



Braintree District Council

Budget Book

2023 - 2024

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 20th February 2023. 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 2023/24 – 2026/27 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2023/24

1. Council Tax Base

- 1.1 Under delegated powers the Section 151 Officer has determined the amount of Council Tax Base for the whole Council area for 2023/24 as **55,801** 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 2023/24, in accordance with the Local Government Finance Act 1992 (as amended):-

£88,081,380, 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 local precepts issued to the Council.

£74,327,861, 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 2023 in respect of council tax and business rates.

£13,753,519, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£2,910,828, 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:

£246.47, 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.

£194.31, 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	£129.54
B	7/9	£151.13
C	8/9	£172.72
D	9/9	£194.31
E	11/9	£237.49
F	13/9	£280.67
G	15/9	£323.85
H	18/9	£388.62

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 **£10,842,691**.

Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2023/24 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 £80,920,936
- Police, Fire & Crime Commissioner – Essex Police £13,027,301
- Police, Fire & Crime Commissioner – Essex Fire Service £4,479,704

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£966.78	£155.64	£53.52
B	£1,127.91	£181.58	£62.44
C	£1,289.04	£207.52	£71.36
D	£1,450.17	£233.46	£80.28
E	£1,772.43	£285.34	£98.12
F	£2,094.69	£337.22	£115.96
G	£2,416.95	£389.10	£133.80
H	£2,900.34	£466.92	£160.56

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

COUNCIL TAX RESOLUTION - PARISH PRECEPT & TAXES

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £
ALPHAMSTONE & LAMARSH	204.00	4,692	23.00	217.31
ASHEN	150.61	6,060	40.24	234.55
BELCHAMP OTTEN	74.17	1,250	16.85	211.16
BELCHAMP ST PAUL	164.99	3,750	22.73	217.04
BELCHAMP WALTER	105.79	5,898	55.75	250.06
BIRDBROOK	160.20	13,685	85.42	279.73
BLACK NOTLEY	975.53	48,000	49.20	243.51
BORLEY	57.73	1,307	22.64	216.95
BRADWELL	228.03	12,000	52.62	246.93
BRAINTREE	14931.87	-	0.00	194.31
BULMER	277.28	11,114	40.08	234.39
BURES HAMLET	329.38	31,817	96.60	290.91
CASTLE HEDINGHAM	482.26	32,838	68.09	262.40
COGGESHALL	1861.49	196,468	105.54	299.85
COLNE ENGAINÉ	411.04	25,397	61.79	256.10
CRESSING	811.19	43,000	53.01	247.32
EARLS COLNE	1477.28	135,000	91.38	285.69
FEERING	922.11	75,086	81.43	275.74
FINCHINGFIELD	700.20	62,693	89.54	283.85
FOXEARH & LISTON	154.25	9,534	61.81	256.12
GESTINGTHORPE	175.72	10,304	58.64	252.95
GOSFIELD	597.15	40,080	67.12	261.43
GREAT BARDFIELD	604.37	48,000	79.42	273.73
GREAT MAPLESTEAD	179.17	11,000	61.39	255.70
GREAT NOTLEY	2593.31	110,407	42.57	236.88
GREAT YELDHAM	658.22	53,296	80.97	275.28
GREENSTEAD GREEN	276.54	12,812	46.33	240.64
HALSTEAD	4401.57	219,462	49.86	244.17
HATFIELD PEVEREL	2024.80	120,000	59.27	253.58
HELIONS BUMPSTEAD	177.00	12,000	67.80	262.11
HENNYS,MIDDLETON & TWINSTEAD	241.95	10,931	45.18	239.49
KELVEDON	1379.15	139,999	101.51	295.82
LITTLE MAPLESTEAD	114.65	7,630	66.55	260.86
LITTLE YELDHAM,	241.72	7,916	32.75	227.06
TILBURY JUXTA CLARE, & OVINGTON				
PANFIELD	339.33	23,440	69.08	263.39
PEBMARSH	238.86	14,402	60.29	254.60
PENTLOW	106.18	7,000	65.93	260.24
RAYNE	874.19	53,964	61.73	256.04
RIDGEWELL	230.19	21,035	91.38	285.69
RIVENHALL	316.51	15,000	47.39	241.70
SHALFORD	362.48	22,429	61.88	256.19
SIBLE HEDINGHAM	1669.53	109,000	65.29	259.60
SILVER END	1319.91	88,000	66.67	260.98
STAMBOURNE	173.12	9,116	52.66	246.97
STEEPLE BUMPSTEAD	637.23	43,409	68.12	262.43
STISTED	279.05	16,814	60.25	254.56
STURMER	203.21	13,131	64.62	258.93
TERLING & FAIRSTEAD	418.33	30,681	73.34	267.65
THE SALINGS	229.01	16,419	71.70	266.01
TOPPESFIELD	217.09	17,493	80.58	274.89
WETHERSFIELD	549.53	45,575	82.93	277.24
WHITE COLNE	215.90	12,243	56.71	251.02
WHITE NOTLEY & FAULKBORNE	245.43	17,000	69.27	263.58
WICKHAM ST PAUL	138.78	14,110	101.67	295.98
WITHAM	8892.42	797,141	89.64	283.95
	55801.00	2,910,828		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1320.81	1540.95	1761.08	1981.22	2421.49	2861.76	3302.03	3962.44
ASHEN	1332.31	1554.36	1776.41	1998.46	2442.56	2886.66	3330.77	3996.92
BELCHAMP OTTEN	1316.71	1536.17	1755.62	1975.07	2413.97	2852.88	3291.78	3950.14
BELCHAMP ST PAUL	1320.63	1540.74	1760.84	1980.95	2421.16	2861.37	3301.58	3961.90
BELCHAMP WALTER	1342.65	1566.42	1790.20	2013.97	2461.52	2909.07	3356.62	4027.94
BIRDBROOK	1362.43	1589.50	1816.57	2043.64	2497.78	2951.92	3406.07	4087.28
BLACK NOTLEY	1338.28	1561.33	1784.37	2007.42	2453.51	2899.61	3345.70	4014.84
BORLEY	1320.57	1540.67	1760.76	1980.86	2421.05	2861.24	3301.43	3961.72
BRADWELL	1340.56	1563.99	1787.41	2010.84	2457.69	2904.55	3351.40	4021.68
BRAINTREE	1305.48	1523.06	1740.64	1958.22	2393.38	2828.54	3263.70	3916.44
BULMER	1332.20	1554.23	1776.27	1998.30	2442.37	2886.43	3330.50	3996.60
BURES HAMLET	1369.88	1598.19	1826.51	2054.82	2511.45	2968.07	3424.70	4109.64
CASTLE HEDINGHAM	1350.87	1576.02	1801.16	2026.31	2476.60	2926.89	3377.18	4052.62
COGGESHALL	1375.84	1605.15	1834.45	2063.76	2522.37	2980.99	3439.60	4127.52
COLNE ENGAINE	1346.67	1571.12	1795.56	2020.01	2468.90	2917.79	3366.68	4040.02
CRESSING	1340.82	1564.29	1787.76	2011.23	2458.17	2905.11	3352.05	4022.46
EARLS COLNE	1366.40	1594.13	1821.87	2049.60	2505.07	2960.53	3416.00	4099.20
FEERING	1359.77	1586.39	1813.02	2039.65	2492.91	2946.16	3399.42	4079.30
FINCHINGFIELD	1365.17	1592.70	1820.23	2047.76	2502.82	2957.88	3412.93	4095.52
FOXEARH & LISTON	1346.69	1571.13	1795.58	2020.03	2468.93	2917.82	3366.72	4040.06
GESTINGTHORPE	1344.57	1568.67	1792.76	2016.86	2465.05	2913.24	3361.43	4033.72
GOSFIELD	1350.23	1575.26	1800.30	2025.34	2475.42	2925.49	3375.57	4050.68
GREAT BARDFIELD	1358.43	1584.83	1811.24	2037.64	2490.45	2943.26	3396.07	4075.28
GREAT MAPLESTEAD	1346.41	1570.81	1795.21	2019.61	2468.41	2917.21	3366.02	4039.22
GREAT NOTLEY	1333.86	1556.17	1778.48	2000.79	2445.41	2890.03	3334.65	4001.58
GREAT YELDHAM	1359.46	1586.04	1812.61	2039.19	2492.34	2945.50	3398.65	4078.38
GREENSTEAD GREEN	1336.37	1559.09	1781.82	2004.55	2450.01	2895.46	3340.92	4009.10
HALSTEAD	1338.72	1561.84	1784.96	2008.08	2454.32	2900.56	3346.80	4016.16
HATFIELD PEVEREL	1344.99	1569.16	1793.32	2017.49	2465.82	2914.15	3362.48	4034.98
HELIONS BUMPSTEAD	1350.68	1575.79	1800.91	2026.02	2476.25	2926.47	3376.70	4052.04
HENNYS,MIDDLETON & TWINSTEAD	1335.60	1558.20	1780.80	2003.40	2448.60	2893.80	3339.00	4006.80
KELVEDON	1373.15	1602.01	1830.87	2059.73	2517.45	2975.17	3432.88	4119.46
LITTLE MAPLESTEAD	1349.85	1574.82	1799.80	2024.77	2474.72	2924.67	3374.62	4049.54
LITTLE YELDHAM,	1327.31	1548.53	1769.75	1990.97	2433.41	2875.85	3318.28	3981.94
TILBURY JUXTA CLARE, & OVINGTON								
PANFIELD	1351.53	1576.79	1802.04	2027.30	2477.81	2928.32	3378.83	4054.60
PEBMARSH	1345.67	1569.95	1794.23	2018.51	2467.07	2915.63	3364.18	4037.02
PENTLOW	1349.43	1574.34	1799.24	2024.15	2473.96	2923.77	3373.58	4048.30
RAYNE	1346.63	1571.07	1795.51	2019.95	2468.83	2917.71	3366.58	4039.90
RIDGEWELL	1366.40	1594.13	1821.87	2049.60	2505.07	2960.53	3416.00	4099.20
RIVENHALL	1337.07	1559.92	1782.76	2005.61	2451.30	2896.99	3342.68	4011.22
SHALFORD	1346.73	1571.19	1795.64	2020.10	2469.01	2917.92	3366.83	4040.20
SIBLE HEDINGHAM	1349.01	1573.84	1798.68	2023.51	2473.18	2922.85	3372.52	4047.02
SILVER END	1349.93	1574.91	1799.90	2024.89	2474.87	2924.84	3374.82	4049.78
STAMBOURNE	1340.59	1564.02	1787.45	2010.88	2457.74	2904.60	3351.47	4021.76
STEEPLE BUMPSTEAD	1350.89	1576.04	1801.19	2026.34	2476.64	2926.94	3377.23	4052.68
STISTED	1345.65	1569.92	1794.20	2018.47	2467.02	2915.57	3364.12	4036.94
STURMER	1348.56	1573.32	1798.08	2022.84	2472.36	2921.88	3371.40	4045.68
TERLING & FAIRSTEAD	1354.37	1580.10	1805.83	2031.56	2483.02	2934.48	3385.93	4063.12
THE SALINGS	1353.28	1578.83	1804.37	2029.92	2481.01	2932.11	3383.20	4059.84
TOPPESFIELD	1359.20	1585.73	1812.27	2038.80	2491.87	2944.93	3398.00	4077.60
WETHERSFIELD	1360.77	1587.56	1814.36	2041.15	2494.74	2948.33	3401.92	4082.30
WHITE COLNE	1343.29	1567.17	1791.05	2014.93	2462.69	2910.45	3358.22	4029.86
WHITE NOTLEY & FAULKBORNE	1351.66	1576.94	1802.21	2027.49	2478.04	2928.60	3379.15	4054.98
WICKHAM ST PAUL	1373.26	1602.14	1831.01	2059.89	2517.64	2975.40	3433.15	4119.78
WITHAM	1365.24	1592.78	1820.32	2047.86	2502.94	2958.02	3413.10	4095.72

COUNCIL TAXBASE 2023/24 - SUMMARY BY BAND

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ.		SUB-TOTAL						EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 98.5 COLL. RATE
			-	+		Nil Discount	25% Discount	50% Discount	50% Second Homes	50% Empty Homes							
AR		0		6	6	0	3	0	0	0	1	0	3	0	3	1	1
A	6187	422	6	65	5824	359	3721	4	3	0	934	85	1020	28	3885	2590	2551
B	17449	303	65	91	17172	469	7452	18	0	0	1872	60	1995	1	13334	10371	10215
C	19810	249	91	61	19531	334	5980	31	0	0	1511	26	1217	2	16814	14946	14722
D	10219	112	61	56	10102	151	2425	17	0	0	615	7	290	1	9200	9200	9062
E	7821	87	56	36	7714	129	1348	18	0	1	347	7	94	0	7277	8894	8761
F	4691	28	36	24	4651	124	623	18	0	0	165	5	21	0	4468	6454	6357
G	2374	19	24	10	2341	49	299	20	0	0	85	4	6	0	2252	3753	3697
H	223	1	10		212	6	24	6	0	0	9	1	0	0	204	407	401
TOTAL	68774	1221	349	349	67553	1621	21875	132	3	1	5537	195	4646	32	57435	56616	55767
Add Contributions in Lieu																34	34
TAXBASE																56650	55801

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 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
Business Plan							
Asset Management	(2,504,330)	291,000	0	(19,250)	79,500	0	(2,153,080)
Business Solutions	883,050	90,000	0	(6,250)	36,130	0	1,002,930
Community & Leisure	752,970	0	0	(30,970)	49,740	0	771,740
Corporate Management Plan	1,633,480	0	0	(72,650)	57,930	0	1,618,760
Economic Development	229,150	0	(25,000)	0	1,610	25,000	230,760
Environment	837,510	3,350	0	(3,000)	70,820	3,000	911,680
Finance	1,152,200	244,150	(100,000)	(220,730)	148,320	(8,280)	1,215,660
Governance	1,279,370	62,050	0	(81,430)	47,400	0	1,307,390
Housing Services	862,920	0	0	(9,000)	67,400	0	921,320
ICT & Facilities	1,873,460	6,000	0	(15,500)	145,390	0	2,009,350
Marketing & Communications	618,110	25,000	0	(33,800)	32,470	0	641,780
Operations	6,771,970	466,000	0	(534,440)	502,020	8,000	7,213,550
Strategic Investment	23,550	0	160,000	0	12,060	(160,000)	35,610
Sustainable Development	1,324,160	0	(150,000)	(2,500)	126,910	150,000	1,448,570
COST OF SERVICES	15,737,570	1,187,550	(115,000)	(1,029,520)	1,377,700	17,720	17,176,020
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	(1,275,658)	650,490	(188,020)	0	(354,830)	3,081,019	1,913,001
Parish and Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,320,090)	0	0	0	0	465,599	(854,491)
Contribution to/(from) Balances	362,656	0	0	0	0	(1,128,142)	(765,486)
BRAINTREE BUDGET	13,504,478	1,838,040	(303,020)	(1,029,520)	1,022,870	2,436,196	17,469,044
Central Government Grants	(400,452)	0	0	0	0	(210,737)	(611,189)
Retained Business Rates	(5,198,763)	0	0	0	0	(468,617)	(5,667,380)
Rural Services Grant	(23,217)	0	0	0	0	(2,732)	(25,949)
Collection Fund Surplus - Business Rates	2,737,178	0	0	0	0	(2,837,253)	(100,075)
Collection Fund Surplus - Council Tax	(197,728)	0	0	0	0	(24,032)	(221,760)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	10,421,496	1,838,040	(303,020)	(1,029,520)	1,022,870	(1,107,175)	10,842,691

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ASSET MANAGEMENT	(2,504,330)	291,000	0	(19,250)	79,500	0	(2,153,080)
<u>Services</u>							
Commercial Property Mgt: Industrial Land	(796,740)	0	0	0	280	0	(796,460)
Commercial Property Mgt: Industrial Units	(304,130)	0	0	(19,250)	570	0	(322,810)
Commercial Property Mgt: Shops	(151,760)	0	0	0	150	0	(151,610)
Commercial Property Mgt: Other Investment Properties	(1,214,540)	0	0	0	6,290	0	(1,208,250)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0
Non-Commercial Property Mgt	(333,410)	291,000	0	0	31,170	0	(11,240)
Public & Community Halls	(14,540)	0	0	0	20,860	0	6,320
sub-total services	(2,815,120)	291,000	0	(19,250)	59,320	0	(2,484,050)
<u>Service Units & Holding Accounts</u>							
Asset Management Unit	310,790	0	0	0	20,180	0	330,970
	310,790	0	0	0	20,180	0	330,970
BUSINESS SOLUTIONS	883,050	90,000	0	(6,250)	36,130	0	1,002,930
<u>Service Units & Holding Accounts</u>							
Human Resources	262,330	0	0	0	11,490	0	273,820
Modern Apprentices	40,500	0	0	0	0	0	40,500
Organisational Development	48,850	0	0	0	0	0	48,850
Business Improvement Team	166,500	90,000	0	(3,000)	8,540	0	262,040
Customer Contact Centre	364,870	0	0	(3,250)	16,100	0	377,720
sub-total service units	883,050	90,000	0	(6,250)	36,130	0	1,002,930
COMMUNITY & LEISURE	752,970	0	0	(30,970)	49,740	0	771,740
<u>Services</u>							
Community Transport	71,900	0	0	(11,040)	12,780	0	73,640
Community Safety & Development	124,130	0	0	0	4,000	0	128,130
Other Community Safety	24,290	0	0	0	1,430	0	25,720
Equalities & Diversity	1,000	0	0	0	0	0	1,000
External Funding	129,340	0	0	(5,610)	(150)	0	123,580
Member Grant Scheme	61,250	0	0	0	0	0	61,250
Health Development	59,450	0	0	0	910	0	60,360
Leisure Management	(109,460)	0	0	(9,170)	3,940	0	(114,690)
Museum	173,710	0	0	(5,150)	170	0	168,730
Town Hall Centre	146,800	0	0	0	23,550	0	170,350
sub-total services	682,410	0	0	(30,970)	46,630	0	698,070
<u>Service Units & Holding Accounts</u>							
Community Wellbeing	70,560	0	0	0	3,110	0	73,670
sub-total service units	70,560	0	0	0	3,110	0	73,670

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
CORPORATE MANAGEMENT PLAN	1,633,480	0	0	(72,650)	57,930	0	1,618,760
<u>Services</u>							
Corporate Management	0	0	0	0	0	0	0
sub-total services	0	0	0	0	0	0	0
<u>Service Units & Holding Accounts</u>							
Civic Support	55,600	0	0	0	3,160	0	58,760
Corporate Management Team	806,740	0	0	0	22,000	0	828,740
Heads of Service	613,450	0	0	0	32,250	0	645,700
Commercial	119,400	0	0	(72,650)	2,040	0	48,790
Procurement	38,290	0	0	0	(1,520)	0	36,770
sub-total service units	1,633,480	0	0	(72,650)	57,930	0	1,618,760
ECONOMIC DEVELOPMENT	229,150	0	(25,000)	0	1,610	25,000	230,760
<u>Services</u>							
Economic Development	209,150	0	(25,000)	0	1,610	25,000	210,760
Business Support & Engagement	20,000	0	0	0	0	0	20,000
sub-total services	229,150	0	(25,000)	0	1,610	25,000	230,760
ENVIRONMENT	837,510	3,350	0	(3,000)	70,820	3,000	911,680
<u>Services</u>							
Building Control	108,270	0	0	0	31,420	0	139,690
Carbon - Management & Admin	4,400	0	0	0	5,440	0	9,840
Climate Change	0	0	0	0	0	0	0
Handyman Scheme	0	0	0	(3,000)	0	0	(3,000)
Electric Car Charging	0	0	0	0	0	0	0
Land Drainage & Flooding	0	0	0	0	0	0	0
Public Lighting	13,580	0	0	0	5,910	0	19,490
Environmental Protection	302,600	0	0	0	17,290	3,000	322,890
Health Protection	220,680	0	0	0	7,930	0	228,610
Public Health & Housing	10,780	0	0	0	470	0	11,250
Pest Control	11,950	0	0	0	2,200	0	14,150
Emergency Planning	51,600	3,350	0	0	2,090	0	57,040
Licensing	59,600	0	0	0	(4,030)	0	55,570
sub-total services	783,460	3,350	0	(3,000)	68,720	3,000	855,530
<u>Service Units & Holding Accounts</u>							
Health, Safety & Emergency Planning Unit	54,050	0	0	0	2,100	0	56,150
sub-total service units	54,050	0	0	0	2,100	0	56,150

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
FINANCE	1,152,200	244,150	(100,000)	(220,730)	148,320	(8,280)	1,215,660
<u>Services</u>							
Benefits - Administration	260,220	0	0	(21,270)	26,020	0	264,970
Benefits - Net Paid/Subsidy	(148,930)	100,000	(100,000)	0	0	100,000	(48,930)
Local Tax Collection	131,880	0	0	(24,960)	31,570	0	138,490
Treasury Management	(746,930)	0	0	(174,500)	620	(120,000)	(1,040,810)
sub-total services	(503,760)	100,000	(100,000)	(220,730)	58,210	(20,000)	(686,280)
<u>Service Units & Holding Accounts</u>							
Insurance	207,580	50,000	0	0	12,700	0	270,280
Internal Audit	183,390	0	0	0	8,800	0	192,190
Cashiering Services	196,670	14,150	0	0	4,880	0	215,700
Revenues & Benefits System & Support	350,420	0	0	0	13,000	11,720	375,140
Financial Services	570,490	0	0	0	39,220	0	609,710
Corporate Management (Finance)	112,570	80,000	0	0	8,340	0	200,910
HR & Payroll System	35,640	0	0	0	3,170	0	38,810
Payroll Shared Service	(800)	0	0	0	0	0	(800)
sub-total service units	1,655,960	144,150	0	0	90,110	11,720	1,901,940
GOVERNANCE	1,279,370	62,050	0	(81,430)	47,400	0	1,307,390
<u>Services</u>							
Democratic Representation & Mgt	579,070	0	0	(14,770)	16,030	0	580,330
Electoral Services	226,600	0	0	0	(890)	0	225,710
Land Charges	(45,810)	0	0	(33,330)	4,660	0	(74,480)
sub-total services	759,860	0	0	(48,100)	19,800	0	731,560
<u>Service Units & Holding Accounts</u>							
Legal Services	237,130	62,050	0	(33,330)	12,460	0	278,310
Member Resources	282,380	0	0	0	15,140	0	297,520
sub-total service units	519,510	62,050	0	(33,330)	27,600	0	575,830

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
HOUSING SERVICES	862,920	0	0	(9,000)	67,400	0	921,320
<u>Services</u>							
Homelessness & Temporary Accommodation	(292,450)	0	0	(9,000)	7,290	0	(294,160)
Housing Advice	729,650	0	0	0	39,940	0	769,590
Housing Enabling	0	0	0	0	0	0	0
Housing Strategy	0	0	0	0	0	0	0
sub-total services	437,200	0	0	(9,000)	47,230	0	475,430
<u>Service Units & Holding Accounts</u>							
Housing Assessment	262,320	0	0	0	11,790	0	274,110
Research & Development	163,400	0	0	0	8,380	0	171,780
sub-total service units	425,720	0	0	0	20,170	0	445,890
ICT & FACILITIES	1,873,460	6,000	0	(15,500)	145,390	0	2,009,350
<u>Services</u>							
Closed Circuit Television	14,500	0	0	0	10	0	14,510
sub-total services	14,500	0	0	0	10	0	14,510
<u>Service Units & Holding Accounts</u>							
Customer Service Duty Officers	173,970	0	0	0	7,650	0	181,620
Corporate Business Systems	481,850	6,000	0	(13,500)	22,430	0	496,780
Business Systems Team	608,720	0	0	(2,000)	31,380	0	638,100
Council Offices	392,190	0	0	0	72,760	0	464,950
Corporate Projects & Web	202,230	0	0	0	11,160	0	213,390
sub-total service units	1,858,960	6,000	0	(15,500)	145,380	0	1,994,840

