



Braintree District Council

Budget Book

2024 - 2025

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 19th February 2024. 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 2024/25 – 2027/28 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2024-25

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 2024-25 as **56,914** 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 2024-25, in accordance with the Local Government Finance Act 1992 (as amended):-

£90,518,511, 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.

£75,838,142, 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 2024 in respect of council tax and business rates.

£14,680,369, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

£3,293,585, 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:

£257.94, 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.

£200.07, 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	£133.38
B	7/9	£155.61
C	8/9	£177.84
D	9/9	£200.07
E	11/9	£244.53
F	13/9	£288.99
G	15/9	£333.45
H	18/9	£400.14

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 **£11,386,784**.

Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2024-25 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 £86,653,272
- Police, Fire & Crime Commissioner – Essex Police £14,024,748
- Police, Fire & Crime Commissioner – Essex Fire Service £4,702,235

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£1,015.02	£164.28	£55.08
B	£1,184.19	£191.66	£64.26
C	£1,353.36	£219.04	£73.44
D	£1,522.53	£246.42	£82.62
E	£1,860.87	£301.18	£100.98
F	£2,199.21	£355.94	£119.34
G	£2,537.55	£410.70	£137.70
H	£3,045.06	£492.84	£165.24

- 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.

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	201.81	5,092	25.23	225.30	150.20	175.23	200.27	225.30	275.37	325.43	375.50	450.60
ASHEN	150.52	6,335	42.09	242.16	161.44	188.35	215.25	242.16	295.97	349.79	403.60	484.32
BELCHAMP OTTEN	75.65	1,250	16.52	216.59	144.39	168.46	192.52	216.59	264.72	312.85	360.98	433.18
BELCHAMP ST PAUL	165.01	3,750	22.73	222.80	148.53	173.29	198.04	222.80	272.31	321.82	371.33	445.60
BELCHAMP WALTER	106.31	5,927	55.75	255.82	170.55	198.97	227.40	255.82	312.67	369.52	426.37	511.64
BIRDBROOK	159.26	14,276	89.64	289.71	193.14	225.33	257.52	289.71	354.09	418.47	482.85	579.42
BLACK NOTLEY	995.56	51,000	51.23	251.30	167.53	195.46	223.38	251.30	307.14	362.99	418.83	502.60
BORLEY	56.69	1,457	25.70	225.77	150.51	175.60	200.68	225.77	275.94	326.11	376.28	451.54
BRADWELL	226.56	11,920	52.61	252.68	168.45	196.53	224.60	252.68	308.83	364.98	421.13	505.36
BRAINTREE	15086.33	-	0.00	200.07	133.38	155.61	177.84	200.07	244.53	288.99	333.45	400.14
BULMER	271.17	11,140	41.08	241.15	160.77	187.56	214.36	241.15	294.74	348.33	401.92	482.30
BURES HAMLET	334.15	32,817	98.21	298.28	198.85	232.00	265.14	298.28	364.56	430.85	497.13	596.56
CASTLE HEDINGHAM	476.22	34,047	71.49	271.56	181.04	211.21	241.39	271.56	331.91	392.25	452.60	543.12
COGGESHALL	1875.77	209,397	111.63	311.70	207.80	242.43	277.07	311.70	380.97	450.23	519.50	623.40
COLNE ENGAIN	413.45	24,999	60.46	260.53	173.69	202.63	231.58	260.53	318.43	376.32	434.22	521.06
CRESSING	978.24	51,500	52.65	252.72	168.48	196.56	224.64	252.72	308.88	365.04	421.20	505.44
EARLS COLNE	1509.18	160,000	106.02	306.09	204.06	238.07	272.08	306.09	374.11	442.13	510.15	612.18
FEERING	970.38	118,271	121.88	321.95	214.63	250.41	286.18	321.95	393.49	465.04	536.58	643.90
FINCHINGFIELD	727.13	68,448	94.13	294.20	196.13	228.82	261.51	294.20	359.58	424.96	490.33	588.40
FOXEARH & LISTON	157.96	11,355	71.89	271.96	181.31	211.52	241.74	271.96	332.40	392.83	453.27	543.92
GESTINGTHORPE	175.47	10,882	62.02	262.09	174.73	203.85	232.97	262.09	320.33	378.57	436.82	524.18
GOSFIELD	637.68	44,499	69.78	269.85	179.90	209.88	239.87	269.85	329.82	389.78	449.75	539.70
GREAT BARDFIELD	604.19	51,000	84.41	284.48	189.65	221.26	252.87	284.48	347.70	410.92	474.13	568.96
GREAT MAPLESTEAD	177.11	12,500	70.58	270.65	180.43	210.51	240.58	270.65	330.79	390.94	451.08	541.30
GREAT NOTLEY	2589.57	115,754	44.70	244.77	163.18	190.38	217.57	244.77	299.16	353.56	407.95	489.54
GREAT YELDHAM	672.58	59,799	88.91	288.98	192.65	224.76	256.87	288.98	353.20	417.42	481.63	577.96
GREENSTEAD GREEN	278.80	13,540	48.57	248.64	165.76	193.39	221.01	248.64	303.89	359.15	414.40	497.28
HALSTEAD	4452.22	230,180	51.70	251.77	167.85	195.82	223.80	251.77	307.72	363.67	419.62	503.54
HATFIELD PEVEREL	2195.33	170,010	77.44	277.51	185.01	215.84	246.68	277.51	339.18	400.85	462.52	555.02
HELIONS BUMPSTEAD	176.56	12,000	67.97	268.04	178.69	208.48	238.26	268.04	327.60	387.17	446.73	536.08
HENNYS,MIDDLETON & TWINSTEAD	245.37	11,840	48.25	248.32	165.55	193.14	220.73	248.32	303.50	358.68	413.87	496.64
KELVEDON	1414.73	145,881	103.12	303.19	202.13	235.81	269.50	303.19	370.57	437.94	505.32	606.38
LITTLE MAPLESTEAD	117.70	8,500	72.22	272.29	181.53	211.78	242.04	272.29	332.80	393.31	453.82	544.58

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	245.38	8,975	36.58	236.65	157.77	184.06	210.36	236.65	289.24	341.83	394.42	473.30
PANFIELD	338.37	30,040	88.78	288.85	192.57	224.66	256.76	288.85	353.04	417.23	481.42	577.70
PEBMARSH	242.87	16,402	67.53	267.60	178.40	208.13	237.87	267.60	327.07	386.53	446.00	535.20
PENTLOW	109.05	7,000	64.19	264.26	176.17	205.54	234.90	264.26	322.98	381.71	440.43	528.52
RAYNE	877.15	58,820	67.06	267.13	178.09	207.77	237.45	267.13	326.49	385.85	445.22	534.26
RIDGEWELL	230.99	21,810	94.42	294.49	196.33	229.05	261.77	294.49	359.93	425.37	490.82	588.98
RIVENHALL	315.56	15,220	48.23	248.30	165.53	193.12	220.71	248.30	303.48	358.66	413.83	496.60
SHALFORD	365.31	27,000	73.91	273.98	182.65	213.10	243.54	273.98	334.86	395.75	456.63	547.96
SIBLE HEDINGHAM	1670.16	109,000	65.26	265.33	176.89	206.37	235.85	265.33	324.29	383.25	442.22	530.66
SILVER END	1392.03	91,457	65.70	265.77	177.18	206.71	236.24	265.77	324.83	383.89	442.95	531.54
STAMBOURNE	169.48	9,010	53.16	253.23	168.82	196.96	225.09	253.23	309.50	365.78	422.05	506.46
STEEPLE BUMPSTEAD	648.68	49,650	76.54	276.61	184.41	215.14	245.88	276.61	338.08	399.55	461.02	553.22
STISTED	285.12	19,007	66.66	266.73	177.82	207.46	237.09	266.73	326.00	385.28	444.55	533.46
STURMER	201.41	13,788	68.46	268.53	179.02	208.86	238.69	268.53	328.20	387.88	447.55	537.06
TERLING & FAIRSTEAD	420.78	34,100	81.04	281.11	187.41	218.64	249.88	281.11	343.58	406.05	468.52	562.22
THE SALINGS	227.55	18,808	82.65	282.72	188.48	219.89	251.31	282.72	345.55	408.37	471.20	565.44
TOPPESFIELD	220.14	17,750	80.63	280.70	187.13	218.32	249.51	280.70	343.08	405.46	467.83	561.40
WETHERSFIELD	548.63	46,865	85.42	285.49	190.33	222.05	253.77	285.49	348.93	412.37	475.82	570.98
WHITE COLNE	214.67	12,243	57.03	257.10	171.40	199.97	228.53	257.10	314.23	371.37	428.50	514.20
WHITE NOTLEY & FAULKBOURNE	244.81	18,000	73.53	273.60	182.40	212.80	243.20	273.60	334.40	395.20	456.00	547.20
WICKHAM ST PAUL	142.35	16,800	118.02	318.09	212.06	247.40	282.75	318.09	388.78	459.46	530.15	636.18
WITHAM	9128.85	942,474	103.24	303.31	202.21	235.91	269.61	303.31	370.71	438.11	505.52	606.62
	56914.00	3,293,585										

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1384.58	1615.34	1846.11	2076.87	2538.40	2999.92	3461.45	4153.74
ASHEN	1395.82	1628.46	1861.09	2093.73	2559.00	3024.28	3489.55	4187.46
BELCHAMP OTTEN	1378.77	1608.57	1838.36	2068.16	2527.75	2987.34	3446.93	4136.32
BELCHAMP ST PAUL	1382.91	1613.40	1843.88	2074.37	2535.34	2996.31	3457.28	4148.74
BELCHAMP WALTER	1404.93	1639.08	1873.24	2107.39	2575.70	3044.01	3512.32	4214.78
BIRDBROOK	1427.52	1665.44	1903.36	2141.28	2617.12	3092.96	3568.80	4282.56
BLACK NOTLEY	1401.91	1635.57	1869.22	2102.87	2570.17	3037.48	3504.78	4205.74
BORLEY	1384.89	1615.71	1846.52	2077.34	2538.97	3000.60	3462.23	4154.68
BRADWELL	1402.83	1636.64	1870.44	2104.25	2571.86	3039.47	3507.08	4208.50
BRAINTREE	1367.76	1595.72	1823.68	2051.64	2507.56	2963.48	3419.40	4103.28
BULMER	1395.15	1627.67	1860.20	2092.72	2557.77	3022.82	3487.87	4185.44
BURES HAMLET	1433.23	1672.11	1910.98	2149.85	2627.59	3105.34	3583.08	4299.70
CASTLE HEDINGHAM	1415.42	1651.32	1887.23	2123.13	2594.94	3066.74	3538.55	4246.26
COGGESHALL	1442.18	1682.54	1922.91	2163.27	2644.00	3124.72	3605.45	4326.54
COLNE ENGAINÉ	1408.07	1642.74	1877.42	2112.10	2581.46	3050.81	3520.17	4224.20
CRESSING	1402.86	1636.67	1870.48	2104.29	2571.91	3039.53	3507.15	4208.58
EARLS COLNE	1438.44	1678.18	1917.92	2157.66	2637.14	3116.62	3596.10	4315.32
FEERING	1449.01	1690.52	1932.02	2173.52	2656.52	3139.53	3622.53	4347.04
FINCHINGFIELD	1430.51	1668.93	1907.35	2145.77	2622.61	3099.45	3576.28	4291.54
FOXEARH & LISTON	1415.69	1651.63	1887.58	2123.53	2595.43	3067.32	3539.22	4247.06
GESTINGTHORPE	1409.11	1643.96	1878.81	2113.66	2583.36	3053.06	3522.77	4227.32
GOSFIELD	1414.28	1649.99	1885.71	2121.42	2592.85	3064.27	3535.70	4242.84
GREAT BARDFIELD	1424.03	1661.37	1898.71	2136.05	2610.73	3085.41	3560.08	4272.10
GREAT MAPLESTEAD	1414.81	1650.62	1886.42	2122.22	2593.82	3065.43	3537.03	4244.44
GREAT NOTLEY	1397.56	1630.49	1863.41	2096.34	2562.19	3028.05	3493.90	4192.68
GREAT YELDHAM	1427.03	1664.87	1902.71	2140.55	2616.23	3091.91	3567.58	4281.10
GREENSTEAD GREEN	1400.14	1633.50	1866.85	2100.21	2566.92	3033.64	3500.35	4200.42
HALSTEAD	1402.23	1635.93	1869.64	2103.34	2570.75	3038.16	3505.57	4206.68
HATFIELD PEVEREL	1419.39	1655.95	1892.52	2129.08	2602.21	3075.34	3548.47	4258.16

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1413.07	1648.59	1884.10	2119.61	2590.63	3061.66	3532.68	4239.22
HENNYS,MIDDLETON & TWINSTEAD	1399.93	1633.25	1866.57	2099.89	2566.53	3033.17	3499.82	4199.78
KELVEDON	1436.51	1675.92	1915.34	2154.76	2633.60	3112.43	3591.27	4309.52
LITTLE MAPLESTEAD	1415.91	1651.89	1887.88	2123.86	2595.83	3067.80	3539.77	4247.72
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	1392.15	1624.17	1856.20	2088.22	2552.27	3016.32	3480.37	4176.44
PANFIELD	1426.95	1664.77	1902.60	2140.42	2616.07	3091.72	3567.37	4280.84
PEBMARSH	1412.78	1648.24	1883.71	2119.17	2590.10	3061.02	3531.95	4238.34
PENTLOW	1410.55	1645.65	1880.74	2115.83	2586.01	3056.20	3526.38	4231.66
RAYNE	1412.47	1647.88	1883.29	2118.70	2589.52	3060.34	3531.17	4237.40
RIDGEWELL	1430.71	1669.16	1907.61	2146.06	2622.96	3099.86	3576.77	4292.12
RIVENHALL	1399.91	1633.23	1866.55	2099.87	2566.51	3033.15	3499.78	4199.74
SHALFORD	1417.03	1653.21	1889.38	2125.55	2597.89	3070.24	3542.58	4251.10
SIBLE HEDINGHAM	1411.27	1646.48	1881.69	2116.90	2587.32	3057.74	3528.17	4233.80
SILVER END	1411.56	1646.82	1882.08	2117.34	2587.86	3058.38	3528.90	4234.68
STAMBOURNE	1403.20	1637.07	1870.93	2104.80	2572.53	3040.27	3508.00	4209.60
STEEPLE BUMPSTEAD	1418.79	1655.25	1891.72	2128.18	2601.11	3074.04	3546.97	4256.36
STISTED	1412.20	1647.57	1882.93	2118.30	2589.03	3059.77	3530.50	4236.60
STURMER	1413.40	1648.97	1884.53	2120.10	2591.23	3062.37	3533.50	4240.20
TERLING & FAIRSTEAD	1421.79	1658.75	1895.72	2132.68	2606.61	3080.54	3554.47	4265.36
THE SALINGS	1422.86	1660.00	1897.15	2134.29	2608.58	3082.86	3557.15	4268.58
TOPPESFIELD	1421.51	1658.43	1895.35	2132.27	2606.11	3079.95	3553.78	4264.54
WETHERSFIELD	1424.71	1662.16	1899.61	2137.06	2611.96	3086.86	3561.77	4274.12
WHITE COLNE	1405.78	1640.08	1874.37	2108.67	2577.26	3045.86	3514.45	4217.34
WHITE NOTLEY & FAULKBOURNE	1416.78	1652.91	1889.04	2125.17	2597.43	3069.69	3541.95	4250.34
WICKHAM ST PAUL	1446.44	1687.51	1928.59	2169.66	2651.81	3133.95	3616.10	4339.32
WITHAM	1436.59	1676.02	1915.45	2154.88	2633.74	3112.60	3591.47	4309.76

