic levels. Although uncertainty around COVID-19 related loan defaults led to banks provisioning billions for potential losses in the first half of 2020, drastically reducing profits, reported impairments for Q3 were much reduced in some institutions. However, general bank profitability in 2020 is likely to be significantly lower than in previous years.

The credit ratings for many UK institutions were downgraded on the back of downgrades to the sovereign rating. Credit conditions more generally though in banks and building societies have tended to be relatively benign, despite the impact of the pandemic.

Looking forward, the potential for bank losses to be greater than expected when government and central bank support starts to be removed remains a risk suggesting a cautious approach to bank deposits in 2021/22 remains advisable.

Interest rate forecast:

- Arlingclose expects Bank Rate to remain at the current 0.10% level.
- Additional monetary loosening through increased financial asset purchases was delivered as we expected. Our central case for Bank Rate is no change, but further cuts to zero, or perhaps even into negative territory, cannot be completely ruled out.
- Gilt yields will remain low in the medium term. Shorter term gilt yields are currently negative and will remain around zero or below until either the Bank expressly rules out negative Bank Rate or growth/inflation prospects improve.
- Downside risks remain in the near term, as the government continues to react to the escalation in infection rates and the Brexit transition period comes to an end.

	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23
Official Bank Rate													
Upside risk	0.00	0.00	0.00	0.15	0.15	0.15	0.15	0.30	0.30	0.30	0.30	0.30	0.30
Arlingclose Central Case	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Downside risk	-0.10	-0.20	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
3-month money market rate													
Upside risk	0.05	0.05	0.05	0.10	0.10	0.15	0.20	0.30	0.30	0.30	0.30	0.30	0.30
Arlingclose Central Case	0.10	0.10	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Downside risk	-0.40	-0.40	-0.45	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
5yr gilt yield													
Upside risk	0.40	0.40	0.40	0.45	0.45	0.50	0.50	0.55	0.60	0.60	0.65	0.65	0.70
Arlingclose Central Case	0.00	0.00	0.05	0.10	0.15	0.15	0.20	0.20	0.25	0.25	0.25	0.25	0.25
Downside risk	-0.30	-0.40	-0.50	-0.55	-0.60	-0.60	-0.60	-0.60	-0.60	-0.60	-0.60	-0.60	-0.60
10yr gilt yield													
Upside risk	0.40	0.40	0.40	0.45	0.45	0.50	0.50	0.55	0.60	0.60	0.65	0.65	0.70
Arlingclose Central Case	0.30	0.30	0.35	0.40	0.40	0.45	0.45	0.50	0.50	0.55	0.55	0.55	0.55
Downside risk	-0.30	-0.40	-0.50	-0.55	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
20yr gilt yield													
Upside risk	0.40	0.40	0.40	0.45	0.45	0.50	0.50	0.55	0.60	0.60	0.65	0.65	0.70
Arlingclose Central Case	0.70	0.70	0.70	0.75	0.75	0.75	0.80	0.80	0.85	0.85	0.85	0.85	0.85
Downside risk	-0.20	-0.20	-0.25	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30
50yr gilt yield													
Upside risk	0.40	0.40	0.40	0.45	0.45	0.50	0.50	0.55	0.60	0.60	0.65	0.65	0.70
Arlingclose Central Case	0.60	0.60	0.60	0.65	0.65	0.65	0.70	0.70	0.75	0.75	0.75	0.75	0.75
Downside risk	-0.20	-0.20	-0.25	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30	-0.30

FINANCIAL LIMITS

The following Authority wide limits are reviewed annually and are still considered appropriate.

Revenue Virement

The levels of authorisation for budget head revenue virements are:

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

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

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

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

The exceptions to the above framework are that:

- Virement is not permitted in relation to capital finance charges on service committees or where a proposal would adversely affect the long term revenue commitments of the Council.
- The Cabinet approval is not required when the virement is between an income head and an expenditure head which are directly related and is approved by the Corporate Director (Finance).
- These virement rules are not applicable between the General and Housing Revenue Funds or between the revenue accounts and the capital programme.

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

Capital Virement

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

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

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

Debts and Stock Write-offs

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

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

The exception to the above framework is that:

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

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
10102	Community Wellbeing	Community Services
10203	Parish & Town Council Grants	Corporate Financing
10205	External Funding	Community Services
10235	Member Grant Scheme	Community Services
10601	Car Parks-General	Operations
10602	George Yard 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
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
10705	Rivenhall 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
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
20002	Civic Support	Corporate Management Plan
20003	Senior Managers Group	Corporate Management Plan
20801	Corporate Management (General)	Finance
20811	Investment & Other Income	Finance
20812	Debt Management Expenses	Finance
20821	Capital Financing	Finance
20831	Unapportionable Central Overhd	Corporate Financing
20832	Efficiency Savings Target	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20901	Cdc - Corporate Policy Making	Governance
20902	Cdc-Represent Local Interests	Governance

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community Services
22102	Central Purchasing	Finance
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
24001	Graphic Design & Printing	Marketing & Communications
24002	Reprographics	Marketing & Communications
24101	Business Systems Team	Ict & Facilities
24103	Desktops	Ict & Facilities
24104	Hardware/Software	Ict & Facilities
24105	Data Network	Ict & Facilities
24106	Research / Development	Ict & Facilities
24107	Website/Intranet	Ict & Facilities
24109	It Infrastructure	Ict & Facilities
24202	Voice Network	Ict & Facilities
24301	Business Improvement Team	Finance
24303	Corporate Projects & Web	Ict & Facilities
24401	Commercial	Corporate Management Plan
25106	Human Resources	Human Resources
25109	Health,Safety & Emerg Plg Unit	Environment & Leisure
25201	Emergency Planning	Environment & Leisure
25401	P.E.T.-General	Human Resources
25501	In Service Training	Human Resources
25601	E.S.C.-General	Human Resources
25701	Apprentices	Human Resources
26102	Financial Services Unit	Finance
26103	Internal Audit	Finance
26106	Insurance Unit	Finance
26108	Cashiering Services	Finance
26109	Housing Benefits Unit	Finance
26110	Billing & Recovery Team	Finance
26111	Asset Management Unit	Asset Management
26112	Customer Servs Duty Officers	Ict & Facilities
26119	Revenues & Benefits System	Finance
26120	Revenues & Benefits Support	Finance
26121	Efinancials	Finance
26122	Customer Contact Centre	Finance
26124	Hr & Payroll System	Finance
27101	Industrial Units-General	Asset Management
27104	Warner Drive Braintree	Asset Management
27105	Former Depot Great Yeldham	Asset Management