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
MARKETING & COMMUNICATIONS	618,110	25,000	0	(33,800)	32,470	0	641,780
<u>Service Units & Holding Accounts</u>							
Reprographics	105,460	0	0	0	2,810	0	108,270
Marketing & Communications	320,850	25,000	0	(3,800)	17,750	0	359,800
Graphic Design	84,900	0	0	(30,000)	6,720	0	61,620
Mail Services	106,900	0	0	0	5,190	0	112,090
sub-total service units	618,110	25,000	0	(33,800)	32,470	0	641,780
OPERATIONS	6,771,970	466,000	0	(534,440)	502,020	8,000	7,213,550
<u>Services</u>							
Car Parks	(708,010)	210,000	0	(205,250)	44,900	0	(658,360)
Cemeteries	27,390	18,000	0	(10,000)	13,040	0	48,430
Discovery Centre	21,210	0	0	(22,000)	40	0	(750)
Markets	10,810	0	0	0	3,810	0	14,620
Parks	4,890	0	0	(13,000)	6,400	0	(1,710)
Public Conveniences	55,680	0	0	(31,000)	4,900	0	29,580
Roadside Features	23,150	0	0	0	10	0	23,160
Street Cleansing & Rapid Response	1,350,490	67,090	0	(4,730)	50,080	0	1,462,930
Cordons Farm	203,690	0	0	0	6,690	0	210,380
Refuse And Recycling	2,885,840	145,000	0	(170,480)	226,230	8,000	3,094,590
sub-total services	3,875,140	440,090	0	(456,460)	356,100	8,000	4,222,870
<u>Service Units & Holding Accounts</u>							
Fleet Management Unit	177,620	0	0	0	7,190	0	184,810
Fleet - Operating Costs	135,830	25,910	0	0	4,290	0	166,030
Fleet - Lease Car Scheme	0	0	0	0	0	0	0
Operations Mgt & Admin	993,190	0	0	(11,610)	48,270	0	1,029,850
Lakes Road Depot & Offices	240,500	0	0	8,630	20,470	0	269,600
Horticultural Services	1,074,320	0	0	(72,000)	51,650	0	1,053,970
Street Scene Protection	275,370	0	0	(3,000)	14,050	0	286,420
sub-total service units	2,896,830	25,910	0	(77,980)	145,920	0	2,990,680

GENERAL FUND SUMMARY 2023/24 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2023/24
	Base Budget 2022/23 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
STRATEGIC INVESTMENT	23,550	0	160,000	0	12,060	(160,000)	35,610
<u>Services</u>							
Strategic Investment Team	23,550	0	160,000	0	12,060	(160,000)	35,610
sub-total services	23,550	0	160,000	0	12,060	(160,000)	35,610
SUSTAINABLE DEVELOPMENT	1,324,160	0	(150,000)	(2,500)	126,910	150,000	1,448,570
<u>Services</u>							
Development Management	501,770	0	(150,000)	0	107,550	150,000	609,320
Landscape & Countryside	87,480	0	0	0	0	0	87,480
Local Plan	115,580	0	0	0	0	0	115,580
Public Transport/Traffic Management	3,000						3,000
sub-total services	707,830	0	(150,000)	0	107,550	150,000	815,380
<u>Service Units & Holding Accounts</u>							
Parks & Landscape Services	259,910	0	0	0	13,870	0	273,780
Planning Policy	356,420	0	0	(2,500)	5,490	0	359,410
sub-total service units	616,330	0	0	(2,500)	19,360	0	633,190
CORPORATE FINANCING & OTHER ITEMS	(2,233,092)	650,490	(188,020)	0	(354,830)	2,418,476	293,024
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	(1,275,658)	650,490	(188,020)	0	(354,830)	3,081,019	1,913,001
Parish & Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,320,090)	0	0	0	0	465,599	(854,491)
Contribution to/(from) Balances	362,656	0	0	0	0	(1,128,142)	(765,486)
BRAINTREE PROPOSED BUDGET	13,504,478	1,838,040	(303,020)	(1,029,520)	1,022,870	2,436,196	17,469,044

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
Business Plan								
Asset Management	1,747,280	(3,900,360)	(2,153,080)	0	324,240	247,540	(395,520)	(1,976,820)
Business Solutions	1,002,930	0	1,002,930	0	14,120	233,900	(1,210,450)	40,500
Community & Leisure	1,352,130	(580,390)	771,740	2,180	93,480	383,650	(147,970)	1,103,080
Corporate Management Plan	1,855,290	(236,530)	1,618,760	14,700	60,860	160,740	(1,855,060)	0
Economic Development	230,760	0	230,760	281,560	0	130,520	0	642,840
Environment	1,861,400	(949,720)	911,680	47,370	125,820	744,190	(247,820)	1,581,240
Finance	31,626,120	(30,410,460)	1,215,660	4,170	1,832,190	2,270,280	(2,228,570)	3,093,730
Governance	1,571,550	(264,160)	1,307,390	170,000	263,780	1,049,690	(725,580)	2,065,280
Housing Services	1,397,950	(476,630)	921,320	67,230	1,095,410	347,490	(1,095,410)	1,336,040
ICT & Facilities	2,009,350	0	2,009,350	18,500	184,530	99,390	(2,249,660)	62,110
Marketing & Communications	780,580	(138,800)	641,780	9,100	0	163,060	(813,940)	0
Operations	13,486,400	(6,272,850)	7,213,550	98,110	3,352,560	1,007,810	(3,796,160)	7,875,870
Strategic Investment	99,700	(64,090)	35,610	159,970	0	171,170	0	366,750
Sustainable Development	3,159,930	(1,711,360)	1,448,570	178,510	728,420	694,010	(1,012,710)	2,036,800
COST OF SERVICES	62,181,370	(45,005,350)	17,176,020	1,051,400	8,075,410	7,703,440	(15,778,850)	18,227,420
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	3,974,670	(2,061,669)	1,913,001	0	0	0	0	1,913,001
Parish and Town Council Grants	0	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(854,491)	0	(854,491)	(1,051,400)	0	0	0	(1,905,891)
Contribution to/(from) Balances	(765,486)	0	(765,486)	0	0	0	0	(765,486)
BRAINTREE BUDGET	64,536,063	(47,067,019)	17,469,044	0	8,075,410	7,703,440	(15,778,850)	17,469,044
Central Government Grants	0	(611,189)	(611,189)	0	0	0	0	(611,189)
Retained Business Rates	(713,645)	(4,953,735)	(5,667,380)	0	0	0	0	(5,667,380)
Rural Services Grant	0	(25,949)	(25,949)	0	0	0	0	(25,949)
Collection Fund Surplus - Business Rates	(100,075)	0	(100,075)	0	0	0	0	(100,075)
Collection Fund Surplus - Council Tax	(221,760)	0	(221,760)	0	0	0	0	(221,760)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	63,500,583	(52,657,892)	10,842,691	0	8,075,410	7,703,440	(15,778,850)	10,842,691

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
ASSET MANAGEMENT	1,747,280	(3,900,360)	(2,153,080)	0	324,240	247,540	(395,520)	(1,976,820)
<u>Services</u>								
Commercial Property Mgt: Industrial Land	18,260	(814,720)	(796,460)	0	0	0	0	(796,460)
Commercial Property Mgt: Industrial Units	141,760	(464,570)	(322,810)	0	0	0	0	(322,810)
Commercial Property Mgt: Shops	10,240	(161,850)	(151,610)	0	0	0	0	(151,610)
Commercial Property Mgt: Other Investment Properties	26,920	(1,235,170)	(1,208,250)	0	0	0	0	(1,208,250)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0	0
Non-Commercial Property Mgt	1,097,090	(1,108,330)	(11,240)	0	301,310	165,590	0	455,660
Public & Community Halls	71,420	(65,100)	6,320	0	22,930	17,400	0	46,650
sub-total services	1,365,690	(3,849,740)	(2,484,050)	0	324,240	182,990	0	(1,976,820)
<u>Service Units & Holding Accounts</u>								
Asset Management Unit	381,590	(50,620)	330,970	0	0	64,550	(395,520)	0
sub-total service units	381,590	(50,620)	330,970	0	0	64,550	(395,520)	0
BUSINESS SOLUTIONS	1,002,930	0	1,002,930	0	14,120	233,900	(1,210,450)	40,500
<u>Service Units & Holding Accounts</u>								
Human Resources	273,820	0	273,820	0	60	94,420	(368,300)	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	4,220	(4,220)	0
Business Improvement Team	262,040	0	262,040	0	2,220	18,170	(282,430)	0
Customer Contact Centre	377,720	0	377,720	0	11,840	117,090	(506,650)	0
sub-total service units	1,002,930	0	1,002,930	0	14,120	233,900	(1,210,450)	40,500

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
COMMUNITY & LEISURE	1,352,130	(580,390)	771,740	2,180	93,480	383,650	(147,970)	1,103,080
<u>Services</u>								
Community Transport	267,390	(193,750)	73,640	0	2,950	90,450	0	167,040
Community Safety & Development	128,130	0	128,130	1,120	59,910	54,070	(44,420)	198,810
Other Community Safety	45,030	(19,310)	25,720	0	0	0	0	25,720
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	128,730	(5,150)	123,580	0	21,200	15,200	0	159,980
Member Grant Scheme	61,250	0	61,250	0	0	0	0	61,250
Health Development	60,360	0	60,360	1,060	470	85,950	0	147,840
Leisure Management	136,090	(250,780)	(114,690)	0	7,520	62,120	0	(45,050)
Museum	168,730	0	168,730	0	0	3,130	0	171,860
Town Hall Centre	281,750	(111,400)	170,350	0	1,430	42,850	0	214,630
sub-total services	1,278,460	(580,390)	698,070	2,180	93,480	353,770	(44,420)	1,103,080
<u>Service Units & Holding Accounts</u>								
Community Wellbeing	73,670	0	73,670	0	0	29,880	(103,550)	0
sub-total service units	73,670	0	73,670	0	0	29,880	(103,550)	0
CORPORATE MANAGEMENT PLAN	1,855,290	(236,530)	1,618,760	14,700	60,860	160,740	(1,855,060)	0
<u>Services</u>								
Corporate Management	0	0	0	0	0	0	0	0
sub-total services	0	0	0	0	0	0	0	0
<u>Service Units & Holding Accounts</u>								
Civic Support	58,760	0	58,760	0	17,210	12,040	(88,010)	0
Corporate Management Team	828,740	0	828,740	0	34,450	68,430	(931,620)	0
Heads of Service	645,700	0	645,700	0	0	47,620	(693,320)	0
Commercial	48,790	0	48,790	0	0	10,610	(59,400)	0
Procurement	273,300	(236,530)	36,770	14,700	9,200	22,040	(82,710)	0
sub-total service units	1,855,290	(236,530)	1,618,760	14,700	60,860	160,740	(1,855,060)	0
ECONOMIC DEVELOPMENT	230,760	0	230,760	281,560	0	130,520	0	642,840
<u>Services</u>								
Economic Development	210,760	0	210,760	281,560	0	130,520	0	622,840
Business Support & Engagement	20,000	0	20,000	0	0	0	0	20,000
sub-total services	230,760	0	230,760	281,560	0	130,520	0	642,840

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
ENVIRONMENT	1,861,400	(949,720)	911,680	47,370	125,820	744,190	(247,820)	1,581,240
<u>Services</u>								
Building Control	516,690	(377,000)	139,690	0	1,420	91,200	0	232,310
Carbon - Management & Admin	131,590	(121,750)	9,840	0	630	29,490	(30,690)	9,270
Climate Change	0	0	0	52,870	0	0	0	52,870
Handyman Scheme	0	(3,000)	(3,000)	0	0	0	0	(3,000)
Electric Car Charging	1,500	(1,500)	0	0	0	0	0	0
Land Drainage & Flooding	0	0	0	0	240	300	0	540
Public Lighting	19,490	0	19,490	0	240	2,520	0	22,250
Environmental Protection	438,690	(115,800)	322,890	0	1,400	436,470	(138,790)	621,970
Health Protection	240,610	(12,000)	228,610	0	1,100	43,750	0	273,460
Public Health & Housing	13,250	(2,000)	11,250	(3,000)	111,510	10,750	0	130,510
Pest Control	54,650	(40,500)	14,150	0	160	32,340	0	46,650
Emergency Planning	57,040	0	57,040	0	160	4,540	0	61,740
Licensing	331,740	(276,170)	55,570	(2,500)	2,270	77,330	0	132,670
sub-total services	1,805,250	(949,720)	855,530	47,370	119,130	728,690	(169,480)	1,581,240
<u>Service Units & Holding Accounts</u>								
Health, Safety & Emergency Planning Unit	56,150	0	56,150	0	6,690	15,500	(78,340)	0
sub-total service units	56,150	0	56,150	0	6,690	15,500	(78,340)	0
FINANCE	31,626,120	(30,410,460)	1,215,660	4,170	1,832,190	2,270,280	(2,228,570)	3,093,730
<u>Services</u>								
Benefits - Administration	648,910	(383,940)	264,970	0	444,070	146,690	(73,190)	782,540
Benefits - Net Paid/Subsidy	27,511,300	(27,560,230)	(48,930)	0	0	0	0	(48,930)
Local Tax Collection	1,111,260	(972,770)	138,490	0	656,410	133,490	(104,690)	823,700
Treasury Management	259,190	(1,300,000)	(1,040,810)	0	40,110	0	0	(1,000,700)
sub-total services	29,530,660	(30,216,940)	(686,280)	0	1,140,590	280,180	(177,880)	556,610
<u>Service Units & Holding Accounts</u>								
Insurance	270,280	0	270,280	0	10,260	5,450	(285,990)	0
Internal Audit	192,190	0	192,190	0	7,230	25,290	(224,710)	0
Cashiering Services	215,700	0	215,700	0	11,860	45,330	(272,890)	0
Revenues & Benefits System & Support	375,140	0	375,140	0	22,370	98,130	(495,640)	0
Financial Services	609,710	0	609,710	0	13,270	66,530	(689,510)	0
Corporate Management (Finance)	200,910	0	200,910	0	603,810	1,732,400	0	2,537,120
HR & Payroll System	38,810	0	38,810	4,170	20,240	4,960	(67,380)	800
Payroll Shared Service	192,720	(193,520)	(800)	0	2,560	12,010	(14,570)	(800)
sub-total service units	2,095,460	(193,520)	1,901,940	4,170	691,600	1,990,100	(2,050,690)	2,537,120

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
GOVERNANCE	1,571,550	(264,160)	1,307,390	170,000	263,780	1,049,690	(725,580)	2,065,280
<u>Services</u>								
Democratic Representation & Mgt	580,330	0	580,330	0	209,660	817,310	0	1,607,300
Electoral Services	226,210	(500)	225,710	170,000	2,210	73,480	(4,140)	467,260
Land Charges	152,850	(227,330)	(74,480)	0	0	65,200	0	(9,280)
sub-total services	959,390	(227,830)	731,560	170,000	211,870	955,990	(4,140)	2,065,280
<u>Service Units & Holding Accounts</u>								
Legal Services	314,640	(36,330)	278,310	0	51,910	42,250	(372,470)	0
Member Resources	297,520	0	297,520	0	0	51,450	(348,970)	0
sub-total service units	612,160	(36,330)	575,830	0	51,910	93,700	(721,440)	0
HOUSING SERVICES	1,397,950	(476,630)	921,320	67,230	1,095,410	347,490	(1,095,410)	1,336,040
<u>Services</u>								
Homelessness & Temporary Accommodation	175,470	(469,630)	(294,160)	44,640	563,600	53,000	0	367,080
Housing Advice	769,590	0	769,590	0	25,830	129,230	(537,770)	386,880
Housing Enabling	0	0	0	0	362,790	12,290	0	375,080
Housing Strategy	0	0	0	0	143,190	63,200	0	206,390
sub-total services	945,060	(469,630)	475,430	44,640	1,095,410	257,720	(537,770)	1,335,430
<u>Service Units & Holding Accounts</u>								
Housing Assessment	281,110	(7,000)	274,110	0	0	59,070	(334,730)	(1,550)
Research & Development	171,780	0	171,780	22,590	0	30,700	(222,910)	2,160
sub-total service units	452,890	(7,000)	445,890	22,590	0	89,770	(557,640)	610
ICT & FACILITIES	2,009,350	0	2,009,350	18,500	184,530	99,390	(2,249,660)	62,110
<u>Services</u>								
Closed Circuit Television	14,510	0	14,510	0	47,420	180	0	62,110
sub-total services	14,510	0	14,510	0	47,420	180	0	62,110
<u>Service Units & Holding Accounts</u>								
Customer Service Duty Officers	181,620	0	181,620	0	14,140	14,040	(209,800)	0
Corporate Business Systems	496,780	0	496,780	0	20,990	9,350	(527,120)	0
Business Systems Team	638,100	0	638,100	18,500	20,830	45,960	(723,390)	0
Council Offices	464,950	0	464,950	0	72,130	17,940	(555,020)	0
Corporate Projects & Web	213,390	0	213,390	0	9,020	11,920	(234,330)	0
sub-total service units	1,994,840	0	1,994,840	18,500	137,110	99,210	(2,249,660)	0

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
MARKETING & COMMUNICATIONS	780,580	(138,800)	641,780	9,100	0	163,060	(813,940)	0
<u>Service Units & Holding Accounts</u>								
Reprographics	126,070	(17,800)	108,270	0	0	35,770	(144,040)	0
Marketing & Communications	416,550	(56,750)	359,800	9,100	0	84,280	(453,180)	0
Graphic Design	125,870	(64,250)	61,620	0	0	22,410	(84,030)	0
Mail Services	112,090	0	112,090	0	0	20,600	(132,690)	0
sub-total service units	780,580	(138,800)	641,780	9,100	0	163,060	(813,940)	0
OPERATIONS	13,486,400	(6,272,850)	7,213,550	98,110	3,352,560	1,007,810	(3,796,160)	7,875,870
<u>Services</u>								
Car Parks	465,150	(1,123,510)	(658,360)	0	57,920	41,810	0	(558,630)
Cemeteries	264,530	(216,100)	48,430	0	213,130	26,250	0	287,810
Discovery Centre	45,750	(46,500)	(750)	0	0	0	0	(750)
Markets	72,620	(58,000)	14,620	0	4,350	8,800	0	27,770
Parks	66,380	(68,090)	(1,710)	98,110	1,431,550	91,670	0	1,619,620
Public Conveniences	41,780	(12,200)	29,580	0	6,860	8,070	0	44,510
Roadside Features	52,010	(28,850)	23,160	0	0	0	0	23,160
Street Cleansing & Rapid Response	1,562,250	(99,320)	1,462,930	0	256,430	112,660	0	1,832,020
Cordons Farm	296,700	(86,320)	210,380	0	48,950	11,010	0	270,340
Refuse And Recycling	7,295,160	(4,200,570)	3,094,590	0	759,550	365,740	0	4,219,880
Dog Fouling & Warden	0	0	0	0	67,270	16,760	0	84,030
sub-total services	10,162,330	(5,939,460)	4,222,870	98,110	2,846,010	682,770	0	7,849,760
<u>Service Units & Holding Accounts</u>								
Fleet Management Unit	184,810	0	184,810	0	37,280	48,510	(415,010)	(144,410)
Fleet - Operating Costs	166,030	0	166,030	0	0	0	0	166,030
Fleet - Lease Car Scheme	9,550	(9,550)	0	0	0	0	0	0
Operations Mgt & Admin	1,029,850	0	1,029,850	0	39,290	129,060	(1,198,200)	0
Lakes Road Depot & Offices	269,600	0	269,600	0	18,160	8,680	(291,950)	4,490
Horticultural Services	1,368,310	(314,340)	1,053,970	0	337,750	106,120	(1,497,840)	0
Street Scene Protection	295,920	(9,500)	286,420	0	74,070	32,670	(393,160)	0
sub-total service units	3,324,070	(333,390)	2,990,680	0	506,550	325,040	(3,796,160)	26,110

GENERAL FUND SUMMARY 2023/24 - 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	Net Cost of Services
STRATEGIC INVESTMENT	99,700	(64,090)	35,610	159,970	0	171,170	0	366,750
<u>Services</u>								
Growth Delivery	99,700	(64,090)	35,610	159,970	0	171,170	0	366,750
sub-total services	99,700	(64,090)	35,610	159,970	0	171,170	0	366,750
SUSTAINABLE DEVELOPMENT	3,159,930	(1,711,360)	1,448,570	178,510	728,420	694,010	(1,012,710)	2,036,800
<u>Services</u>								
Development Management	2,319,900	(1,710,580)	609,320	211,010	199,810	475,630	(178,140)	1,317,630
Environmental Improvements	0	0	0	0	53,470	0	0	53,470
Landscape & Countryside	88,060	(580)	87,480	7,500	51,320	0	0	146,300
Local Plan	115,580	0	115,580	(40,000)	417,280	21,590	0	514,450
Public Transport/Traffic Management	3,000	0	3,000	0	1,910	40	0	4,950
sub-total services	2,526,540	(1,711,160)	815,380	178,510	723,790	497,260	(178,140)	2,036,800
<u>Service Units & Holding Accounts</u>								
Parks & Landscape Services	273,980	(200)	273,780	0	4,630	56,390	(334,800)	0
Planning Policy	359,410	0	359,410	0	0	140,360	(499,770)	0
sub-total service units	633,390	(200)	633,190	0	4,630	196,750	(834,570)	0
CORPORATE FINANCING & OTHER ITEMS	2,354,693	(2,061,669)	293,024	(1,051,400)	0	0	0	(758,376)
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	3,974,670	(2,061,669)	1,913,001	0				1,913,001
Parish & Town Council Grants	0	0	0	0				0
Transfer to/ (from) Earmarked Reserves	(854,491)	0	(854,491)	(1,051,400)				(1,905,891)
Contribution to/(from) Balances	(765,486)	0	(765,486)	0				(765,486)
BRAINTREE PROPOSED BUDGET	64,536,063	(47,067,019)	17,469,044	0	8,075,410	7,703,440	(15,778,850)	17,469,044

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
ASSET MANAGEMENT				
COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND				
27202			<u>Benfield Way Braintree</u>	
	9502		Commercial/Industrial Rents	(55,000)
				(55,000)
27204			<u>Springwood Drive Braintree</u>	
	1306		Sweeping & Scavenging	1,960
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	14,260
	9409		Other Recoverable Charges	(2,900)
	9502		Commercial/Industrial Rents	(321,120)
				(307,720)
27205			<u>Freebournes Rd Witham</u>	
	1306		Sweeping & Scavenging	1,960
	9502		Commercial/Industrial Rents	(340,000)
				(338,040)
27206			<u>Perry Rd Enterprise Witham</u>	
	9502		Commercial/Industrial Rents	(95,700)
				(95,700)
NET CONTROLLABLE				(796,460)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS				
27101			<u>Industrial Units-General</u>	
	1010		General Repair & Maint.	32,330
	1820		Unified Business Rate-Ndr	11,060
	2601		Engineering Insurance	60
	9502		Commercial/Industrial Rents	(26,430)
	9502		Vacancy Provision	0
				17,020
27104			<u>Warner Drive Braintree</u>	
	1610		Building Insurance	190
	1810		Rent	95,100
	9502		Commercial/Industrial Rents	(128,950)
				(33,660)
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	180
	9502		Commercial/Industrial Rents	(30,050)
				(29,870)
27107			<u>Enterprise Hse Rippers Ct,S/H</u>	
	1420		Electricity	780
	1500		Combined Water/Sewer Chge	420
	1610		Building Insurance	520
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(85,640)
				(84,420)
27108			<u>Enterprise Ct Eastways Witham</u>	
	1306		Sweeping & Scavenging	980
	1610		Building Insurance	80
	9502		Commercial/Industrial Rents	(115,500)
				(114,440)
27109			<u>Stepfields Witham</u>	
	1610		Building Insurance	60
	9502		Commercial/Industrial Rents	(55,000)
				(54,940)
NET CONTROLLABLE				(322,810)
COMMERCIAL PROPERTY MGT: SHOPS				
27501			<u>Shops</u>	
	1010		General Repair & Maint.	6,940
	1420		Electricity	400
	1860		Service Charges	2,900
	9501		General Rent	(161,850)
				(151,610)
NET CONTROLLABLE				(151,610)