COUNCIL TAXBASE 2024/25

SCHEDULE A

	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	CHARGEABLE DWELLINGS	DISABLED RELIEF ADJ. - +	SUB-TOTAL	NII Discount	25% Discount	50% Discount	50% Second Homes	50% Empty Homes	EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	LCTS ADJ	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 98.25 COLL. RATE	
AR		0	0	6	6	0	4	0	0	0	1	0	3	-1	0	2	1	1	
A	6230	455	5775	6	73	5842	353	3688	4	6	3	929	95	962	58	3903	2602	2556	
B	17574	315	17259	73	96	17282	535	7481	20	0	5	1883	83	1929	66	13444	10456	10273	
C	20089	251	19838	96	59	19801	469	6048	30	0	6	1530	34	1168	50	17069	15172	14907	
D	10542	108	10434	59	55	10430	302	2493	17	0	0	632	11	280	10	9513	9513	9346	
E	8078	70	8008	55	40	7993	202	1448	23	0	1	374	8	89	5	7529	9202	9041	
F	4873	30	4843	40	27	4830	199	660	18	0	0	174	6	17	3	4638	6700	6583	
G	2447	23	2424	27	11	2408	89	302	20	0	0	86	5	6	0	2319	3865	3797	
H	229	0	229	11		218	8	26	7	0	0	10	1	0	0	209	417	410	
TOTAL	70062	1252	68810	367	367	68810	2157	22150	139	6	15	5618	243	4454	192	42	58625	57928	56914
Add Contributions in Lieu																		0	0
TAXBASE																		57928	56914

121 increase in exempt properties due to increase in class B (Unoccupied property owned by a registered charity), F (The council tax payer has died) & U (Occupied by severely mentally impaired persons only)

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 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Base Budget 2023/24 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Controllable Budgets		Other Budget Changes	Approved Budget 2024/25
				Reductions and Savings	Pay, Pension Fund, Inflation & Recharges		
Business Plan							
Asset Management	(2,699,430)	54,250	20,000	(134,100)	10,280	(121,350)	(2,870,350)
People & Performance	1,027,450	80,000	0	0	34,220	0	1,141,670
Community & Leisure	799,790	109,640	61,250	(15,660)	27,900	(61,250)	921,670
Corporate Management Plan	1,634,990	0	0	0	58,450	0	1,693,440
Economic Development	237,430	40,000	0	0	23,310	0	300,740
Environment	940,220	1,380	0	(19,500)	17,520	0	939,620
Finance	1,359,030	201,770	0	(842,150)	145,560	11,820	876,030
Governance	1,324,530	22,170	0	0	52,850	8,110	1,407,660
Housing Services	956,940	1,090	0	0	45,440	0	1,003,470
ICT & Facilities	2,044,970	8,380	0	(25,500)	57,030	0	2,084,880
Marketing & Communications	653,320	8,900	0	(4,000)	39,060	0	697,280
Operations	7,744,300	(30,040)	0	(514,290)	296,850	(29,000)	7,467,820
Strategic Investment	35,610	100	0	0	0	0	35,710
Sustainable Development	1,500,630	106,600	0	(72,000)	72,120	0	1,607,350
COST OF SERVICES	17,559,780	604,240	81,250	(1,627,200)	880,590	(191,670)	17,306,990
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	1,330,411	150,000	0	(75,000)	767,370	713,015	2,885,796
Parish and Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(495,091)	0	200,000	0	0	(558,872)	(853,963)
Contribution to/(from) Balances	(765,486)	0	0	0	0	1,027,154	261,668
BRAINTREE BUDGET	17,629,614	754,240	281,250	(1,702,200)	1,647,960	989,627	19,600,491
Central Government Grants	(783,709)	0	0	0	0	(407,952)	(1,191,661)
Retained Business Rates	(5,667,380)	0	0	0	0	(763,620)	(6,431,000)
Rural Services Grant	(25,949)	0	0	0	0	(4,097)	(30,046)
Collection Fund Surplus - Business Rates	(100,075)	0	0	0	0	(178,925)	(279,000)
Collection Fund Surplus - Council Tax	(221,760)	0	0	0	0	(60,240)	(282,000)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	10,830,741	754,240	281,250	(1,702,200)	1,647,960	(425,207)	11,386,784

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	(2,699,430)	54,250	20,000	(134,100)	10,280	(121,350)	(2,870,350)
<u>Services</u>							
Commercial Property Mgt: Industrial Land	(863,980)	0	0	0	330	0	(863,650)
Commercial Property Mgt: Industrial Units	(233,200)	0	0	(81,600)	500	0	(314,300)
Commercial Property Mgt: Shops	(156,990)	0	0	0	(50)	0	(157,040)
Commercial Property Mgt: Other Investment Properties	(1,216,720)	0	0	0	(1,930)	0	(1,218,650)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0
Non-Commercial Property Mgt	(570,160)	0	0	(52,500)	3,630	(121,350)	(740,380)
Public & Community Halls	5,110	0	0	0	(6,950)	0	(1,840)
sub-total services	(3,035,940)	0	0	(134,100)	(4,470)	(121,350)	(3,295,860)
<u>Service Units & Holding Accounts</u>							
Asset Management Unit	336,510	54,250	20,000	0	14,750	0	425,510
	336,510	54,250	20,000	0	14,750	0	425,510
PEOPLE & PERFORMANCE	1,027,450	80,000	0	0	34,220	0	1,141,670
<u>Service Units & Holding Accounts</u>							
Human Resources	279,690	9,000	0	0	10,080	0	298,770
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	265,780	50,000	0	0	11,220	0	327,000
Customer Contact Centre	392,630	21,000	0	0	12,920	0	426,550
sub-total service units	1,027,450	80,000	0	0	34,220	0	1,141,670
COMMUNITY & LEISURE	799,790	109,640	61,250	(15,660)	27,900	(61,250)	921,670
<u>Services</u>							
Community Transport	81,000	1,260	0	0	9,750	0	92,010
Community Safety & Development	0	0	0	0	0	0	0
Other Community Safety	27,060	0	0	0	1,360	0	28,420
Equalities & Diversity	1,000	0	0	0	0	0	1,000
External Funding	123,580	0	0	(10,660)	(80)	0	112,840
Member Grant Scheme	61,250	0	61,250	0	0	(61,250)	61,250
Health Development	61,310	0	0	0	2,170	0	63,480
Leisure Management	(114,040)	107,770	0	0	3,160	0	(3,110)
Museum	168,730	0	0	(5,000)	(30)	0	163,700
Town Hall Centre	183,680	610	0	0	5,550	0	189,840
sub-total services	593,570	109,640	61,250	(15,660)	21,880	(61,250)	709,430
<u>Service Units & Holding Accounts</u>							
Community Projects	206,220	0	0	0	6,020	0	212,240
sub-total service units	206,220	0	0	0	6,020	0	212,240

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	1,634,990	0	0	0	58,450	0	1,693,440
<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	60,810	0	0	0	1,910	0	62,720
Corporate Management Team	833,650	0	0	0	34,610	0	868,260
Heads of Service	651,140	0	0	0	25,190	0	676,330
Commercial	49,940	0	0	0	1,540	0	51,480
Procurement	39,450	0	0	0	(4,800)	0	34,650
sub-total service units	1,634,990	0	0	0	58,450	0	1,693,440
ECONOMIC DEVELOPMENT	237,430	40,000	0	0	23,310	0	300,740
<u>Services</u>							
Economic Development	217,430	40,000	0	0	23,310	0	280,740
Business Support & Engagement	20,000	0	0	0	0	0	20,000
sub-total services	237,430	40,000	0	0	23,310	0	300,740
ENVIRONMENT	940,220	1,380	0	(19,500)	17,520	0	939,620
<u>Services</u>							
Building Control	146,550	0	0	0	(6,820)	0	139,730
Carbon - Management & Admin	11,810	0	0	(19,500)	3,220	0	(4,470)
Climate Change	0	0	0	0	0	0	0
Handyman Scheme	(3,000)	0	0	0	0	0	(3,000)
Electric Car Charging	0	0	0	0	(100)	0	(100)
Land Drainage & Flooding	0	0	0	0	0	0	0
Public Lighting	19,490	0	0	0	(2,010)	0	17,480
Environmental Protection	327,770	740	0	0	12,910	0	341,420
Health Protection	229,890	380	0	0	10,070	0	240,340
Public Health & Housing	13,680	0	0	0	340	0	14,020
Pest Control	15,410	0	0	0	790	0	16,200
Emergency Planning	58,070	0	0	0	1,630	0	59,700
Licensing	63,250	260	0	0	(4,050)	0	59,460
sub-total services	882,920	1,380	0	(19,500)	15,980	0	880,780
<u>Service Units & Holding Accounts</u>							
Health, Safety & Emergency Planning Unit	57,300	0	0	0	1,540	0	58,840
sub-total service units	57,300	0	0	0	1,540	0	58,840

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	1,359,030	201,770	0	(842,150)	145,560	11,820	876,030
<u>Services</u>							
Benefits - Administration	276,970	27,970	0	0	19,940	0	324,880
Benefits - Net Paid/Subsidy	(34,870)	172,700	0	0	2,000	0	139,830
Local Tax Collection	229,550	660	0	(2,150)	35,560	0	263,620
Treasury Management	(1,006,580)	0	0	(840,000)	630	0	(1,845,950)
sub-total services	(534,930)	201,330	0	(842,150)	58,130	0	(1,117,620)
<u>Service Units & Holding Accounts</u>							
Insurance	271,620	0	0	0	10,460	0	282,080
Internal Audit	195,180	0	0	0	5,470	0	200,650
Cashiering Services	218,980	0	0	0	7,470	11,820	238,270
Revenues & Benefits System & Support	357,750	130	0	0	20,860	0	378,740
Financial Services	618,680	150	0	0	33,430	0	652,260
Corporate Management (Finance)	186,910	0	0	0	7,660	0	194,570
HR & Payroll System	38,810	0	0	0	2,080	0	40,890
Payroll Shared Service	6,030	160	0	0	0	0	6,190
sub-total service units	1,893,960	440	0	0	87,430	11,820	1,993,650
GOVERNANCE	1,324,530	22,170	0	0	52,850	8,110	1,407,660
<u>Services</u>							
Democratic Representation & Mgt	580,330	0	0	0	16,960	8,110	605,400
Electoral Services	230,780	22,170	0	0	12,910	0	265,860
Land Charges	(71,270)	0	0	0	3,910	0	(67,360)
sub-total services	739,840	22,170	0	0	33,780	8,110	803,900
<u>Service Units & Holding Accounts</u>							
Legal Services	283,980	0	0	0	11,340	0	295,320
Member Resources	300,710	0	0	0	7,730	0	308,440
sub-total service units	584,690	0	0	0	19,070	0	603,760

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	956,940	1,090	0	0	45,440	0	1,003,470
<u>Services</u>							
Homelessness & Temporary Accommodation	(293,380)	0	0	0	1,860	0	(291,520)
Housing Advice	788,480	430	0	0	21,360	0	810,270
Housing Enabling	0	0	0	0	0	0	0
Housing Strategy	0	0	0	0	0	0	0
Choice Based Lettings	(1,150)	0	0	0	0	0	(1,150)
Empty Homes	110	0	0	0	490	0	600
Housing Grants	2,050	0	0	0	50	0	2,100
sub-total services	496,110	430	0	0	23,760	0	520,300
<u>Service Units & Holding Accounts</u>							
Housing Assessment	286,200	660	0	0	11,290	0	298,150
Research & Development	174,630	0	0	0	10,390	0	185,020
sub-total service units	460,830	660	0	0	21,680	0	483,170
ICT & FACILITIES	2,044,970	8,380	0	(25,500)	57,030	0	2,084,880
<u>Services</u>							
Closed Circuit Television	14,510	0	0	0	10	0	14,520
sub-total services	14,510	0	0	0	10	0	14,520
<u>Service Units & Holding Accounts</u>							
Customer Service Duty Officers	191,850	1,230	0	0	7,980	0	201,060
Corporate Business Systems	500,610	4,000	0	(10,000)	30,550	0	525,160
Business Systems Team	641,940	3,150	0	0	23,830	0	668,920
Council Offices	477,500	0	0	(2,000)	(16,380)	0	459,120
Corporate Projects & Web	218,560	0	0	(13,500)	11,040	0	216,100
sub-total service units	2,030,460	8,380	0	(25,500)	57,020	0	2,070,360

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	653,320	8,900	0	(4,000)	39,060	0	697,280
<u>Service Units & Holding Accounts</u>							
Reprographics	87,780	0	0	(4,000)	1,270	0	85,050
Marketing & Communications	371,550	8,900	0	0	12,520	0	392,970
Graphic Design	97,800	0	0	0	3,160	0	100,960
Mail Services	96,190	0	0	0	22,110	0	118,300
sub-total service units	653,320	8,900	0	(4,000)	39,060	0	697,280
OPERATIONS	7,744,300	(30,040)	0	(514,290)	296,850	(29,000)	7,467,820
<u>Services</u>							
Car Parks	(652,600)	600	0	(39,000)	2,720	0	(688,280)
Cemeteries	54,080	15,390	0	0	(13,590)	0	55,880
Discovery Centre	(750)	40,000	0	0	(1,030)	0	38,220
Markets	9,700	20,510	0	0	3,060	0	33,270
Parks	(1,690)	34,100	0	(2,000)	(2,060)	0	28,350
Public Conveniences	29,540	2,040	0	31,000	4,600	0	67,180
Roadside Features	23,160	0	0	0	10	0	23,170
Street Cleansing & Rapid Response	1,496,150	(580)	0	24,000	80,460	(29,000)	1,571,030
Cordons Farm	211,020	11,250	0	0	5,910	0	228,180
Refuse And Recycling	3,183,940	(156,770)	0	(536,000)	152,790	0	2,643,960
sub-total services	4,352,550	(33,460)	0	(522,000)	232,870	(29,000)	4,000,960
<u>Service Units & Holding Accounts</u>							
Fleet Management Unit	182,120	0	0	0	5,870	0	187,990
Fleet - Operating Costs	483,410	(2,880)	0	0	2,550	0	483,080
Fleet - Lease Car Scheme	0	0	0	0	0	0	0
Operations Mgt & Admin	1,035,010	1,030	0	42,000	39,000	0	1,117,040
Lakes Road Depot & Offices	301,320	3,050	0	(34,290)	(400)	0	269,680
Horticultural Services	1,099,960	1,780	0	0	14,190	0	1,115,930
Street Scene Protection	289,930	440	0	0	2,770	0	293,140
sub-total service units	3,391,750	3,420	0	7,710	63,980	0	3,466,860