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
27110	Braintree Enterprise Centre	Asset Management
27111	Bec Conference Centre	Asset Management
27112	Springwood Grow On Units	Asset Management
27113	Osier House	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
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
27320	Silver End Doctors Surgery	Asset Management
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	1 Freebournes Court	Asset Management
28104	Causeway House (Bdc Office)	Ict & Facilities
28105	Causeway House (Lettings)	Asset Management
28301	Closed Circuit Television	Ict & Facilities
28604	Rent Allowances	Finance
28605	Benefit Fraud	Finance
28801	Council Tax	Finance
28901	Non-Domestic Rates	Finance
30102	Public Health & Housing	Environment & Leisure
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30116	Fleet Parts Stock	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
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

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
33801	Street Cleansing	Operations
33809	Street Namplates	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 Options	Housing Services
40106	Housing Assessment	Housing Services
40203	Grants	Housing Services
40208	Stock Condition Survey	Environment & Leisure
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40225	Temporary Accommodation	Housing Services
40226	Bradford Street	Housing Services
40232	Digby Court	Housing Services
40233	Great Eastern Close	Housing Services
40703	Supporting People Carecall	Housing Services

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
60102	Building Control	Environment & Leisure
60103	Development Management Unit	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
60108	Landscape Services	Sustainable Development
60201	Planning Applications	Sustainable Development
60204	Pre-Application Advice	Sustainable Development
60205	Planning Performance Agreement	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
61605	Business Support & Engagement	Economic Development
61620	Strategic Investment Team	Strategic Investment
62001	Licensing	Environment & Leisure
63001	Roadside Features-General	Operations
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
66520	Animal Activities Licensing	Environment & Leisure
66550	Scrap Metal Licences	Environment & Leisure
66599	Other Licences	Environment & Leisure
99900	Corporate Financing	Corporate Financing

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
28103	1 Freebournes Court	Asset Management
27318	3/4 Century Drive	Asset Management
34201	Abandoned Vehicles	Operations
33209	Allotments	Operations
66520	Animal Activities Licensing	Environment & Leisure
25701	Apprentices	Human Resources
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
27111	Bec Conference Centre	Asset Management
28605	Benefit Fraud	Finance
27202	Benfield Way Braintree	Asset Management
26110	Billing & Recovery Team	Finance
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
65002	Braintree Cemetery	Operations
27110	Braintree Enterprise Centre	Asset Management
10623	Braintree Road Car Park	Operations
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	Finance
61605	Business Support & Engagement	Economic Development
24101	Business Systems Team	Ict & Facilities
20821	Capital Financing	Finance
10601	Car Parks-General	Operations
35210	Carbon Management	Environment & Leisure
26108	Cashiering Services	Finance
27302	Cathcart Hse High St Braintree	Asset Management
28104	Causeway House (Bdc Office)	Ict & Facilities
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	Finance
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	Ict & Facilities
33504	Collection Costs	Operations

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
24401	Commercial	Corporate Management Plan
27321	Commercial Property (Other)	Asset Management
14120	Community Projects	Community Services
14101	Community Safety & Development	Community Services
15200	Community Safety (Csp)	Community Services
11402	Community Transport	Community Services
10102	Community Wellbeing	Community Services
27316	Connaught House	Asset Management
33706	Cordons Farm	Operations
27315	Corner House	Asset Management
99900	Corporate Financing	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20801	Corporate Management (General)	Finance
20001	Corporate Management Team	Corporate Management Plan
24303	Corporate Projects & Web	Ict & Facilities
28801	Council Tax	Finance
61101	Countryside Management Project	Sustainable Development
26122	Customer Contact Centre	Finance
26112	Customer Servs Duty Officers	Ict & Facilities
24105	Data Network	Ict & Facilities
20812	Debt Management Expenses	Finance
10708	Dengie Hall	Asset Management
24103	Desktops	Ict & Facilities
60103	Development Management Unit	Sustainable Development
40232	Digby Court	Housing Services
66211	Discovery Centre	Operations
22201	District Elections	Governance
25601	E.S.C.-General	Human Resources
10622	Easton Road Car Park	Operations
61601	Economic Development	Economic Development
20832	Efficiency Savings Target	Corporate Financing
26121	Efinancials	Finance
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
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	Finance
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
30116	Fleet Parts Stock	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
40233	Great Eastern Close	Housing Services
10712	Great Notley Village Hall	Asset Management
27314	Grove House	Asset Management
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
24104	Hardware/Software	Ict & Facilities
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
40106	Housing Assessment	Housing Services
26109	Housing Benefits Unit	Finance
40105	Housing Options	Housing Services
40211	Housing The Homeless	Housing Services
26124	Hr & Payroll System	Finance
25106	Human Resources	Human Resources
25501	In Service Training	Human Resources
33568	Income Account	Operations
27101	Industrial Units-General	Asset Management
26106	Insurance Unit	Finance
26103	Internal Audit	Finance
20811	Investment & Other Income	Finance
24109	It Infrastructure	Ict & Facilities
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development
22105	Legal Services	Governance
13001	Leisure Contract	Environment & Leisure
62001	Licensing	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

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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
12401	Museum-General	Environment & Leisure
10610	Newlands Drive Car Park	Operations
28901	Non-Domestic Rates	Finance
30120	Operations Mgt & Admin	Operations
27113	Osier House	Asset Management
63007	Other Fountains	Operations
66599	Other Licences	Environment & Leisure
25401	P.E.T.-General	Human Resources
10203	Parish & Town Council Grants	Corporate Financing
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment & Leisure
60201	Planning Applications	Sustainable Development
60205	Planning Performance Agreement	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
33205	Play Areas	Operations
60204	Pre-Application Advice	Sustainable Development
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
35301	Public Lighting	Environment & Leisure
61001	Public Transport/Traffic Mgmt	Sustainable Development
34301	Radio Control	Operations
28604	Rent Allowances	Finance
24002	Reprographics	Marketing & Communications
40104	Research & Development	Housing Services
24106	Research / Development	Ict & Facilities
26120	Revenues & Benefits Support	Finance
26119	Revenues & Benefits System	Finance
10716	Rickstones	Asset Management
10705	Rivenhall Village Hall	Asset Management
63001	Roadside Features-General	Operations
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