Efin Code			Description	Budget 2023/24
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	7,720
	1420		Electricity	3,700
	1500		Combined Water/Sewer Chge	790
	1740		Contract Cleaning	1,150
	1820		Unified Business Rate-Ndr	1,250
	2500		Other Professional Fees	700
	2511		Security Services	220
	2609		General Insurance	940
	9443		Service Charges	(13,890)
	9501		General Rent	(18,400)
	9501		Vacancy Provision	0
				(14,270)
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>	
	1860		Service Charges	3,200
	9443		Service Charges	(3,200)
	9502		Commercial/Industrial Rents	(64,100)
				(64,100)
27320			<u>Silver End Doctors Surgery</u>	
	9502		Commercial/Industrial Rents	(33,000)
				(33,000)
27321			<u>Commercial Property (Other)</u>	
	9502		Commercial/Industrial Rents	(33,860)
				(33,860)
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				(1,208,250)

Efin Code			Description	Budget 2023/24
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
	1250	Fire Alarm/Extinguisher Maint.		1,600
	1270	Security Alarm Payments		1,100
	1410	Gas		3,060
	1420	Electricity		50,760
	1500	Combined Water/Sewer Chge		1,400
	1730	Cleaning materials		300
	1740	Contract Cleaning		8,230
	1750	Trade Waste Collection		480
	1770	Toilets-Hygiene		1,000
	1790	Health & Safety		520
	1820	Unified Business Rate-Ndr		11,380
	2121	Water Coolers Expenditure		300
	2500	Other Professional Fees		2,050
	2511	Security Services		670
	2609	General Insurance		4,330
	5540	Pest Control		640
	7050	Contingency		7,770
	9443	Service Charges		(57,820)
	9502	Commercial/Industrial Rents		(170,460)
	9502	Vacancy Provision		0
	9503	Licence to Occupy		(720)
				(125,280)
27112		<u>Springwood Grow-on Units</u>		
	1860	Service Charges		1,690
	9443	Service Charges		(1,690)
	9502	Commercial/Industrial Rents		(42,940)
	9502	Vacancy Provision		0
				(42,940)
27113		<u>Osier House</u>		
	1010	General Repair & Maint.		410
	1250	Fire Alarm/Extinguisher Maint.		110
	1270	Security Alarm Payments		80
	1610	Building Insurance		600
	1740	Contract Cleaning		2,460
	1750	Trade Waste Collection		1,720
	1820	Unified Business Rate-Ndr		1,560
	2500	Other Professional Fees		700
	2511	Security Services		420
	2601	Engineering Insurance		310
	9443	Service Charges		(8,040)
	9502	Commercial/Industrial Rents		(21,020)
	9502	Vacancy Provision		0
				(20,690)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
27120			<u>I-Construct Hub</u>	
	1010		General Repair & Maint.	3,000
	1040		Electrical Works	1,000
	1050		Plumbing/W.C. Repairs/Maint	500
	1220		Heat/Ventil'N Rep/Maint.	2,000
	1250		Fire Alarm/Extinguisher Maint.	750
	1260		Automatic Door Maint.	650
	1270		Security Alarm Payments	1,000
	1284		Health & Safety	500
	1285		Fire Safety Remedial Work	500
	1300		General Maint.Of Grounds	500
	1420		Electricity	19,890
	1500		Combined Water/Sewer Chge	820
	1740		Contract Cleaning	8,730
	1820		Unified Business Rate-Ndr	21,250
	2010		New Equip. & Furniture	500
	2015		Signs	300
	2609		General Insurance	2,000
	5540		Pest Control	240
	7011		Expenditure Savings profiled	(4,130)
	9403		Charges-Hire/Use Equip/Rooms	(20,000)
	9443		Service Charges	(9,810)
	9501		General Rent	(22,600)
				7,590
27130			<u>H120 Enterprise Centre</u>	
	0102		Staffing Savings Profiled	(58,570)
	0103		Staffing Costs Profile	276,330
	1300		General Maint.Of Grounds	5,540
	1820		Unified Business Rate-Ndr	57,780
	2010		New Equip. & Furniture	9,700
	2500		Other Professional Fees	36,000
	2511		Security Services	3,950
	2940		Publicity/Promotion Exp.	40,000
	6042		Minimum Revenue Provision	124,240
	7020		Payments	133,470
	7030		Other Expenses	15,000
	7070		Debits	30,020
	9402		Lettings-Facility/Casual Users	(89,020)
	9403		Charges-Hire/Use Equip/Rooms	(40,850)
	9501		General Rent	(458,680)
	9700		Miscellaneous Income	(20,800)
				64,110
27301			<u>Property Management-General</u>	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1286		Asbestos Surveys	900
	1610		Building Insurance	870
	2500		Other Professional Fees	13,000
				54,060

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	3,060
	9410		Season Tickets/Permits	(10,930)
				(7,380)
27331			<u>Feasibility Projects</u>	
	2502		Consultants Fees	10,000
				10,000
27340			<u>Victoria Square Development</u>	
	1300		General Maint.Of Grounds	6,930
	1610		Building Insurance	14,360
	1820		Unified Business Rate-Ndr	15,740
	1860		Service Charges	21,940
	6020		Interest Payments	288,030
	6042		Minimum Revenue Provision	248,300
	9501		General Rent	(595,300)
				0
28105			<u>Causeway House (Lettings)</u>	
	7010		Adjustments	182,240
	9501		General Rent	(40,450)
				141,790
			NET CONTROLLABLE	(11,240)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
PUBLIC & COMMUNITY HALLS				
10701			<u>Public Halls-General</u>	
	1010		General Repair & Maint.	17,410
				17,410
10703			<u>Witham Public Hall</u>	
	2601		Engineering Insurance	160
				160
10704			<u>Silver End Village Hall</u>	
	1220		Heat/Ventil'N Rep/Maint.	300
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	24,610
	1420		Electricity	14,520
	1500		Combined Water/Sewer Chge	7,430
	1610		Building Insurance	4,270
	2601		Engineering Insurance	420
	9443		Service Charges	(25,070)
	9501		General Rent	(30,900)
				(3,420)
10705			<u>Rivenhall Village Hall</u>	
	9501		General Rent	(1,750)
				(1,750)
10706			<u>Goldingham Hall</u>	
	9501		General Rent	(100)
				(100)
10708			<u>Dengie Hall</u>	
	9501		General Rent	(6,500)
				(6,500)
10712			<u>Great Notley Village Hall</u>	
	1610		Building Insurance	1,070
				1,070
10715			<u>Silver Street Pavilion</u>	
	2609		General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				200
10716			<u>Rickstones</u>	
	9501		General Rent	(750)
				(750)
NET CONTROLLABLE				6,320
ASSET MANAGEMENT UNIT				
26111			<u>Asset Management Unit</u>	
	0100		Salary With Oncost	357,920
	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	1,820
	3510		Casual Car Allowance	1,250
	9401		Fees/Charges For Services	(50,620)
				330,970
NET CONTROLLABLE				330,970

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
BUSINESS SOLUTIONS				
HUMAN RESOURCES				
25106			Human Resources	
	0100		Salary With Oncost	236,300
	0103		Staffing Costs Profile	19,250
	0520		Staff Professional Fees	450
	0710		Staff Health Checks	2,000
	0712		Employee Support	7,610
	0785		Staff Awards	500
	2320		Stationery	350
	2531		Childcare Voucher Scheme	500
	2734		Mobile Phones	120
	2950		Membership Subscriptions	6,200
	3510		Casual Car Allowance	540
				273,820
NET CONTROLLABLE				273,820
MODERN APPRENTICES				
25701			Modern Apprentices	
	0100		Salary With Oncost	40,500
				40,500
NET CONTROLLABLE				40,500
ORGANISATIONAL DEVELOPMENT				
25501			In Service Training	
	0940		Training Fees - Incl.Reg.	48,850
				48,850
NET CONTROLLABLE				48,850
BUSINESS IMPROVEMENT TEAM				
24301			Business Improvement Team	
	0100		Salary With Oncost	157,790
	0103		Staffing Costs Profile	90,000
	0940		Training Fees - Incl.Reg.	500
	2320		Stationery	150
	2700		Computer Bureaux Chge/Lic	6,500
	2703		Computer Maintenance	5,310
	3510		Casual Car Allowance	200
	3551		Rail Travel	100
	3554		Car Parking	50
	7030		Other Expenses	1,440
				262,040
NET CONTROLLABLE				262,040
CUSTOMER CONTACT CENTRE				
26122			Customer Contact Centre	
	0100		Salary With Oncost	372,240
	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
	2734		Mobile Phones	100
	2735		Purchase Hand/ Head Sets	500
	3510		Casual Car Allowance	160
	5320		Essex County Council	1,300
				377,720
NET CONTROLLABLE				377,720

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		

COMMUNITY & LEISURE

COMMUNITY TRANSPORT

11402			<u>Community Transport</u>	
	0100		Salary With Oncost	191,380
	0110		Standby	4,620
	0130		Overtime - Monthly Pay	560
	0710		Staff Health Checks	100
	0850		Crb Checks	100
	0940		Training Fees - Incl.Reg.	500
	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	5,090
	2734		Mobile Phones	280
	2880		Office Hospitality Exp.	1,000
	2950		Membership Subscriptions	200
	3090		Misc.Transport Costs	9,160
	3210	3801	Transport Costs-Vehicles	48,600
	3510		Casual Car Allowance	250
	7030		Other Expenses	500
	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)
				73,640

NET CONTROLLABLE

73,640

COMMUNITY SAFETY & DEVELOPMENT

14101			<u>Community Safety & Development</u>	
	0100		Salary With Oncost	118,550
	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
				121,110

14120			<u>Community Projects</u>	
	0103		Staffing Costs Profile	1,120
	7020		Payments	7,020
	9806	R824	Transfer To/From Reserve	(1,120)
				7,020

NET CONTROLLABLE

128,130

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
OTHER COMMUNITY SAFETY				
15200			<u>Community Safety (Csp)</u>	
	0100		Salary With Oncost	42,690
	9109		Essex Police Jt Financing	(19,310)
				23,380
15300			<u>Safeguarding</u>	
	5320		Essex County Council	2,340
				2,340
NET CONTROLLABLE				25,720
EQUALITIES & DIVERSITY				
21404			<u>Equalities & Diversity</u>	
	7020		Payments	1,000
				1,000
NET CONTROLLABLE				1,000
EXTERNAL FUNDING				
10205			<u>External Funding</u>	
	2900	1417	Grants-Welfare (Comm 360)	16,870
	2900	1419	Grants-Welfare (CAB)	106,630
				123,500
10206			<u>Community Support & Employment</u>	
	0100		Salary With Oncost	5,230
	9003		Dwp	(5,150)
				80
NET CONTROLLABLE				123,580
MEMBER GRANT SCHEME				
10235			<u>Member Grant Scheme</u>	
	2903		Miscellaneous Grants	61,250
				61,250
NET CONTROLLABLE				61,250
COMMUNITY WELLBEING				
10102			<u>Community Wellbeing</u>	
	0100		Salary With Oncost	71,800
	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
				73,670
NET CONTROLLABLE				73,670

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HEALTH DEVELOPMENT				
12901			<u>Health Development</u>	
	0100		Salary With Oncost	55,950
	0711		Well Being Programme	600
	3510		Casual Car Allowance	500
	7020		Payments	3,310
				60,360
12907			<u>Health & Leis Develop Chip Fund</u>	
	0100		Salary With Oncost	1,060
	9806	R824	Transfer To/From Reserve	(1,060)
				0
NET CONTROLLABLE				60,360
LEISURE MANAGEMENT				
13001			<u>Leisure Contract</u>	
	0100		Salary With Oncost	66,240
	0520		Staff Professional Fees	140
	1610		Building Insurance	22,180
	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	30,000
	7030		Other Expenses	500
	9117		School Joint Financing	(35,000)
	9445		Leisure Contract Fees	(215,780)
				(114,690)
NET CONTROLLABLE				(114,690)
MUSEUM				
12401			<u>Museum-General</u>	
	2602		All Risks Insurance	160
	2609		General Insurance	300
	2909		Grant - Museum Trust	166,540
				167,000
12403			<u>Bocking Windmill</u>	
	1010		General Repair & Maint.	1,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1420		Electricity	400
	1610		Building Insurance	230
				1,730
NET CONTROLLABLE				168,730

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
TOWN HALL CENTRE				
10150		Events Team		
	0100	Salary With Oncost		184,670
	0130	Overtime - Monthly Pay		4,850
	2210	Protective Clothing		200
	2220	Uniforms & Name Badges		800
	2734	Mobile Phones		150
	3510	Casual Car Allowance		40
				190,710
10901		Town Hall Centre		
	1302	Floral Decs.-Internal		200
	1318	Hanging Baskets/Containers		200
	1630	Hirers Liability		3,480
	1730	Cleaning Materials		200
	2010	New Equip. & Furniture		1,400
	2030	Maint.Equipment/Furniture		950
	2050	Tv/Sound Rentals/Licence		750
	2090	Other Tools & Materials		300
	2092	Consumable Materials		500
	2110	Provisions,Foods & Snacks		3,250
	2130	Vending Machine Rental		1,000
	2230	Laundry		200
	2320	Stationery		380
	2390	Photocopy Mach.Rent/Meter Chge		1,200
	2430	Licences(Miscellaneous)		850
	2500	Other Professional Fees		800
	2701	Computer Paper & Materials		100
	2704	System Development		4,000
	2940	Publicity/Promotion Exp.		410
	2970	Advertising General		200
	7030	Other Expenses		500
	9302	Sale Of Provisions		(4,000)
	9306	Sale Of Meals/Drinks		(1,000)
	9402	Lettings-Facility/Casual Users		(88,200)
	9404	Admission Charges		(1,000)
	9439	Community Priced Weddings		(7,000)
	9440	Wedding Hire		(8,000)
	9700	Miscellaneous Income		(200)
	9801	Recharge To Other Rev.A/C		(2,000)
				(90,530)
10902		Town Hall Centre- Premises		
	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
	1410	Gas		15,890
	1420	Electricity		8,930
	1500	Combined Water/Sewer Chge		2,840
	1610	Building Insurance		2,210
	1720	Window Cleaning		1,100
	1740	Contract Cleaning		3,540
	1750	Trade Waste Collection		1,390
	1770	Toilets-Hygiene		800
	1820	Unified Business Rate-Ndr		20,610
	2601	Engineering Insurance		460
	2602	All Risks Insurance		90
	2730	Telephone Charges		700
				70,170
NET CONTROLLABLE				170,350

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
CORPORATE MANAGEMENT PLAN				
CIVIC SUPPORT				
20002			<u>Civic Support</u>	
	0100		Salary With Oncost	58,760
				58,760
NET CONTROLLABLE				58,760
CORPORATE MANAGEMENT TEAM				
20001			<u>Corporate Management Team</u>	
	0100		Salary With Oncost	784,050
	0103		Staffing Costs Profile	29,390
	0520		Staff Professional Fees	1,400
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	300
	2110		Provisions,Foods & Snacks	200
	2310		Newspapers & Publications	440
	2320		Stationery	320
	2701		Computer Paper & Materials	250
	2734		Mobile Phones	1,000
	2810		Conference Expenses	3,200
	2880		Office Hospitality Exp.	200
	3330	3801	Hire Of Leased Car	5,490
	3510		Casual Car Allowance	220
	3550		Public Transport	780
				828,740
NET CONTROLLABLE				828,740
HEADS OF SERVICE				
20003			<u>Senior Managers Group</u>	
	0100		Salary With Oncost	635,040
	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	5,110
	3510		Casual Car Allowance	1,180
				645,700
NET CONTROLLABLE				645,700

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL				
24401	0100		<u>Commercial</u> Salary With Oncost	48,790
				48,790
NET CONTROLLABLE				48,790
PROCUREMENT				
22102			<u>Central Purchasing</u>	
	7220		Transfers Within Procurement	67,940
	9806	R869	Transfer To/From Reserve	(14,700)
	9820		Transfers Within Procurement	(18,590)
				34,650
22501			<u>Essex Procurement Hub</u>	
	0100		Salary With Oncost	198,690
	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	7,100
	2734		Mobile Phones	300
	2950		Membership Subscriptions	350
	3510		Casual Car Allowance	2,200
	3550		Public Transport	200
	7040		Refunds	(14,670)
	7220		Transfers Within Procurement	18,590
	9111		Hub Subscriptions - Other La'S	(50,000)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(67,940)
	X920		Printing(Reprographics)	200
				2,120
NET CONTROLLABLE				36,770

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
ECONOMIC DEVELOPMENT				
ECONOMIC DEVELOPMENT				
61601			<u>Economic Development</u>	
	0100		Salary With Oncost	302,570
	0940		Training Fees - Incl.Reg.	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	5,640
	3510		Casual Car Allowance	2,000
	5320		Essex County Council	10,000
	7030		Other Expenses	95,600
	9806	R828	Transfer To/From Reserve	(170,410)
	9806	R893	Transfer To/From Reserve	(55,950)
				210,010
61606			<u>Covid Research (Neeb)</u>	
	0100		Salary With Oncost	55,950
	9806	R828	Transfer To/From Reserve	(55,200)
				750
			NET CONTROLLABLE	210,760
BUSINESS SUPPORT & ENGAGEMENT				
61605			<u>Business Support & Engagement</u>	
	7020		Payments	20,000
				20,000
			NET CONTROLLABLE	20,000

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
ENVIRONMENT				
BUILDING CONTROL				
60102			<u>Building Control</u>	
	0100		Salary With Oncost	490,530
	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	4,030
	2734		Mobile Phones	550
	2950		Membership Subscriptions	4,240
	3510		Casual Car Allowance	10,680
				513,080
61501			<u>Building Regs Fee Earning Acc</u>	
	2500		Other Professional Fees	1,000
	7040		Refunds	1,610
	9401		Fees/Charges For Services	(375,000)
				(372,390)
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				139,690
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	(7,300)
	9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,200)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(19,000)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(22,000)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,300)
	9716	PV06	Feed In Tariff - Discovery Centre	(2,000)
	9717	PV01	Export Tariff - Causeway House PV Panels	(400)
	9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(430)
	9717	PV05	Export Tariff - Unit 9 Lakes Road	(500)
	9717	PV06	Export Tariff - Discovery Centre	(480)
	9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(24,540)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(25,000)
				(99,010)
35210			<u>Carbon Management</u>	
	0100		Salary With Oncost	122,960
	0520		Staff Professional Fees	350
	2611		Proff Negligence Ins	140
	3510		Casual Car Allowance	1,000
	9108		External Income	(15,600)
				108,850
NET CONTROLLABLE				9,840
CLIMATE CHANGE				
35212			<u>Climate Change</u>	
	0100		Salary With Oncost	52,870
	9806	R898	Transfer To/From Reserve	(52,870)
				0
NET CONTROLLABLE				0

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HANDYMAN SCHEME				
35207	9700		<u>Handyman Scheme</u> Miscellaneous Income	(3,000)
				(3,000)
NET CONTROLLABLE				(3,000)
ELECTRIC CAR CHARGING				
35208	2030		<u>Electric Car Charging</u> Maint.Equipment/Furniture	1,500
	9447		Electric Charging Point	(1,500)
				0
NET CONTROLLABLE				0
PUBLIC LIGHTING				
35301	1010		<u>Public Lighting</u> General Repair & Maint.	2,000
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	15,490
				19,490
NET CONTROLLABLE				19,490
ENVIRONMENTAL PROTECTION				
30801			<u>Environmental Protection</u>	
	0100		Salary With Oncost	385,690
	0103		Staffing Costs Profile	8,500
	0110		Standby	26,250
	0130		Overtime - Monthly Pay	1,050
	0520		Staff Professional Fees	1,300
	0940		Training Fees - Incl.Reg.	100
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	4,000
	2504		Legal Fees	500
	2734		Mobile Phones	600
	2950		Membership Subscriptions	570
	3330	3801	Hire Of Leased Car	4,230
	3510		Casual Car Allowance	4,400
	5602		Air/Water Quality/Contam Land	800
	7030		Other Expenses	500
	9401		Fees/Charges For Services	(16,000)
	9409		Other Recoverable Charges	(600)
	9700		Miscellaneous Income	(200)
	9803		Tfr To Capital Funds	(99,000)
				322,890
NET CONTROLLABLE				322,890

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HEALTH PROTECTION				
30701			Health Protection	
	0100		Salary With Oncost	226,550
	0520		Staff Professional Fees	1,500
	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	3,000
	2501		Analysts Fees	2,500
	2734		Mobile Phones	1,000
	2950		Membership Subscriptions	480
	3510		Casual Car Allowance	3,000
	7020		Payments	730
	9400		Tuition Fees	(2,000)
	9401		Fees/Charges For Services	(7,000)
	9408		Licences	(2,000)
	9454		Fhrs Re-Score Visits	(1,000)
				228,610
NET CONTROLLABLE				228,610
PUBLIC HEALTH & HOUSING				
30102			Public Health & Housing	
	2950		Membership Subscriptions	9,450
	7030		Other Expenses	800
	9408		Licences	(2,000)
				8,250
40208			Stock Condition Survey	
	7805	R864	Transfer To Reserve	3,000
				3,000
NET CONTROLLABLE				11,250
PEST CONTROL				
36401			Pest Control	
	0100		Salary With Oncost	45,250
	0130		Overtime - Monthly Pay	530
	2010		New Equip. & Furniture	200
	2060		Chemicals,Fertilisers,Poisons	2,500
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	5,970
	9401		Fees/Charges For Services	(14,500)
	9700		Miscellaneous Income	(21,000)
	9801		Recharge To Other Rev.A/C	(5,000)
				14,150
NET CONTROLLABLE				14,150
EMERGENCY PLANNING				
25201			Emergency Planning	
	0100		Salary With Oncost	43,380
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	800
	2703		Computer Maintenance	3,560
	2734		Mobile Phones	110
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	1,270
	7030		Other Expenses	1,000
				57,040
NET CONTROLLABLE				57,040

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
LICENSING				
62001			Licensing	
	0100		Salary With Oncost	300,670
	0130		Overtime - Monthly Pay	540
	0520		Staff Professional Fees	240
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	150
	2210		Protective Clothing	100
	2703		Computer Maintenance	4,170
	2734		Mobile Phones	150
	2950		Membership Subscriptions	690
	3510		Casual Car Allowance	2,760
				310,470
66501			Taxi Licences	
	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	4,000
	2527		Dvla Checks	1,000
	2703		Computer Maintenance	410
	2960		Statutory Advertising	800
	7805	R866	Transfer To Reserve	2,500
	9206		Costs Recovered	(5,000)
	9408		Licences	(136,670)
				(124,900)
66520			Animal Welfare Licensing	
	0940		Training Fees - Incl.Reg.	1,500
	2508		Vets Fees	1,500
	9408		Licences	(7,500)
				(4,500)
66550			Scrap Metal Licences	
	9408		Licences	(2,000)
				(2,000)
66599			Other Licences	
	0940		Training Fees - Incl.Reg.	720
	2950		Membership Subscriptions	780
	9408		Licences	(125,000)
				(123,500)
NET CONTROLLABLE				55,570
HEALTH, SAFETY & EMERGENCY PLANNING UNIT				
25109			Health,Safety & Emerg Plg Unit	
	0100		Salary With Oncost	48,790
	0540		First Aid	1,000
	0550		Fire Marshall	2,200
	0940		Training Fees - Incl.Reg.	200
	2010		New Equip. & Furniture	100
	2210		Protective Clothing	150
	2320		Stationery	100
	2611		Proff Negligence Ins	10
	2734		Mobile Phones	400
	3510		Casual Car Allowance	1,000
	7051		Health & Safety Contingency	2,200
				56,150
NET CONTROLLABLE				56,150