GENERAL FUND SUMMARY 2024/25 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2024/25
	Base Budget 2023/24 (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	35,610	100	0	0	0	0	35,710
<u>Services</u>							
Strategic Investment Team	35,610	100	0	0	0	0	35,710
sub-total services	35,610	100	0	0	0	0	35,710
SUSTAINABLE DEVELOPMENT	1,500,630	106,600	0	(72,000)	72,120	0	1,607,350
<u>Services</u>							
Development Management	649,120	106,600	0	(60,000)	52,240	0	747,960
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	0	0	0	0	0	3,000
sub-total services	855,180	106,600	0	(60,000)	52,240	0	954,020
<u>Service Units & Holding Accounts</u>							
Parks & Landscape Services	280,700	0	0	0	7,030	0	287,730
Planning Policy	364,750	0	0	(12,000)	12,850	0	365,600
sub-total service units	645,450	0	0	(12,000)	19,880	0	653,330
CORPORATE FINANCING & OTHER ITEMS	69,834	150,000	200,000	(75,000)	767,370	1,181,297	2,293,501
Reversal of Capital Financing							0
Corporate Financing	1,330,411	150,000	0	(75,000)	767,370	713,015	2,885,796
Parish & Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(495,091)	0	200,000	0	0	(558,872)	(853,963)
Contribution to/(from) Balances	(765,486)	0	0	0	0	1,027,154	261,668
BRAINTREE PROPOSED BUDGET	17,629,614	754,240	281,250	(1,702,200)	1,647,960	989,627	19,600,491

GENERAL FUND SUMMARY 2024/25 - 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	1,802,900	(4,673,250)	(2,870,350)	0	383,700	306,380	(494,790)	(2,675,060)
People & Performance	1,141,670	0	1,141,670	13,000	14,910	247,210	(1,376,290)	40,500
Community & Leisure	1,425,040	(503,370)	921,670	521,110	187,280	449,250	(249,190)	1,830,120
Corporate Management Plan	1,935,080	(241,640)	1,693,440	19,810	679,900	2,052,230	(1,948,540)	2,496,840
Economic Development	300,740	0	300,740	210,750	0	138,620	0	650,110
Environment	1,936,040	(996,420)	939,620	51,760	136,030	833,190	(264,790)	1,695,810
Finance	28,777,930	(27,901,900)	876,030	2,100	1,299,300	565,950	(2,424,570)	318,810
Governance	1,680,320	(272,660)	1,407,660	50,000	241,100	1,077,190	(763,260)	2,012,690
Housing Services	1,500,390	(496,920)	1,003,470	237,810	1,208,710	381,350	(1,208,710)	1,622,630
ICT & Facilities	2,084,880	0	2,084,880	0	188,220	109,110	(2,320,000)	62,210
Marketing & Communications	834,580	(137,300)	697,280	0	0	156,650	(853,930)	0
Operations	14,340,200	(6,872,380)	7,467,820	201,130	4,003,620	1,126,640	(4,503,550)	8,295,660
Strategic Investment	96,390	(60,680)	35,710	160,000	0	180,740	0	376,450
Sustainable Development	3,401,910	(1,794,560)	1,607,350	130,850	753,560	737,930	(1,051,150)	2,178,540
COST OF SERVICES	61,258,070	(43,951,080)	17,306,990	1,598,320	9,096,330	8,362,440	(17,458,770)	18,905,310
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	4,581,933	(1,696,137)	2,885,796	0	0	0	0	2,885,796
Parish and Town Council Grants	0	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(853,963)	0	(853,963)	(1,598,320)	0	0	0	(2,452,283)
Contribution to/(from) Balances	261,668	0	261,668	0	0	0	0	261,668
BRAINTREE BUDGET	65,247,708	(45,647,217)	19,600,491	0	9,096,330	8,362,440	(17,458,770)	19,600,491
Central Government Grants	0	(1,191,661)	(1,191,661)	0	0	0	0	(1,191,661)
Retained Business Rates	(1,119,484)	(5,311,516)	(6,431,000)	0	0	0	0	(6,431,000)
Rural Services Grant	0	(30,046)	(30,046)	0	0	0	0	(30,046)
Collection Fund Surplus - Business Rates	(279,000)	0	(279,000)	0	0	0	0	(279,000)
Collection Fund Surplus - Council Tax	(282,000)	0	(282,000)	0	0	0	0	(282,000)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	63,567,224	(52,180,440)	11,386,784	0	9,096,330	8,362,440	(17,458,770)	11,386,784

GENERAL FUND SUMMARY 2024/25 - 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	1,802,900	(4,673,250)	(2,870,350)	0	383,700	306,380	(494,790)	(2,675,060)
<u>Services</u>								
Commercial Property Mgt: Industrial Land	15,150	(878,800)	(863,650)	0	0	0	0	(863,650)
Commercial Property Mgt: Industrial Units	142,260	(456,560)	(314,300)	0	0	0	0	(314,300)
Commercial Property Mgt: Shops	10,190	(167,230)	(157,040)	0	0	0	0	(157,040)
Commercial Property Mgt: Other Investment Properties	25,630	(1,244,280)	(1,218,650)	0	0	0	0	(1,218,650)
Commercial Property Mgt: Central Overheads	0	0	0	0	252,710	136,510	0	389,220
Non-Commercial Property Mgt	1,004,340	(1,744,720)	(740,380)	0	103,950	80,970	0	(555,460)
Public & Community Halls	64,700	(66,540)	(1,840)	0	27,040	19,620	0	44,820
sub-total services	1,262,270	(4,558,130)	(3,295,860)	0	383,700	237,100	0	(2,675,060)
<u>Service Units & Holding Accounts</u>								
Asset Management Unit	540,630	(115,120)	425,510	0	0	69,280	(494,790)	0
sub-total service units	540,630	(115,120)	425,510	0	0	69,280	(494,790)	0
PEOPLE & PERFORMANCE	1,141,670	0	1,141,670	13,000	14,910	247,210	(1,376,290)	40,500
<u>Service Units & Holding Accounts</u>								
Human Resources	298,770	0	298,770	0	70	100,650	(399,490)	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	4,990	(4,990)	0
Business Improvement Team	327,000	0	327,000	0	2,350	19,510	(348,860)	0
Customer Contact Centre	426,550	0	426,550	13,000	12,490	122,060	(574,100)	0
sub-total service units	1,141,670	0	1,141,670	13,000	14,910	247,210	(1,376,290)	40,500

GENERAL FUND SUMMARY 2024/25 - 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	1,425,040	(503,370)	921,670	521,110	187,280	449,250	(249,190)	1,830,120
<u>Services</u>								
Community Transport	285,760	(193,750)	92,010	0	2,870	126,030	0	220,910
Community Safety & Development	0	0	0	0	154,190	58,860	(5,210)	207,840
Other Community Safety	47,730	(19,310)	28,420	0	0	0	0	28,420
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	112,840	0	112,840	500,000	20,350	18,190	0	651,380
Member Grant Scheme	61,250	0	61,250	0	0	0	0	61,250
Health Development	104,380	(40,900)	63,480	21,110	500	90,450	0	175,540
Leisure Management	139,900	(143,010)	(3,110)	0	7,860	69,300	0	74,050
Museum	163,700	0	163,700	0	0	3,870	0	167,570
Town Hall Centre	296,240	(106,400)	189,840	0	1,510	50,810	0	242,160
sub-total services	1,212,800	(503,370)	709,430	521,110	187,280	417,510	(5,210)	1,830,120
<u>Service Units & Holding Accounts</u>								
Community Projects	212,240	0	212,240	0	0	31,740	(243,980)	0
sub-total service units	212,240	0	212,240	0	0	31,740	(243,980)	0
CORPORATE MANAGEMENT PLAN	1,935,080	(241,640)	1,693,440	19,810	679,900	2,052,230	(1,948,540)	2,496,840
<u>Services</u>								
Corporate Management	0	0	0	0	613,950	1,882,890	0	2,496,840
sub-total services	0	0	0	0	613,950	1,882,890	0	2,496,840
<u>Service Units & Holding Accounts</u>								
Civic Support	62,720	0	62,720	0	18,490	12,750	(93,960)	0
Corporate Management Team	868,260	0	868,260	0	36,760	71,360	(976,380)	0
Heads of Service	676,330	0	676,330	0	0	50,640	(726,970)	0
Commercial	51,480	0	51,480	0	0	11,420	(62,900)	0
Procurement	276,290	(241,640)	34,650	19,810	10,700	23,170	(88,330)	0
sub-total service units	1,935,080	(241,640)	1,693,440	19,810	65,950	169,340	(1,948,540)	0
ECONOMIC DEVELOPMENT	300,740	0	300,740	210,750	0	138,620	0	650,110
<u>Services</u>								
Economic Development	280,740	0	280,740	210,750	0	138,620	0	630,110
Business Support & Engagement	20,000	0	20,000	0	0	0	0	20,000
sub-total services	300,740	0	300,740	210,750	0	138,620	0	650,110

GENERAL FUND SUMMARY 2024/25 - 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	1,936,040	(996,420)	939,620	51,760	136,030	833,190	(264,790)	1,695,810
<u>Services</u>								
Building Control	539,330	(399,600)	139,730	0	1,510	97,260	0	238,500
Carbon - Management & Admin	122,280	(126,750)	(4,470)	0	670	31,790	(32,420)	(4,430)
Climate Change	0	0	0	57,260	0	0	0	57,260
Handyman Scheme	0	(3,000)	(3,000)	0	0	0	0	(3,000)
Electric Car Charging	1,500	(1,600)	(100)	0	0	0	0	(100)
Land Drainage & Flooding	0	0	0	0	250	350	0	600
Public Lighting	17,480	0	17,480	0	250	2,720	0	20,450
Environmental Protection	458,220	(116,800)	341,420	0	1,500	459,540	(149,060)	653,400
Health Protection	253,040	(12,700)	240,340	0	1,180	46,620	0	288,140
Public Health & Housing	16,120	(2,100)	14,020	(3,000)	120,560	11,950	0	143,530
Pest Control	57,600	(41,400)	16,200	0	170	41,190	0	57,560
Emergency Planning	59,700	0	59,700	0	170	4,870	0	64,740
Licensing	351,930	(292,470)	59,460	(2,500)	2,410	119,790	0	179,160
sub-total services	1,877,200	(996,420)	880,780	51,760	128,670	816,080	(181,480)	1,695,810
<u>Service Units & Holding Accounts</u>								
Health, Safety & Emergency Planning Unit	58,840	0	58,840	0	7,360	17,110	(83,310)	0
sub-total service units	58,840	0	58,840	0	7,360	17,110	(83,310)	0
FINANCE	28,777,930	(27,901,900)	876,030	2,100	1,299,300	565,950	(2,424,570)	318,810
<u>Services</u>								
Benefits - Administration	682,960	(358,080)	324,880	0	457,230	154,040	(78,170)	857,980
Benefits - Net Paid/Subsidy	24,620,570	(24,480,740)	139,830	0	0	0	0	139,830
Local Tax Collection	992,330	(728,710)	263,620	0	699,870	138,720	(110,440)	991,770
Treasury Management	287,970	(2,133,920)	(1,845,950)	(62,070)	42,680	0	0	(1,865,340)
sub-total services	26,583,830	(27,701,450)	(1,117,620)	(62,070)	1,199,780	292,760	(188,610)	124,240
<u>Service Units & Holding Accounts</u>								
Insurance	282,080	0	282,080	0	11,650	5,790	(299,520)	0
Internal Audit	200,650	0	200,650	0	7,950	26,430	(235,030)	0
Cashiering Services	238,270	0	238,270	0	11,620	47,660	(297,550)	0
Revenues & Benefits System & Support	378,740	0	378,740	0	24,720	104,290	(507,750)	0
Financial Services	652,260	0	652,260	60,000	14,340	70,480	(797,080)	0
Corporate Management (Finance)	194,570	0	194,570	0	0	0	0	194,570
HR & Payroll System	40,890	0	40,890	4,170	26,530	5,770	(77,360)	0
Payroll Shared Service	206,640	(200,450)	6,190	0	2,710	12,770	(21,670)	0
sub-total service units	2,194,100	(200,450)	1,993,650	64,170	99,520	273,190	(2,235,960)	194,570

GENERAL FUND SUMMARY 2024/25 - 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	1,680,320	(272,660)	1,407,660	50,000	241,100	1,077,190	(763,260)	2,012,690
<u>Services</u>								
Democratic Representation & Mgt	605,400	0	605,400	0	183,760	830,030	0	1,619,190
Electoral Services	274,860	(9,000)	265,860	(30,000)	2,320	77,110	(5,800)	309,490
Land Charges	159,970	(227,330)	(67,360)	80,000	0	71,370	0	84,010
sub-total services	1,040,230	(236,330)	803,900	50,000	186,080	978,510	(5,800)	2,012,690
<u>Service Units & Holding Accounts</u>								
Legal Services	331,650	(36,330)	295,320	0	55,020	43,820	(394,160)	0
Member Resources	308,440	0	308,440	0	0	54,860	(363,300)	0
sub-total service units	640,090	(36,330)	603,760	0	55,020	98,680	(757,460)	0
HOUSING SERVICES	1,500,390	(496,920)	1,003,470	237,810	1,208,710	381,350	(1,208,710)	1,622,630
<u>Services</u>								
Homelessness & Temporary Accommodation	198,400	(489,920)	(291,520)	0	593,810	60,860	0	363,150
Housing Advice	810,270	0	810,270	0	26,420	138,920	(567,390)	408,220
Housing Enabling	0	0	0	0	388,730	13,650	0	402,380
Housing Strategy	0	0	0	0	199,750	70,850	0	270,600
Choice Based Lettings	5,850	(7,000)	(1,150)	0	0	0	0	(1,150)
Empty Homes	600	0	600	176,730	0	0	0	177,330
Housing Grants	2,100	0	2,100	0	0	0	0	2,100
sub-total services	1,017,220	(496,920)	520,300	176,730	1,208,710	284,280	(567,390)	1,622,630
<u>Service Units & Holding Accounts</u>								
Housing Assessment	298,150	0	298,150	0	0	63,440	(361,590)	0
Research & Development	185,020	0	185,020	61,080	0	33,630	(279,730)	0
sub-total service units	483,170	0	483,170	61,080	0	97,070	(641,320)	0
ICT & FACILITIES	2,084,880	0	2,084,880	0	188,220	109,110	(2,320,000)	62,210
<u>Services</u>								
Closed Circuit Television	14,520	0	14,520	0	47,480	210	0	62,210
sub-total services	14,520	0	14,520	0	47,480	210	0	62,210
<u>Service Units & Holding Accounts</u>								
Customer Service Duty Officers	201,060	0	201,060	0	14,810	15,150	(231,020)	0
Corporate Business Systems	525,160	0	525,160	0	20,760	11,040	(556,960)	0
Business Systems Team	668,920	0	668,920	0	23,340	50,620	(742,880)	0
Council Offices	459,120	0	459,120	0	72,260	19,300	(550,680)	0
Corporate Projects & Web	216,100	0	216,100	0	9,570	12,790	(238,460)	0
sub-total service units	2,070,360	0	2,070,360	0	140,740	108,900	(2,320,000)	0