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
27501	Shops	Asset Management
27320	Silver End Doctors Surgery	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
27112	Springwood Grow On Units	Asset Management
10609	Station Approach Car Park	Operations
27109	Stepfields Witham	Asset Management
40208	Stock Condition Survey	Environment & Leisure
61620	Strategic Investment Team	Strategic Investment
33801	Street Cleansing	Operations
60901	Street Naming & Numbering	Sustainable Development
33809	Street Namplates	Operations
33401	Street Scene Protection	Operations
40703	Supporting People Carecall	Housing Services
66501	Taxi Licences	Environment & Leisure
40225	Temporary Accomodation	Housing Services
10901	Town Hall Centre	Environment & Leisure
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing
30140	Unit 9 Workshop	Operations
24202	Voice Network	Ict & Facilities
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Ict & Facilities
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management

General Fund Subjective Summary (All Business Plans)	Direct Controllable Budgets (£)	Internal Charging (£)
---	--	------------------------------

GROSS EXPENDITURE

EXP0	Employee Related Expenses	20,483,630	0
EXP1	Premises Related Expenses	1,698,620	26,790
EXP2	Supplies & Services	4,393,060	0
EXP3	Transport Related Expenses	2,281,570	0
EXP4	Transfer Payments	27,413,800	0
EXP5	Third Party Payments	2,152,450	0
EXP6	Capital Financing Costs	2,785,870	0
EXP7	Miscellaneous Expenditure	1,827,443	74,590
EXPZ	Gf Revenue Account	(8,819,763)	0

TOTAL - GROSS EXPENDITURE		54,216,680	101,380
----------------------------------	--	-------------------	----------------

GROSS INCOME

INC0	Government Grants	(30,399,927)	0
INC1	Joint Financing Income	(1,829,720)	0
INC2	Other Grants & Reimbursements	(2,724,970)	0
INC3	Sales	(352,100)	0
INC4	Fees & Charges	(5,482,830)	0
INC5	Rents	(3,412,930)	0
INC6	Interest	(709,070)	0
INC7	Miscellaneous Income	(121,960)	0
INC8	Internal Recharges	(482,710)	(101,380)