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109			<u>Housing Benefits Unit</u>	
	0100		Salary With Oncost	565,710
	0520		Staff Professional Fees	190
	0940		Training Fees - Incl.Reg.	3,770
	2010		New Equip. & Furniture	500
	2450		Land Registry Fees	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	430
	3330	3801	Hire Of Leased Car	3,310
	3510		Casual Car Allowance	1,350
	3550		Public Transport	400
	9003		Dwp	(26,990)
	9007		Dwp - Benefit Admin Grant	(340,700)
				223,330

28605			<u>Benefit Fraud</u>	
	0100		Salary With Oncost	48,790
	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	4,920
	3510		Casual Car Allowance	400
	9212		Revenues Costs Recovered	(1,000)
	9215		Administrative Penalties	(15,250)
				41,640

NET CONTROLLABLE **264,970**

BENEFITS - NET PAID/SUBSIDY

28604			<u>Rent Allowances</u>	
	4410		Rent Allowances Paid	27,511,300
	9003		Dwp	(236,370)
	9005		Dwp - Rent Allowance Subsidy	(26,923,860)
	9210		Benefit Overpayment Recoveries	(400,000)
				(48,930)

NET CONTROLLABLE **(48,930)**

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
LOCAL TAX COLLECTION				
26110			<u>Billing & Recovery Team</u>	
	0100		Salary With Oncost	662,130
	0103		Staffing Costs Profile	32,610
	0940		Training Fees - Incl.Reg.	1,820
	2010		New Equip. & Furniture	500
	2300		Printing-Outwork	34,260
	2450		Land Registry Fees	1,000
	2500		Other Professional Fees	3,730
	2512		Debt Collection Agencies	4,200
	2702		Computer Equip.& Software	1,830
	2734		Mobile Phones	350
	2820		Subsistence	100
	2950		Membership Subscriptions	1,260
	3510		Casual Car Allowance	1,400
	3550		Public Transport	150
				745,340
28801			<u>Council Tax</u>	
	0103		Staffing Costs Profile	74,060
	2410		Court Fees & Charges	4,500
	2505		Bailiffs Fees	1,000
	2750		Postages	4,170
	2900		Grants-Welfare	25,000
	2950		Membership Subscriptions	2,110
	7903		Tfr To/From Collection Fund	243,830
	9002		Dclg - Other	(243,830)
	9026		Dclg - Localising Suppt C Tax	(129,430)
	9115		Collection Investment	(51,320)
	9119		Fraud & Compliance Investment	(47,740)
	9212		Revenues Costs Recovered	(296,000)
				(413,650)
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	(194,750)
				(193,200)
NET CONTROLLABLE				138,490
TREASURY MANAGEMENT				
20811			<u>Investment & Other Income</u>	
	9630		Interest - Deposits	(514,000)
	9637		Interest - Pooled Funds	(786,000)
				(1,300,000)
20812			<u>Debt Management Expenses</u>	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	21,120
				21,690
20821			<u>Capital Financing</u>	
	6020		Interest Payments	167,360
	6030		Premium	70,140
				237,500
NET CONTROLLABLE				(1,040,810)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
INSURANCE				
26106			<u>Insurance Unit</u>	
	0100		Salary With Oncost	42,690
	0103		Staffing Costs Profile	7,690
	0520		Staff Professional Fees	400
	0620		Employers Liability Ins.	63,180
	0650		Officials Indemnity Ins.	7,590
	0660		Pa(All Duties) Insurance	2,620
	0670		Fidelity Insurance	5,990
	2500		Other Professional Fees	500
	2602		All Risks Insurance	1,470
	2604		Cash In Transit Insurance	480
	2605		Libel & Slander Insurance	1,720
	2609		General Insurance	1,140
	2610		Public Liability	134,810
				270,280
NET CONTROLLABLE				270,280
INTERNAL AUDIT				
26103			<u>Internal Audit</u>	
	0100		Salary With Oncost	175,310
	0103		Staffing Costs Profile	7,500
	0520		Staff Professional Fees	460
	2010		New Equip. & Furniture	100
	2320		Stationery	130
	2500		Other Professional Fees	8,300
	2734		Mobile Phones	150
	3510		Casual Car Allowance	240
				192,190
NET CONTROLLABLE				192,190
CASHIERING SERVICES				
26108			<u>Cashiering Services</u>	
	0100		Salary With Oncost	82,320
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	890
	2510		Bank Charges	105,750
	2511		Security Services	4,580
	2703		Computer Maintenance	17,460
	2704		System Development	4,000
				215,700
NET CONTROLLABLE				215,700
REVENUES & BENEFITS SYSTEM & SUPPORT				
26119			<u>Revenues & Benefits System</u>	
	0940		Training Fees - Incl.Reg.	4,000
	2703		Computer Maintenance	179,850
	2704		System Development	4,200
				188,050
26120			<u>Revenues & Benefits Support</u>	
	0100		Salary With Oncost	182,980
	2320		Stationery	200
	2702		Computer Equip.& Software	3,700
	3510		Casual Car Allowance	210
				187,090
NET CONTROLLABLE				375,140

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
FINANCIAL SERVICES				
26102			Financial Services Unit	
	0100		Salary With Oncost	499,630
	0103		Staffing Costs Profile	20,770
	0520		Staff Professional Fees	1,380
	2310		Newspapers & Publications	4,150
	2320		Stationery	300
	2500		Other Professional Fees	4,050
	2700		Computer Bureaux Chge/Lic	4,960
	2950		Membership Subscriptions	1,160
	3510		Casual Car Allowance	790
				537,190
26121			Efinancials	
	2700		Computer Bureaux Chge/Lic	6,000
	2702		Computer Equip.& Software	8,510
	2703		Computer Maintenance	58,010
				72,520
NET CONTROLLABLE				609,710
CORPORATE MANAGEMENT (FINANCE)				
20801			Corporate Management (Finance)	
	2500		Other Professional Fees	350
	2507		Valuers/Estate Agent Fees	15,000
	2509		Audit Fees	167,260
	2510		Bank Charges	15,600
	2700		Computer Bureaux Chge/Lic	700
	5322		Ecc Pension Fund	2,000
				200,910
NET CONTROLLABLE				200,910
HR & PAYROLL SYSTEM				
26124			Hr & Payroll System	
	2703		Computer Maintenance	28,140
	7801		Transfer From Service Areas	14,840
	9806	R895	Transfer To/From Reserve	(4,170)
				38,810
NET CONTROLLABLE				38,810
PAYROLL SHARED SERVICE				
26125			Payroll Shared Service	
	0100		Salary With Oncost	200,060
	2611		Proff Negligence Ins	1,000
	7020		Payments	5,000
	7801		Transfer From Service Areas	(13,340)
	9102		Colchester Bc Jt Finance	(71,660)
	9108		External Income	(121,860)
				(800)
NET CONTROLLABLE				(800)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
GOVERNANCE				
DEMOCRATIC REPRESENTATION & MGT				
20901			<u>Cdc - Corporate Policy Making</u>	
	1840		Hire Of Premises	1,110
	2700		Computer Bureaux Chge/Lic	6,450
	2810		Conference Expenses	1,500
				9,060
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	29,780
	3580		Civic Travel	4,000
				44,810
20903			<u>Cdc -Support To Elected Bodies</u>	
	0100		Salary With Oncost	13,250
	2734		Mobile Phones	760
	2830		Members Allowances	477,490
	2831		Independent Sra'S	3,000
	2862		Members Broadband	20,640
	3570		Members Travel	11,320
				526,460
NET CONTROLLABLE				580,330
ELECTORAL SERVICES				
22103			<u>Electoral Services Unit</u>	
	0100		Salary With Oncost	119,970
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	400
	3510		Casual Car Allowance	720
				121,240
22201			<u>District Elections</u>	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7020		Payments	200,000
	7805	R822	Transfer To Reserve	30,000
	9806	R822	Transfer To/From Reserve	(200,000)
				31,000
22401			<u>Electoral Registration</u>	
	2300		Printing-Outwork	7,600
	2320		Stationery	1,930
	2390		Photocopy Mach.Rent/Meter Chge	900
	2513		Elections Canvassing Fees	9,660
	2700		Computer Bureaux Chge/Lic	10,740
	2750		Postages	43,140
	9304		Sale Of Publications/Maps	(500)
				73,470
NET CONTROLLABLE				225,710

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
LAND CHARGES				
22301			Local Land Charges	
	0100		Salary With Oncost	113,980
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2606		Land Charges Insurance	5,140
	2704		System Development	2,460
	2950		Membership Subscriptions	130
	3551		Rail Travel	230
	5320		Essex County Council	30,210
	9401		Fees/Charges For Services	(227,330)
				(74,480)
NET CONTROLLABLE				(74,480)
LEGAL SERVICES				
22105			Legal Services	
	0100		Salary With Oncost	288,000
	0103		Staffing Costs Profile	5,910
	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	450
	2611		Proff Negligence Ins	80
	2702		Computer Equip.& Software	2,100
	2950		Membership Subscriptions	3,350
	3510		Casual Car Allowance	240
	3560		Mileage Allow.-Occasional	100
	9206		Costs Recovered	(3,000)
	9401		Fees/Charges For Services	(33,330)
				278,310
NET CONTROLLABLE				278,310
MEMBER RESOURCES				
22106			Member Resources	
	0100		Salary With Oncost	282,190
	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	3,690
	2990		Data Protection Act	2,900
	3510		Casual Car Allowance	380
				297,520
NET CONTROLLABLE				297,520

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HOUSING SERVICES				
HOMELESSNESS & TEMPORARY ACCOMMODATION				
40211			<u>Housing The Homeless</u>	
	0110		Standby	6,430
	2523		Doctors / Medical Fees	200
	2703		Computer Maintenance	5,450
	2822		Bed & Breakfast	10,000
	2823		Swep- Sev W Accom	3,000
	2903		Miscellaneous Grants	300
	3553		Taxi Fares	240
	5700		Landlord Incentives	500
	7011		Expenditure Savings Profiled	25,910
	7030		Other Expenses	1,000
	7110		Write-Offs	6,260
	9002		Dclg - Other	(437,730)
	9409		Other Recoverable Charges	(6,000)
				(384,440)
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
40225			<u>Temporary Accommodation</u>	
	0100		Salary With Oncost	48,790
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	780
	2734		Mobile Phones	100
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	14,000
				65,870
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	5,040
	1010		General Repair & Maint.	7,500
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	10,010
	1510		Metered Water Charge	700
	1610		Building Insurance	20
	1740		Contract Cleaning	580
	1850		Council Tax	2,500
	9501		General Rent	(7,400)
	9506		Service Charges	(3,000)
				16,300
40222			<u>Domestic Abuse Grant</u>	
	0100		Salary With Oncost	45,250
	9806	R816	Transfer To/From Reserve	(44,640)
				610
NET CONTROLLABLE				(294,160)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HOUSING ADVICE				
40105			<u>Housing Advisory</u>	
	0100		Salary With Oncost	763,290
	0810		Advertising	1,000
	0940		Training Fees - Incl.Reg.	2,000
	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
				769,590
NET CONTROLLABLE				769,590
HOUSING ASSESSMENT				
40106			<u>Housing Assessment</u>	
	0100		Salary With Oncost	271,790
	0130		Overtime - Monthly Pay	1,790
	0940		Training Fees - Incl.Reg.	1,230
	2010		New Equip. & Furniture	400
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
				275,660
40212			<u>Choice Based Lettings</u>	
	2703		Computer Maintenance	5,450
	9409		Other Recoverable Charges	(7,000)
				(1,550)
NET CONTROLLABLE				274,110
RESEARCH & DEVELOPMENT				
40104			<u>Research & Development</u>	
	0100		Salary With Oncost	188,170
	0130		Overtime - Monthly Pay	480
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	200
	2810		Conference Expenses	200
	3510		Casual Car Allowance	200
	7030		Other Expenses	1,500
	9806	R809	Transfer To/From Reserve	(22,590)
				169,620
40102			<u>Empty Homes</u>	
	2950		Membership Subscriptions	110
				110
40203			<u>Grants</u>	
	2903		Miscellaneous Grants	1,000
	2950		Membership Subscriptions	1,050
				2,050
NET CONTROLLABLE				171,780

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
ICT & FACILITIES				
CLOSED CIRCUIT TELEVISION				
28301			<u>Closed Circuit Television</u>	
	2030		Maint.Equipment/Furniture	4,300
	2602		All Risks Insurance	210
	2731		Telephone Line Rentals	10,000
				14,510
NET CONTROLLABLE				14,510
CUSTOMER SERVICE DUTY OFFICERS				
26112			<u>Customer Servs Duty Officers</u>	
	0100		Salary With Oncost	164,220
	0110		Standby	6,380
	0130		Overtime - Monthly Pay	9,890
	2220		Uniforms & Name Badges	360
	2511		Security Services	520
	2734		Mobile Phones	250
				181,620
NET CONTROLLABLE				181,620
CORPORATE BUSINESS SYSTEMS				
24103			<u>Desktops</u>	
	2702		Computer Equip.& Software	9,350
	2703		Computer Maintenance	2,380
				11,730
24104			<u>Hardware/Software</u>	
	2702		Computer Equip.& Software	550
	2703		Computer Maintenance	101,410
				101,960
24105			<u>Data Network</u>	
	2700		Computer Bureaux Chge/Lic	89,460
	2703		Computer Maintenance	73,370
				162,830
24106			<u>Research / Development</u>	
	2704		System Development	10,000
	2950		Membership Subscriptions	10,670
				20,670
24109			<u>IT Infrastructure</u>	
	2500		Other Professional Fees	1,660
	2700		Computer Bureaux Chge/Lic	38,200
	2703		Computer Maintenance	127,460
	2734		Mobile Phones	500
				167,820
24202			<u>Voice Network</u>	
	2703		Computer Maintenance	29,310
	2730		Telephone Charges	2,160
	2734		Mobile Phones	300
				31,770
NET CONTROLLABLE				496,780

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
BUSINESS SYSTEMS TEAM				
24101			<u>Business Systems Team</u>	
	0100		Salary With Oncost	618,420
	0110		Standby	14,340
	0130		Overtime - Monthly Pay	12,500
	0940		Training Fees - Incl.Reg.	4,000
	1840		Hire Of Premises	1,220
	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
	9806	R811	Transfer To/From Reserve	(18,500)
				638,100
NET CONTROLLABLE				638,100
COUNCIL OFFICES				
28104			<u>Causeway House</u>	
	0100		Salary With Oncost	42,690
	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	54,820
	1420		Electricity	170,570
	1500		Combined Water/Sewer Chge	8,880
	1610		Building Insurance	11,100
	1720		Window Cleaning	1,200
	1730		Cleaning Materials	500
	1740		Contract Cleaning	81,250
	1750		Trade Waste Collection	7,140
	1770		Toilets-Hygiene	2,300
	1781		Confidential Waste Disposal	3,000
	1810		Rent	15,000
	1820		Unified Business Rate-Ndr	211,510
	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	990
	2602		All Risks Insurance	660
	5540		Pest Control	610
	7010		Adjustments	(219,270)
	X920		Printing(Reprographics)	500
				464,950
NET CONTROLLABLE				464,950

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
CORPORATE PROJECTS & WEB				
24107			<u>Website/Intranet</u>	
	0560		Webcasting	5,170
	2700		Computer Bureaux Chge/Lic	4,050
	2703		Computer Maintenance	84,150
				93,370
24303			<u>Corporate Projects & Web</u>	
	0100		Salary With Oncost	118,820
	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
				120,020
NET CONTROLLABLE				213,390

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002		<u>Reprographics</u>	
	0100	Salary With Oncost	75,590
	0103	Staffing Costs Profile	(13,980)
	2030	Maint.Equipment/Furniture	6,300
	2360	Printing Paper/Materials	15,070
	2370	Printing-Machine Rentals	29,380
	2390	Photocopy Mach.Rent/Meter Chge	11,690
	2430	Licences(Miscellaneous)	620
	2702	Computer Equip. & Software	1,400
	9401	Fees/Charges For Services	(17,800)
			108,270

NET CONTROLLABLE

108,270

MARKETING & COMMUNICATIONS

21302		<u>Marketing & Communications</u>	
	0100	Salary With Oncost	343,560
	0103	Staffing Costs Profile	(4,920)
	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
	2702	Computer Equip. & Software	10,600
	2734	Mobile Phones	1,200
	2940	Publicity/Promotion Exp.	38,750
	2950	Membership Subscriptions	310
	2970	Advertising General	17,740
	2990	Data Protection Act	3,000
	3510	Casual Car Allowance	660
	3551	Rail Travel	200
	9806	R872 Transfer To/From Reserve	(9,100)
			405,220

21304		<u>Sponsorship</u>	
	2015	Signs	8,590
	7080	Payments To Ecc	2,740
	9200	Sponsorship	(46,750)
	9405	Advertising Charges	(10,000)
			(45,420)

NET CONTROLLABLE

359,800

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
GRAPHIC DESIGN				
24001			<u>Graphic Design & Printing</u>	
	0100		Salary With Oncost	97,670
	2300		Printing-Outwork	26,000
	2702		Computer Equip.& Software	2,200
	9401		Fees/Charges For Services	(39,250)
	9801		Recharge To Other Rev.A/C	(25,000)
				61,620
NET CONTROLLABLE				61,620
MAIL SERVICES				
22109			<u>Mail Services</u>	
	0100		Salary With Oncost	33,380
	2020		Staffing Costs Profile	3,000
	2030		Maint.Equipment/Furniture	640
	2602		All Risks Insurance	20
	2750		Postages	74,030
	3090		Misc.Transport Costs	1,020
				112,090
NET CONTROLLABLE				112,090

Efin Code			Description	Budget 2023/24
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	630
	2510		Bank Charges	8,000
	2521		Management Fees/Charges	2,500
	2602		All Risks Insurance	40
	2960		Statutory Advertising	1,000
	5370		Colchester Bc	175,400
	7030		Other Expenses	1,000
	9401		Fees/Charges For Services	(25,000)
	9423		Pcn Off Street	(65,000)
				109,970
10602			<u>George Yard Car Park</u>	
	0130		Overtime - Monthly Pay	4,640
	1010		General Repair & Maint.	5,190
	1210		Lift Repairs & Maint.	8,000
	1287		CCTV Maintenance	1,800
	1420		Electricity	65,880
	1500		Combined Water/Sewer Chge	450
	1610		Building Insurance	7,310
	1820		Unified Business Rate-Ndr	74,090
	2121		Water Coolers Expenditure	250
	2601		Engineering Insurance	650
	2602		All Risks Insurance	50
	2730		Telephone Charges	500
	9401		Fees/Charges For Services	(344,300)
	9410		Season Tickets/Permits	(64,700)
	9501		General Rent	(8,000)
				(248,190)
10609			<u>Station Approach Car Park</u>	
	1306	3801	Sweeping & Scavenging	980
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	4,430
	9401		Fees/Charges For Services	(45,000)
	9410		Season Tickets/Permits	(6,000)
				(45,510)
10610			<u>Newlands Drive Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	1,020
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	25,450
	9401		Fees/Charges For Services	(226,000)
	9410		Season Tickets/Permits	(9,800)
				(208,760)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
10611			<u>White Horse Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	1,470
	1820		Unified Business Rate-Ndr	16,030
	9401		Fees/Charges For Services	(96,000)
				(78,500)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,210
	9410		Season Tickets/Permits	(10,300)
				(3,600)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	7,010
	9401		Fees/Charges For Services	(65,000)
	9410		Season Tickets/Permits	(4,500)
				(62,000)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,750
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(10,700)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(1,500)
				(1,500)
10622			<u>Easton Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	1,490
	1820		Unified Business Rate-Ndr	15,150
	9401		Fees/Charges For Services	(87,000)
				(69,870)
10623			<u>Braintree Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	9410		Season Tickets/Permits	(500)
				(10)
10625			<u>Victoria Square Car Park</u>	
	1420		Electricity	1,210
	1820		Unified Business Rate-Ndr	10,560
	9401		Fees/Charges For Services	(47,460)
	9456		Travelodge Car Park Permits	(4,000)
				(39,690)
NET CONTROLLABLE				(658,360)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
CEMETERIES				
65001			<u>Cemeteries-General</u>	
	0100		Salary With Oncost	121,290
	0520		Staff Professional Fees	100
	0940		Training Fees - Incl.Reg.	500
	1740		Contract Cleaning	8,580
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	4,700
	2734		Mobile Phones	200
	2950		Membership Subscriptions	350
	3510		Casual Car Allowance	1,300
				137,520
65002			<u>Braintree Cemetery</u>	
	1010		General Repair & Maint.	4,850
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1220		Heat/Ventil'N Rep/Maint.	250
	1250		Fire Alarm/Extinguisher Maint.	60
	1280		Lights/Fittings/Electrics	250
	1307		Tree Maintenance	500
	1410		Gas	3,690
	1420		Electricity	700
	1500		Combined Water/Sewer Chge	450
	1610		Building Insurance	400
	1750		Trade Waste Collection	3,150
	1820		Unified Business Rate-Ndr	5,730
	2601		Engineering Insurance	120
	5265		Grave Digging	22,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(23,000)
	9417		Memorials	(6,750)
	9418		Interment Fees	(32,500)
	9419		Maintenance Of Graves	(6,200)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(370)
	9457		Turfing Of Graves	(100)
	9501		General Rent	(9,900)
				(35,920)
65003			<u>Bocking Cemetery</u>	
	1010		General Repair & Maint.	6,160
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	300
	1420		Electricity	2,930
	1500		Combined Water/Sewer Chge	120
	1610		Building Insurance	170
	1820		Unified Business Rate-Ndr	2,960
	5265		Grave Digging	14,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(17,000)
	9417		Memorials	(2,500)
	9418		Interment Fees	(17,500)
	9419		Maintenance Of Graves	(3,900)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(380)
	9457		Turfing Of Graves	(100)
				(13,950)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
65004			<u>Halstead Cemetery</u>	
	1010		General Repair & Maint.	1,780
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1220		Heat/Ventil'N Rep/Maint.	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	250
	1420		Electricity	1,540
	1500		Combined Water/Sewer Chge	890
	1610		Building Insurance	240
	1820		Unified Business Rate-Ndr	1,650
	5220		Sub-Contractors:General	1,000
	5265		Grave Digging	16,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(12,500)
	9417		Memorials	(3,400)
	9418		Interment Fees	(18,200)
	9419		Maintenance Of Graves	(1,600)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(370)
	9457		Turfing Of Graves	(100)
	9501		General Rent	(9,500)
				(21,280)
65005			<u>Witham Cemetery</u>	
	1010		General Repair & Maint.	1,130
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1420		Electricity	890
	1500		Combined Water/Sewer Chge	710
	1610		Building Insurance	110
	1750		Trade Waste Collection	2,200
	1820		Unified Business Rate-Ndr	2,060
	5262		Waste Disposal & Transport	300
	5265		Grave Digging	23,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(18,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(22,750)
	9419		Maintenance Of Graves	(2,000)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(380)
	9457		Turfing Of Graves	(100)
				(17,940)
NET CONTROLLABLE				48,430

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
DISCOVERY CENTRE				
66211			Discovery Centre	
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	3,000
	2511		Security Services	870
	2602		All Risks Insurance	80
	2609		General Insurance	300
	5320		Essex County Council	39,500
	7030		Other Expenses	1,000
	9204		Contributions	(1,500)
	9442		Sports Pitch Income	(45,000)
				(750)
NET CONTROLLABLE				(750)
MARKETS				
11102			Markets	
	0100		Salary With Oncost	38,830
	0130		Overtime - Monthly Pay	3,090
	1040		Electrical Works	300
	1306	3801	Sweeping & Scavenging	6,210
	1420		Electricity	2,680
	1820		Unified Business Rate-Ndr	15,910
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	2970		Advertising General	400
	5321		Ecc Disposal Costs	4,000
	7030		Other Expenses	1,000
	9501		General Rent	(58,000)
				14,620
NET CONTROLLABLE				14,620