GENERAL FUND SUMMARY 2024/25 - 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	834,580	(137,300)	697,280	0	0	156,650	(853,930)	0
<u>Service Units & Holding Accounts</u>								
Reprographics	103,950	(18,900)	85,050	0	0	37,400	(122,450)	0
Marketing & Communications	444,720	(51,750)	392,970	0	0	85,950	(478,920)	0
Graphic Design	167,610	(66,650)	100,960	0	0	18,120	(119,080)	0
Mail Services	118,300	0	118,300	0	0	15,180	(133,480)	0
sub-total service units	834,580	(137,300)	697,280	0	0	156,650	(853,930)	0
OPERATIONS	14,340,200	(6,872,380)	7,467,820	201,130	4,003,620	1,126,640	(4,503,550)	8,295,660
<u>Services</u>								
Car Parks	476,730	(1,165,010)	(688,280)	0	61,210	47,320	0	(579,750)
Cemeteries	291,980	(236,100)	55,880	0	240,740	30,060	0	326,680
Discovery Centre	87,420	(49,200)	38,220	0	0	0	0	38,220
Markets	71,270	(38,000)	33,270	0	4,930	10,170	0	48,370
Parks	97,840	(69,490)	28,350	98,110	1,593,320	100,070	0	1,819,850
Public Conveniences	73,570	(6,390)	67,180	0	7,450	9,110	0	83,740
Roadside Features	52,020	(28,850)	23,170	0	0	0	0	23,170
Street Cleansing & Rapid Response	1,602,350	(31,320)	1,571,030	0	360,560	127,560	0	2,059,150
Cordons Farm	306,730	(78,550)	228,180	0	59,130	12,610	0	299,920
Refuse And Recycling	7,498,030	(4,854,070)	2,643,960	0	1,008,290	404,800	0	4,057,050
Dog Fouling & Warden	0	0	0	0	69,660	22,180	0	91,840
sub-total services	10,557,940	(6,556,980)	4,000,960	98,110	3,405,290	763,880	0	8,268,240
<u>Service Units & Holding Accounts</u>								
Fleet Management Unit	187,990	0	187,990	0	39,520	56,600	(256,690)	27,420
Fleet - Operating Costs	483,080	0	483,080	83,000	0	0	(566,080)	0
Fleet - Lease Car Scheme	6,250	(6,250)	0	0	0	0	0	0
Operations Mgt & Admin	1,117,040	0	1,117,040	0	41,640	142,480	(1,301,160)	0
Lakes Road Depot & Offices	269,680	0	269,680	0	19,250	10,390	(299,320)	0
Horticultural Services	1,415,480	(299,550)	1,115,930	20,020	419,410	117,280	(1,672,640)	0
Street Scene Protection	302,740	(9,600)	293,140	0	78,510	36,010	(407,660)	0
sub-total service units	3,782,260	(315,400)	3,466,860	103,020	598,330	362,760	(4,503,550)	27,420

GENERAL FUND SUMMARY 2024/25 - 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	96,390	(60,680)	35,710	160,000	0	180,740	0	376,450
<u>Services</u>								
Growth Delivery	96,390	(60,680)	35,710	160,000	0	180,740	0	376,450
sub-total services	96,390	(60,680)	35,710	160,000	0	180,740	0	376,450
SUSTAINABLE DEVELOPMENT	3,401,910	(1,794,560)	1,607,350	130,850	753,560	737,930	(1,051,150)	2,178,540
<u>Services</u>								
Development Management	2,529,740	(1,781,780)	747,960	125,000	209,680	506,330	(184,560)	1,404,410
Environmental Improvements	0	0	0	0	56,180	0	0	56,180
Landscape & Countryside	88,060	(580)	87,480	5,850	54,340	0	0	147,670
Local Plan	115,580	0	115,580	0	426,390	23,290	0	565,260
Public Transport/Traffic Management	3,000	0	3,000	0	1,970	50	0	5,020
sub-total services	2,736,380	(1,782,360)	954,020	130,850	748,560	529,670	(184,560)	2,178,540
<u>Service Units & Holding Accounts</u>								
Parks & Landscape Services	287,930	(200)	287,730	0	5,000	60,850	(353,580)	0
Planning Policy	377,600	(12,000)	365,600	0	0	147,410	(513,010)	0
sub-total service units	665,530	(12,200)	653,330	0	5,000	208,260	(866,590)	0
CORPORATE FINANCING & OTHER ITEMS	3,989,638	(1,696,137)	2,293,501	(1,598,320)	0	0	0	695,181
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	4,581,933	(1,696,137)	2,885,796	0				2,885,796
Parish & Town Council Grants	0	0	0	0				0
Transfer to/ (from) Earmarked Reserves	(853,963)	0	(853,963)	(1,598,320)				(2,452,283)
Contribution to/(from) Balances	261,668	0	261,668	0				261,668
BRAINTREE PROPOSED BUDGET	65,247,708	(45,647,217)	19,600,491	0	9,096,330	8,362,440	(17,458,770)	19,600,491

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
ASSET MANAGEMENT				
COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND				
27202		<u>Benfield Way Braintree</u>		
	9502	Commercial/Industrial Rents		(56,000)
				(56,000)
27204		<u>Springwood Drive Braintree</u>		
	1306	Sweeping & Scavenging		1,960
	1500	Combined Water/Sewer Chge		80
	1820	Unified Business Rate-Ndr		11,150
	9409	Other Recoverable Charges		(3,100)
	9502	Commercial/Industrial Rents		(363,550)
				(353,460)
27205		<u>Freebournes Rd Witham</u>		
	1306	Sweeping & Scavenging		1,960
	9502	Commercial/Industrial Rents		(360,450)
				(358,490)
27206		<u>Perry Rd Enterprise Witham</u>		
	9502	Commercial/Industrial Rents		(95,700)
				(95,700)
NET CONTROLLABLE				(863,650)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS				
27101			Industrial Units-General	
	1010		General Repair & Maint.	32,330
	1820		Unified Business Rate-Ndr	11,610
	2601		Engineering Insurance	60
	9502		Commercial/Industrial Rents	(31,940)
	9502		Vacancy Provision	52,380
				64,440
27104			Warner Drive Braintree	
	1610		Building Insurance	200
	1810		Rent	95,100
	9502		Commercial/Industrial Rents	(142,810)
				(47,510)
27105			Former Depot Great Yeldham	
	9502		Commercial/Industrial Rents	(26,000)
				(26,000)
27106			Everitt Way Sible Hedingham	
	1610		Building Insurance	190
	9502		Commercial/Industrial Rents	(30,250)
				(30,060)
27107			Enterprise Hse Rippers Ct,S/H	
	1420		Electricity	680
	1500		Combined Water/Sewer Chge	420
	1610		Building Insurance	550
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(92,890)
				(91,740)
27108			Enterprise Ct Eastways Witham	
	1306		Sweeping & Scavenging	980
	1610		Building Insurance	80
	9502		Commercial/Industrial Rents	(118,750)
				(117,690)
27109			Stepfields Witham	
	1610		Building Insurance	60
	9502		Commercial/Industrial Rents	(65,800)
				(65,740)
			NET CONTROLLABLE	(314,300)
COMMERCIAL PROPERTY MGT: SHOPS				
27501			Shops	
	1010		General Repair & Maint.	6,940
	1420		Electricity	350
	1860		Service Charges	2,900
	9501		General Rent	(167,230)
				(157,040)
			NET CONTROLLABLE	(157,040)

Efin Code			Description	Budget 2024/25
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	6,110
	1420		Electricity	3,220
	1500		Combined Water/Sewer Chge	790
	1740		Contract Cleaning	1,210
	1820		Unified Business Rate-Ndr	1,980
	2500		Other Professional Fees	700
	2511		Security Services	230
	2609		General Insurance	940
	9443		Service Charges	(13,890)
	9501		General Rent	(27,150)
	9501		Vacancy Provision	1,890
				(22,420)
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	(35,000)
				(35,000)
27321			<u>Commercial Property (Other)</u>	
	9502		Commercial/Industrial Rents	(34,110)
				(34,110)
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				(1,218,650)

Efin Code			Description	Budget 2024/25
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		2,420
	1420	Electricity		44,160
	1500	Combined Water/Sewer Chge		1,400
	1730	Cleaning materials		300
	1740	Contract Cleaning		8,640
	1750	Trade Waste Collection		480
	1770	Toilets-Hygiene		1,000
	1790	Health & Safety		520
	1820	Unified Business Rate-Ndr		8,980
	2121	Water Coolers Expenditure		300
	2500	Other Professional Fees		2,050
	2511	Security Services		700
	2609	General Insurance		4,330
	5540	Pest Control		640
	7050	Contingency		7,770
	9443	Service Charges		(57,820)
	9502	Commercial/Industrial Rents		(187,880)
	9502	Vacancy Provision		9,610
	9503	Licence to Occupy		(720)
				(142,290)
27112		<u>Springwood Grow-on Units</u>		
	1860	Service Charges		1,690
	9443	Service Charges		(1,690)
	9502	Commercial/Industrial Rents		(46,200)
	9502	Vacancy Provision		2,660
				(43,540)
27113		<u>Osier House</u>		
	1010	General Repair & Maint.		410
	1250	Fire Alarm/Extinguisher Maint.		110
	1270	Security Alarm Payments		80
	1610	Building Insurance		630
	1740	Contract Cleaning		2,580
	1750	Trade Waste Collection		1,720
	1820	Unified Business Rate-Ndr		1,720
	2500	Other Professional Fees		700
	2511	Security Services		440
	2601	Engineering Insurance		330
	9443	Service Charges		(8,040)
	9502	Commercial/Industrial Rents		(24,490)
	9502	Vacancy Provision		1,850
				(21,960)

Efin Code			Description	Budget 2024/25
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	17,300
	1500		Combined Water/Sewer Chge	820
	1740		Contract Cleaning	9,170
	1820		Unified Business Rate-Ndr	28,220
	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)
				12,410
27130			<u>H120 Enterprise Centre</u>	
	0100		Salary With Oncost	39,370
	0106		Non-Basic Oncosts	1,500
	0130		Overtime - Monthly Pay	4,790
	0300		Agency/Sep Staff	3,160
	0941		Health & Safety Training	500
	1010		General Repair & Maint.	5,000
	1090		Fire Risk Assessment Works	1,680
	1210		Lift Repairs & Maint.	5,000
	1250		Fire Alarm/Extinguisher Maint.	3,600
	1270		Security Alarm Payments	200
	1280		Lights/Fittings/Electrics	200
	1284		Health & Safety	200
	1300		General Maint.Of Grounds	10,000
	1304		Shrubs & Planting	2,780
	1420		Electricity	120,000
	1610		Building Insurance	8,400
	1730		Cleaning Materials	200
	1740		Contract Cleaning	24,780
	1750		Trade Waste Collection	8,100
	1790		Health & Safety	2,000
	1820		Unified Business Rate-Ndr	70,880
	2010		New Equip. & Furniture	5,000
	2090		Other Tools & Materials	100
	2092		Consumable Materials	200
	2110		Provisions,Foods & Snacks	12,500
	2210		Protective Clothing	500
	2320		Stationery	300
	2500		Other Professional Fees	36,000
	2511		Security Services	3,940
	2536		Legionella Testing/Surveys	2,500
	2602		All Risks Insurance	160
	2700		Computer Bureaux Chge/Lic	31,300
	2702		Computer Equip. & Software	500
	2940		Publicity/Promotion Exp.	5,000
	5540		Pest Control	1,000
	9302		Sale Of Provisions	(25,000)
	9401		Fees/Charges For Services	(5,000)
	9402		Lettings-Facility/Casual Users	(102,850)
	9403		Charges-Hire/Use Equip/Rooms	(60,000)
	9443		Service Charges	(234,550)
	9503		Licence To Occupy	(212,310)
				(228,370)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
27301			<u>Property Management-General</u>	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1286		Asbestos Surveys	900
	1610		Building Insurance	910
	2500		Other Professional Fees	13,000
				54,100
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	2,150
	9410		Season Tickets/Permits	(11,630)
				(8,990)
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	15,080
	1820		Unified Business Rate-Ndr	18,560
	1860		Service Charges	133,700
	9501		General Rent	(595,300)
				(421,030)
28105			<u>Causeway House (Lettings)</u>	
	7801		Net Chargeable Cost for Unoccupied Areas	182,240
	9501		General Rent	(40,450)
				141,790
			NET CONTROLLABLE	(740,380)

Efin Code			Description	Budget 2024/25
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		170
				170
10704		<u>Silver End Village Hall</u>		
	1220	Heat/Ventil'N Rep/Maint.		300
	1250	Fire Alarm/Extinguisher Maint.		1,000
	1410	Gas		19,490
	1420	Electricity		12,630
	1500	Combined Water/Sewer Chge		7,430
	1610	Building Insurance		4,480
	2601	Engineering Insurance		440
	9443	Service Charges		(25,300)
	9501	General Rent		(30,900)
				(10,430)
10705		<u>Rivenhall Village Hall</u>		
	9501	General Rent		(1,810)
				(1,810)
10706		<u>Goldingham Hall</u>		
	9501	General Rent		(100)
				(100)
10708		<u>Dengie Hall</u>		
	9501	General Rent		(7,650)
				(7,650)
10712		<u>Great Notley Village Hall</u>		
	1610	Building Insurance		1,120
				1,120
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				(1,840)
ASSET MANAGEMENT UNIT				
26111		<u>Asset Management Unit</u>		
	0100	Salary With Oncost		496,870
	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
	2500	Other Professional Fees		20,000
	2502	Consultants Fees		3,400
	2950	Membership Subscriptions		1,910
	3510	Casual Car Allowance		1,250
	9401	Fees/Charges For Services		(53,620)
	9803	Tfr to Capital Funds		(61,500)
				425,510
NET CONTROLLABLE				425,510

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
PEOPLE & PERFORMANCE				
HUMAN RESOURCES				
25106			Human Resources	
	0100		Salary With Oncost	251,930
	0103		Staffing Costs Profile	28,250
	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	300
	2734		Mobile Phones	120
	2950		Membership Subscriptions	6,720
	3510		Casual Car Allowance	540
				298,770
NET CONTROLLABLE				298,770
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	300,380
	0103		Staffing Costs Profile	12,000
	0940		Training Fees - Incl.Reg.	500
	2320		Stationery	150
	2700		Computer Bureaux Chge/Lic	7,000
	2703		Computer Maintenance	5,370
	3510		Casual Car Allowance	200
	3551		Rail Travel	100
	3554		Car Parking	50
	7030		Other Expenses	1,250
				327,000
NET CONTROLLABLE				327,000
CUSTOMER CONTACT CENTRE				
26122			Customer Contact Centre	
	0100		Salary With Oncost	415,870
	0103		Staffing Costs Profile	21,000
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	600
	2320		Stationery	250
	2701		Computer Paper & Materials	70
	2734		Mobile Phones	100
	2735		Purchase Hand/ Head Sets	500
	3510		Casual Car Allowance	160
	9806		Transfer To/From Reserve	(13,000)
				426,550
NET CONTROLLABLE				426,550

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		

COMMUNITY & LEISURE

COMMUNITY TRANSPORT

11402		<u>Community Transport</u>	
	0100	Salary With Oncost	206,090
	0110	Standby	4,920
	0130	Overtime - Monthly Pay	600
	0140	Holiday Pay	1,300
	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	5,470
	2734	Mobile Phones	280
	2880	Office Hospitality Exp.	1,000
	2950	Membership Subscriptions	210
	3090	Misc.Transport Costs	9,160
	3210	3801 Transport Costs-Vehicles	50,230
	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	Miscellaneous Income	(10,000)
			92,010