TOTAL - GROSS INCOME		(45,516,217)	(101,380)
-----------------------------	--	---------------------	------------------

NET CONTROLLABLE EXPENDITURE		8,700,463	
-------------------------------------	--	------------------	--

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP0	Employee Related Expenses	20,483,630	0
0100	Salary With Oncost	18,117,900	
0103	Staffing Costs Profile	250,300	
0104	Annual Leave Purchase	(25,000)	
0110	Standby	60,720	
0130	Overtime - Monthly Pay	265,510	
0200	Other Staffing (Bought In)	402,420	
0201	Pension Fund - Added Years	643,620	
0300	Agency/Sep Staff	485,030	
0520	Staff Professional Fees	17,790	
0540	First Aid	1,000	
0550	Fire Marshall	2,200	
0560	Webcasting	3,710	
0620	Employers Liability Ins.	66,330	
0650	Officials Indemnity Ins.	9,210	
0660	Pa(All Duties) Insurance	3,170	
0670	Fidelity Insurance	6,490	
0710	Staff Health Checks	9,760	
0711	Well Being Programme	600	
0712	Employee Support	3,940	
0750	Annuity	7,020	
0785	Staff Awards	1,300	
0810	Advertising	3,020	
0850	Disclosure & Barring Service	200	
0940	Training Fees - Incl.Reg.	147,140	
0941	Health & Safety Training	250	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP1	Premises Related Expenses	1,698,620	26,790
1010	General Repair & Maint.	229,060	
1019	Planned Maintenance	25,000	
1040	Electrical Works	2,800	
1050	Plumbing/W.C. Repairs/Maint	3,200	
1210	Lift Repairs & Maint.	12,000	
1220	Heat/Ventil'N Rep/Maint.	5,800	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	9,330	
1260	Automatic Door Maint.	1,500	
1270	Security Alarm Payments	6,080	
1280	Lights/Fittings/Electrics	4,600	
1284	Health & Safety	500	
1286	Asbestos Surveys	900	
1287	Cctv Maintenance	3,200	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	2,710	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	7,500	
1307	Tree Maintenance	72,490	
1308	Bedding	11,920	
1309	Fencing/Walls	9,000	
1310	Landscaping	4,210	
1312	Road Repairs	500	
1313	Weed Control	3,100	
1318	Hanging Baskets/Containers	9,200	
1410	Gas	28,340	
1420	Electricity	208,900	
1500	Combined Water/Sewer Chge	32,750	
1510	Metered Water Charge	700	
1610	Building Insurance	48,300	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	4,900	
1740	Contract Cleaning	110,820	
1750	Trade Waste Collection		26,790
1770	Toilets-Hygiene	5,300	
1780	Clinical Waste	1,440	
1781	Confidential Waste Disposal	3,000	
1790	Health & Safety	2,570	
1810	Rent	212,950	
1820	Unified Business Rate-Ndr	556,890	
1840	Hire Of Premises	2,490	
1850	Council Tax	3,500	
1860	Service Charges	39,690	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP2	Supplies & Services	4,393,060	0
2010	New Equip. & Furniture	71,540	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	25,000	
2013	New Wheelie Bins	70,000	
2015	Signs	10,290	
2020	Hired Equipment	15,680	
2030	Maint.Equipment/Furniture	70,460	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	20,000	
2035	Maint Of Pv Panels	3,140	
2045	Social Car Mileage Payments	3,500	
2050	Tv/Sound Rentals/Licence	1,480	
2060	Chemicals,Fertilisers,Poisons	6,000	
2085	Purchase Of Trade Waste Sacks	900	
2086	Purchase Of Sacks (Street)	14,000	
2090	Other Tools & Materials	57,660	
2092	Consumable Materials	12,300	
2093	Recycling Sacks	206,700	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	1,230	
2120	Vending Machine Supplies	3,500	
2121	Water Coolers Expenditure	5,700	
2130	Vending Machine Rental	1,000	
2210	Protective Clothing	42,490	
2220	Uniforms & Name Badges	3,560	
2230	Laundry	2,700	
2300	Printing-Outwork	68,360	
2310	Newspapers & Publications	18,780	
2320	Stationery	16,350	
2330	Books	50	
2360	Printing Paper/Materials	14,820	
2370	Printing-Machine Rentals	28,380	
2390	Photocopy Mach.Rent/Meter Chge	23,790	
2410	Court Fees & Charges	13,140	
2430	Licences(Miscellaneous)	4,770	
2450	Land Registry Fees	3,760	
2500	Other Professional Fees	218,410	
2501	Analysts Fees	2,000	
2502	Consultants Fees	139,170	
2504	Legal Fees	172,200	
2505	Bailiffs Fees	2,550	
2507	Valuers/Estate Agent Fees	10,000	
2508	Vets Fees	5,100	
2509	Audit Fees	60,960	
2510	Bank Charges	92,650	
2511	Security Services	8,390	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	8,860	
2518	Language Line	600	
2521	Management Fees/Charges	12,500	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2522	Disclosure & Barring Service	5,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2528	Best Value Surveys	3,000	
2529	Treasury Mgt Advisors	20,000	
2530	Utility Management Fees	4,000	
2531	Childcare Voucher Scheme	900	
2601	Engineering Insurance	3,650	
2602	All Risks Insurance	4,140	
2604	Cash In Transit Insurance	440	
2605	Libel & Slander Insurance	2,580	
2606	Land Charges Insurance	3,310	
2609	General Insurance	20,370	
2610	Public Liability	82,650	
2611	Proff Negligence Ins	7,050	
2700	Computer Bureaux Chge/Lic	136,290	
2701	Computer Paper & Materials	1,650	
2702	Computer Equip.& Software	73,470	
2703	Computer Maintenance	679,860	
2704	System Development	29,480	
2730	Telephone Charges	25,260	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	1,050	
2734	Mobile Phones	20,260	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	151,300	
2810	Conference Expenses	8,450	
2820	Subsistence	1,220	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	10,000	
2823	Swep- Sev W Accom	3,000	
2830	Members Allowances	474,350	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	6,000	
2862	Members Broadband	7,800	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	4,450	
2900	Grants-Welfare	166,580	
2903	Miscellaneous Grants	109,640	
2905	Recycling Donations	3,000	
2909	Grant - Museum Trust	185,330	
2940	Publicity/Promotion Exp.	46,950	
2950	Membership Subscriptions	93,970	
2960	Statutory Advertising	1,920	
2970	Advertising General	21,140	
2990	Data Protection Act	2,900	
7020	Payments	159,120	
7030	Other Expenses	183,720	
X920	Printing(Reprographics)	800	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP3	Transport Related Expenses	2,281,570	0
3021	Diesel Fuel	527,170	
3022	Petrol	4,820	
3023	Oil	2,030	
3025	Adblue	3,550	
3050	Tyres	3,170	
3060	Road Fund Licence	28,550	
3090	Misc.Transport Costs	292,330	
3110	Parts & Materials	309,730	
3120	Repairs	21,580	
3140	Leased Car Maintenance	6,570	
3150	Plant Materials	28,130	
3220	Transport Costs-Plant	7,320	
3310	Hire Of Vehicles	81,130	
3320	Plant Hire	2,900	
3331	Lease Car N.I.Contributions	8,140	
3332	Leased Car Irrecoverable V.At	3,350	
3340	Operating Lease Payments	619,320	
3350	Contract Hire	33,420	
3510	Casual Car Allowance	70,220	
3530	Leased Car Allowance	2,320	
3550	Public Transport	1,580	
3551	Rail Travel	3,410	
3554	Car Parking	270	
3560	Mileage Allow.-Occasional	100	
3570	Members Travel	11,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	194,140	
3650	Leased Car Insurance	11,000	
EXP4	Transfer Payments	27,413,800	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	27,411,300	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP5	Third Party Payments	2,152,450	0
5220	Sub-Contractors:General	251,950	
5260	Payments To External Mrfs	592,400	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	70,810	
5264	Emptying Of X Tanks	31,000	
5265	Grave Digging	57,000	
5280	Greenfields Ch	34,000	
5291	Leisure Contract - Variations	42,000	
5320	Essex County Council	249,330	
5321	Ecc Disposal Costs	524,160	
5322	Ecc Pension Fund	2,000	
5330	Community Associations	5,350	
5350	Payments To Other La'S	12,000	
5360	Payments To Parish Councils	90,620	
5370	Colchester Bc	182,270	
5380	Essex County Fire & Rescue	900	
5410	Central Essex Community Servs	1,000	
5540	Pest Control	2,860	
5602	Air/Water Quality/Contam Land	800	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	2,785,870	0
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	503,870	
6820	Revenue Contributions	2,000,000	
EXP7	Miscellaneous Expenditure	1,827,443	74,590
7010	Apprenticeship Levy	55,880	
7011	Expenditure Savings Profiled	19,380	
7028	Parkmark Accreditation	2,250	
7040	Refunds	(750)	
7050	Contingency	1,693,113	
7051	Health & Safety Contingency	18,950	
7052	Emergency Planning Contingency	3,000	
7080	Payments To Ecc	2,740	
7110	Write-Offs	16,000	
7220	Transfers Within Procurement		74,590
7300	Insurance Excess	16,880	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXPZ	Gf Revenue Account	(8,819,763)	0
7801	Transfer From Service Areas	5,250	
7805	Transfer To Reserve	778,693	
9806	Transfer To/From Reserve	(9,603,706)	
INC0	Government Grants	(30,399,927)	0
9002	Dclg - Other	(1,127,673)	
9003	Dwp	(249,880)	
9005	Dwp - Rent Allowance Subsidy	(26,923,860)	
9007	Dwp - Benefit Admin Grant	(332,910)	
9016	Home Office Funding	(21,100)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,621,424)	
9026	Dclg - Localising Suppt C Tax	(121,580)	
INC1	Joint Financing Income	(1,829,720)	0
9101	Ecc Joint Financing Conts	(974,190)	
9102	Colchester Bc Jt Finance	(52,700)	
9105	Witham Town Council	(6,290)	
9106	Ecc Agency Reimbursements	(15,230)	
9108	External Income	(63,750)	
9109	Essex Police Jt Financing	(18,500)	
9111	Hub Subscriptions - Other La'S	(50,000)	
9114	Repay Technical Agreement	(460,000)	
9115	Collection Investment	(51,320)	
9117	School Joint Financing	(90,000)	
9119	Fraud & Compliance Investment	(47,740)	
INC2	Other Grants & Reimbursements	(2,724,970)	0
9200	Sponsorship	(46,750)	
9204	Contributions	(21,350)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(9,000)	
9210	Benefit Overpayment Recoveries	(400,000)	
9212	Revenues Costs Recovered	(306,700)	
9215	Administrative Penalties	(15,250)	
9217	Disposal Credits	(57,920)	
9219	Ecc Recycling Credits	(1,313,220)	
9220	Ecc Tipping Away	(53,930)	
9222	Cost Of Collection Allowance	(188,570)	
9230	Eastlight Community Homes	(18,500)	
9445	Leisure Contract Fees	(193,780)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC3	Sales	(352,100)	0
9302	Sale Of Provisions	(3,250)	
9304	Sale Of Publications/Maps	(500)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(327,350)	
9322	Sales Of Sacks (Blue)	(12,000)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	
INC4	Fees & Charges	(5,482,830)	0
9235	Plan Perform. Agreements	(85,000)	
9400	Tuition Fees	(2,500)	
9401	Fees/Charges For Services	(4,386,160)	
9402	Lettings-Facility/Casual Users	(78,480)	
9403	Charges-Hire/Use Equip/Rooms	(25,000)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(37,850)	
9406	Fines	(7,000)	
9408	Licences	(253,000)	
9409	Other Recoverable Charges	(71,500)	
9410	Season Tickets/Permits	(115,000)	
9416	Exclusive Rights Of Burial	(71,250)	
9417	Memorials	(17,900)	
9418	Interment Fees	(84,950)	
9419	Maintenance Of Graves	(12,820)	
9423	Pcn Off Street	(65,000)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(470)	
9431	Allotments Income	(15,000)	
9433	Memorial Bench Or Tree	(1,000)	
9434	Shopper Bus Fares	(3,500)	
9435	Fare Income	(17,580)	
9436	Group Hire Inc Driver Provided	(49,630)	
9437	Social Car Scheme Regs/Renewal	(11,250)	
9438	Group Hire Reg Driver Provided	(2,320)	
9439	Community Priced Weddings	(6,000)	
9440	Wedding Hire	(5,500)	
9442	Sports Pitch Income	(35,000)	
9447	Electric Charging Point	(1,500)	
9448	Group Hire Reg (Self Drive)	(170)	
9449	Group Hire Inc(Self Drive)	(2,000)	
9451	Stray Dogs Income	(1,500)	
9452	Temporary Traffic Reg Orders	(1,000)	
9453	Second Green Bin	(10,000)	
INC5	Rents	(3,412,930)	0
9443	Service Charges	(257,400)	
9501	General Rent	(751,990)	
9502	Commercial/Industrial Rents	(2,396,630)	
9503	Licence To Occupy	(2,160)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC6	Interest	(709,070)	0
9630	Interest - Deposits	(23,070)	
9637	Interest - Pooled Funds	(686,000)	
INC7	Miscellaneous Income	(121,960)	0
9700	Miscellaneous Income	(38,680)	
9709	Adjustments	9,170	
9716	Feed In Tariff	(50,350)	
9717	Export Tariff	(2,560)	
9718	Electricity Consumed Recharge	(39,540)	
INC8	Internal Recharges	(482,710)	(101,380)
9801	Recharge To Other Rev.A/C	(4,710)	(26,790)
9803	Tfr To Capital Funds	(478,000)	
9820	Transfers Within Procurement		(74,590)