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
PARKS				
33201			<u>Parks & Open Spaces</u>	
	1010		General Repair & Maint.	24,000
	1308		Bedding	11,000
	1309		Fencing/Walls	9,000
	1310		Landscaping	2,000
	2011		New Litter Bins/ New Dog Bins	1,500
	2015		Signs	1,000
	2602		All Risks Insurance	580
	7300		Insurance Excess	300
	9501		General Rent	(8,500)
	9700		Miscellaneous Income	(1,500)
	9806	R836	Transfer To/From Reserve	(98,110)
				(58,730)
33205			<u>Play Areas</u>	
	1310		Landscaping	900
	2030		Maint.Equipment/Furniture	40,000
	2602		All Risks Insurance	20
	2950		Membership Subscriptions	200
	7051		Health & Safety Contingency	200
				41,320
33209			<u>Allotments</u>	
	1010		General Repair & Maint.	10,000
	1500		Combined Water/Sewer Chge	1,370
	2950		Membership Subscriptions	60
	7051		Health & Safety Contingency	3,000
	9431		Allotments Income	(15,000)
				(570)
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	5,880
	1420		Electricity	4,080
	1500		Combined Water/Sewer Chge	6,400
	1740		Contract Cleaning	14,140
	1820		Unified Business Rate-Ndr	3,090
	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	(5,420)
				28,000

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
33221			<u>Closed Churchyards</u>	
	1010		General Repair & Maint.	1,000
	2602		All Risks Insurance	30
				1,030
33225			<u>Parks Other</u>	
	1010		General Repair & Maint.	400
	2602		All Risks Insurance	30
	2609		General Insurance	250
	7051		Health & Safety Contingency	400
				1,080
33229			<u>Silver End Memorial Gardens</u>	
	1050		Plumbing/W.C. Repairs/Maint	1,000
	1420		Electricity	420
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	690
	2602		All Risks Insurance	110
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				7,020
33233			<u>Halstead Public Gardens</u>	
	1010		General Repair & Maint.	5,510
	1308		Bedding	920
	1420		Electricity	530
	1500		Combined Water/Sewer Chge	340
	1610		Building Insurance	20
	2602		All Risks Insurance	90
	7051		Health & Safety Contingency	400
				7,810
NET CONTROLLABLE				(1,710)

Efin Code			Description	Budget 2023/24
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			Victoria Square Toilets	
	0100		Salary With Oncost	11,950
	7020		Payments	10,500
				22,450
31109			Lockrams Lane Toilets	
	0100		Salary With Oncost	11,670
	0130		Overtime - Monthly Pay	4,220
	1010		General Repair & Maint.	2,220
	1410		Gas	900
	1420		Electricity	1,880
	1500		Combined Water/Sewer Chge	3,000
	1610		Building Insurance	40
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,470
	7011		Expenditure Savings Profiled	(25,000)
	7051		Health & Safety Contingency	500
				3,320
31110			Maldon Road Park Toilets	
	0100		Salary With Oncost	6,970
	0130		Overtime - Monthly Pay	4,220
	1010		General Repair & Maint.	1,000
	9105		Witham Town Council	(12,200)
				(10)
NET CONTROLLABLE				29,580
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
	7020		Payments	28,850
	9405		Advertising Charges	(28,850)
				250
63006			Roundabouts	
	5220		Sub-Contractors:General	22,000
				22,000
63007			Other Fountains	
	2602		All Risks Insurance	160
				160
NET CONTROLLABLE				23,160

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
STREET CLEANSING & RAPID RESPONSE				
33801			<u>Street Cleansing</u>	
	0100		Salary With Oncost	798,380
	0110		Standby	2,140
	0130		Overtime - Monthly Pay	58,710
	0300		Agency/Sep Staff	101,290
	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	3,500
	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)	25,000
	2090		Other Tools & Materials	9,000
	2092		Consumable Materials	8,000
	2210		Protective Clothing	12,000
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	10,600
	2734		Mobile Phones	1,600
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	207,970
	3220		Transport Costs-Plant	4,320
	3310		Hire Of Vehicles	4,430
	3610		General Veh./Plant Ins.	1,630
	5220		Sub-Contractors:General	91,800
	5330		Community Associations	9,270
	5360		Payments To Parish Councils	89,160
	7011		Expenditure Savings Profiled	7,820
	7300		Insurance Excess	500
	9230		Greenfields Ch Sla	(20,320)
	9452		Temporary Traffic Reg Orders	(1,000)
	9700		Miscellaneous Income	(3,000)
				1,456,540
33809			<u>Street Nameplates</u>	
	2090		Other Tools & Materials	500
	2095		Street Nameplates	3,500
				4,000
34201			<u>Abandoned Vehicles</u>	
	5261		Abandoned Vehicles Removal	1,500
				1,500
34301			<u>Radio Control</u>	
	1420		Electricity	890
				890
NET CONTROLLABLE				1,462,930

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
CORDONS FARM				
33706			<u>Cordons Farm</u>	
	0100		Salary With Oncost	61,840
	0130		Overtime - Monthly Pay	3,280
	0300		Agency/Sep Staff	10,500
	0940		Training Fees - Incl.Reg.	1,000
	1010		General Repair & Maint.	13,000
	1420		Electricity	1,650
	1500		Combined Water/Sewer Chge	920
	1610		Building Insurance	360
	1770		Toilets-Hygiene	1,200
	1810		Rent	17,750
	1820		Unified Business Rate-Ndr	11,840
	2010		New Equip. & Furniture	1,000
	2020		Hired Equipment	1,000
	2030		Maint.Equipment/Furniture	300
	2060		Chemicals,Fertilisers,Poisons	2,600
	2210		Protective Clothing	200
	2430		Licences(Miscellaneous)	3,300
	2601		Engineering Insurance	250
	2701		Computer Paper & Materials	500
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	49,230
	3220		Transport Costs-Plant	3,000
	3320		Plant Hire	1,000
	3610		General Veh./Plant Ins.	820
	5262	3011	Waste Disposal & Transp (Stre)	56,560
	5262	3017	Waste Disposal & Transp (Hort)	8,000
	5262	3019	Waste Disposal & Transp (GenB)	10,000
	5262	3028	Waste Disposal & Transp (Oils)	2,000
	5264		Emptying Of X Tanks	28,000
	5540		Pest Control	800
	7030		Other Expenses	3,700
	7051		Health & Safety Contingency	1,000
	9217	3011	Ecc Disposal Credits (Stre)	(1,190)
	9219	3011	Ecc Recycling Credits (Stre)	(85,130)
				210,380
NET CONTROLLABLE				210,380

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
REFUSE & RECYCLING				
33504			<u>Collection Costs</u>	
	0100		Salary With Oncost	1,902,880
	0130		Overtime - Monthly Pay	112,640
	0300		Agency/Sep Staff	248,250
	3021		Diesel Fuel	26,100
	3210	3801	Transport Costs-Vehicles	1,297,730
	3310		Hire Of Vehicles	63,370
	5320		ECC Tipping Charge	168,220
				3,819,190
33512			<u>Bring Banks</u>	
	0100		Salary With Oncost	54,780
	0130		Overtime - Monthly Pay	3,100
	0300		Agency/Sep Staff	7,120
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	59,120
	5220		Sub-Contractors:General	12,000
				156,120
33514			<u>Clinical Waste Collections</u>	
	5220		Sub-Contractors:General	20,000
				20,000
33516			<u>Sack & Wheelie Bin Procurement</u>	
	2013		New Wheelie Bins	80,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	16,940
	2093		Recycling Sacks	286,350
	2730		Telephone Charges	100
				384,390
33520			<u>Sack & Wheelie Bin Delivery</u>	
	0100		Salary With Oncost	126,400
	0130		Overtime - Monthly Pay	5,160
	0300		Agency/Sep Staff	11,850
	3210	3801	Transport Costs-Vehicles	15,170
	3310		Hire Of Vehicles	5,000
				163,580
33524			<u>Special Collections</u>	
	0100		Salary With Oncost	56,180
	0130		Overtime - Monthly Pay	3,170
	0300		Agency/Sep Staff	3,540
	3210	3801	Transport Costs-Vehicles	14,090
	9409		Other Recoverable Charges	(80,000)
				(3,020)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	169,960
	0130		Overtime - Monthly Pay	9,600
	0300		Agency/Sep Staff	22,070
	2012		New Trade Waste Bins	30,000
	2032		Maint Of Trade Waste Bins	1,000
	2085		Purchase Of Trade Waste Sacks	1,250
	2521	3026	Management Fees/Charges	300
	3090	3026	External Transportation	7,350
	3210	3801	Transport Costs-Vehicles	1,900
	5220		Sub-Contractors:General	4,000
	5260	3026	Payments To External Mrfs	20,440
	5320	3026	Essex County Council	18,520
	5321		Ecc Disposal Costs	474,090
	5321	3022	Ecc Disposal Costs	530
	9309	3026	Sale Of Mixed Dry Materials	(19,500)
	9322		Sales Of Sacks (Blue)	(12,000)
	9323		Sale Of Sacks (Trade Recy)	(8,000)
	9401		Fees/Charges For Services	(1,050,000)
	9801		Recharge To Other Rev.A/C	(32,000)
				(360,490)
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	4,770
	0940		Training Fees - Incl.Reg.	12,430
	2092		Consumable Materials	2,070
	2210		Protective Clothing	22,790
	2734		Mobile Phones	1,600
	3120		Repairs	5,630
	7030		Other Expenses	5,180
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	10,360
				65,830
33556			<u>Promotional Costs</u>	
	2905		Recycling Donations	3,000
				3,000
33560			<u>Management Depot & Admin</u>	
	3210	3801	Transport Costs-Vehicles	5,170
				5,170
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,060
	2320		Stationery	0
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	49,840
	2950		Membership Subscriptions	1,790
	7030		Other Expenses	5,180
				72,870
33568			<u>Income Account</u>	
	9217	3009	Disposal Credits	(158,380)
	9219		Ecc Recycling Credits (Dry)	(929,690)
	9219	3008	Ecc Recycling Credits (Green)	(355,730)
	9220	3008	Ecc Tipping Away (Green)	(60,820)
	9309	3001	Sale Of Materials - Glass	(82,500)
	9309	3002	Sale Of Materials - Newspaper	(1,700)
	9309	3004	Sale Of Materials - Textiles	(3,750)
	9309	3009	Sals Of Materials - Mixed Dry	(669,500)
	9453		Second Green Bin	(18,000)
	9700		Miscellaneous Income	(4,000)
				(2,284,070)

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
33506			<u>Food Waste Service</u>	
	0100		Salary With Oncost	476,810
	0130		Overtime - Monthly Pay	26,390
	0300		Agency/Sep Staff	61,790
	2019		New Kitchen Caddies	5,000
	3210	3801	Transport Costs-Vehicles	137,760
	3310		Hire Of Vehicles	6,630
	9101		Ecc Joint Financing Conts	(715,000)
				(620)
33548			<u>External Mrfs</u>	
	2521	3009	Management Fees/Charges	10,300
	3090		External Transportation	5,000
	3090	3008	External Transportation	83,250
	3090	3009	External Transportation	252,350
	5260	3009	Payments To External Mrfs	701,740
				1,052,640
			NET CONTROLLABLE	3,094,590

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
FLEET MANAGEMENT UNIT				
30109			<u>Fleet Management Unit</u>	
	0100		Salary With Oncost	124,500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	10,500
	2020		Hired Equipment	1,000
	2030		Maint.Equipment/Furniture	5,920
	2090		Other Tools & Materials	4,000
	2121		Water Coolers Expenditure	500
	2210		Protective Clothing	1,000
	2230		Laundry	4,300
	2320		Stationery	1,250
	2430		Licences(Miscellaneous)	400
	2527		Dvla Checks	1,000
	2602		All Risks Insurance	240
	2703		Computer Maintenance	6,960
	2734		Mobile Phones	500
	2950		Membership Subscriptions	1,170
	3210	3801	Transport Costs-Vehicles	13,570
	7030		Other Expenses	7,000
				184,810
NET CONTROLLABLE				184,810
FLEET - OPERATING COSTS				
30112			<u>Fleet Mgt - Operational</u>	
	0100		Salary With Oncost	153,530
	0130		Overtime - Monthly Pay	21,950
	3021		Diesel Fuel	656,110
	3060		Road Fund Licence	28,950
	3110		Parts & Materials	414,970
	3120		Repairs	12,950
	3210	3801	Transport Costs-Vehicles	(2,000,860)
	3340		Leasing	588,600
	3610		General Veh./Plant Ins.	263,720
				139,920
30116			<u>Fleet Parts Stock</u>	
	3023		Oil	2,210
	3025		Adblue	14,400
	3110		Parts & Materials	9,500
				26,110
NET CONTROLLABLE				166,030
FLEET - LEASE CAR SCHEME				
30115			<u>Fleet - Lease Car Scheme</u>	
	3140		Leased Car Maintenance	3,240
	3330	3801	Hire Of Leased Car	(50,210)
	3331		Lease Car N.I.Contributions	3,680
	3332		Leased Car Irrecoverable Vat	1,640
	3350		Contract Hire	16,300
	3530		Leased Car Mileage Allowance	1,290
	3650		Leased Car Insurance	9,800
	7050		Contingency	23,810
	9204		Contributions	(9,550)
				0
NET CONTROLLABLE				0

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
OPERATIONS MGT & ADMIN				
30120			<u>Operations Mgt & Admin</u>	
	0100		Salary With Oncost	1,015,740
	0102		Staffing Savings Profiled	(42,000)
	0103		Staffing Costs Profile	20,000
	0130		Overtime - Monthly Pay	6,510
	0810		Advertising	1,000
	0940		Training Fees - Incl.Reg.	1,000
	0960		Seminars	100
	2010		New Equip. & Furniture	1,200
	2110		Provisions,Foods & Snacks	130
	2210		Protective Clothing	250
	2320		Stationery	1,500
	2734		Mobile Phones	1,500
	2810		Conference Expenses	100
	3210	3801	Transport Costs-Vehicles	15,880
	3330	3801	Hire Of Leased Car	4,340
	3510		Casual Car Allowance	2,000
	7030		Other Expenses	600
				1,029,850
NET CONTROLLABLE				1,029,850

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
LAKES ROAD DEPOT & OFFICES				
30135			Lakes Road Depot & Offices	
	1010		General Repair & Maint.	9,000
	1040		Electrical Works	1,000
	1050		Plumbing/W.C. Repairs/Maint	500
	1112		Remedial Works	24,000
	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	2,000
	1410		Gas	3,720
	1420		Electricity	31,970
	1500		Combined Water/Sewer Chge	6,720
	1610		Building Insurance	1,580
	1730		Cleaning Materials	400
	1740		Contract Cleaning	8,270
	1750		Trade Waste Collection	2,600
	1780		Clinical Waste	900
	1810		Rent	64,160
	1820		Unified Business Rate-Ndr	48,510
	1860		Service Charges	10,560
	2010		New Equip. & Furniture	1,500
	2020		Hired Equipment	750
	2030		Maint.Equipment/Furniture	100
	2050		Tv/Sound Rentals/Licence	320
	2121		Water Coolers Expenditure	1,900
	2601		Engineering Insurance	510
	2609		General Insurance	100
	2730		Telephone Charges	4,500
	5264		Emptying Of X Tanks	1,000
	5540		Pest Control	500
	7030		Other Expenses	200
	7051		Health & Safety Contingency	2,000
				232,670
30140			Unit 9 Workshop	
	1010		General Repair & Maint.	2,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1270		Security Alarm Payments	1,500
	1420		Electricity	10,820
	1500		Combined Water/Sewer Chge	420
	1820		Unified Business Rate-Ndr	17,940
	1860		Service Charges	2,000
	2601		Engineering Insurance	50
	2602		All Risks Insurance	140
	2609		General Insurance	560
	7030		Other Expenses	1,000
	7051		Health & Safety Contingency	400
				36,930
NET CONTROLLABLE				269,600

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
HORTICULTURAL SERVICES				
33901			<u>Horticultural - Central Costs</u>	
	0100		Salary With Oncost	871,910
	0102		Staffing Savings Profiled	(30,000)
	0130		Overtime - Monthly Pay	4,120
	0300		Agency/Sep Staff	34,470
	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	20,000
	2092		Consumable Materials	1,000
	2210		Protective Clothing	6,000
	2734		Mobile Phones	800
	3210	3801	Transport Costs-Vehicles	86,380
	3310		Hire Of Vehicles	4,430
	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	(183,650)
				825,820
33902			<u>Horticultural - Plant Shop</u>	
	0100		Salary With Oncost	70,030
	2010		New Equip. & Furniture	2,000
	2030		Maint.Equipment/Furniture	650
	2090		Other Tools & Materials	200
	2092		Consumable Materials	300
	2210		Protective Clothing	350
	2734		Mobile Phones	120
	3021		Diesel Fuel	16,000
	3022		Petrol	4,500
	3050		Tyres	3,160
	3120		Repairs	6,840
	3150		Plant Materials	22,630
	3210	3801	Transport Costs-Vehicles	7,240
	3340		Operating Lease Payments	90,120
	3610		General Veh./Plant Ins.	3,160
	5220		Sub-Contractors:General	1,350
	9105		Witham Town Council	(500)
				228,150
NET CONTROLLABLE				1,053,970
STREET SCENE PROTECTION				
33401			<u>Street Scene Protection</u>	
	0100		Salary With Oncost	252,130
	0110		Standby	2,580
	0130		Overtime - Monthly Pay	240
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	1,000
	2090		Other Tools & Materials	390
	2210		Protective Clothing	750
	2504		Legal Fees	2,000
	2508		Vets Fees	3,600
	2734		Mobile Phones	1,000
	2950		Membership Subscriptions	1,070
	3210	3801	Transport Costs-Vehicles	27,760
	3510		Casual Car Allowance	1,200
	7030		Other Expenses	700
	9206		Costs Recovered	(1,000)
	9406		Fines	(7,000)
	9451		Stray Dogs Income	(1,500)
				286,420
NET CONTROLLABLE				286,420

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		

STRATEGIC INVESTMENT

STRATEGIC INVESTMENT TEAM

61620		<u>Strategic Investment Team</u>	
	0100	Salary With Oncost	210,470
	0200	Other Staffing (Bought In)	37,200
	3510	Casual Car Allowance	500
	7020	Payments	11,500
	9803	Tfr To Capital Funds	(64,090)
	9806	R860 Transfer To/From Reserve	(159,970)
			35,610
NET CONTROLLABLE			35,610

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
SUSTAINABLE DEVELOPMENT				
DEVELOPMENT MANAGEMENT				
60103			<u>Development Management Unit</u>	
	0100		Salary With Oncost	2,113,420
	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	2,380
	2611		Proff Negligence Ins	1,770
	2702		Computer Equip.& Software	10,580
	2703		Computer Maintenance	2,420
	2734		Mobile Phones	200
	2950		Membership Subscriptions	9,330
	3330	3801	Hire Of Leased Car	7,730
	3510		Casual Car Allowance	6,040
	3551		Rail Travel	500
	5320		Essex County Council	98,400
	9309		Other Sales	(500)
				2,263,750
60201			<u>Development Mgt Fee Based</u>	
	2502		Consultants Fees	70,010
	2960		Statutory Advertising	1,120
	5320		Essex County Council	26,000
	9401		Fees/Charges For Services	(1,449,900)
	9806	R892	Transfer To/From Reserve	(61,010)
				(1,413,780)
60202			<u>Development Mgt Legal/Appeals</u>	
	2504		Legal Fees	100,000
	9806	R881	Transfer To/From Reserve	(100,000)
				0
60203			<u>Development Mgt Enforcement</u>	
	2504		Legal Fees	50,000
	9806	R899	Transfer To/From Reserve	(50,000)
				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	(100,540)
				(100,540)
60901			<u>Street Naming & Numbering</u>	
	0100		Salary With Oncost	19,530
	9401		Fees/Charges For Services	(20,140)
				(610)
NET CONTROLLABLE				609,320

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
LANDSCAPE & COUNTRYSIDE				
60801			<u>Tree Maintenance</u>	
	1304		Shrubs & Planting	7,500
	1307		Tree Maintenance	71,060
	2702		Computer Equip.& Software	2,500
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
	9806	R836	Transfer To/From Reserve	(7,500)
				75,480
61101			<u>Countryside Management Project</u>	
	5350		Payments To Other La'S	12,000
				12,000
NET CONTROLLABLE				87,480
LOCAL PLAN				
60701			<u>Local Plan</u>	
	2500		Other Professional Fees	50,580
	2502		Consultants Fees	25,000
	7805	R814	Transfer To Reserve	40,000
				115,580
NET CONTROLLABLE				115,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			<u>Public Transport/Traffic Mgmt</u>	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000
PARKS & LANDSCAPE SERVICES				
60108			<u>Landscape Services</u>	
	0100		Salary With Oncost	263,000
	0520		Staff Professional Fees	450
	0940		Training Fees - Incl.Reg.	1,800
	2210		Protective Clothing	200
	2320		Stationery	100
	2734		Mobile Phones	270
	2950		Membership Subscriptions	850
	3510		Casual Car Allowance	3,340
	5320		Essex County Council	3,970
	9700		Miscellaneous Income	(200)
				273,780
NET CONTROLLABLE				273,780

Efin Code			Description	Budget 2023/24
Cost Centre	Account Code	Activity Code ****		
PLANNING POLICY				
60104		<u>Planning Policy Unit</u>		
	0100	Salary With Oncost		355,450
	0103	Staffing Costs Profile		(2,500)
	0520	Staff Professional Fees		1,050
	2010	New Equip. & Furniture		300
	2320	Stationery		320
	2700	Computer Bureaux Chge/Lic		600
	2702	Computer Equip.& Software		920
	2880	Office Hospitality Exp.		250
	2950	Membership Subscriptions		1,260
	3510	Casual Car Allowance		1,210
	3551	Rail Travel		500
	3554	Car Parking		50
				359,410
NET CONTROLLABLE				359,410

Efin Code			Description	Budget 2023/24
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	741,020
	7020		Payments	2,775,000
	7030		Other Expenses	50,000
	7805	R891	Transfer To Reserve	553,700
	7805	R8A2	Transfer To Reserve	500,000
	7805	R8A3	Transfer To Reserve	226,669
	9022		New Homes Bonus Grant	(1,426,669)
	9114		Repay Technical Agreement	(410,000)
	9803		Tfr To Capital Funds	(100,000)
	9806	R800	Transfer To/From Reserve	(50,000)
	9806	R801	Transfer To/From Reserve	(9,860)
	9806	R8A4	Transfer To/From Reserve	(2,075,000)
	9B00		Balance Sheet Contra	(765,486)
				19,234
NET CONTROLLABLE				19,234
EFFICIENCY SAVINGS TARGET				
20832			<u>Efficiency Savings Target</u>	
	0100		Salary With Oncost	(300,000)
	0103		Staffing Costs Profile	8,110
	0104		Annual Leave Purchase	(25,000)
	1820		Unified Business Rate-Ndr	19,000
	3330		Hire Of Leased Car	6,670
	7010		Adjustments	63,620
	9401		Fees/Charges for Services	(125,000)
				(352,600)
NET CONTROLLABLE				(352,600)
UNAPPORTIONABLE OVERHEADS				
20831			<u>Unapportionable Central Overhd</u>	
	0201		Pension Fund - Added Years	619,160
	0750		Annuity	7,230
				626,390
NET CONTROLLABLE				626,390

Capital Programme Resources Summary - 2022/23 to 2026/27

Capital Resources:

Capital resources b/f

Capital receipts

Grants & contributions

Reserves

Borrowing

Resources In-Year

Capital Expenditure:

Existing programme

Future Items

Bids for 2023/24

Future Provisional Bids

Capital Salaries (prov)

Expenditure

Net In-Year Resources

Less provisions

Net Est. Resources

Aggregate Est. Resources

2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m
15.5				
9.2	8.9	1.0	1.5	1.5
1.7	2.3			
0.6	2.3			
0.6				
27.6	13.5	1.0	1.5	1.5
11.0	7.1			
	9.3			
		1.0	0.6	0.6
	0.4	0.1	0.1	0.1
11.0	16.8	1.1	0.7	0.7
16.6	-3.3	-0.1	0.8	0.8
	5.6	1.9	0.6	
16.60	-8.90	-2.00	0.20	0.80

6.70

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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Capital Programme Approved Projects 2023/24

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
MYAccount Phase 2, Online booking system	81170	xxxx	89KC	80,000
Council Chamber Audio Visual Replacement	81170	xxxx	89KD	45,000
Causeway House Car Park	81150	xxxx	89KG	33,000
Causeway House Windows	81150	xxxx	89KH	20,000
ICT & Facilities Total				218,000

Refurbishment of Wildlife Garden in Halstead Public Gardens	81210	xxxx	89K8	20,000
Rebound Goal (Spa Road)	81170	xxxx	89K9	20,000
Refurbishment of Public Toilets at Newlands Drive, Witham	81160	xxxx	89KA	50,000
Wheelie Bins Provision and Replacements	81170	xxxx	89KJ	50,000
Roller Brake Tester	81170	xxxx	89KK	45,000
Winter Gritter for Horizon 120 Business Park	81170	xxxx	89KL	15,000
Replacement Car Park Ticket Machines	81130	xxxx	89KM	150,000
Operations Total				350,000

Community Transport Replacement Minibus	81170	xxxx	8826	40,000
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors	81110	xxxx	89KE	90,000
Braintree Leisure Centre - Replace the floodlighting system	81110	xxxx	89KF	40,000
Community & Leisure Total				170,000

Building Control IT Upgrades	81170	xxxx	89K7	17,000
LED Installation at the Leisure Centres	81110	xxxx	89KB	151,580
Environment Total				168,580

Silver End Bowls Club dropped kerb	81160	xxxx	89KN	5,000
Councillor Capital Bids				5,000

General Fund Total				911,580
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Capital Salaries				
- Corporate				100,000

GRAND TOTAL*				1,011,580
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*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
	2903	Miscellaneous Grants
	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.		