NET CONTROLLABLE

92,010

COMMUNITY PROJECTS

14120		<u>Community Projects</u>	
	0100	Salary With Oncost	200,790
	0940	Training Fees - Incl.Reg.	1,500
	2010	New Equip. & Furniture	510
	2320	Stationery	380
	2734	Mobile Phones	240
	2820	Subsistence	200
	3510	Casual Car Allowance	700
	7020	Payments	7,020
	7030	Other Expenses	800
	X920	Printing(Reprographics)	100
			212,240

NET CONTROLLABLE

212,240

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
OTHER COMMUNITY SAFETY				
15200			<u>Community Safety (Csp)</u>	
	0100		Salary With Oncost	45,390
	9109		Essex Police Jt Financing	(19,310)
				26,080
15300			<u>Safeguarding</u>	
	5320		Essex County Council	2,340
				2,340
NET CONTROLLABLE				28,420
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)	95,970
				112,840
10280			<u>Cost of Living</u>	
	0100		Salary With Oncost	51,480
	5610		Other Agencies - General	448,520
	9806		Transfer To/From Reserve	(500,000)
				0
NET CONTROLLABLE				112,840
COUNCILLORS GRANT SCHEME				
10235			<u>Councillors Grant Scheme</u>	
	2903		Miscellaneous Grants	61,250
				61,250
NET CONTROLLABLE				61,250
HEALTH DEVELOPMENT				
12901			<u>Health Development</u>	
	0100		Salary With Oncost	100,180
	0711		Well Being Programme	600
	3510		Casual Car Allowance	500
	7020		Payments	3,310
	9806		Transfer To/From Reserve	(21,110)
				83,480
12903			<u>Public Health Agenda</u>	
	5610		Other Agencies - General	20,900
	9101		Ecc Joint Financing Confs	(40,900)
				(20,000)
NET CONTROLLABLE				63,480

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
LEISURE MANAGEMENT				
13001		<u>Leisure Contract</u>		
	0100	Salary With Oncost		68,940
	0520	Staff Professional Fees		140
	1610	Building Insurance		23,290
	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		(108,010)
				(3,110)
NET CONTROLLABLE				(3,110)
MUSEUM				
12401		<u>Museum-General</u>		
	2602	All Risks Insurance		170
	2609	General Insurance		300
	2909	Grant - Museum Trust		161,540
				162,010
12403		<u>Bocking Windmill</u>		
	1010	General Repair & Maint.		1,000
	1250	Fire Alarm/Extinguisher Maint.		100
	1420	Electricity		350
	1610	Building Insurance		240
				1,690
NET CONTROLLABLE				163,700

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
TOWN HALL CENTRE				
10150		Events Team		
	0100	Salary With Oncost		200,560
	0130	Overtime - Monthly Pay		5,170
	0140	Holiday Pay		630
	2210	Protective Clothing		200
	2220	Uniforms & Name Badges		800
	2734	Mobile Phones		150
	3510	Casual Car Allowance		40
				207,550
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/Rental Licences		750
	2090	Other Tools & Materials		300
	2092	Consumable Materials		500
	2110	Provisions,Foods & Snacks		3,250
	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
	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		(68,200)
	9404	Admission Charges		(1,000)
	9439	Community Priced Weddings		(15,000)
	9440	Wedding Hire		(15,000)
	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		12,580
	1420	Electricity		7,770
	1500	Combined Water/Sewer Chge		2,840
	1610	Building Insurance		2,320
	1720	Window Cleaning		1,100
	1740	Contract Cleaning		3,720
	1750	Trade Waste Collection		1,390
	1770	Toilets-Hygiene		800
	1820	Unified Business Rate-Ndr		27,420
	2601	Engineering Insurance		480
	2602	All Risks Insurance		90
	2730	Telephone Charges		700
				72,820
NET CONTROLLABLE				189,840

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
CORPORATE MANAGEMENT PLAN				
CIVIC SUPPORT				
20002			<u>Civic Support</u>	
	0100		Salary With Oncost	62,720
				62,720
NET CONTROLLABLE				62,720
CORPORATE MANAGEMENT TEAM				
20001			<u>Corporate Management Team</u>	
	0100		Salary With Oncost	825,960
	0103		Staffing Costs Profile	26,840
	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	5,650
	3510		Casual Car Allowance	220
	3550		Public Transport	780
				868,260
NET CONTROLLABLE				868,260
HEADS OF SERVICE				
20003			<u>Senior Managers Group</u>	
	0100		Salary With Oncost	665,510
	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	5,270
	3510		Casual Car Allowance	1,180
				676,330
NET CONTROLLABLE				676,330

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL				
24401	0100		<u>Commercial</u> Salary With Oncost	51,480
				51,480
NET CONTROLLABLE				51,480
PROCUREMENT				
22102			<u>Central Purchasing</u>	
	7220		Transfers Within Procurement	73,050
	9806	R869	Transfer To/From Reserve	(19,810)
	9820		Transfers Within Procurement	(18,590)
				34,650
22501			<u>Essex Procurement Hub</u>	
	0100		Salary With Oncost	182,030
	0103		Staffing Costs Profile	24,760
	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	(19,780)
	7220		Transfers Within Procurement	18,590
	9111		Hub Subscriptions - Other La'S	(50,000)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(73,050)
	X920		Printing(Reprographics)	200
				0
NET CONTROLLABLE				34,650

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
ECONOMIC DEVELOPMENT				
ECONOMIC DEVELOPMENT				
61601			<u>Economic Development</u>	
	0100		Salary With Oncost	333,020
	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	5,920
	3510		Casual Car Allowance	2,000
	5320		Essex County Council	10,000
	5610		Other Agencies - General	75,600
	7010		Adjustments	4,390
	9806	R828	Transfer To/From Reserve	(207,720)
	9806	R893	Transfer To/From Reserve	(3,030)
				240,740
61606			<u>North Essex Economic Board</u>	
	5350		Payments To Other La'S	40,000
				40,000
			NET CONTROLLABLE	280,740
BUSINESS SUPPORT & ENGAGEMENT				
61605			<u>Business Support & Engagement</u>	
	5610		Other Agencies - General	20,000
				20,000
			NET CONTROLLABLE	20,000

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
ENVIRONMENT				
BUILDING CONTROL				
60102			<u>Building Control</u>	
	0100		Salary With Oncost	511,620
	0130		Overtime - Monthly Pay	160
	0300		Agency/Sep Staff	1,030
	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	4,330
	2734		Mobile Phones	550
	2950		Membership Subscriptions	4,450
	3510		Casual Car Allowance	10,680
				535,720
61501			<u>Building Regs Fee Earning Acc</u>	
	2500		Other Professional Fees	1,000
	7040		Refunds	1,610
	9401		Fees/Charges For Services	(397,500)
				(394,890)
61502			<u>Building Regs Non-Fee Earning</u>	
	5220		Sub-Contractors:General	1,000
	9401		Fees/Charges For Services	(2,100)
				(1,100)
NET CONTROLLABLE				139,730
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	(8,800)
	9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,200)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(20,500)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(23,500)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,800)
	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	(30,140)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(35,000)
				(119,610)
35210			<u>Carbon Management</u>	
	0100		Salary With Oncost	113,650
	0520		Staff Professional Fees	350
	2611		Proff Negligence Ins	140
	3510		Casual Car Allowance	1,000
				115,140
NET CONTROLLABLE				(4,470)
CLIMATE CHANGE				
35212			<u>Climate Change</u>	
	0100		Salary With Oncost	57,260
	9806	R898	Transfer To/From Reserve	(57,260)
				0
NET CONTROLLABLE				0

Efin Code			Description	Budget 2024/25
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		<u>Electric Car Charging</u>		
	2030	Maint.Equipment/Furniture		1,500
	9447	Electric Charging Point		(1,600)
				(100)
NET CONTROLLABLE				(100)
PUBLIC LIGHTING				
35301		<u>Public Lighting</u>		
	1010	General Repair & Maint.		2,000
	1040	Electrical Works		1,000
	1280	Lights/Fittings/Electrics		1,000
	1420	Electricity		13,480
				17,480
NET CONTROLLABLE				17,480
ENVIRONMENTAL PROTECTION				
30801		<u>Environmental Protection</u>		
	0100	Salary With Oncost		406,010
	0103	Salary Costs Profiled		8,500
	0110	Standby		27,960
	0130	Overtime - Monthly Pay		1,120
	0140	Holiday Pay		760
	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		600
	3510	Casual Car Allowance		5,270
	5602	Air/Water Quality/Contam Land		800
	7030	Other Expenses		500
	9401	Fees/Charges For Services		(17,000)
	9409	Other Recoverable Charges		(600)
	9700	Miscellaneous Income		(200)
	9803	Tfr To Capital Funds		(99,000)
				341,420
NET CONTROLLABLE				341,420

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HEALTH PROTECTION				
30701			Health Protection	
	0100		Salary With Oncost	240,970
	0140		Holiday Pay	390
	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	100
	2734		Mobile Phones	1,000
	2950		Membership Subscriptions	500
	3510		Casual Car Allowance	3,000
	7020		Payments	730
	9400		Tuition Fees	(2,100)
	9401		Fees/Charges For Services	(7,400)
	9408		Licences	(2,100)
	9454		Fhrs Re-Score Visits	(1,100)
				240,340
NET CONTROLLABLE				240,340
PUBLIC HEALTH & HOUSING				
30102			Public Health & Housing	
	2501		Analysts Fees	2,400
	2950		Membership Subscriptions	9,920
	7030		Other Expenses	800
	9408		Licences	(2,100)
				11,020
40208			Stock Condition Survey	
	7805	R864	Transfer To Reserve	3,000
				3,000
NET CONTROLLABLE				14,020
PEST CONTROL				
36401			Pest Control	
	0100		Salary With Oncost	47,940
	0130		Overtime - Monthly Pay	560
	2010		New Equip. & Furniture	200
	2060		Chemicals,Fertilisers,Poisons	2,500
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	6,200
	9401		Fees/Charges For Services	(15,400)
	9700		Miscellaneous Income	(21,000)
	9801		Recharge To Other Rev.A/C	(5,000)
				16,200
NET CONTROLLABLE				16,200

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
EMERGENCY PLANNING				
25201			<u>Emergency Planning</u>	
	0100		Salary With Oncost	45,780
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	800
	2703		Computer Maintenance	3,820
	2734		Mobile Phones	110
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	1,270
	7030		Other Expenses	1,000
				59,700
NET CONTROLLABLE				59,700
LICENSING				
62001			<u>Licensing</u>	
	0100		Salary With Oncost	320,130
	0130		Overtime - Monthly Pay	580
	0140		Holiday Pay	270
	0520		Staff Professional Fees	270
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	150
	2210		Protective Clothing	100
	2703		Computer Maintenance	4,480
	2734		Mobile Phones	400
	2950		Membership Subscriptions	720
	3510		Casual Car Allowance	2,130
				330,230
66501			<u>Taxi Licences</u>	
	0940		Training Fees - Incl.Reg.	480
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	5,500
	2320		Stationery	80
	2504		Legal Fees	1,500
	2522		Criminal Records Bureau	4,000
	2527		Dvla Checks	1,000
	2703		Computer Maintenance	440
	2960		Statutory Advertising	850
	7805	R866	Transfer To Reserve	2,500
	9206		Costs Recovered	(5,000)
	9408		Licences	(144,870)
				(133,020)
66520			<u>Animal Welfare Licensing</u>	
	0940		Training Fees - Incl.Reg.	1,500
	2508		Vets Fees	1,500
	9408		Licences	(8,000)
				(5,000)
66550			<u>Scrap Metal Licences</u>	
	9408		Licences	(2,100)
				(2,100)
66599			<u>Other Licences</u>	
	0940		Training Fees - Incl.Reg.	720
	2950		Membership Subscriptions	1,130
	9408		Licences	(132,500)
				(130,650)
NET CONTROLLABLE				59,460

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HEALTH, SAFETY & EMERGENCY PLANNING UNIT				
25109			Health,Safety & Emerg Plg Unit	
	0100		Salary With Oncost	51,480
	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
				58,840
NET CONTROLLABLE				58,840

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109		<u>Housing Benefits Unit</u>	
	0100	Salary With Oncost	599,320
	0140	Holiday Pay	3,040
	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	4,100
	2511	Security Services	420
	2700	Computer Bureaux Chge/Lic	6,000
	2702	Computer Equip.& Software	2,000
	2734	Mobile Phones	510
	2820	Subsistence	150
	2950	Membership Subscriptions	450
	3510	Casual Car Allowance	1,480
	3550	Public Transport	400
	9003	Dwp	(37,800)
	9007	Dwp - Benefit Admin Grant	(314,930)
			270,300

28605		<u>Benefit Fraud</u>	
	0100	Salary With Oncost	51,480
	0940	Training Fees - Incl.Reg.	680
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	100
	2504	Legal Fees	1,300
	2820	Subsistence	50
	2821	Appeals/Witness Expenses	250
	2950	Membership Subscriptions	5,170
	3510	Casual Car Allowance	400
	9212	Revenues Costs Recovered	(100)
	9215	Administrative Penalties	(5,250)
			54,580

NET CONTROLLABLE **324,880**

BENEFITS - NET PAID/SUBSIDY

28604		<u>Rent Allowances</u>	
	2509	Audit Fees	42,000
	4410	Rent Allowances Paid	24,578,570
	9003	Dwp	(181,740)
	9005	Dwp - Rent Allowance Subsidy	(23,949,000)
	9210	Benefit Overpayment Recoveries	(350,000)
			139,830

NET CONTROLLABLE **139,830**

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
LOCAL TAX COLLECTION				
26110		<u>Billing & Recovery Team</u>		
	0100	Salary With Oncost		743,330
	0103	Staffing Costs Profile		32,610
	0140	Holiday Pay		680
	0940	Training Fees - Incl.Reg.		1,370
	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		1,320
	3510	Casual Car Allowance		1,400
	3550	Public Transport		150
	9409	Other Recoverable Charges		(2,150)
				824,680
28801		<u>Council Tax</u>		
	0103	Staffing Costs Profile		74,060
	2410	Court Fees & Charges		4,500
	2505	Bailiffs Fees		1,000
	2750	Postages		4,380
	2900	Grants-Welfare		25,000
	2950	Membership Subscriptions		2,220
	7903	Tfr To/From Collection Fund		43,090
	9115	Collection Investment		(178,600)
	9119	Fraud & Compliance Investment		(47,960)
	9212	Revenues Costs Recovered		(296,000)
				(368,310)
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		(194,300)
				(192,750)
NET CONTROLLABLE				263,620
TREASURY MANAGEMENT				
20811		<u>Investment & Other Income</u>		
	7805	Transfer To Reserve		62,070
	9630	Interest - Deposits		(1,347,920)
	9637	Interest - Pooled Funds		(786,000)
				(2,071,850)
20812		<u>Debt Management Expenses</u>		
	2510	Bank Charges		570
	2529	Treasury Mgt Advisors		21,750
				22,320
20821		<u>Capital Financing</u>		
	6020	Interest Payments		133,440
	6030	Premium		70,140
				203,580
NET CONTROLLABLE				(1,845,950)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
INSURANCE				
26106		Insurance Unit		
	0100	Salary With Oncost		45,390
	0103	Staffing Costs Profile		7,690
	0520	Staff Professional Fees		400
	0620	Employers Liability Ins.		64,920
	0650	Officials Indemnity Ins.		7,800
	0660	Pa(All Duties) Insurance		2,690
	0670	Fidelity Insurance		6,150
	2500	Other Professional Fees		500
	2602	All Risks Insurance		1,540
	2604	Cash In Transit Insurance		500
	2605	Libel & Slander Insurance		1,810
	2609	General Insurance		1,140
	2610	Public Liability		141,550
				282,080
NET CONTROLLABLE				282,080
INTERNAL AUDIT				
26103		Internal Audit		
	0100	Salary With Oncost		183,770
	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
				200,650
NET CONTROLLABLE				200,650
CASHIERING SERVICES				
26108		Cashiering Services		
	0100	Salary With Oncost		85,670
	2010	New Equip. & Furniture		700
	2030	Maint.Equipment/Furniture		890
	2510	Bank Charges		123,450
	2511	Security Services		4,810
	2703	Computer Maintenance		18,750
	2704	System Development		4,000
				238,270
NET CONTROLLABLE				238,270
REVENUES & BENEFITS SYSTEM & SUPPORT				
26119		Revenues & Benefits System		
	0940	Training Fees - Incl.Reg.		4,000
	2703	Computer Maintenance		193,160
	2704	System Development		4,200
				201,360
26120		Revenues & Benefits Support		
	0100	Salary With Oncost		170,640
	0140	Holiday Pay		130
	2320	Stationery		200
	2702	Computer Equip.& Software		6,200
	3510	Casual Car Allowance		210
				177,380
NET CONTROLLABLE				378,740