General Fund Revenue Profile 2020/21 to 2024/25

	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
	£	£	£	£	£
Base Budget brought forward from previous year	14,189,390	17,631,660	16,420,940	14,901,159	15,789,543
Inflation:					
Pay - annual award and incremental progression	438,030	523,980	486,180	443,140	426,460
Other Expenditure Inflation	120,660	102,480	114,050	114,880	122,570
Income Inflation	0	0	0	0	0
Pension Fund adjustments (added years)	11,970	8,890	10,300	11,770	12,650
Pension Fund Deficit - Triennial payment adjustment					
Base Budget provision	1,600,700	-2,468,310		956,580	
Increase to allow one-off payment in year to Pension Fund	867,610				
Increase in Employer pension contributions (from 16.5% to 20.3%)	482,110				
New Demands:					
Reduced Income/Increased costs previously profiled - one-off provision	341,480	-809,450	-204,230	-47,000	
Reduced Income/Increased costs previously profiled - base budget		75,190	200,000	90,000	
Priority Investment - one-off provision	0	1,465,140	384,370		
Priority Investment - one-off provision			-1,215,140	-383,020	-203,850
New Budget Pressures - add to base budget	135,420	98,000	5,000	6,000	4,000
New Budget Pressures - one-off provision					
Reductions:					
Savings/Additional Income agreed previously profiled	-555,710	-24,850	-38,350	-5,000	
New Savings/Additional Income - Management		-181,790			
New Savings/Additional Income - Members					
Additional Savings Required	0	0	-1,261,961	-298,966	-96,156
Updated Base Budget	17,631,660	16,420,940	14,901,159	15,789,543	16,055,217
Addition to/(Withdrawal) from Balances - Base budget	222,269	-320,165			
Use of Balances - Additional Pay Award 20/21 (0.75%)	-135,420				
Use of Balances - Pension Fund Deficit - Triennial payment adjustment	-1,645,540	822,770	822,770		
Contribution from Balances for one-off New Investment	-136,000	-1,139,000	-384,370	-121,350	
Contributions (from)/to Business Rates Equalisation Reserve	188,955	-7,368,666			
New contributions (from)/to Other Earmarked Reserves	-900,230	-351,811	-47,000		
Budget Requirement	15,225,694	8,064,068	15,292,559	15,668,193	16,055,217
Government Grant - Revenue Support Grant					
Retained Business Rates - Baseline amount	-3,486,929	-3,486,929	-3,556,668	-3,627,801	-3,700,357
- Growth above baseline	-1,515,639	-1,492,095	-1,492,095	-1,492,095	-1,492,095
Transition and Rural Services grants and returned funding	-22,125	-23,217	-23,217	-23,217	-23,217
Lower Tier Services Grant		-148,498			
Local Council Tax Support Grant		-189,919			
Collection Fund Balance - Business Rates (Surplus)/Deficit	-188,955	7,368,666			
Collection Fund Balance - Council Tax (Surplus)/Deficit	-155,120	-170,882			
BDC Requirement from Council Taxpayers	9,856,926	9,921,194	10,220,579	10,525,080	10,839,548
Tax base (+1% for 2022/23 onwards and collection rate of 99%)	53,373	53,721	54,258	54,801	55,349
Council Tax (Band D)	£184.68	£184.68	£188.37	£192.06	£195.84
Council Tax per week	£3.55	£3.55	£3.62	£3.69	£3.77
Percentage Increase	2.75%	0.00%	2.00%	1.96%	1.97%
Increase per week	£0.09	£0.00	£0.07	£0.07	£0.08