Capital & Investment Strategy 2023/24 to 2026/27

1. INTRODUCTION AND CONTEXT

- 1.1 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.
- 1.2 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.
- 1.3 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. This document should be considered in conjunction with the Medium-Term Financial Strategy, and Treasury Management Strategy.

2. CAPITAL FRAMEWORK

- 2.1 The Council's Corporate Strategy sets out the strategic direction and key priorities for the period 2020 to 2024, which can be found on the Council's website. To address the more immediate priorities and needs of our communities in a post-pandemic era, but one in which households and businesses now face a cost-of living crisis, the Council has adopted its 'Bouncing back together' plan which can be found [\[here\]](#).
- 2.2 Performance is measured towards delivery of agreed outcomes and reported quarterly and annually to Cabinet and full Council.

3. GOVERNANCE

- 3.1 The Financial Procedure Rules detail how capital projects are approved and added into the capital programme. All proposed new capital schemes must be supported by a business case and go through the Council's gateway process through a newly created Capital Programme Board.
- 3.3 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 the Capital Programme Board. Projects that are aimed at helping to address our MTFS budget gap will also be overseen by the Investment & Development Programme Board.
- 3.4 An investment toolkit is used where appropriate to evaluate proposals:

Financial Assessment	Qualitative Assessment
Discounted Cash Flows/ Net Present Value	Corporate Strategy – fit with objectives, measure of success etc.

Affordability	Impact Assessment – customer, organisational, environmental, stakeholder, and legal
Investment Return (if applicable)	Risk – identified risks, likelihood/ impact, mitigation

- 3.5 As projects under consideration will vary, it is also recognised that assessment of benefits and risks will need to be tailored to the specific circumstances, including, when appropriate, applying an HM Treasury Green Book appraisal.

4. CAPITAL EXPENDITURE & FINANCING

- 4.1 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 external borrowing is incurred.

- 4.2 The Councils medium-term capital programme (including provisional future capital requirements) is shown in the table below by Cabinet Portfolio:

Table 1 Medium Term Capital Programme

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Climate Change and the Environment	1,338	1,900	1,362	260	40	40
Communities	7	184	4,837	426	0	0
Economic Growth	18,051	3,152	353	0	0	0
Finance & Corporate Transformation	61	505	412	90	40	40
Health & Wellbeing	517	475	130	480	0	0
Housing, Assets and Skills	9,442	4,546	1,238	530	530	530
Operations and Commercialisation	1,797	287	385	50	0	0
Planning and Infrastructure	0	10	0	0	0	0
Capital Salaries	455	497	208	100	100	100
Total	31,668	11,556	8,925	1,936	710	710

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

- 4.3 Included within the above programme are: projects which have previously been approved; new capital bids for 2023/24; future capital requirements that have been highlighted for 2024/25 to 2026/27. The total expenditure forecast over the period 2022/23 to 2026/27 is £23.8m.
- 4.4 Resources have been 'reserved' within the overall capital resource planning for schemes that are yet to be approved e.g., Witham investments, and Millennium Slips

4.5 Capital expenditure is financed by a range of resources 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

4.6 The planned financing of the above expenditure is as follows:

Table 2 Capital Programme Financing

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
External Sources	10,407	1,819	2,711	666	-	-
Own Resources	18,466	6,262	6,214	1,270	710	710
Borrowing	2,795	3,475	-	-	-	-
Total	31,668	11,556	8,925	1,936	710	710

4.7 The Council's Section 151 Officer 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 the conditions of that funding can be met.

4.8 Borrowing may take the form of internal borrowing where the Section 151 Officer considers this approach to be financially beneficial overall and having considered all risks.

4.9 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

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Capital Receipts	11.3	2.3	-	1.6	1.6	1.6
Annual MRP	0.7	0.8	0.8	0.7	0.6	0.6
Annual Lease Payments	0.2	0.2	0.2	0.2	0.2	0.2
Total Own Resources Applied	12.2	3.2	1.0	2.5	2.4	2.4

4.10 The Council's policy for providing MRP is attached as **Appendix B** to this Strategy.

4.11 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.

- 4.12 The CFR is expected to reduce over the MTFS as set out in Table 4 as MRP including amounts relating to the Manor Street redevelopment, the Plaza, and unsold land plots on the H120 business park, reduce the net financing requirement.

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Capital Financing Requirement	25.9	22.7	21.7	19.2	16.8	14.4

5. ASSET MANAGEMENT

Strategy

- 5.1 To ensure that property assets continue to be of long-term use and support the Council's overall corporate strategy, the strategic approach to management has been with the following key objectives in mind:
- 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.
 - Where no longer required, assets should be disposed.
- 5.2 As property holdings have grown over the last few years, and recognising a changing property market, an external review was commissioned which has highlighted and recommended how the Council needs to develop its strategic and operational management arrangements.

Planned Maintenance

- 5.2 Planned maintenance requirements are reviewed regularly through condition surveys. The surveys inform any future capital expenditure requirements which are undertaken as part of an 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

- 5.3 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. Several of the Council's strategic capital projects have generated assets for sale. Under arrangements set up following the transfer of the Council's housing stock to a housing association in 2007, 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 resources or are to be used to reduce borrowing:

Table 5: Capital receipts anticipated

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Asset Sales	12.8	7.9	2.9	6.6	1.6	1.6
Housing Transfer Further Receipts	3.0	1.2	1.0	1.0	1.5	1.5

6. TREASURY MANAGEMENT

- 6.1 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

- 6.2 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.
- 6.3 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

	31.3.22 Actual £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
Debt (incl lease arrangements)	9.1	8.8	10.7	12.6	14.6	14.0
CFR	25.9	22.7	21.7	19.2	16.8	14.4
Internal Borrowing (-)	-16.8	-13.9	- 11.0	-6.6	-2.2	- 0.4

- 6.4 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.

Liability Benchmark

- 6.5 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 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 implied in Table 6 over the medium term. However, this strategy would require a reassessment of the amount that it would be prudent to retain invested in long-term pooled funds

which at the present time would lead to an overall adverse impact on the revenue budget. The position will be monitored in light of changing circumstances and the requirement to ensure the most appropriate position for risk management is taken.

Borrowing Limits

- 6.6 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 2023/24 and subsequent financial years is £50m and £30m respectively.
- 6.7 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

- 6.8 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 investments to buy and the Council may request its money back at relatively short notice.

Table 7 Treasury Management Investments

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Pooled Fund (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investment	41.1	39.6	18.2	12.5	16.3	17.3
Total average Investments	60.1	58.6	37.2	31.5	35.3	36.3

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

7. COMMERCIAL ACTIVITIES

- 7.1 The Council has added to its property portfolio over recent years. With the general decline in central government financial support this has led to a greater focus in recent years on optimising opportunities from the portfolio, whilst also seeking to achieve a District Investment Strategy (DIS) that has targeted at four key themes of: health, homes, journey, and jobs; bringing about significant benefits to residents and businesses across the district, whilst also generating income.

- 7.2 At 31 March 2022, the assessed value of the Council's property portfolio was £63m, including ground leases, industrial units, offices, shops, and health facilities. Work-in-progress on further property related developments amounted to £17m.
- 7.3 Through its property portfolio the Council is exposed to landlord risks, as well as potential fluctuations in property market prices. Whilst most of the current 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 DIS have been based on 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 for sale.
- 7.4 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 shorter timescales.

8. SERVICE INVESTMENTS

- 8.1 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. Current loans are 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.

9. OTHER LIABILITIES

- 9.1 In addition to the debt detailed above, the Council is committed to making future payments to cover pension fund obligations.
- 9.2 The Council has contingent liabilities relating to guarantees given for pension fund admissions for the external providers of leisure management and museum services.
- 9.3 Provision has been made to cover the risks associated with outstanding business rate appeals totalling £5.4m at 31 March 2022, of which £2.2m relates to the Council's share of this overall risk.
- 9.4 Further details on liabilities and guarantees can be found in the Council's Statement of Accounts [\[here\]](#).

10. REVENUE BUDGET IMPLICATIONS

- 10.1 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

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Financing costs (net)	0.4	-0.3	-0.0	0.1	0.1	0.2
Proportion of Budget	2.3%	-1.9%	0.0%	0.6%	0.7%	0.9%

- 10.2 Property income is derived mainly from lease agreements and is therefore relatively easy to predict. The following table shows the net contribution after deduction of management and other costs as a proportion of the Council's overall budget:

Table 9 Proportion of Net Property Income to the Council's overall Budget

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Property (Net Inc)	2.9	2.6	2.5	2.7	2.7	2.7
Proportion of Budget	17.2%	15.2%	14.3%	15.7%	15.3%	14.9%

- 10.3 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.
- 10.4 The Section 151 Officer will monitor the level of reliance on treasury investment and property income which will form part of an annual review of the robustness of the budget and medium-term financial plans.

11. KNOWLEDGE AND SKILLS

- 11.1 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.
- 11.2 A Strategic Investment Team is responsible for delivery of several 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.
- 11.3 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.
- 11.4 Treasury management is undertaken by the central finance team with advice from an external treasury management firm, Arlingclose Ltd.
- 11.5 Strategic leadership at officer level is exercised through Management Board. The Programme and Project Assurance Team (PPAT) provides independent and objective oversight of the likely future performance of approved projects for key stakeholders.

Where appropriate, dedicated project teams are established including representatives from across the Council.

- 11.6 Cabinet Members, along with Management Board and other key officers make up the following Boards:
- **Investment & Development Programme Board** – an advisory Board that provides strategic direction, leadership, and challenge to establish new routes to delivering a balanced budget for the authority. The Board will focus on the delivery of new revenue income and savings projects to help close budget deficits identified within the annual MTFS process.
 - **Capital Programme Board** - an advisory Board that provides strategic direction, leadership, and challenge to ensure the effective development and delivery of the Capital Programme in line with the Council's strategies and priorities. The Board will also advise on the Capital Strategy.
- 11.7 For significant projects, Member reference groups/ boards are used to provide advice and guidance and to hold projects to account for delivery and scope.
- 11.8 Scrutiny is undertaken through the Performance Management Scrutiny Committee and the Governance and Audit Scrutiny Committee.
- 11.9 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.
- 11.10 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.

Appendix A – Medium Term Capital Programme

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period	22/23	23/24	24/25	25/26	26/27
	£000	£000	£000	£000	£000	
Climate Change and the Environment						
Air Quality Monitoring Equipment	30	30	-	-	-	-
Allotments Great Notley Country Park	66	66	-	-	-	-
Braintree Tree Planting Schemes	9	9	-	-	-	-
Building Control IT Upgrades	17	-	17	-	-	-
Cemeteries Gardens of Remembrance	46	46	-	-	-	-
Cemetery Memorial Repairs	92	52	20	20	-	-
Cycle Parking	27	27	-	-	-	-
Disabled Facilities Grants	1,637	971	666	-	-	-
Drainage Works Braintree Cemetery	89	5	84	-	-	-
Handyman	15	15	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	8	8	-	-	-	-
Housing Renovation Grants ¹	191	71		40	40	40
John Ray Park Improvements	6	6	-	-	-	-
Kelvedon Recreation Ground	2	2	-	-	-	-
Lakes Road Sub-Station and Electric Chargers	80	20	60	-	-	-
LED Installation at the Leisure Centres	152		152	-	-	-
Newland Street Electric Chargers	20	20	-	-	-	-
Open Space Path Repairs	188	100	88	-	-	-
Parks & Open Spaces Infrastructure Works	38	38	-	-	-	-
Play Area Refurbishment Programme ¹	460	260		200	-	-
Rebound Goal (Spa Road)	20	-	20	-	-	-
Refurbishment of Public Toilets at Newlands Drive, Witham	50	-	50	-	-	-
Refurbishment of Wildlife Garden in Halstead Public Gardens	20	-	20	-	-	-
Replacement Litter Bins	6	6	-	-	-	-
Replacement Park Benches	9	9	-	-	-	-
Rose Hill Park	109	109	-	-	-	-
Shalford Playing Field	10	10	-	-	-	-
Skate Park Replacements	200	15	185	-	-	-
Witham Town Park Entrance	5	5	-	-	-	-
Communities						
Community Transport Replacement Minibus	40	-	40	-	-	-
Halstead Community Projects	600	-	600	-	-	-
Maltings Lane Community Facility	4,036	171	3,865	-	-	-
Shared and Rural Prosperity Fund	766	13	327	426	-	-

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period £000	22/23 £000	23/24 £000	24/25 £000	25/26 £000	26/27 £000
Economic Growth						
Braintree Town Centre Regeneration	1,284	1,284	-	-	-	-
Horizon 120 Business Park	879	879	-	-	-	-
I-Construct Innovation Centre	140	140	-	-	-	-
Public Realm Improvements	100	100	-	-	-	-
Superfast Broadband	356	356	-	-	-	-
Town Centre Improvements (Halstead & Witham)	746	393	353	-	-	-
Finance & Corporate Transformation						
Arcserve Backup System Hardware Renewal ¹	50	-	-	50	-	-
Business Continuity / Disaster Recovery Systems	6	6	-	-	-	-
Causeway House CCTV Server Upgrade	31	21	10	-	-	-
Causeway House Server Room Gas Suppression upgrade	19	11	8	-	-	-
Causeway House Servers & Infrastructure Upgrade	359	259	100	-	-	-
CCTV Camera Upgrade	25	25	-	-	-	-
Council Chamber Audio Visual Replacement	45	-	45	-	-	-
Digital Services Upgrade	13	13	-	-	-	-
MYAccount Phase 2, Online booking system, Single Sign On integration & Mobile Application	80	-	80	-	-	-
IDOX Enterprise & Mobile Working Apps	12	12	-	-	-	-
Microsoft Office 365	7	7	-	-	-	-
Microsoft SQL Data Management Tool Upgrade	40	30	10	-	-	-
Network Infrastructure Upgrade	35	35	-	-	-	-
Technology Replacement Annual Programme ¹	206	46	40	40	40	40
Unified Communications Infrastructure Upgrade	79	10	69	-	-	-
Website Customer Access	80	30	50	-	-	-
Health & Wellbeing						
Braintree Sports & Health Club - Resurface Artificial Grass Pitch	258	258	-	-	-	-
Braintree Leisure Centre - LED floodlighting	40	-	40	-	-	-
Braintree Leisure Centre - Resurfacing of the Athletics Track ¹	400	-	-	400	-	-
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors	90	-	90	-	-	-
Changing Places - Toilet Facilities (HLC & WTC)	120	120	-	-	-	-
Great Notley All Weather Pitch	42	42	-	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	55	55	-	-	-	-
Halstead Leisure Centre - Replace/ upgrade external cladding ¹	80	-	-	80	-	-

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period £000	22/23 £000	23/24 £000	24/25 £000	25/26 £000	26/27 £000
Housing, Assets and Skills						
Horizon 120 Enterprise	3,986	3,986	-	-	-	-
Industrial Estates Improvement Fund	60	60	-	-	-	-
Local authority social housing grants	640	-	640	-	-	-
Planned Maintenance of Council Owned Assets	1,045	500	545	-	-	-
Causeway House Car Park	33	-	33	-	-	-
Causeway House Windows	20	-	20	-	-	-
Silver End Bowls Club dropped curve	5	-	5	-	-	-
Planned Maintenance Provision ¹	1,590	-	-	530	530	530
Operations and Commercialisation						
Cordons Farm Improvements	48	48	-	-	-	-
Customer Relationship Management and In-Cab Technology	150	150	-	-	-	-
Licensing Module	15	15	-	-	-	-
Operations Depot Refurbishment	17	17	-	-	-	-
Replacement Car Park Ticket Machines	150	-	150	-	-	-
Roller Brake Tester	45	-	45	-	-	-
Scarab Street Cleaner/ Washer	125	-	125	-	-	-
Vehicle Workshop Improvements	55	55	-	-	-	-
Waste Transfer Station Resurfacing and Drainage Works	2	2	-	-	-	-
Wheelie Bins Provision and Replacements ¹	100	-	50	50	-	-
Winter Gritter for Horizon 120 Business Park	15	-	15	-	-	-
Planning and Infrastructure						
Planning Software Purchase and Installation	10	10	-	-	-	-
Provisions & Capital Salaries						
Capital Salaries	1,005	497	208	100	100	100
Total	23,837	11,556	8,925	1,936	710	710

¹Item relates to or includes future provisional capital requirements that will require further formal decision by Cabinet/ Full Council prior to spend or commitment

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

Where capital receipts are generated from an asset that represent part of the proposed financing, these will be used to reduce the CFR and, therefore, reduce the requirement for MRP.

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

Treasury Management Strategy 2023/24

1. INTRODUCTION

- 1.1 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.
- 1.2 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 2021 Edition* (the CIPFA Code).

2. TREASURY MANAGEMENT POLICY & PRACTICES

- 2.1 The following treasury management policy is adopted by the Council:
- 2.2 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.
- 2.3 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.
- 2.4 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.
- 2.5 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.

3. EXTERNAL CONTEXT

- 3.1 Treasury management activities take place within an economic and market backdrop, including changes in credit outlook. **Appendix B** provides an Economic and Interest Rate Forecast by Arlingclose as at 5th December 2022,

which has been used 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**

- 4.1 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

	31.3.22 Actual £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m
Capital Financing Requirement (CFR)	25.94	22.72	21.72	19.24	16.81	14.38
Less: Leasing liabilities	-3.14	-2.97	-2.81	-2.64	-2.48	-2.31
Loan CFR	22.80	19.74	18.91	16.60	14.33	12.06
Less: External borrowing	-6.00	-5.80	-7.90	-10.00	-12.10	-11.70
Internal Borrowing	16.80	13.94	11.01	6.60	2.23	0.36
Less: Usable reserves	-36.39	-32.89	-28.60	-25.89	-25.69	-23.88
Less: Working capital	-36.37	-21.18	-6.66	-9.51	-8.43	-7.27
Investments	55.96	40.13	24.25	28.80	31.89	30.79

- 4.2 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, referred to as internal borrowing.
- 4.3 In recent years the CFR has increased due to an anticipated increase in borrowing as part of the agreed financing for several strategic capital projects. This increased borrowing requirement is currently being met through internal borrowing, which has the effect of reducing investment balances. During 2023/24, external borrowing starts to increase as part of the long-term financing proposals for the Manor Street regeneration and The Plaza. The decision as to whether to commit to this additional borrowing will be kept under review considering prevailing forecasts of cash balances and interest rates. The CFR reduces in later years reflecting the financing of the Horizon 120 Business Park expenditure which is primarily being achieved through sale of serviced land plots. The table above demonstrates that total debt is expected to be lower than the highest forecast CFR, a key requirement of the CIPFA Prudential Code.
- 4.4 **The Liability Benchmark** is a measure of borrowing need based on an alternative strategy which aims to show the lowest risk level of borrowing. This assumes the same forecasts as in 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 retains its 'professional status' for investment activities.

Table 2 Liability Benchmark

	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Loan CFR	19.74	18.91	16.60	14.33
Less: Usable reserves	-32.89	-28.60	-25.89	-25.69
Less: Working capital	-21.18	-6.66	-9.51	-8.43
Plus: minimum investments	10.00	10.00	10.00	10.00
Liability Benchmark	-24.33	-6.35	-8.80	-9.79

- 4.5 Under this alternative strategy the borrowing requirement is minimised such that no new external borrowing would be required over the medium-term. However, this strategy would have an overall negative impact on the General Fund revenue account as it would require the Council to divest from its holdings in long-term pooled funds. However, such considerations would be in line with the recently revised CIPFA Prudential Code, which advises authorities to consider the position on any long-term investments prior to undertaking new borrowing.

5. BORROWING STRATEGY

- 5.1 The Council currently holds £5.8m of loans, which were refinanced in 2022. The balance sheet forecast in Table 1 shows that borrowing is expected to increase from 2023/24. Additional borrowing may be incurred to pre-fund future years' requirements, providing this does not exceed the Council's own authorised limit for borrowing.
- 5.2 **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.
- 5.3 **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.

- 5.4 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 PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield, which will be a key consideration on future capital investment projects.
- 5.5 As part of any borrowing activity, 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.
- 5.6 In addition, short-term loans may be used to cover unplanned cash flow shortages.
- 5.7 **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
- 5.8 Other specialist lenders of finance may be considered, e.g. the Municipal Bonds Agency Plc; however, in these circumstances any proposal would be included within the business case that would require separate Council approval.
- 5.9 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.
- 5.10 **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.
- 5.11 **Short-term and variable rate loans:** These loans result in exposure to the risk of short-term interest rate rises and are therefore 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).

6. TREASURY INVESTMENT STRATEGY

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

Table 3 Average Investment Balances

	2021/22 Actual £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m
Pooled Funds (long-term)	19.00	19.00	19.00	19.00	19.00	19.00
Short-term investments	41.07	39.58	18.19	12.53	16.35	17.34
Total Average Investment balance	60.07	58.58	37.19	31.53	35.35	36.34

- 6.2 Cash balances since 2020 have been affected by the passporting of significant funds through local authorities by government to support businesses and individuals. Average cash balances are higher than the underlying amounts expected at year-end from holding balances and reserves due to normal in-year cashflow benefits.
- 6.3 **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. The Authority aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing
- 6.4 **Strategy:** Given the increasing risk in the economic outlook, the Council will continue to diversify into more secure asset classes. This scope for increasing this diversification will be kept under review.
- 6.5 **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.
- 6.6 **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
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

- 6.7 **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 considered.
- 6.8 For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.
- 6.9 **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.
- 6.10 **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.

- 6.11 **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.
- 6.12 **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 always to cash.
- 6.13 **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.
- 6.14 **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.
- 6.15 **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.
- 6.16 **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.