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
FINANCIAL SERVICES				
26102			Financial Services Unit	
	0100		Salary With Oncost	558,080
	0103		Staffing Costs Profile	60,000
	0140		Holiday Pay	150
	0520		Staff Professional Fees	2,380
	2310		Newspapers & Publications	4,270
	2320		Stationery	300
	2500		Other Professional Fees	4,170
	2700		Computer Bureaux Chge/Lic	5,110
	2950		Membership Subscriptions	800
	3510		Casual Car Allowance	190
	9806	R860	Transfer To/From Reserve	(60,000)
				575,450
26121			Efinancials	
	2700		Computer Bureaux Chge/Lic	6,000
	2702		Computer Equip.& Software	8,510
	2703		Computer Maintenance	62,300
				76,810
NET CONTROLLABLE				652,260
CORPORATE MANAGEMENT (FINANCE)				
20801			Corporate Management (Finance)	
	2500		Other Professional Fees	350
	2507		Valuers/Estate Agent Fees	15,000
	2509		Audit Fees	160,920
	2510		Bank Charges	15,600
	2700		Computer Bureaux Chge/Lic	700
	5322		Ecc Pension Fund	2,000
				194,570
NET CONTROLLABLE				194,570
HR & PAYROLL SYSTEM				
26124			Hr & Payroll System	
	2703		Computer Maintenance	30,220
	7801		Transfer From Service Areas	14,840
	9806	R895	Transfer To/From Reserve	(4,170)
				40,890
NET CONTROLLABLE				40,890
PAYROLL SHARED SERVICE				
26125			Payroll Shared Service	
	0100		Salary With Oncost	214,940
	0140		Holiday Pay	160
	2611		Proff Negligence Ins	1,000
	7020		Payments	5,000
	7801		Transfer From Service Areas	(14,460)
	9102		Colchester Bc Jt Finance	(74,990)
	9108		External Income	(125,460)
				6,190
NET CONTROLLABLE				6,190

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
GOVERNANCE				
DEMOCRATIC REPRESENTATION & MGT				
20901			<u>Cdc - Corporate Policy Making</u>	
	1840		Hire Of Premises	1,170
	2700		Computer Bureaux Chge/Lic	6,640
	2810		Conference Expenses	1,500
				9,310
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	39,780
	3580		Civic Travel	4,000
				54,810
20903			<u>Cdc -Support To Elected Bodies</u>	
	0100		Salary With Oncost	17,100
	2734		Mobile Phones	760
	2830		Members Allowances	491,810
	2831		Independent Sra'S	3,000
	2862		Members Broadband	20,640
	3570		Members Travel	7,970
				541,280
NET CONTROLLABLE				605,400
ELECTORAL SERVICES				
22103			<u>Electoral Services Unit</u>	
	0100		Salary With Oncost	155,040
	0140		Holiday Pay	180
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	700
	2950		Membership Subscriptions	2,260
	3510		Casual Car Allowance	420
				158,750
22201			<u>District Elections</u>	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7030		Other Expenses	8,500
	7805	R822	Transfer To Reserve	30,000
	9002		Dclg - Other	(8,500)
				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	10,140
	2700		Computer Bureaux Chge/Lic	10,740
	2750		Postages	45,300
	9304		Sale Of Publications/Maps	(500)
				76,110
NET CONTROLLABLE				265,860

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
LAND CHARGES				
22301			Local Land Charges	
	0100		Salary With Oncost	120,830
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2500		Other Professional Fees	80,000
	2606		Land Charges Insurance	5,400
	2704		System Development	2,460
	2950		Membership Subscriptions	140
	3551		Rail Travel	230
	5320		Essex County Council	30,210
	9401		Fees/Charges For Services	(227,330)
	9806	R894	Transfer To/From Reserve	(80,000)
				(67,360)
NET CONTROLLABLE				(67,360)
LEGAL SERVICES				
22105			Legal Services	
	0100		Salary With Oncost	304,100
	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	11,900
	2450		Land Registry Fees	450
	2611		Proff Negligence Ins	80
	2702		Computer Equip.& Software	3,550
	2950		Membership Subscriptions	3,520
	3510		Casual Car Allowance	240
	9206		Costs Recovered	(3,000)
	9401		Fees/Charges For Services	(33,330)
				295,320
NET CONTROLLABLE				295,320
MEMBER RESOURCES				
22106			Member Resources	
	0100		Salary With Oncost	296,000
	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	1,040
	2320		Stationery	1,000
	2330		Books	50
	2701		Computer Paper & Materials	330
	2990		Data Protection Act	2,900
	3510		Casual Car Allowance	380
				308,440
NET CONTROLLABLE				308,440

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HOUSING SERVICES				
HOMELESSNESS & TEMPORARY ACCOMMODATION				
40211			<u>Housing The Homeless</u>	
	0110		Standby	6,850
	2523		Doctors / Medical Fees	200
	2703		Computer Maintenance	5,850
	2822		Bed & Breakfast	56,200
	2823		Swept- Sev W Accom	3,000
	2903		Miscellaneous Grants	300
	3553		Taxi Fares	240
	5700		Landlord Incentives	500
	7030		Other Expenses	1,000
	7110		Write-Offs	6,260
	9002		Dclg - Other	(458,020)
	9409		Other Recoverable Charges	(6,000)
				(383,620)
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	51,480
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	780
	2734		Mobile Phones	100
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	14,000
				68,560
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	6,050
	1010		General Repair & Maint.	7,500
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	8,710
	1510		Metered Water Charge	700
	1610		Building Insurance	20
	1740		Contract Cleaning	610
	1850		Council Tax	2,500
	9501		General Rent	(7,400)
	9506		Service Charges	(3,000)
				16,040
NET CONTROLLABLE				(291,520)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HOUSING ADVICE				
40105			<u>Housing Advisory</u>	
	0100		Salary With Oncost	803,530
	0140		Holiday Pay	440
	0810		Recruitment 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
				810,270
NET CONTROLLABLE				810,270
CHOICE BASED LETTINGS				
40212			<u>Choice Based Lettings</u>	
	2703		Computer Maintenance	5,850
	9409		Other Recoverable Charges	(7,000)
				(1,150)
NET CONTROLLABLE				(1,150)
EMPTY HOMES				
40102			<u>Empty Homes</u>	
	0100		Salary With Oncost	47,210
	2950		Membership Subscriptions	120
	5610		Other Agencies - General	130,000
	9806	R816	Transfer To/From Reserve	(176,730)
				600
NET CONTROLLABLE				600
HOUSING GRANTS				
40203			<u>Grants</u>	
	2903		Miscellaneous Grants	1,000
	2950		Membership Subscriptions	1,100
				2,100
NET CONTROLLABLE				2,100

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HOUSING ASSESSMENT				
40106			<u>Housing Assessment</u>	
	0100		Salary With Oncost	293,480
	0130		Overtime - Monthly Pay	1,910
	0140		Holiday Pay	680
	0940		Training Fees - Incl.Reg.	1,230
	2010		New Equip. & Furniture	400
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
				298,150
NET CONTROLLABLE				298,150
RESEARCH & DEVELOPMENT				
40104			<u>Research & Development</u>	
	0100		Salary With Oncost	242,030
	0130		Overtime - Monthly Pay	510
	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	(19,410)
	9806	R816	Transfer To/From Reserve	(41,670)
				185,020
NET CONTROLLABLE				185,020

Efin Code			Description	Budget 2024/25
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	220
	2731		Telephone Line Rentals	10,000
				14,520
NET CONTROLLABLE				14,520
CUSTOMER SERVICE DUTY OFFICERS				
26112			<u>Customer Servs Duty Officers</u>	
	0100		Salary With Oncost	167,700
	0110		Standby	11,330
	0130		Overtime - Monthly Pay	19,600
	0140		Holiday Pay	1,270
	2220		Uniforms & Name Badges	360
	2511		Security Services	550
	2734		Mobile Phones	250
				201,060
NET CONTROLLABLE				201,060
CORPORATE BUSINESS SYSTEMS				
24103			<u>Desktops</u>	
	2702		Computer Equip.& Software	10,350
	2703		Computer Maintenance	1,150
	7030		Other Expenses	1,500
				13,000
24104			<u>Hardware/Software</u>	
	2703		Computer Maintenance	106,520
				106,520
24105			<u>Data Network</u>	
	2700		Computer Bureaux Chge/Lic	117,760
	2703		Computer Maintenance	62,460
				180,220
24106			<u>Research / Development</u>	
	2950		Membership Subscriptions	10,330
				10,330
24109			<u>IT Infrastructure</u>	
	2700		Computer Bureaux Chge/Lic	45,170
	2703		Computer Maintenance	133,270
	2734		Mobile Phones	860
				179,300
24202			<u>Voice Network</u>	
	2703		Computer Maintenance	33,000
	2730		Telephone Charges	2,790
				35,790
NET CONTROLLABLE				525,160

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
BUSINESS SYSTEMS TEAM				
24101			<u>Business Systems Team</u>	
	0100		Salary With Oncost	593,420
	0103		Staffing Costs Profile	32,280
	0110		Standby	15,270
	0130		Overtime - Monthly Pay	13,310
	0140		Holiday Pay	3,240
	0940		Training Fees - Incl.Reg.	4,000
	1840		Hire Of Premises	1,280
	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
				668,920
NET CONTROLLABLE				668,920
COUNCIL OFFICES				
28104			<u>Causeway House</u>	
	0100		Salary With Oncost	45,390
	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	43,410
	1420		Electricity	148,400
	1500		Combined Water/Sewer Chge	8,880
	1610		Building Insurance	11,660
	1720		Window Cleaning	1,200
	1730		Cleaning Materials	500
	1740		Contract Cleaning	85,310
	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	233,860
	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
	2121		Water Coolers Expenditure	2,000
	2601		Engineering Insurance	1,040
	2602		All Risks Insurance	690
	5540		Pest Control	610
	7801		Net Chargeable Income for Unoccupied Areas	(219,270)
	X920		Printing(Reprographics)	500
				459,120
NET CONTROLLABLE				459,120

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
CORPORATE PROJECTS & WEB				
24107			<u>Website/Intranet</u>	
	0560		Webcasting	7,450
	2700		Computer Bureaux Chge/Lic	4,200
	2703		Computer Maintenance	69,550
				81,200
24303			<u>Corporate Projects & Web</u>	
	0100		Salary With Oncost	133,700
	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
				134,900
NET CONTROLLABLE				216,100

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002		<u>Reprographics</u>	
	0100	Salary With Oncost	33,620
	0103	Staffing Costs Profile	10,520
	2030	Maint.Equipment/Furniture	4,900
	2360	Printing Paper/Materials	15,820
	2370	Printing-Machine Rentals	25,380
	2390	Photocopy Mach.Rent/Meter Chge	11,690
	2430	Licences(Miscellaneous)	620
	2702	Computer Equip.& Software	1,400
	9401	Fees/Charges For Services	(18,900)
			85,050

NET CONTROLLABLE

85,050

MARKETING & COMMUNICATIONS

21302		<u>Marketing & Communications</u>	
	0100	Salary With Oncost	362,580
	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	10,710
	2734	Mobile Phones	1,200
	2940	Publicity/Promotion Exp.	38,250
	2950	Membership Subscriptions	330
	2970	Advertising General	17,740
	2990	Data Protection Act	3,500
	3510	Casual Car Allowance	660
	3551	Rail Travel	200
			438,390

21304		<u>Sponsorship</u>	
	2015	Signs	6,330
	9200	Sponsorship	(41,750)
	9405	Advertising Charges	(10,000)
			(45,420)

NET CONTROLLABLE

392,970

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
GRAPHIC DESIGN				
24001			<u>Graphic Design & Printing</u>	
	0100		Salary With Oncost	138,010
	2030		Maint.Equipment/Furniture	1,400
	2300		Printing-Outwork	26,000
	2702		Computer Equip. & Software	2,200
	9401		Fees/Charges For Services	(41,650)
	9801		Recharge To Other Rev.A/C	(25,000)
				100,960
NET CONTROLLABLE				100,960
MAIL SERVICES				
22109			<u>Mail Services</u>	
	0100		Salary With Oncost	18,040
	2020		Hired Equipment	3,000
	2030		Maint.Equipment/Furniture	640
	2602		All Risks Insurance	20
	2750		Postages	95,580
	3210		Transport Costs-Vehicles	1,020
				118,300
NET CONTROLLABLE				118,300

Efin Code			Description	Budget 2024/25
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	550
	2510	Bank Charges	8,000
	2521	Management Fees/Charges	2,500
	2602	All Risks Insurance	40
	2960	Statutory Advertising	1,000
	5370	Colchester Bc	180,660
	7030	Other Expenses	1,000
	9423	Pcn Off Street	(65,000)
	9458	90 Day Flexible Season Tkt	(3,000)
			137,150
10602		<u>George Yard Car Park</u>	
	0130	Overtime - Monthly Pay	4,940
	1010	General Repair & Maint.	5,190
	1210	Lift Repairs & Maint.	8,000
	1287	Cctv Maintenance	1,800
	1420	Electricity	57,320
	1500	Combined Water/Sewer Chge	450
	1610	Building Insurance	7,680
	1820	Unified Business Rate-Ndr	80,100
	2121	Water Coolers Expenditure	250
	2536	Legionella Testing/Surveys	600
	2601	Engineering Insurance	680
	2602	All Risks Insurance	50
	2730	Telephone Charges	500
	9401	Fees/Charges For Services	(387,000)
	9410	Season Tickets/Permits	(64,700)
	9501	General Rent	(10,500)
			(294,640)
10609		<u>Station Approach Car Park</u>	
	1306	3801 Sweeping & Scavenging	980
	1500	Combined Water/Sewer Chge	80
	1820	Unified Business Rate-Ndr	5,780
	9401	Fees/Charges For Services	(45,000)
	9410	Season Tickets/Permits	(6,000)
			(44,160)
10610		<u>Newlands Drive Car Park</u>	
	1306	Sweeping & Scavenging	490
	1420	Electricity	890
	1500	Combined Water/Sewer Chge	80
	1820	Unified Business Rate-Ndr	37,630
	9401	Fees/Charges For Services	(225,000)
	9410	Season Tickets/Permits	(20,000)
			(205,910)