New Demands & Budget Pressures 2021-22 onwards (All)

Portfolio	Business Plan	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	Comments
Health & Communities	Cultural Services	Town Hall Centre - anticipated reduction in income as a consequence of the Manor Street development. (Funding for 2019-21 only)	-42,000	-2,000			The business plan for the Manor Street Development makes an allocation of £49,000 per annum during the construction phase to the Town Hall Centre to offset the loss of income caused by the loss of the car park and the impact of the construction works on hirers and potential hirers.
Health & Communities	Cultural Services	Town Hall Centre - anticipated reduction in income as a consequence of the Manor Street development. (Project delay funding adjustment)	21,000	-21,000			Owing to the later start of the Manor Street redevelopment, the works are not expected to be completed until October 2021 (budgeted from April 2021). Therefore the level of income assumed in the budget will not be achieved and this is reflected in this bid. The budget may be impacted further if the revised opening date is delayed.
Health & Communities	Community Services	Councillor Community Grant scheme - funding of current scheme ceases at 31st March 2019. Proposed following consultation to continue with scheme for two years, 2019/20 and 2020/21. (Funding for 2019-21 only)	-73,500				
Environment & Place	Operations	Car Parks - Loss of Manor Street / Victoria Street car parks due to Manor Street Development - during construction period and reduced number of spaces available once development complete. (Funding for 2019-21 only)	-73,000				During the construction phase the existing car parks at Manor Street and Victoria Road are likely to be non-operational (subject to discussion with the appointed contractor) leading to a potential reduction of net income to the Council of £73,000 per annum.
Environment & Place	Operations	Car Parks - Loss of Manor Street / Victoria Street car parks due to Manor Street Development - during construction period and reduced number of spaces available once development complete. (Project delay funding adjustment)	36,500	-36,500			Owing to the later start of the Manor Street redevelopment, the new car park is not due to open until October 2021 (budgeted from April 2021). Therefore the level of income assumed in the budget will not be achieved and this is reflected in this bid. The budget may be impacted further if the revised opening date is delayed.
Communities Culture & Tourism	Community Services	Community Engagement Officer (Funding for 2020-22 only)		-47,360			Additional support to help deliver projects including: Maltings Lane Community Facility, Leisure Contract Review, Live Well projects (including BeWell plan), Mental Health Forum and Action Plan, and to develop community engagement activity. Two officers, one to focus on Health and Leisure development and the second to focus on Community Engagement and Facilities. Both posts to be for 2 year fixed-term period. In addition, a project allowance of £20,000 to support delivery of projects, communications and engagement activity. Budget request of £169,460 (propose funding from the Community Projects (formerly part of CHIP Fund Reserve)
Economic Development & Infrastructure	Economic Development	Education and Skills Board - provision to enable Board to undertake projects. (Funding for 2020-21 only)	-15,000				The Braintree District Education and Skills Board was launched in 2017, with the aim to bring education providers and employers together to better understand the skills picture across the District and match the needs of employers with the education provision. Some successful projects funded through this board include the apprenticeship fair and the careers fair which are proving very popular with employers, students, parents and other prospective employees. Budget request £15,000 (propose funding from the Community Projects (formerly part of CHIP Fund Reserve).
Economic Development & Infrastructure	Economic Development	Provision to enable the implementation of the North Essex Economic Growth strategy – this is subject to other Councils matching the request and a suitable action plan being approved. (Funding for 2020/21 only)	-20,000				Propose to meet provision from the unallocated New Homes Bonus.
Communities Culture & Tourism	Community Services	Health and Leisure Development Officer (Funding for 2020-22 only)		-47,370			Additional support to help deliver projects including: Maltings Lane Community Facility, Leisure Contract Review, Live Well projects (including BeWell plan), Mental Health Forum and Action Plan, and to develop community engagement activity. Two officers, one to focus on Health and Leisure development and the second to focus on Community Engagement and Facilities. Both posts to be for 2 year fixed-term period. In addition, a project allowance of £20,000 to support delivery of projects, communications and engagement activity. Budget request of £169,460 (propose funding from the Community Projects (formerly part of CHIP Fund Reserve)
Communities Culture & Tourism	Environment & Leisure	Town Hall CCTV Upgrade (Funding for 2020-21 only)	-6,000				The existing Town hall CCTV system is now well over 10 years old, many of the cameras are broken or signal has been lost and parts are now obsolete. Cameras that operate throughout the night both inside and in outside areas don't benefit from infra- red night vision. Image capture and storage of the coverage is now very dated and is reliant on DVD recordings which take time to extract if and when required for the Police.
Finance & Performance Management	Corporate	Surplus on Council Tax Collection Fund - proportion allocated to Town/Parish councils (Funding for 2020-21 only)	-29,450				
Finance & Performance Management	Governance	Legal Services - Case Management System upgrade (Funding for 2020-21 only)	-8,000				Software is at least 5 years old, and needs updating to meet needs. There are a number of options including a potential to move to a cloud based model. Bid is to facilitate this work and the cost of upgrade. One-off requirement propose meet from balances.
Environment & Place	Operations	Strategic Service Review of Waste Management (Funding for 2020-22 only)		-50,000			Need to bring in external support for a two-year period to undertake this fundamental service review. Propose to fund from the Corporate Improvement earmarked reserve.
Planning	Sustainable Development	Infrastructure Project Officer (Funding for 2020-2023 only)			-47,000		The District is growing and infrastructure provision to go alongside new homes and jobs is the key request from local residents. This role will provide an infrastructure lead for the local authority, working with partners and stakeholders both internally and externally to provide a single liaison point working across a whole of the Growth Directorate. The role would be the lead BDC officer for national highway improvement schemes such as the A120 and A12 as well as smaller community infrastructure schemes with improvements and contributions secured through S106 contributions.
Planning	Sustainable Development	Housing Development and Local Plan Growth reserve. Potential requirement for a top-up for anticipated costs in 2020/21 only	-600,000				Reserve created in 2019/20 with £500k. Propose to meet addition from New Homes Bonus.
Total Reduced Income/Increased costs previously profiled - one-off			-809,450	-204,230	-47,000	0	