- 6.17 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.
- 6.18 **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.
- 6.19 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.
- 6.20 **Investment limits:** It is revenue reserves that would be required to cover investment losses. In order that reserves are not 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.
- 6.21 **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.
- 6.22 Liquid cash is spread over several 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

- 7.1 The Council measures and manages its exposures to treasury management risks using the following indicators.
- 7.2 **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.

- 7.3 **Refinancing risk:** Any new borrowing undertaken in line with this strategy will be arranged to control future refinancing risk by ensuring a spread of maturities.
- 7.4 **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 5 Investment beyond One Year Limit

Price risk indicator	2023/24	2024/25	2025/26
Limit on principal invested beyond year end.	£15m	£10m	£10m

8. **OTHER RELATED MATTERS**

- 8.1 **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.
- 8.2 **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 Section 151 Officer believes this to be the most appropriate status.

9. **FINANCIAL IMPLICATIONS**

- 9.1 The budget for investment income in 2023/24 is £1.3m, based on an average investment portfolio of £37m. This represents an overall estimated return of 3%.
- 9.2 Interest payable on current borrowing is £143k per annum and £70k in relation to the premium repayment in respect of refinanced LOBOs. With an increase in prudential borrowing anticipated in 2023/24, interest costs are forecast to rise by up to a further £405k on a full-year basis; however, the actual increase in cost in 2023/24 will be subject to the timing of any new borrowing and the actual rate of interest incurred at the time. The business cases for the projects for which the additional borrowing is expected, include anticipated income through

lease arrangements and other income generating activities to meet these additional financing costs.

- 9.3 If actual levels of investments and borrowing, or actual interest rates, differ from that forecast, performance against budget will be correspondingly different.
- 9.4 A treasury management reserve is maintained to cover future financial risks associated with varying investment returns or borrowing costs; and potential reductions in the fair value of investments where these might be realised. Outperformance on treasury management activities that generate increased revenue income (or reduced costs) against the budget will normally be added to the reserve.
- 9.5 Interest charges arising from lease arrangements are covered by the relevant service revenue budgets.

10. Other Options Considered

- 10.1 The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Section 151 Officer believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by higher investment income	Higher investment balance leading to a higher impact in the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

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 – December 2022

1. Economic Background

- 1.1 The ongoing impact on the UK from the war in Ukraine, together with higher inflation, higher interest rates, uncertain government policy, and a deteriorating economic outlook, will be major influences on the Authority's treasury management strategy for 2023/24.
- 1.2 The Bank of England (BoE) increased Bank Rate by 0.50% to 3.5% in December 2022, the ninth successive rise since December 2021. The decision was voted for by a 6-3 majority of the Monetary Policy Committee (MPC), with two of the three voting to maintain the 3% base rate and one voting for a 0.75% rise.
- 1.3 The November quarterly Monetary Policy Report (MPR) forecast a prolonged but shallow recession in the UK with CPI inflation remaining elevated at over 10% in the near-term. While the projected peak of inflation is lower than in the August report, due in part to the government's support package for household energy costs, inflation is expected remain higher for longer over the forecast horizon and the economic outlook remains weak, with unemployment projected to start rising.
- 1.4 The UK economy grew by 0.2% between April and June 2022, but the BoE forecasts Gross Domestic Product (GDP) will decline 0.75% in the second half of the calendar year due to the squeeze on household income from higher energy costs and goods prices. Growth is then expected to continue to fall throughout 2023 and the first half of 2024.
- 1.5 CPI inflation is expected to peak at around 11% in the last calendar quarter of 2022 and then fall sharply to 1.4%, below the 2% target, in two years' time and to zero percent in three years' time if Bank Rate follows the path implied by financial markets with a peak of 5.25%. However, the BoE has stated it considers this path to be too high, suggesting that the peak in interest rates will be lower, reducing the risk of inflation falling too far below target.
- 1.6 The labour market remains tight for now, with the most recent statistics showing the unemployment rate fell to 3.5%, driven mostly by a shrinking labour force. Earnings were up strongly in nominal terms by 6% for total pay and 5.4% for regular pay but factoring in inflation means real total pay was -2.4% and regular pay -2.9%. Looking forward, the MPR shows the labour market weakening in response to the deteriorating outlook for growth, leading to the unemployment rate rising to around 6.5% in 2025.
- 1.7 Interest rates have also been rising sharply in the US, with the Federal Reserve increasing the range on its key interest rate by 0.50% in December 2022 to 4.25%-4.5%. The rate of increase has declined compared to previous months from the previous four successive 0.75% rise in a pace of tightening that has seen rates increase from 0.25%-0.50% in March 2022. Annual inflation has been slowing in the US but remains above 7%. GDP grew at an annualised rate

of 2.6% between July and September 2022, a better-than-expected rise, but with official interest rates expected to rise even further in the coming months, a recession in the region is widely expected at some point during 2023.

- 1.8 Inflation has been rising consistently in the Euro Zone since the start of the year, hitting an annual rate of 10% in November 2022 down from 10.6% in October. Economic growth has been weakening with an expansion of just 0.2% in the three months to September 2022. As with the UK and US, the European Central Bank has been on an interest rate tightening cycle, pushing up its three key interest rates by 0.75% in October and a further 0.50% in November. This took the deposit rate to 2%.

2. Credit Outlook

- 2.1 Since the start of 2021, Credit default swap (CDS) prices have followed an upward trend throughout the year, indicating higher credit risk. They have been boosted by the war in Ukraine, increasing economic and political uncertainty and a weaker global and UK outlook, but remain well below the levels seen at the beginning of the Covid-19 pandemic.
- 2.2 The weakening economic picture during 2022 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several local authorities and financial institutions, revising them to negative from stable.
- 2.3 There are competing tensions in the banking sector which could impact bank balance sheet strength going forward. The weakening economic outlook and likely recessions in many regions increase the possibility of a deterioration in the quality of banks' assets, while higher interest rates provide a boost to net income and profitability.

3. Interest Rate Forecast

- 3.1 Arlingclose is forecasting multiple interest rate rises are still expected over the forecast horizon despite looming recession. Arlingclose expects Bank Rate to rise to 4.25% by June 2023 under its central case, with the risks in the near- and medium-term to the upside should inflation not evolve as the Bank forecasts and remains persistently higher
- 3.2 Yields are expected to remain broadly at current levels over the medium-term, with 5-, 10- and 20-year gilt yields expected to average around 3.6%, 3.7%, and 3.9% respectively over the 3-year period to September 2025. The risks for short, medium, and longer-term yields are judged to be broadly balanced over the forecast horizon. As ever, there will undoubtedly be short-term volatility due to economic and political uncertainty and events.

4. Detailed Interest Rate Forecast

4.1 Underlying assumptions:

- UK interest rate expectations have eased with a growing expectation that UK fiscal policy will now be tightened to restore investor confidence, adding to the pressure on household finances. The peak for UK interest rates will therefore be lower, although the path for interest rates and gilt yields remain highly uncertain.
- Globally, economic growth is slowing as inflation and tighter monetary policy depress activity. Inflation, however, continues to run hot, raising expectations that policymakers, particularly in the US, will err on the side of caution, continue to increase rates and tighten economies into recession.
- The new Chancellor reversed many aspects of the September 2021 Growth Plan calming bond markets and broadly removing the premium evident since the first Conservative Party leadership election. Support for retail energy bills will be less generous, causing a lower but more prolonged peak in inflation. This will have ramifications for both growth and inflation expectations.
- The UK economy is already experiencing recessionary conditions, with business activity and household spending falling. Tighter monetary and fiscal policy, alongside high inflation will bear down on household disposable income. The short- to medium-term outlook for the UK economy is bleak, with the BoE projecting a protracted recession.
- Demand for labour remains strong, although there are some signs of easing. The decline in the active workforce has fed through into higher wage growth, which could prolong higher inflation. The development of the UK labour market will be a key influence on MPC decisions. It is difficult to see labour market strength remaining given the current economic outlook.
- Global bond yields have steadied somewhat as attention turns towards a possible turning point in US monetary policy. Stubborn US inflation and strong labour markets mean that the Federal Reserve remains hawkish, creating inflationary risks for other central banks breaking ranks.
- However, in a departure from Fed and ECB policy, in November the BoE attempted to explicitly talk down interest rate expectations, underlining the damage current market expectations will do to the UK economy, and the probable resulting inflation undershoot in the medium term. This did not stop the Governor affirming that there will be further rises in Bank Rate.

4.2 Forecast:

- The MPC remains concerned about inflation but sees the path for Bank Rate to be below that priced into markets.
- Following the 50bp rise in December, Arlingclose believes the MPC will slow the rate of increase at the next few meetings. Arlingclose now expects Bank Rate to peak at 4.25%, with further 25bp increases in early 2023.

- The UK economy likely entered recession in Q3, which will continue for some time. Once inflation has fallen from the peak, the MPC will cut Bank Rate.
- Arlingclose expects gilt yields to remain broadly steady despite the MPC's attempt to push down on interest rate expectations. Without a weakening in the inflation outlook, investors will price in higher inflation expectations given signs of a softer monetary policy stance.
- Gilt yields face pressures to both sides from hawkish US/EZ central bank policy on one hand to the weak global economic outlook on the other. BoE bond sales will maintain yields at a higher level than would otherwise be the case.

	Current	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25
Arlingclose Central Case	3.00	3.50	4.00	4.25	4.25	4.25	4.25	4.00	3.75	3.50	3.50	3.50	3.50
Downside risk	0.00	0.25	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.75	1.00	1.00	1.00	1.25	1.50	1.75	1.50	1.25	1.25
Arlingclose Central Case	3.00	3.90	4.40	4.40	4.40	4.35	4.30	4.25	4.00	3.75	3.75	3.75	3.75
Downside risk	0.00	0.25	0.50	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00	1.00
5yr gilt yield													
Upside risk	0.00	0.60	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.36	3.65	3.90	3.90	3.90	3.90	3.80	3.70	3.60	3.50	3.40	3.30	3.20
Downside risk	0.00	0.70	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
10yr gilt yield													
Upside risk	0.00	0.60	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.46	3.70	3.75	3.75	3.75	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Downside risk	0.00	0.70	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
20yr gilt yield													
Upside risk	0.00	0.60	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.88	4.00	4.00	4.00	4.00	4.00	3.90	3.90	3.90	3.90	3.90	3.90	3.90
Downside risk	0.00	0.70	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
50yr gilt yield													
Upside risk	0.00	0.60	0.70	0.80	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Arlingclose Central Case	3.24	3.40	3.40	3.40	3.40	3.40	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Downside risk	0.00	0.70	0.90	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Financial Limits & Virement Rules

The Council's financial limits & virement rules are set out in Our Constitution, which can be accessed on our website [[here](#)].

The Constitution is split into 4 Chapters and the financial limits & virement rules are explained in Chapter 2 - The Procedure Rules, Section 16 The Financial Procedure Rules.

COST CENTRE LIST - By Business Plan

Cost Centre Code	Cost Centre Name	Business Plan Name
10102	Community Wellbeing	Community & Leisure
10150	Events Team	Community & Leisure
10205	External Funding	Community & Leisure
10206	Community Support & Employment	Community & Leisure
10235	Member Grant Scheme	Community & Leisure
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
10625	Victoria Square 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	Community & Leisure
10902	Town Hall Centre - Premises	Community & Leisure
11102	Markets	Operations
11402	Community Transport	Community & Leisure
12401	Museum-General	Community & Leisure
12403	Bocking Windmill	Community & Leisure
12901	Health Development	Community & Leisure
13001	Leisure Contract	Community & Leisure
14101	Community Safety & Development	Community & Leisure
14120	Community Projects	Community & Leisure
15200	Community Safety (Csp)	Community & Leisure
15300	Safeguarding	Community & Leisure
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
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community & Leisure
22102	Central Purchasing	Corporate Management Plan
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Marketing & Communications
22201	District Elections	Governance
22301	Local Land Charges	Governance
22401	Electoral Registration	Governance
22501	Essex Procurement Hub	Corporate Management Plan
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	Business Solutions
24303	Corporate Projects & Web	Ict & Facilities
24401	Commercial	Corporate Management Plan
25106	Human Resources	Business Solutions
25109	Health,Safety & Emerg Plg Unit	Environment
25201	Emergency Planning	Environment
25501	In Service Training	Business Solutions
25701	Apprentices	Business Solutions
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	Business Solutions
26124	Hr & Payroll System	Finance
26125	Payroll Shared Service	Finance

27101	Industrial Units-General	Asset Management
27104	Warner Drive Braintree	Asset Management
27105	Former Depot Great Yeldham	Asset Management
27106	Everitt Way Sible Hedingham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
27108	Enterprise Ct Eastways Witham	Asset Management
27109	Stepfields Witham	Asset Management
27110	Braintree Enterprise Centre	Asset Management
27112	Springwood Grow On Units	Asset Management
27113	Osier House	Asset Management
27120	I-Construct Hub	Asset Management
27130	Horizon 120 - The Plaza	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
27340	Victoria Square Development	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
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
30801	Environmental Protection	Environment
31101	Public Conveniences-General	Operations
31102	B&B Public Gardens Toilets	Operations
31103	Victoria Square Toilets	Operations
31109	Lockrams Lane Toilets	Operations

31110	Maldon Road Park Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations
33213	Highway Verges	Operations
33217	Sports Grounds	Operations
33221	Closed Churchyards	Operations
33225	Parks Other	Operations
33229	Silver End Memorial Gardens	Operations
33233	Halstead Public Gardens	Operations
33401	Street Scene Protection	Operations
33504	Collection Costs	Operations
33506	Food Waste Service	Operations
33512	Bring Banks	Operations
33514	Clinical Waste Collections	Operations
33516	Sack & Wheelie Bin Procurement	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33524	Special Collections	Operations
33528	Trade Waste	Operations
33548	External Mrfs	Operations
33552	General Operational O/Heads	Operations
33556	Promotional Costs	Operations
33560	Management Depot & Admin	Operations
33564	General Administrative O/Heads	Operations
33568	Income Account	Operations
33706	Cordons Farm	Operations
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
35207	Handyman Scheme	Environment
35210	Carbon Management	Environment
35301	Public Lighting	Environment
36401	Pest Control	Environment
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Options	Housing Services
40106	Housing Assessment	Housing Services
40203	Grants	Housing Services
40208	Stock Condition Survey	Environment
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40222	Domestic Abuse Grant	Housing Services
40225	Temporary Accommodation	Housing Services
40226	Bradford Street	Housing Services
40232	Digby Court	Housing Services
60102	Building Control	Environment

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
61502	Building Regs Non-Fee Earning	Environment
61601	Economic Development	Economic Development
61605	Business Support & Engagement	Economic Development
61606	Covid Research (Neeb)	Economic Development
61620	Strategic Investment Team	Strategic Investment
62001	Licensing	Environment
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
66520	Animal Activities Licensing	Environment
66550	Scrap Metal Licences	Environment
66599	Other Licences	Environment
99900	Corporate Financing	Corporate Financing

COST CENTRE LIST - By Business Plan

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
25701	Apprentices	Business Solutions
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
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	Community & 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
60102	Building Control	Environment
61501	Building Regs Fee Earning Acc	Environment
61502	Building Regs Non-Fee Earning	Environment
63004	Bus Shelters	Operations
24301	Business Improvement Team	Business Solutions
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
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	Corporate Management Plan
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
24401	Commercial	Corporate Management Plan
27321	Commercial Property (Other)	Asset Management
14120	Community Projects	Community & Leisure
14101	Community Safety & Development	Community & Leisure
15200	Community Safety (Csp)	Community & Leisure
10206	Community Support & Employment	Community & Leisure
11402	Community Transport	Community & Leisure
10102	Community Wellbeing	Community & Leisure
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
61606	Covid Research (Neeb)	Economic Development
26122	Customer Contact Centre	Business Solutions
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
40222	Domestic Abuse Grant	Housing Services
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
40102	Empty Homes	Housing Services
35201	Energy Conservation	Environment
27108	Enterprise Ct Eastways Witham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
30801	Environmental Protection	Environment
21404	Equalities & Diversity	Community & Leisure
22501	Essex Procurement Hub	Corporate Management Plan
10150	Events Team	Community & Leisure
27106	Everitt Way Sible Hedingham	Asset Management
10205	External Funding	Community & Leisure
33548	External Mrfs	Operations
27331	Feasibility Projects	Asset Management
26102	Financial Services Unit	Finance

30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
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
10712	Great Notley Village Hall	Asset Management
27314	Grove House	Asset Management
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
35207	Handyman Scheme	Environment
24104	Hardware/Software	Ict & Facilities
12901	Health Development	Community & Leisure
30701	Health Protection	Environment
25109	Health,Safety & Emerg Plg Unit	Environment
33813	Highway Ranger	Operations
33213	Highway Verges	Operations
27130	Horizon 120 - The Plaza	Asset Management
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	Business Solutions
27120	I-Construct Hub	Asset Management
25501	In Service Training	Business Solutions
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	Community & Leisure
62001	Licensing	Environment
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
21302	Marketing & Communications	Marketing & Communications
11102	Markets	Operations
10614	Mayland Drive Car Park	Operations
27304	Mayland House	Asset Management
10235	Member Grant Scheme	Community & Leisure
22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
12401	Museum-General	Community & 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
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
26125	Payroll Shared Service	Finance
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment
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
35301	Public Lighting	Environment
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 & Leisure
66550	Scrap Metal Licences	Environment
20003	Senior Managers Group	Corporate Management Plan
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
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
66501	Taxi Licences	Environment
40225	Temporary Accommodation	Housing Services
10901	Town Hall Centre	Community & Leisure
10902	Town Hall Centre - Premises	Community & Leisure
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing
30140	Unit 9 Workshop	Operations
10625	Victoria Square Car Park	Operations
27340	Victoria Square Development	Asset Management
31103	Victoria Square Toilets	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	23,091,260	0
EXP1	Premises Related Expenses	2,174,490	25,920
EXP2	Supplies & Services	7,734,730	0
EXP3	Transport Related Expenses	2,722,240	0
EXP4	Transfer Payments	27,513,800	0
EXP5	Third Party Payments	2,394,730	0
EXP6	Capital Financing Costs	1,102,760	0
EXP7	Miscellaneous Expenditure	115,650	86,530
EXPY	Collection Fund	243,830	0
EXPZ	Gf Revenue Account	(1,904,391)	0

TOTAL - GROSS EXPENDITURE	65,189,099	112,450
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GROSS INCOME

INC0	Government Grants	(29,772,229)	0
INC1	Joint Financing Income	(1,874,380)	0
INC2	Other Grants & Reimbursements	(3,011,080)	0
INC3	Sales	(802,950)	0
INC4	Fees & Charges	(5,930,450)	0
INC5	Rents	(3,791,680)	0
INC6	Interest	(1,300,000)	0
INC7	Miscellaneous Income	(170,630)	0
INC8	Internal Recharges	(301,170)	(112,450)