Efin Code			Description	Budget 2024/25
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	13,440
	9401		Fees/Charges For Services	(96,000)
				(81,090)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	8,740
	9410		Season Tickets/Permits	(12,000)
				(2,770)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	10,480
	9401		Fees/Charges For Services	(67,500)
	9410		Season Tickets/Permits	(4,500)
				(61,030)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,170
	9401		Fees/Charges For Services	(500)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(10,780)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(1,000)
				(1,000)
10622			<u>Easton Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	1,300
	1820		Unified Business Rate-Ndr	10,620
	9401		Fees/Charges For Services	(90,000)
				(77,590)
10623			<u>Braintree Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	9410		Season Tickets/Permits	(860)
				(370)
10625			<u>Victoria Square Car Park</u>	
	1420		Electricity	1,050
	1820		Unified Business Rate-Ndr	6,860
	9401		Fees/Charges For Services	(50,000)
	9456		Travelodge Car Park Permits	(4,000)
				(46,090)
NET CONTROLLABLE				(688,280)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
CEMETERIES				
65001			Cemeteries-General	
	0100		Salary With Oncost	131,860
	0140		Holiday Pay	1,640
	0520		Staff Professional Fees	100
	0940		Training Fees - Incl.Reg.	500
	1740		Contract Cleaning	9,010
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	5,050
	2734		Mobile Phones	200
	2950		Membership Subscriptions	370
	3510		Casual Car Allowance	1,300
				150,530
65002			Braintree Cemetery	
	1010		General Repair & Maint.	7,350
	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	2,920
	1420		Electricity	610
	1500		Combined Water/Sewer Chge	450
	1610		Building Insurance	420
	1750		Trade Waste Collection	3,150
	1820		Unified Business Rate-Ndr	6,720
	2536		Legionella Testing/Surveys	1,300
	2601		Engineering Insurance	130
	5265		Grave Digging	22,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(25,310)
	9417		Memorials	(7,430)
	9418		Interment Fees	(35,790)
	9419		Maintenance Of Graves	(6,830)
	9433		Memorial Bench Or Tree	(280)
	9455		Memorial Plaques	(410)
	9457		Turfing Of Graves	(110)
	9501		General Rent	(9,900)
				(38,950)
65003			Bocking Cemetery	
	1010		General Repair & Maint.	8,660
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	300
	1420		Electricity	2,550
	1500		Combined Water/Sewer Chge	120
	1610		Building Insurance	180
	1820		Unified Business Rate-Ndr	3,170
	2536		Legionella Testing/Surveys	1,300
	5265		Grave Digging	14,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(18,720)
	9417		Memorials	(2,750)
	9418		Interment Fees	(19,270)
	9419		Maintenance Of Graves	(4,290)
	9433		Memorial Bench Or Tree	(280)
	9455		Memorial Plaques	(420)
	9457		Turfing Of Graves	(110)
				(14,520)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
65004			<u>Halstead Cemetery</u>	
	1010		General Repair & Maint.	4,280
	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	1,340
	1500		Combined Water/Sewer Chge	890
	1610		Building Insurance	250
	1820		Unified Business Rate-Ndr	2,530
	2536		Legionella Testing/Surveys	600
	5220		Sub-Contractors:General	1,000
	5265		Grave Digging	16,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(13,760)
	9417		Memorials	(3,740)
	9418		Interment Fees	(20,040)
	9419		Maintenance Of Graves	(1,760)
	9427		Intestate Income	(110)
	9433		Memorial Bench Or Tree	(280)
	9455		Memorial Plaques	(410)
	9457		Turfing Of Graves	(110)
	9501		General Rent	(9,500)
				(21,280)
65005			<u>Witham Cemetery</u>	
	1010		General Repair & Maint.	3,630
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1420		Electricity	770
	1500		Combined Water/Sewer Chge	710
	1610		Building Insurance	120
	1750		Trade Waste Collection	2,200
	1820		Unified Business Rate-Ndr	2,120
	2536		Legionella Testing/Surveys	600
	5262		Waste Disposal & Transport	300
	5265		Grave Digging	23,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(19,820)
	9417		Memorials	(6,610)
	9418		Interment Fees	(25,050)
	9419		Maintenance Of Graves	(2,200)
	9433		Memorial Bench Or Tree	(280)
	9455		Memorial Plaques	(420)
	9457		Turfing Of Graves	(110)
				(19,900)
NET CONTROLLABLE				55,880

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
DISCOVERY CENTRE				
66211			Discovery Centre	
	0130		Salary Costs Profiled	37,280
	1420		Electricity	4,350
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	3,000
	2511		Security Services	910
	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	(47,700)
				38,220
NET CONTROLLABLE				38,220
MARKETS				
11102			Markets	
	0100		Salary With Oncost	43,040
	0130		Overtime - Monthly Pay	3,290
	0140		Holiday Pay	530
	1040		Electrical Works	300
	1306	3801	Sweeping & Scavenging	6,210
	1420		Electricity	2,330
	1820		Unified Business Rate-Ndr	5,000
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	2970		Advertising General	400
	3210	3801	Transport Costs-Vehicles	4,970
	5321		Ecc Disposal Costs	4,000
	7030		Other Expenses	1,000
	9501		General Rent	(38,000)
				33,270
NET CONTROLLABLE				33,270

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
PARKS				
33201			<u>Parks & Open Spaces</u>	
	1010		General Repair & Maint.	44,000
	1308		Bedding	5,000
	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	610
	7300		Insurance Excess	300
	9501		General Rent	(8,500)
	9700		Miscellaneous Income	(1,500)
	9806	R836	Transfer To/From Reserve	(98,110)
				(44,700)
33205			<u>Play Areas</u>	
	1310		Landscaping	900
	2030		Maint.Equipment/Furniture	40,000
	2536		Legionella Testing/Surveys	650
	2602		All Risks Insurance	20
	2950		Membership Subscriptions	210
	7051		Health & Safety Contingency	200
				41,980
33209			<u>Allotments</u>	
	1010		General Repair & Maint.	10,000
	1500		Combined Water/Sewer Chge	1,370
	2536		Legionella Testing/Surveys	6,350
	2950		Membership Subscriptions	60
	7051		Health & Safety Contingency	3,000
	9431		Allotments Income	(15,900)
				4,880
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	4,660
	1420		Electricity	3,550
	1500		Combined Water/Sewer Chge	6,400
	1740		Contract Cleaning	14,850
	1820		Unified Business Rate-Ndr	3,270
	2010		New Equip. & Furniture	500
	2536		Legionella Testing/Surveys	5,050
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	2,330
	9402		Lettings-Facility/Casual Users	(9,500)
	9501		General Rent	(5,420)
				31,690

Efin Code			Description	Budget 2024/25
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
	2536		Legionella Testing/Surveys	600
	2602		All Risks Insurance	30
	2609		General Insurance	250
	7051		Health & Safety Contingency	400
				1,680
33229			<u>Silver End Memorial Gardens</u>	
	1050		Plumbing/W.C. Repairs/Maint	1,000
	1420		Electricity	370
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	720
	2536		Legionella Testing/Surveys	850
	2602		All Risks Insurance	120
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				7,860
33233			<u>Halstead Public Gardens</u>	
	0130		Overtime - Monthly Pay	4,260
	1010		General Repair & Maint.	5,510
	1308		Bedding	920
	1420		Electricity	460
	1500		Combined Water/Sewer Chge	340
	1610		Building Insurance	20
	2536		Legionella Testing/Surveys	600
	2602		All Risks Insurance	90
	7051		Health & Safety Contingency	400
				12,600
NET CONTROLLABLE				28,350

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
PUBLIC CONVENIENCES				
31101			<u>Public Conveniences-General</u>	
	1730		Cleaning Materials	3,500
	2210		Protective Clothing	200
				3,700
31102			<u>B&B Public Gardens Toilets</u>	
	1780		Clinical Waste	120
				120
31103			<u>Victoria Square Toilets</u>	
	0100		Salary With Oncost	13,600
	0140		Holiday Pay	670
	7020		Payments	10,500
				24,770
31109			<u>Lockrams Lane Toilets</u>	
	0100		Salary With Oncost	13,510
	0130		Overtime - Monthly Pay	4,490
	0140		Holiday Pay	560
	1010		General Repair & Maint.	2,220
	1410		Gas	710
	1420		Electricity	1,640
	1500		Combined Water/Sewer Chge	3,000
	1610		Building Insurance	40
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,600
	2536		Legionella Testing/Surveys	250
	7051		Health & Safety Contingency	500
				30,940
31110			<u>Maldon Road Park Toilets</u>	
	0100		Salary With Oncost	7,950
	0130		Overtime - Monthly Pay	4,490
	1010		General Repair & Maint.	1,000
	2536		Legionella Testing/Surveys	600
	9105		Witham Town Council	(6,390)
				7,650
NET CONTROLLABLE				67,180

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
ROADSIDE FEATURES				
63001			<u>Roadside Features-General</u>	
	2015		Signs	200
	5220		Sub-Contractors:General	200
				400
63002			<u>War Memorials</u>	
	1010		General Repair & Maint.	200
	1280		Lights/Fittings/Electrics	100
	2602		All Risks Insurance	50
				350
63004			<u>Bus Shelters</u>	
	1010		General Repair & Maint.	250
	2970		Advertising General	28,850
	9405		Advertising Charges	(28,850)
				250
63006			<u>Roundabouts</u>	
	5220		Sub-Contractors:General	22,000
				22,000
63007			<u>Other Fountains</u>	
	2602		All Risks Insurance	170
				170
NET CONTROLLABLE				23,170

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
STREET CLEANSING & RAPID RESPONSE				
33801			<u>Street Cleansing</u>	
	0100		Salary With Oncost	887,580
	0110		Standby	2,280
	0130		Overtime - Monthly Pay	63,510
	0140		Holiday Pay	6,610
	0300		Agency/Sep Staff	106,660
	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	12,000
	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	9,430
	2092		Consumable Materials	8,000
	2210		Protective Clothing	18,000
	2703		Computer Maintenance	11,380
	2734		Mobile Phones	1,600
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	224,610
	3220		Transport Costs-Plant	4,390
	3310		Hire Of Vehicles	4,650
	3610		General Veh./Plant Ins.	1,710
	5220		Sub-Contractors:General	94,550
	5330		Community Associations	9,550
	5360		Payments To Parish Councils	91,830
	7300		Insurance Excess	500
	9230		Eastlight Housing Association	(20,320)
	9430		Special Collections: Trade	(1,000)
	9452		Temporary Traffic Reg Orders	(2,500)
	9700		Miscellaneous Income	(7,500)
				1,564,760
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	770
				770
NET CONTROLLABLE				1,571,030

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
CORDONS FARM				
33706			<u>Cordons Farm</u>	
	0100		Salary With Oncost	67,240
	0130		Overtime - Monthly Pay	3,490
	0140		Holiday Pay	670
	0300		Agency/Sep Staff	11,140
	0940		Training Fees - Incl.Reg.	1,000
	1010		General Repair & Maint.	13,000
	1420		Electricity	2,300
	1500		Combined Water/Sewer Chge	920
	1610		Building Insurance	380
	1770		Toilets-Hygiene	1,200
	1810		Rent	17,750
	1820		Unified Business Rate-Ndr	17,070
	2010		New Equip. & Furniture	1,000
	2020		Hired Equipment	1,000
	2030		Maint.Equipment/Furniture	300
	2060		Chemicals,Fertilisers,Poisons	2,600
	2121		Water Coolers Expenditure	400
	2210		Protective Clothing	200
	2430		Licences(Miscellaneous)	3,000
	2536		Legionella Testing/Surveys	600
	2601		Engineering Insurance	260
	2701		Computer Paper & Materials	100
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	27,440
	3220		Transport Costs-Plant	3,000
	3320		Plant Hire	1,000
	3610		General Veh./Plant Ins.	3,300
	5262	3030	Waste Disposal & Transport	2,000
	5262	3011	Waste Disposal & Transport	54,770
	5262	3017	Waste Disposal & Transport	7,000
	5262	3019	Waste Disposal & Transport	10,000
	5262	3028	Waste Disposal & Transport	2,000
	5262	3029	Waste Disposal & Transport	5,000
	5264		Emptying Of X Tanks	40,000
	5540		Pest Control	800
	7030		Other Expenses	3,700
	7051		Health & Safety Contingency	1,000
	9217	3011	Disposal Credits	(1,060)
	9219	3011	Ecc Recycling Credits	(77,490)
				228,180
NET CONTROLLABLE				228,180

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
REFUSE & RECYCLING				
33504			<u>Collection Costs</u>	
	0100		Salary With Oncost	2,139,200
	0130		Overtime - Monthly Pay	123,120
	0140		Holiday Pay	7,710
	0300		Agency/Sep Staff	261,090
	3021		Diesel Fuel	26,100
	3210	3801	Transport Costs-Vehicles	1,317,250
	3310		Hire Of Vehicles	62,790
	5320		ECC Tipping Charge	159,060
				4,096,320
33512			<u>Bring Banks</u>	
	0100		Salary With Oncost	54,780
	0130		Overtime - Monthly Pay	3,300
	0140		Holiday Pay	200
	0300		Agency/Sep Staff	7,500
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	34,220
	5220		Sub-Contractors:General	12,360
				132,360
33514			<u>Clinical Waste Collections</u>	
	5220		Sub-Contractors:General	23,000
	9101		Ecc Joint Financing Confs	(6,000)
				17,000
33516			<u>Sack & Wheelie Bin Procurement</u>	
	2013		New Wheelie Bins	80,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	15,560
	2093		Recycling Sacks	252,540
	2730		Telephone Charges	150
				349,250
33520			<u>Sack & Wheelie Bin Delivery</u>	
	0100		Salary With Oncost	126,400
	0130		Overtime - Monthly Pay	5,500
	0140		Holiday Pay	350
	0300		Agency/Sep Staff	12,480
	3210	3801	Transport Costs-Vehicles	15,040
	3310		Hire Of Vehicles	5,250
				165,020
33524			<u>Special Collections</u>	
	0100		Salary With Oncost	56,180
	0130		Overtime - Monthly Pay	3,380
	0140		Holiday Pay	240
	0300		Agency/Sep Staff	3,730
	3210	3801	Transport Costs-Vehicles	9,480
	9409		Other Recoverable Charges	(120,000)
				46,990