New Demands & Budget Pressures 2021-22 onwards (All)

Portfolio	Business Plan	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	Comments
Finance & Performance Management	Finance	Reduction of Council Tax Support and Housing Benefit Administration Subsidy	45,000	45,000			
Finance & Performance Management	Finance	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.	5,260				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.
Environment & Place	Community Services	Community Safety Officer post currently funded from earmarked reserve, from Home Office grant, until September 2020. Request to fund from base budget. Full cost of £36k but Partners that are able are prepared to part fund post.	9,130				The Community Safety Partnership hosted by the Council has been instrumental in bringing together partners across criminal justice, health, housing, enforcement services, education, local businesses and the voluntary/community sector to promote improved community safety and tackle issues. The Community Safety Officer role is essential to work of the partnership and in most Districts is fully funded by the local authority. Our CSP partners have agreed to part fund as they recognise and value the partnership.
Economic Development & Infrastructure	Economic Development	Proposal to add to base part of Economic Development staffing budget which is currently met from earmarked reserve, as this will be exhausted in 2022/23.			90,000		
Finance & Performance Management	Governance	Governance & Information Lawyer - add post to Base. Currently two-year fixed term post ending September 2020, currently funded from budget carry forward earmarked reserve.	15,800				We anticipated that there would be an initial increase in work with a prediction of this reducing as it bedded in. Unfortunately we are not seeing the reduction hoped for, if anything the requirements are increasing with time.
Environment & Place	Operations	Waste Management - District Growth		155,000			This funding was previously identified pending the outcome of the Waste Management Service Review which has been delayed due to the covid-19 pandemic. This has been moved to 2022/23 pending completion of the review and implementation of the agreed recommendations from 2021/22 onwards. This is only flagged up as a provision should it be necessary (an extra vehicle + 3 staff).
Total Reduced Income/Increased costs previously profiled - base budget			75,190	200,000	90,000	0	
Finance & Performance Management	Corporate	Surplus on Council Tax Collection Fund - proportion allocated to Town/Parish councils	33,640	-33,640			
Communities Culture & Tourism	Health and Communities	Councillor Community Grant scheme. Current arrangements cease in 2020/21. Propose to continue with a scheme for a further two-year period.	75,000		-75,000		Proposes detail of the scheme arrangements to be considered at Cabinet on 8th February 2021.
Environment & Place	Environment & Leisure	Application for purchase of a new noise level meter Norsonic 145. This includes upgrading of software to a new non-USB licence key version which will be loadable onto the existing sound level meters and computers for interrogation of results. This machine would be to replace an ageing nuisance recorder and ensure continuity on delivery of service.	6,500	-6,500			
Corporate Transformation	Corporate	Revenue impact of Enterprise Centre, Horizon 120		309,370	-188,020	-173,850	As per Cabinet report 21st October 2020
Finance & Performance Management	Finance	Reduction in Dividend and Interest received as consequence of Covid on international markets.	350,000	-100,000	-120,000	-30,000	Propose to meet estimated shortfall in 2021/22 from the Treasury Management Reserve.
Finance & Performance Management	Finance	Provision for the potential impact of Covid on service budgets (primarily income) in 2021/22.	1,000,000	-1,000,000			Propose provision be earmarked from the unallocated Revenue Balance
Total Priority Investment - one-off Provision			1,465,140	-830,770	-383,020	-203,850	
Corporate Transformation	ICT and Facilities	Additional ICT costs relating to Office 365 licences, Remote Desk Top licences, Softphone requirements and Server maintenance.	21,000	5,000	6,000	4,000	
Corporate Transformation	Commercialisation	Reduced income from advertising and roundabout sponsorship.	31,000				
Environment & Place	Environment & Leisure	Carbon Management Sustainability Officer - The post this year has been funded through a carry forward. The intention has always been to place a bid for permanent funding this PT role.	12,000				The role will expand from the supporting the officer and member climate change groups to assist in the delivery and monitoring of the Climate Strategy action plan. Monitor and collating data for performance reporting, supporting and maintaining public engagementary and collating information for bid submissions.
Environment & Place	Operations	Markets - Reduced Income	20,000				Markets income continued to fall (pre covid) in line with economic trends.
Environment & Place	Operations	Discovery Centre income	7,000				Budgeted income is lower than expected (pre covid) due to a large user reducing their bookings.
Environment & Place	Operations	Cemeteries - Grave Digging Contract	7,000				A new contract was awarded this year and the price came in higher. An increase in the base budget is required to reflect this.
Total New budget pressures - add to base budget			98,000	5,000	6,000	4,000	
New Demands 2021/22 onwards (All) - TOTAL			828,880	-830,000	-334,020	-199,850	

Savings Proposals 2021-22 onwards (All)