TOTAL - GROSS INCOME	(46,954,569)	(112,450)
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NET CONTROLLABLE EXPENDITURE	18,234,530
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**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP0	Employee Related Expenses	23,091,260	0
0100	Salary With Oncost	20,852,830	
0102	Staffing Savings Profiled	(130,570)	
0103	Staffing Costs Profile	600,600	
0104	Annual Leave Purchase	(25,000)	
0110	Standby	62,740	
0130	Overtime - Monthly Pay	304,500	
0200	Other Staffing (Bought In)	37,200	
0201	Pension Fund - Added Years	619,160	
0300	Agency/Sep Staff	502,210	
0520	Staff Professional Fees	18,980	
0540	First Aid	1,000	
0550	Fire Marshall	2,200	
0560	Webcasting	5,170	
0620	Employers Liability Ins.	63,180	
0650	Officials Indemnity Ins.	7,590	
0660	Pa(All Duties) Insurance	2,620	
0670	Fidelity Insurance	5,990	
0710	Staff Health Checks	8,120	
0711	Well Being Programme	600	
0712	Employee Support	7,610	
0750	Annuity	7,230	
0785	Staff Awards	500	
0810	Advertising	3,060	
0850	Disclosure & Barring Service	200	
0940	Training Fees - Incl.Reg.	133,440	
0960	Seminars	100	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP1	Premises Related Expenses	2,174,490	25,920
1010	General Repair & Maint.	239,070	
1019	Planned Maintenance	25,000	
1040	Electrical Works	4,800	
1050	Plumbing/W.C. Repairs/Maint	5,700	
1112	Remedial Works	24,000	
1210	Lift Repairs & Maint.	12,000	
1220	Heat/Ventil'N Rep/Maint.	8,300	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	11,720	
1260	Automatic Door Maint.	2,150	
1270	Security Alarm Payments	7,080	
1280	Lights/Fittings/Electrics	4,850	
1284	Health & Safety	1,000	
1285	Fire Safety Remedial Work	500	
1286	Asbestos Surveys	900	
1287	Cctv Maintenance	4,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	6,040	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	7,500	
1307	Tree Maintenance	72,210	
1308	Bedding	11,920	
1309	Fencing/Walls	9,000	
1310	Landscaping	2,900	
1312	Road Repairs	500	
1313	Weed Control	4,400	
1318	Hanging Baskets/Containers	200	
1410	Gas	120,290	
1420	Electricity	426,660	
1500	Combined Water/Sewer Chge	44,610	
1510	Metered Water Charge	700	
1610	Building Insurance	53,840	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	4,900	
1740	Contract Cleaning	136,930	
1750	Trade Waste Collection		25,920
1770	Toilets-Hygiene	5,300	
1780	Clinical Waste	1,440	
1781	Confidential Waste Disposal	3,000	
1790	Health & Safety	520	
1810	Rent	207,510	
1820	Unified Business Rate-Ndr	648,250	
1840	Hire Of Premises	2,330	
1850	Council Tax	2,500	
1860	Service Charges	38,490	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP2	Supplies & Services	7,734,730	0
2010	New Equip. & Furniture	64,890	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	30,000	
2013	New Wheelie Bins	80,000	
2015	Signs	10,590	
2019	New Kitchen Caddies	5,000	
2020	Hired Equipment	12,950	
2030	Maint.Equipment/Furniture	70,300	
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	5,100	
2085	Purchase Of Trade Waste Sacks	1,250	
2086	Purchase Of Sacks (Street)	25,000	
2090	Other Tools & Materials	57,980	
2092	Consumable Materials	11,870	
2093	Recycling Sacks	286,350	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	3,580	
2120	Vending Machine Supplies	2,000	
2121	Water Coolers Expenditure	4,950	
2130	Vending Machine Rental	1,000	
2210	Protective Clothing	45,140	
2220	Uniforms & Name Badges	3,560	
2230	Laundry	4,500	
2300	Printing-Outwork	67,860	
2310	Newspapers & Publications	18,720	
2320	Stationery	13,580	
2330	Books	50	
2360	Printing Paper/Materials	15,070	
2370	Printing-Machine Rentals	29,380	
2390	Photocopy Mach.Rent/Meter Chge	13,790	
2410	Court Fees & Charges	5,200	
2430	Licences(Miscellaneous)	5,170	
2450	Land Registry Fees	2,500	
2500	Other Professional Fees	159,920	
2501	Analysts Fees	2,500	
2502	Consultants Fees	110,210	
2504	Legal Fees	166,980	
2505	Bailiffs Fees	1,550	
2507	Valuers/Estate Agent Fees	15,000	
2508	Vets Fees	5,100	
2509	Audit Fees	167,260	
2510	Bank Charges	129,920	
2511	Security Services	11,230	
2512	Debt Collection Agencies	4,200	
2513	Elections Canvassing Fees	9,660	
2518	Language Line	600	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2521	Management Fees/Charges	13,100	
2522	Disclosure & Barring Service	4,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2529	Treasury Mgt Advisors	21,120	
2530	Utility Management Fees	4,000	
2531	Childcare Voucher Scheme	500	
2601	Engineering Insurance	3,980	
2602	All Risks Insurance	4,240	
2604	Cash In Transit Insurance	480	
2605	Libel & Slander Insurance	1,720	
2606	Land Charges Insurance	5,140	
2609	General Insurance	23,890	
2610	Public Liability	134,810	
2611	Proff Negligence Ins	7,500	
2700	Computer Bureaux Chge/Lic	176,160	
2701	Computer Paper & Materials	1,250	
2702	Computer Equip.& Software	69,590	
2703	Computer Maintenance	809,530	
2704	System Development	24,660	
2730	Telephone Charges	7,960	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	19,100	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	121,340	
2810	Conference Expenses	8,550	
2820	Subsistence	650	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	10,000	
2823	Swep- Sev W Accom	3,000	
2830	Members Allowances	477,490	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2862	Members Broadband	20,640	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	1,450	
2900	Grants-Welfare	148,500	
2903	Miscellaneous Grants	62,550	
2905	Recycling Donations	3,000	
2909	Grant - Museum Trust	166,540	
2940	Publicity/Promotion Exp.	87,160	
2950	Membership Subscriptions	105,470	
2960	Statutory Advertising	2,920	
2970	Advertising General	18,340	
2990	Data Protection Act	5,900	
7020	Payments	3,206,880	
7030	Other Expenses	197,700	
X920	Printing(Reprographics)	800	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP3	Transport Related Expenses	2,722,240	0
3021	Diesel Fuel	698,210	
3022	Petrol	4,820	
3023	Oil	2,210	
3025	Adblue	14,400	
3050	Tyres	3,160	
3060	Road Fund Licence	28,950	
3090	Misc.Transport Costs	358,130	
3110	Parts & Materials	424,470	
3120	Repairs	25,420	
3140	Leased Car Maintenance	3,240	
3150	Plant Materials	22,630	
3210	Transport Costs-Vehicles	70	
3220	Transport Costs-Plant	7,320	
3310	Hire Of Vehicles	83,860	
3320	Plant Hire	1,000	
3330	Hire Of Leased Car	(13,330)	
3331	Lease Car N.I.Contributions	3,680	
3332	Leased Car Irrecoverable V.At	1,640	
3340	Operating Lease Payments	678,720	
3350	Contract Hire	16,300	
3510	Casual Car Allowance	57,500	
3530	Leased Car Allowance	1,290	
3550	Public Transport	1,580	
3551	Rail Travel	1,910	
3553	Taxi Fares	240	
3554	Car Parking	270	
3560	Mileage Allow.-Occasional	100	
3570	Members Travel	11,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	269,330	
3650	Leased Car Insurance	9,800	
EXP4	Transfer Payments	27,513,800	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	27,511,300	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP5	Third Party Payments	2,394,730	0
5220	Sub-Contractors:General	268,550	
5260	Payments To External Mrfs	722,180	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	76,860	
5264	Emptying Of X Tanks	29,000	
5265	Grave Digging	75,000	
5280	Eastlight Community Homes	14,000	
5291	Leisure Contract - Variations	30,000	
5320	Essex County Council	401,460	
5321	Ecc Disposal Costs	478,620	
5322	Ecc Pension Fund	2,000	
5330	Community Associations	9,270	
5350	Payments To Other La'S	12,000	
5360	Payments To Parish Councils	93,530	
5370	Colchester Bc	175,400	
5380	Essex County Fire & Rescue	1,270	
5540	Pest Control	2,790	
5602	Air/Water Quality/Contam Land	800	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	1,102,760	0
6020	Interest Payments	167,360	
6030	Premium	70,140	
6042	Minimum Revenue Provision	865,260	
EXP7	Miscellaneous Expenditure	115,650	86,530
7010	Adjustments	26,590	
7011	Expenditure Savings Profiled	(3,220)	
7040	Refunds	(13,060)	
7050	Contingency	31,580	
7051	Health & Safety Contingency	18,500	
7070	Debits	30,020	
7080	Payments To Ecc	2,740	
7110	Write-Offs	6,260	
7220	Transfers Within Procurement		86,530
7300	Insurance Excess	16,240	
EXPY	Collection Fund	243,830	0
7903	Tfr To/From Collection Fund	243,830	
EXPZ	Gf Revenue Account	(1,904,391)	0
7801	Transfer From Service Areas	1,500	
7805	Transfer To Reserve	1,355,869	
9806	Transfer To/From Reserve	(3,261,760)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC0	Government Grants	(29,772,229)	0
9002	Dclg - Other	(681,560)	
9003	Dwp	(268,510)	
9005	Dwp - Rent Allowance Subsidy	(26,923,860)	
9007	Dwp - Benefit Admin Grant	(340,700)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,426,669)	
9026	Dclg - Localising Suppt C Tax	(129,430)	
INC1	Joint Financing Income	(1,874,380)	0
9101	Ecc Joint Financing Conts	(1,039,190)	
9102	Colchester Bc Jt Finance	(71,660)	
9105	Witham Town Council	(12,700)	
9108	External Income	(137,460)	
9109	Essex Police Jt Financing	(19,310)	
9111	Hub Subscriptions - Other La'S	(50,000)	
9114	Repay Technical Agreement	(410,000)	
9115	Collection Investment	(51,320)	
9117	School Joint Financing	(35,000)	
9119	Fraud & Compliance Investment	(47,740)	
INC2	Other Grants & Reimbursements	(3,011,080)	0
9200	Sponsorship	(46,750)	
9204	Contributions	(11,050)	
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	(159,570)	
9219	Ecc Recycling Credits	(1,370,550)	
9220	Ecc Tipping Away	(60,820)	
9222	Cost Of Collection Allowance	(194,750)	
9230	Eastlight Community Homes	(20,320)	
9235	Plan Perform. Agreements	(100,540)	
9445	Leisure Contract Fees	(215,780)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC3	Sales	(802,950)	0
9302	Sale Of Provisions	(4,000)	
9304	Sale Of Publications/Maps	(500)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(777,450)	
9322	Sales Of Sacks (Blue)	(12,000)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	
INC4	Fees & Charges	(5,930,450)	0
9400	Tuition Fees	(2,000)	
9401	Fees/Charges For Services	(4,689,780)	
9402	Lettings-Facility/Casual Users	(186,250)	
9403	Charges-Hire/Use Equip/Rooms	(60,850)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(38,850)	
9406	Fines	(7,000)	
9408	Licences	(275,170)	
9409	Other Recoverable Charges	(96,500)	
9410	Season Tickets/Permits	(117,430)	
9416	Exclusive Rights Of Burial	(70,500)	
9417	Memorials	(18,650)	
9418	Interment Fees	(90,950)	
9419	Maintenance Of Graves	(13,700)	
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	(7,000)	
9440	Wedding Hire	(8,000)	
9442	Sports Pitch Income	(45,000)	
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	(18,000)	
9454	Fhrs Re-Score Visits	(1,000)	
9455	Memorial Plaques	(1,500)	
9456	Travelodge Car Park Permits	(4,000)	
9457	Turfing Of Graves	(400)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC5	Rents	(3,791,680)	0
9443	Service Charges	(125,220)	
9501	General Rent	(1,126,000)	
9502	Commercial/Industrial Rents	(2,534,990)	
9503	Licence To Occupy	(720)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	
INC6	Interest	(1,300,000)	0
9630	Interest - Deposits	(364,000)	
9637	Interest - Pooled Funds	(936,000)	
INC7	Miscellaneous Income	(170,630)	0
9700	Miscellaneous Income	(64,480)	
9716	Feed In Tariff	(54,800)	
9717	Export Tariff	(1,810)	
9718	Electricity Consumed Recharge	(49,540)	
INC8	Internal Recharges	(301,170)	(112,450)
9801	Recharge To Other Rev.A/C	(38,080)	(25,920)
9803	Tfr To Capital Funds	(263,090)	
9820	Transfers Within Procurement		(86,530)

General Fund Revenue Profile 2022/23 to 2026/27

February Cabinet 2022

ADDENDUM REPORT - APPENDIX A

	2022/23 £000	2023/24 £000	2024/25 £000	2025/26 £000	2026/27 £000
Base Budget brought forward from previous year	15,879	17,057	18,023	17,216	17,670
<u>Pay, Inflation, & Treasury Management:</u>					
Pay & Pension Fund	1,220	557	540	533	514
Energy, Fuel, and Other Income & Expenditure Inflation	176	401	197	67	104
Increase in Dividends & Interest	-100	-220	-30	-	-
<u>New Demands:</u>					
Budget Demand & Growth - previously agreed	590	31	38	25	-
New Cost Pressures & Reduced Income	-	985	2	104	-
Options for New Growth	-	222	65	136	-
<u>Reductions:</u>					
Savings/Additional Income previously profiled	-709	-31	-88	-	-
New Management Savings/Additional Income	-	-393	-4	-	-
Options for Savings/Additional Income	-	-460	-50	-5	-
Discretionary Fees & Charges Review (provision)	-	-125	-	-	-
Green Waste Charging	-	-	Tbc	-	-
Ongoing Savings Required	-	Note 1	-1,477	-406	-151
Updated Base Budget	17,057	18,023	17,216	17,670	18,136
<u>One-Off or Short-Term Demands</u>					
One-off items previously agreed	681	196	-	-	-
Councillor Community Grants/ Parish Street Cleansing	61	90	-	-	-
Strategic Investment Resources (short-term)	173	327	-	-	-
New Homes & Growth Dividend	-	1,650	-	-	-
In-year Recovery Plan	-654	-	-	-	-
Budget including One-off Items	17,319	20,287	17,216	17,670	18,136
Addition/(-withdrawal) from Balances & Reserves	-904	-1,846	-	-	-
Use of Balances to cover Budget Gap	-	-644	-	-	-
Contributions from the Business Rates Equalisation Reserve	-2,737	-	-	-	-
Existing NHB allocated to Strategic Investment	-173	-327	-	-	-
Budget Requirement	13,504	17,469	17,216	17,670	18,136
Revenue Support Grant (excl. new rolled in grants)	-1	-1	-1	-1	-1
Retained Business Rates - Baseline	-3,487	-3,617	-3,690	-3,764	-3,839
- Growth & S31 Compensation	-1,712	-2,050	-2,091	-2,133	-2,175
Rural Services Grant	-23	-26	-23	-23	-23
Lower Tier Services Grant (repurposed 23/24)	-160	-	-	-	-
Services Grant	-240	-141	-135	-135	-135
Funding Guarantee 23/24 only	-	-440	-	-	-
Business Rates Levy Account surplus (iro 22/23)	-	-29	-	-	-
Collection Fund Balance - Business Rates Deficit /(Surplus)	2,737	-100	-	-	-
Collection Fund Balance - Council Tax Surplus	-198	-222	-	-	-
BDC Requirement from Council Taxpayers	10,421	10,843	11,276	11,614	11,963
Tax base	54,957	55,801	56,359	56,923	57,492
Council Tax (Band D) £.p	£189.63	£194.31	£200.07	£204.03	£208.08
Council Tax increase per annum £.p	£4.95	£4.68	£5.76	£3.96	£4.05
Percentage Increase	2.7%	2.5%	3.0%	2.0%	2.0%
Increase per week £.p	£0.10	£0.09	£0.11	£0.08	£0.08

Figures and totals rounded and presented to nearest whole

Note 1 - Budget gap in 23/24 met from General Fund balances and therefore £644k saving requirement rolls over into 2024/25

Note 2 - Excludes NHB receivable in 23/24 proposed to be earmarked for Cost of Living support and Growth & Economic Strategies

Note 3 - Planned use of reserves excludes items that have net nil revenue impact e.g. use of revenue reserves for capital programme

New Demands & Budget Pressures 2022-23 onwards (All)

Business Plan/ Service	Description	Cost Increase or Reduced Income				
		2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Governance						
Legal Team	Approval has been secured for the recruitment of 3 lawyers, Legal/Governance Manager, Legal Admin, Governance Liaison Officer and Scrutiny officer. If filled within 22/23 these costs can be met from underspends, vacancies and appointments at a lower SCP. However, going forward there is a requirement to secure the budget to cover these associated costs	-	16,150			
Legal Team	In line with the new posts, each will require to have a annual Practising Certificate	-	900			
Legal Team	Remove the commercial manager position		45,000			
Land Charges	ECC provide responses to those aspects of Land Charges that fall within their remit. Each year ECC fees increase by 3%, it is expected that 23/24 the fees will be £32,000, an increase of £2k	-	2,000			
Elections Team	The Elections Officer Post requires the post holder to undertake their AEA Qualification. This course will commence in Sept 2023. Discussions are underway to see if this cost can be met through the apprenticeship scheme.	-	5,000	- 5,000		
Procurement						
Procurement	Freshsales subscription - is used to increase income through traded services. Review would need to take place to confirm the income from freshsales is worth continued investment. This would be undertaken by the commercial sales executive		960			
Procurement	Loss of £10,000 income. This was a one off piece of work and advised that this would not carry on.		10,000			
Finance						
Financial Services	Valuation Fees - Annual valuation of property assets required for preparing the Council's accounts - contract value is higher than base budget		5,000			
Cashiers Service	Merchant Acquiring charges - Charges for income collected via debit and credit card has increased due to both charges levied by the card providers and as a result of increased income volumes (£) as amounts collectable increase.		14,150			
Housing Benefits	Net Cost of HB - the Council continues to incur additional HB costs after subsidy due to use of B&B type accommodation and increases in housing providers for schemes which do not attract full subsidy on benefits paid to claimants		168,000	- 168,000		
Human Resources & Business Solutions						
Business Solutions	Implementation of a PMO - likely to be between 2.5 and 3 staff required at varying pay scales - this will be subject to evaluation of posts. Purpose of the PMO will be to provide support to the organisation in terms of project/programme portfolio management, governance and assurance and performance management		170,000			
HR	Temporary HR Advisor role may require extending depending on the demands at the time on the team moving forward which will be reviewed in 2023/24. There may be part costs in 2023/24 but unable to say what this is as post is currently out to advert.			18,200	- 18,200	
HR	Purchase of new Infinistats system for HR Benchmarking and Info sharing. Will include set up costs between £400 - £500 in first year. May be able to be met from existing budgets however, this has been included as existing budgets may change.		750			
Housing						
Housing	Increase B&B Costs		50,000			
Housing	Increase in PPA and pre app fees are being introduced before the end of the year. This will substantially raise the fees. If number of PPAs and pre apps remains steady then this will increase income, however this is demand led and unknown economic conditions make prediction of excess income difficult		10,850			

New Demands & Budget Pressures 2022-23 onwards (All)

Business Plan/ Service	Description	Cost Increase or Reduced Income				
		2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Economic Development						
Planning Policy	To make the full time the technician job role within the team		8,000			
Economic Development	Braintree Town Centre Partnership are looking to develop a BID in Braintree town centre. This will require some survey work and some detailed consultants work on the proposals		20,000			
Economic Development	To put the ED team into the base budget. This is an estimated total cost of £450,000 a year. However some of the team costs are already in base budgets and there is the diminishing reserve pot which could continue to be spent. This is subject to change following clarification of unknowns and discussion with members.		-	90,000	160,000	
Development Management	A number of officers within the time have less than full time contracts, but have regularly been working above those hours due to volume of work which have been approved on a temporary basis. This would regularise the position at the higher level. This is linked to a minor restructure within the team, which is subject of a separate business case.		15,000			
Strategic Investment						
Strategic Investment	SI Team revenue budget will need to move from reserves to base budget with effect from 1st April 2023 -		285,000			
Strategic Investment	Allowances required for re-evaluation for two posts to reflect increased responsibilities and hours of work.		10,000			
Operations						
Horticulture	Extra staff required to reduce the use of Glyphosate in weed control as per weed control report		56,000			
Transport	White Diesel for non-waste services		26,520			
Transport	Adblue		10,000			
Street Cleansing	Staff and hire of street washing equipment for 6 months until new street washer is available	27,000	- 4,000			
Street Cleansing	Purple/red sacks for dog/waste litter bins		11,000			
Street Cleansing	Funding for partnership working on clearing up the A12		30,000			
Street Cleansing	Undertake district-wide review of Litter and Dog Bin Routes (IDP Bid)		15,000	- 15,000		
Parks & Open Spaces	Winter/Summer Bedding		4,000			
Operations (S&P Team)	Rent of new offices at Lakes Innovation Centre		5,000			
Operations (S&P Team)	Rent increases for Unit 4 at Lakes Road Ind. Park - April to Sept 2023.		-	- 5,875		
Operations (S&P Team)	Loss of income from car parks.		210,000			
Operations (S&P Team)	Review of Commercial Waste Service (I&DP project)			15,000		
Operations (S&P Team)	Grave digging contract	15,000				
Environment						
Sustainability	Uttlesford Income		15,600			
Emergency Planning	Viper Cost from ECC		3,353			
Non Surgical Licensing - Health and Care Act 2022	New Licensing and Environmental Health Legislative burden - unclear as yet whether EHOs will have a statutory duty to inspect licensable premises https://bills.parliament.uk/bills/3022/stages/15953/amendments/90094		26,000			
Enforcement of Private Sector Housing Standards - Renters Reform Bill	The Renters Reform Bill White paper was published June 2022 being enhanced enforcement requirements to LA's in relation to the Private Rented Sector as part of the Housing Levelling up commitment. Unclear of the extent of LA requirements but new Decent Homes Standards in the private rented sector is going to be introduced = not just for licensable premises		52,000			
Marketing and Communications						
Marketing and Communications	Livewell Communications Officer - Livewell reserve	26,000				
Total New Budget Demands		68,000	1,297,233	- 70,675	141,800	-

Savings Proposals 2022-23 onwards (All)

Business Plan/ Service	Description	Cost Reduction or Additional Income				
		2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Governance						
Governance	Sealing costs recovered from 3rd parties, estimate is based on charge of £200 per sealing (inc checking all authorities and contracts) with an estimated 200 occasions		40,000			
Procurement						
Procurement	Remove the commercial manager position		82,650			
ICT & Facilities						
ICT	Business Systems Team Training		2,000			
ICT	R&D System development		4,000			
ICT	SIEM costs		8,000			
ICT	Professional fees		1,500			
Finance						
Revenues and Benefits	DWP administration grants have been paid at a higher level than the budget provides - these are normally notified after the budget has been set.		38,290			
Treasury Management	Saving on early repayment of LOBO debt - reduction in borrowing costs net of provision for the opportunity cost of reduced investment income as replacement loan repaid on EIP terms		44,500			
Treasury Management	Increased short-term investment income due to higher interest rates.		30,000	- 30,000		
Revenues and Benefits	Court Fees - reduced charges from courts for obtaining liability orders		7,940			
Human Resources & Business Solutions						
Human Resources & Business Solutions	Recruitment/Retaining of existing apprentice to the role of a customer advisor at Grade 2 salary scale point 7. This is dependent on whether secondment to the Print Room returns. If not, the vacancy will be used to fund the recruitment of the apprentice and there will be a small saving due to the difference in salary scale points. The savings needs to be confirmed by the accountant who is looking at this. The senior CSC advisor role will be a job share max 31.5 hours a week at Grade 3 SSP 20. The apprentice will be full time starting on Grade 2 SSP 7 in 2023/24. Assumptions on savings are based on current salary levels.		4,436	- 408	- 423	- 867
Human Resources & Business Solutions	Transferring the CSC text messaging service (mainly to advise customers of changes in their bin collections) to GOV.UK/Notify in October 2022.		1,000			
Community						
Community	Reduce CAB contribution to £90K. (Fee Agreed for 2022-23 so no in-year savings)		22,240			
Community	Reduce grant to Museum Trust by up to 5%. (Fee Agreed for 2022-23 so no in-year savings) 2 % modelled for these purposes		3,434			
Economic Development						
Economic Development	Increase in PPA and pre app fees are being introduced before the end of the year. This will substantially raise the fees. If number of PPAs and pre apps remains steady then this will increase income, however this is demand led and unknown economic conditions make prediction of excess income difficult		3,000			

Savings Proposals 2022-23 onwards (All)

Business Plan/ Service	Description	Cost Reduction or Additional Income				
		2022/23 £	2023/24 £	2024/25 £	2025/26 £	2026/27 £
Operations						
Car Parks	Withdraw 10p after 3 concession (Mon to Sun)		50,000			
Cemeteries	Close Chapel toilets and saving on cleaning contract		8,000			
Parks & Open Spaces	Delete post for Parks and Open Spaces Officer		42,000			
Parks & Open Spaces	OPTION 1: Urban Amenity Verges - Reduce cuts by 50% from 12 -14 down to 6-7 p.a.		30,000			
Parks & Open Spaces	OPTION 2: Urban Amenity Verges - Further reduce cuts from 6-7 down to 2 cuts p.a. and allow verges to re-wild. (Additional £60k saving over and above Option 1)		60,000			
Parks & Open Spaces	Stop locking Halstead Public Gardens overnight - saving on Gate Duties		4,000			
Public Conveniences	Close toilets in Newlands Drive, Witham. Alternatively, could sell the asset for an alternative use or transfer facility to WTC subject to their agreement to manage locally.		25,000			
Parks & Open Spaces	Replace all Summer/Winter bedding planting with sustainable planting across the District or grass over all the beds.			6,000		
Parks & Open Spaces	Cease the provision of hanging baskets in Braintree Town Centre and at Causeway House.		9,000			
Public Conveniences	Toilet at Witham Town Park (Maldon Road) is leased to Witham Town Council who commission BDC to clean them on their behalf. We propose to renegotiate additional income to break-even on our costs or give notice to WTC to withdraw from the SLA.		6,000			
Street Cleansing	Withdraw Membership of Keep Britain Tidy		4,730			
Street Cleansing	Highway Rangers – Either renegotiate the contract with ECC to cover annual inflation or withdraw the service.		1,310			
Street Scene Protection	General saving on minor budgets		3,000			
Waste	Remove the fixed stat day. Staff will still be entitled to a day's holiday, but as a floating day instead of it being fixed.		9,000			
Waste	A ZBB exercise has been undertaken for this service in light of significant changes to income and cost variables. A provisional £440k saving is put forward from the 23/24 year. The saving is primarily based on a higher mixed dry income per tonne but also includes extra funding from ECC arising from higher tonnages and inflationary provision as well as improvements in the glass, commercial and bulky waste incomes, plus cost saving of the new in- cab technology. The extra income accommodates increases in vehicle fuel and maintenance, sacks, an extra day's annual leave (as part of the pay award) and the Biffa mixed dry processing charges plus other minor realignments. The £440k provisional saving does not cover the pay award as it is assumed this will be met from corporate inflation. The saving is subject to adjustment once other corporately provided inflation indexes are determined and applied.		398,000			
Transport	Withdraw lease car scheme		6,000	6,000	6,000	6,000
Operations (S&P Team)	Withdraw hard copy waste collection calendars and put on-line. Hard copy only made available on request.		25,000			
Operations (S&P Team)	Reduce revenue funding for Street Cleaning Agreements with Parish/Town Councils by 33%. (This excludes the grounds maintenance function undertaken by some Parish/Town Councils.)		29,000			
Operations (S&P Team)	Withdraw cash payment option at P&D car parks.		12,500	12,500		
Operations (S&P Team)	Cease ParkMark Accreditation (saving).		2,250			
Operations (S&P Team)	Additional income from interments.		10,000			
Operations (S&P Team)	Additional income from bookings for Gt. Notley Artificial Grass Pitch.		10,000			
Operations (S&P Team)	Termination of SLA with Community Iron (affiliated to Braintree Town Football Club)		12,000			
Operations (S&P Team)	Unit 4 - Relocation to CWH (ROSPER rent and service charge is £27,770)			27,770		
Operations (S&P Team)	Consider the reintroduction of a car wash service by an external contractor at GYMSCP.		8,000			
Other	Reduce Apprentice Budget		11,610			
Environment						
Handyman scheme	£75 income per referral to Eco 4 - estimating 40 referrals to offset the element of the Handyman scheme that is not related to the DFG Grant.		3,000			
Environmental Health	Cease the provision of the out of hours noise response service		25,490			
Total Savings & Reductions		-	1,097,880	21,862	5,577	5,133

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