Portfolio	Business Plan	Description	2021/22 £	2022/23 £	2023/24 £	2024/25 £	Comments
Corporate Services & Asset Management	Asset Management	Commercial portfolio - estimated additional income from rent reviews.	-15,850	-24,350			
Corporate Services & Asset Management	Asset Management	The new Recreational disturbance Avoidance and Mitigation Strategy (RAMS) Supplementary Planning Document (SPD) being adopted by the Essex Authorities in light of the UK Conservation of Habitats and Species Regulations 2017 will require the Council to secure a financial contribution from all new dwellings to be built within the Zone Of Influence set out in the SPD. To engage additional administration support for three days per week to ensure that the planning obligations are recorded, monitored and post completion work undertaken to enable accurate and detailed information to be extracted for developers, residents and, as the Council may be required, by the Government. Estimated income of £28000 per annum. Arrangement ongoing following a trial period.	0				Current capacity is not sufficient to deal with the legal work generated by the Asset Management Service and the Development Management Service, which includes the monitoring of compliance with planning obligations. It will also now need to extend to deal with the financial contributions arising from the RAMS SPD received by direct payment (option for smaller sites) or secured by planning obligation. Income generated based on: 40 additional RAMS obligations @ £550 = £22,000 plus 20 additional schedules to planning obligations @ £300 = £6,000. Grand Total of £28,000.
Sub Total - Asset Management			-15,850	-24,350	0	0	
Finance & Performance Management	Finance	Revenues & Benefits Service - Salaries	-18,330				Net savings from flexible retirement in the Revenues and Benefits Service as of 31st March 2020
Finance & Performance Management	Finance	Central Insurance Premia - new contract arrangements from 1st December 2020	-40,000				
Sub Total - Finance			-58,330	0	0	0	
Corporate Services & Asset Management	Human Resources	Staff restructuring following flexible retirement of Human Resources and Organisational Development Manager in August 2018	-9,000	-14,000	-5,000		Manager post at 22.5 hours. Saving rises to £28,000 in 2023/24.
Corporate Services & Asset Management	Human Resources	New Employee Assistance Program and Rewards Scheme at reduced cost	-1,380				
Sub Total - Human Resources			-10,380	-14,000	-5,000	0	
Environment & Place	Operations	Transport - White diesel	-50,000				Saving due to the reduction in the market price of fuel. Market prices are subject to considerable fluctuation and the saving proposed still provides headroom in the budget for moderate price increases. Should there be a significant price increase of 15%+ then there is a risk that the saving may not be achieved.
Environment & Place	Operations	Horticultural Services - Red Diesel	-5,000				As with white diesel, the saving proposed is due to a reduction in the market price of fuel.
Environment & Place	Operations	Waste Management - Viridor processing fee	-62,080				Suffolk County Council contract for recycles - saving on processing fee following BDC's capital contribution into the facility. (Net of capital financing charge of £151,460 p.a.)
Sub Total - Operations			-117,080	0	0	0	
Corporate Services & Asset Management	Human Resources	Annual Leave purchased by members of staff	-5,000				
Sub Total - Corporate Finance and efficiencies			-5,000	0	0	0	
Savings Proposals 2021/22 onwards - TOTAL - Management			-206,640	-38,350	-5,000	0	

<u>Service/Service unit</u>	<u>Business Plan</u>	<u>Page</u>
Industrial Land	Asset Management	31
Industrial Units	Asset Management	32
Shops	Asset Management	32
Other Investment Properties	Asset Management	33
Non-Commercial Property Management	Asset Management	34-35
Public & Community Halls	Asset Management	36
Asset Management Unit	Asset Management	37
Community Transport	Community Services	38
Community Safety & Development	Community Services	39
Equalities & Diversity	Community Services	40
External Funding	Community Services	40
Member Grant Scheme	Community Services	40
Community Wellbeing	Community Services	40
Civic Support	Corporate Management Plan	41
Corporate Management Team	Corporate Management Plan	41
Heads of Service	Corporate Management Plan	41
Commercial	Corporate Management Plan	41
Economic Development	Economic Development	42
Business Support & Engagement	Economic Development	42
Building Control	Environment & Leisure	43
Carbon - Management & Admin	Environment & Leisure	43
Electric Car Charging	Environment & Leisure	44
Public Lighting	Environment & Leisure	44
Environmental Protection	Environment & Leisure	44
Health Protection	Environment & Leisure	45
Public Health & Housing	Environment & Leisure	45
Pest Control	Environment & Leisure	45
Emergency Planning	Environment & Leisure	46
Licensing	Environment & Leisure	46
Museum	Environment & Leisure	47
Town Hall Centre	Environment & Leisure	48
Health Development	Environment & Leisure	49
Leisure Management	Environment & Leisure	49
Health, Safety & Emergency Planning Unit	Environment & Leisure	50

<u>Service/Service unit</u>	<u>Business Plan</u>	<u>Page</u>
Benefits - Administration	Finance	51
Benefits - Net Paid/Subsidy	Finance	51
Local Tax Collection	Finance	52
Treasury Management	Finance	52
Insurance	Finance	53
Internal Audit	Finance	53
Cashiering Services	Finance	53
Revenues & Benefits System & Support	Finance	54
Financial Services	Finance	54
Corporate Management (Finance)	Finance	54
HR & Payroll System	Finance	55
Payroll Shared Service	Finance	55
Procurement	Finance	55
Performance & Improvement	Finance	56
Customer Contact Centre	Finance	56
Democratic Representation & Management	Governance	57
Electoral Services	Governance	58
Land Charges	Governance	58
Legal Services	Governance	59
Member Resources	Governance	59
Choice Based Lettings	Housing Services	60
Empty Homes	Housing Services	60
Grants	Housing Services	60
Homelessness & Temporary Accommodation	Housing Services	61
Housing Advice	Housing Services	62
Supporting People	Housing Services	62
Housing Assessment	Housing Services	62
Research & Development	Housing Services	62
Human Resources	Human Resources	63
Modern Apprentices	Human Resources	63
Organisational Development	Human Resources	63
Closed Circuit Television	ICT & Facilities	64
Customer Service Duty Officers	ICT & Facilities	64
Corporate Business Systems	ICT & Facilities	64
Business Systems Team	ICT & Facilities	65
Council Offices	ICT & Facilities	65
Corporate Projects & Web	ICT & Facilities	66

Budget Book 2021/22 - Index by Service

<u>Service/Service unit</u>	<u>Business Plan</u>	<u>Page</u>
Reprographics	Marketing & Communications	67
Marketing & Communications	Marketing & Communications	67
Graphic Design	Marketing & Communications	68
Mail Services	Marketing & Communications	68
Car Parks	Operations	69-70
Cemeteries	Operations	71-72
Discovery Centre	Operations	73
Markets	Operations	73
Parks	Operations	74-75
Public Conveniences	Operations	76
Roadside Features	Operations	76
Street Cleansing & Rapid Response	Operations	77
Cordons Farm	Operations	78
Refuse & Recycling	Operations	79-80
Fleet Management Unit	Operations	81
Fleet - Operating Costs	Operations	81
Fleet - Lease Car Scheme	Operations	81
Operations Management & Admin	Operations	82
Lakes Road Depot & Offices	Operations	83
Horticultural Services	Operations	84
Street Scene Protection	Operations	84
Strategic Investment Team	Strategic Investment	85
Development Management	Sustainable Development	86
Landscape & Countryside	Sustainable Development	86
Local Plan	Sustainable Development	87
Public Transport/Traffic Management	Sustainable Development	87
Parks & Landscape Services	Sustainable Development	87
Planning Policy	Sustainable Development	87
Corporate Financing - Other	Corporate Financing & Other Items	88
Efficiency Savings Target	Corporate Financing & Other Items	88
Parish & Town Council Grants	Corporate Financing & Other Items	88
Unapportionable Overheads	Corporate Financing & Other Items	88