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	169,960
	0130		Overtime - Monthly Pay	10,220
	0140		Agency/Sep Staff	870
	0300		New Trade Waste Bins	23,240
	2012		Maint Of Trade Waste Bins	35,000
	2032		Purchase Of Trade Waste Sacks	1,000
	2085		Management Fees/Charges	960
	2521	3026	External Transportation	450
	3090	3026	Transport Costs-Vehicles	10,800
	3210	3801	Sub-Contractors:General	1,880
	5260	3026	Payments To External Mrfs	32,700
	5320	3026	Essex County Council	18,530
	5321		Ecc Disposal Costs	474,090
	5321	3022	Ecc Disposal Costs	530
	9309	3026	Sale Of Mixed Dry Materials	(24,820)
	9322		Sales Of Sacks (Blue)	(12,000)
	9323		Sale Of Sacks (Trade Recy)	(8,000)
	9401		Fees/Charges For Services	(1,082,000)
	9801		Recharge To Other Rev.A/C	(48,500)
				(395,090)
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	4,770
	0940		Training Fees - Incl.Reg.	12,000
	2092		Consumable Materials	2,020
	2210		Protective Clothing	22,000
	2734		Mobile Phones	8,210
	3120		Repairs	5,910
	7030		Other Expenses	2,500
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	10,000
				68,410
33556			<u>Promotional Costs</u>	
	2905		Recycling Donations	1,600
				1,600
33560			<u>Management Depot & Admin</u>	
	3210	3801	Transport Costs-Vehicles	5,370
				5,370
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,060
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	53,530
	2950		Membership Subscriptions	1,900
	7030		Other Expenses	2,500
				73,990
33568			<u>Income Account</u>	
	9217	3009	Disposal Credits	(97,880)
	9219		Ecc Recycling Credits	(939,280)
	9219	3008	Ecc Recycling Credits	(366,410)
	9220		Ecc Tipping Away	(11,470)
	9220	3008	Ecc Tipping Away	(67,130)
	9309	3001	Sale Of Materials - Glass	(206,380)
	9309	3002	Sale Of Materials - Newspaper	(1,700)
	9309	3004	Sale Of Materials - Textiles	(3,000)
	9309	3009	Sale Of Materials - Mixed Dry	(518,500)
	9700		Miscellaneous Income	(8,000)
	9713		Net Green Waste Income	(518,000)
				(2,737,750)

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
33506			<u>Food Waste Service</u>	
	0100		Salary With Oncost	476,810
	0130		Overtime - Monthly Pay	28,110
	0140		Holiday Pay	2,200
	0300		Agency/Sep Staff	65,060
	2019		New Kitchen Caddies	5,000
	3210	3801	Transport Costs-Vehicles	142,000
	3310		Hire Of Vehicles	6,960
	9101		Ecc Joint Financing Conts	(815,000)
				(88,860)
33548			<u>External Mrfs</u>	
	2521	3009	Management Fees/Charges	9,400
	3090		External Transportation	5,000
	3090	3008	External Transportation	80,330
	3090	3009	External Transportation	225,600
	5260	3009	Payments To External Mrfs	683,000
				1,003,330
NET CONTROLLABLE				2,643,960

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
FLEET MANAGEMENT UNIT				
30109			Fleet Management Unit	
	0100		Salary With Oncost	132,370
	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	250
	2703		Computer Maintenance	7,480
	2734		Mobile Phones	500
	2950		Membership Subscriptions	1,230
	3210	3801	Transport Costs-Vehicles	8,290
	7030		Other Expenses	7,000
				187,990
NET CONTROLLABLE				187,990
FLEET - OPERATING COSTS				
30112			Fleet Mgt - Operational	
	0100		Salary With Oncost	185,470
	0130		Overtime - Monthly Pay	21,150
	0140		Holiday Pay	2,180
	3021		Diesel Fuel	603,520
	3060		Road Fund Licence	22,590
	3110		Parts & Materials	469,410
	3120		Repairs	13,600
	3210	3801	Transport Costs-Vehicles	(1,983,250)
	3340		Operating Lease Payments	830,380
	3610		General Veh./Plant Ins.	273,610
	6820		Revenue Contributions	100,000
	7805	R812	Transfer To Reserve	17,000
	9806	R898	Transfer From Reserve	(100,000)
				455,660
30116			Fleet Parts Stock	
	3023		Oil	2,320
	3025		Adblue	15,120
	3110		Parts & Materials	9,980
				27,420
NET CONTROLLABLE				483,080
FLEET - LEASE CAR SCHEME				
30115			Fleet - Lease Car Scheme	
	3140		Leased Car Maintenance	2,050
	3330	3801	Hire Of Leased Car	(23,210)
	3331		Lease Car N.I.Contributions	2,990
	3332		Leased Car Irrecoverable V.At	1,240
	3350		Contract Hire	12,460
	3530		Leased Car Allowance	240
	3650		Leased Car Insurance	9,200
	7050		Contingency	1,280
	9204		Contributions	(6,250)
				0
NET CONTROLLABLE				0

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
OPERATIONS MGT & ADMIN				
30120			<u>Operations Mgt & Admin</u>	
	0100		Salary With Oncost	1,054,020
	0103		Staffing Costs Profile	25,040
	0130		Overtime - Monthly Pay	6,930
	0140		Holiday Pay	1,060
	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	16,450
	3330	3801	Hire Of Leased Car	4,160
	3510		Casual Car Allowance	2,000
	7030		Other Expenses	600
				1,117,040
NET CONTROLLABLE				1,117,040

Efin Code			Description	Budget 2024/25
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
	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	2,780
	1420		Electricity	24,770
	1500		Combined Water/Sewer Chge	6,020
	1610		Building Insurance	1,660
	1730		Cleaning Materials	400
	1740		Contract Cleaning	8,680
	1750		Trade Waste Collection	2,600
	1780		Clinical Waste	900
	1810		Rent	58,280
	1820		Unified Business Rate-Ndr	79,020
	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
	2536		Legionella Testing/Surveys	2,450
	2601		Engineering Insurance	540
	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
				227,430
30140			Unit 9 Workshop	
	1010		General Repair & Maint.	2,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1270		Security Alarm Payments	1,500
	1420		Electricity	9,410
	1500		Combined Water/Sewer Chge	420
	1820		Unified Business Rate-Ndr	24,060
	1860		Service Charges	2,000
	2536		Legionella Testing/Surveys	600
	2601		Engineering Insurance	50
	2602		All Risks Insurance	150
	2609		General Insurance	560
	7030		Other Expenses	1,000
	7051		Health & Safety Contingency	400
				42,250
NET CONTROLLABLE				269,680

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
HORTICULTURAL SERVICES				
33901			<u>Horticultural - Central Costs</u>	
	0100		Salary With Oncost	900,190
	0130		Overtime - Monthly Pay	4,390
	0140		Holiday Pay	1,830
	0300		Agency/Sep Staff	36,300
	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	88,540
	3310		Hire Of Vehicles	4,650
	5220		Sub-Contractors:General	89,410
	7051		Health & Safety Contingency	4,000
	7300		Insurance Excess	2,750
	9101		Ecc Joint Financing Confs	(104,400)
	9401		Fees/Charges For Services	(194,650)
				879,410
33902			<u>Horticultural - Plant Shop</u>	
	0100		Salary With Oncost	74,730
	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	3,320
	3120		Repairs	7,180
	3150		Plant Materials	23,760
	3210	3801	Transport Costs-Vehicles	7,320
	3340		Operating Lease Payments	34,490
	3610		General Veh./Plant Ins.	3,320
	5220		Sub-Contractors:General	1,350
	6820		Revenue Contributions	77,450
	7805	R813	Transfer To Reserve	91,920
	9105		Witham Town Council	(500)
	9806	R813	Transfer To/From Reserve	(111,940)
				236,520
NET CONTROLLABLE				1,115,930

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
STREET SCENE PROTECTION				
33401			<u>Street Scene Protection</u>	
	0100		Salary With Oncost	262,060
	0110		Standby	2,750
	0130		Overtime - Monthly Pay	260
	0140		Holiday Pay	450
	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	1,120
	3210	3801	Transport Costs-Vehicles	23,960
	3510		Casual Car Allowance	1,200
	7030		Other Expenses	700
	9206		Costs Recovered	(1,000)
	9406		Fines	(7,000)
	9451		Stray Dogs Income	(1,600)
				293,140
NET CONTROLLABLE				293,140

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		

STRATEGIC INVESTMENT

STRATEGIC INVESTMENT TEAM

61620		<u>Strategic Investment Team</u>	
	0100	Salary With Oncost	244,550
	0140	Holiday Pay	100
	3510	Casual Car Allowance	240
	7020	Payments	11,500
	9803	Tfr To Capital Funds	(60,680)
	9806	R860 Transfer To/From Reserve	(160,000)
			35,710
NET CONTROLLABLE			35,710

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		

SUSTAINABLE DEVELOPMENT

DEVELOPMENT MANAGEMENT

60103 Development Management Unit

0100		Salary With Oncost	2,214,340
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	2,600
2734		Mobile Phones	200
2950		Membership Subscriptions	9,800
3330	3801	Hire Of Leased Car	8,130
3510		Casual Car Allowance	6,040
3551		Rail Travel	500
5320		Essex County Council	150,000
9309		Other Sales	(500)
			2,417,320

60201 Development Mgt Fee Based

2502		Consultants Fees	90,000
2960		Statutory Advertising	1,120
9401		Fees/Charges For Services	(1,449,900)
			(1,358,780)

60202 Development Mgt Legal/Appeals

2504		Legal Fees	75,000
9806	R881	Transfer To/From Reserve	(75,000)
			0

60203 Development Mgt Enforcement

2504		Legal Fees	50,000
9806	R899	Transfer To/From Reserve	(50,000)
			0

60204 Pre-Application Advice

9401		Fees/Charges For Services	(119,500)
			(119,500)

60205 Planning Performance Agreement

9235		Plan Perform. Agreements	(190,540)
			(190,540)

60901 Street Naming & Numbering

0100		Salary With Oncost	20,800
9401		Fees/Charges For Services	(21,340)
			(540)

NET CONTROLLABLE

747,960

LANDSCAPE & COUNTRYSIDE

60801 Tree Maintenance

1304		Shrubs & Planting	5,850
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	(5,850)
			75,480

61101 Countryside Management Project

5350		Payments To Other La'S	12,000
			12,000

NET CONTROLLABLE

87,480

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
LOCAL PLAN				
60701			Local Plan	
	2500		Other Professional Fees	90,580
	2502		Consultants Fees	25,000
				115,580
NET CONTROLLABLE				115,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			Public Transport/Traffic Mgmt	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000
PARKS & LANDSCAPE SERVICES				
60108			Landscape Services	
	0100		Salary With Oncost	276,910
	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	890
	3510		Casual Car Allowance	3,340
	5320		Essex County Council	3,970
	9700		Miscellaneous Income	(200)
				287,730
NET CONTROLLABLE				287,730
PLANNING POLICY				
60104			Planning Policy Unit	
	0100		Salary With Oncost	373,580
	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	1,320
	3510		Casual Car Allowance	1,210
	3551		Rail Travel	500
	3554		Car Parking	50
	9700		Miscellaneous Income	(12,000)
				365,600
NET CONTROLLABLE				365,600

Efin Code			Description	Budget 2024/25
Cost Centre	Account Code	Activity Code ****		
CORPORATE FINANCING & OTHER ITEMS				
CORPORATE FINANCING - OTHER				
20834			<u>Corporate Financing - Other</u>	
	2500		Other Professional Fees	238,433
	2609		General Insurance	9,860
	6020		Interest Payments	229,210
	6042		Minimum Revenue Provision	796,650
	6820		Revenue Contributions	2,770,840
	7805	R891	Transfer To Reserve	553,700
	7805	R898	Transfer To Reserve	200,000
	9022		New Homes Bonus Grant	(1,238,637)
	9114		Repay Technical Agreement	(357,500)
	9803		Tfr To Capital Funds	(100,000)
	9806	R800	Transfer To Reserve	(500,000)
	9806	R801	Transfer To/From Reserve	(9,860)
	9806	R860	Transfer To Reserve	(1,032,203)
	9806	R8A4	Transfer To/From Reserve	(65,600)
	9B00		Balance Sheet Contra	261,668
				1,756,561
NET CONTROLLABLE				1,756,561
EFFICIENCY SAVINGS TARGET				
20832			<u>Efficiency Savings Target</u>	
	0100		Salary With Oncost	(300,000)
	0103		Staffing Costs Profile	150,000
	0104		Annual Leave Purchase	(25,000)
	3330		Hire Of Leased Car	1,090
	7010		Apprentice Levy	65,530
				(108,380)
NET CONTROLLABLE				(108,380)
UNAPPORTIONABLE OVERHEADS				
20831			<u>Unapportionable Central Overhd</u>	
	0201		Pension Fund - Added Years	637,730
	0750		Annuity	7,590
				645,320
NET CONTROLLABLE				645,320

Capital Programme Resources Summary - 2023/24 onwards

Capital Resources:

Capital resources b/f

Resources In-Year

Capital Expenditure:

Existing programme

Future Items:

- Bids for 2024/25

- Future Anticipated Bids

- Provisions

Expenditure In-Year

Balance of General Capital Resources

Net Capital Cumulative

2023/24 £m	2024/25 £m	Later Years £m	Total £m
16.8			
16.8			16.8
0.1	6.1	0.2	6.4
	1.8		1.8
		2.5	2.5
	2.5	3.5	6.0
0.1	10.4	6.2	16.7
16.7	-10.4	-6.2	0.1
16.7	6.3	0.1	

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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Capital Programme Approved Projects 2024/25

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
Arcserve Backup System Hardware Renewal	81170	xxxx	89LD	50,000
ICT & Facilities Total				90,000
Major Housing Grant	84102	xxxx	8A02	15,000
Environment Total				15,000
Play Areas - Refurbishment	81170	xxxx	8905	280,000
Play Areas - Safety Surfacing	81170	xxxx	89LE	80,000
Wheelie Bins	81170	xxxx	89KJ	50,000
Lakes Road Depot - Refurbishment	81160	xxxx	89LF	75,000
Operations Total				485,000
Causeway House - Refresh	81150	xxxx	89LG	1,200,000
Corporate Total				1,200,000

General Fund Total				1,790,000
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Capital Salaries

- Corporate				100,000
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GRAND TOTAL*				1,890,000
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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 2024/25 to 2027/28

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 2024 to 2028, which will be agreed by Cabinet at their meeting in March 2024. The new Corporate Strategy is being built around a number of core themes and will be supported by an Annual Plan.
- 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 with oversight being provided by the Capital Programme Board.
- 3.2 Due diligence is carried out on all significant 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.
- 3.3 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

- 3.4 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, using the methodology of a 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 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

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Economic Growth and Inward Investment	2,433	822	1,940	-	-	-
Housing, Health and Wellbeing	1,261	1,044	6,056	140	-	-
Planning and Infrastructure	0	966	1,269	-	-	-
Resources and Performance	3,933	1,211	929	952	952	565
Stronger Communities	450	1,917	2,083	15	15	15
Transformation, the Environment and Customer Services	574	31	27	-	-	-
Capital Salaries	0	347	100	100	100	100
Total	8,651	6,338	12,404	1,207	1,067	680

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 2024/25; and future capital requirements that have been highlighted for 2025/26 to 2027/28. The total expenditure forecast over the period 2023/24 to 2027/28 is £21.7m.
- 4.4 Resources have been 'reserved' within the overall capital resource planning for schemes that are yet to be approved e.g., H120 financing, Witham investments.
- 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

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
External Sources	1,642	3,309	5,560			
Own Resources	7,226	3,388	6,845	1,207	1,067	680
Borrowing	-217	-359	-			
Total	8,651	6,338	12,404	1,207	1,067	680

- 4.7 The Council's Section 151 Officer will determine the most appropriate manner in which to finance the capital programme, 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. Borrowing is shown as being reduced in 2022/23 and 2023/24 which is where capital receipts and other unbudgeted capital grant income has been used to reduce previous year unfinanced expenditure.
- 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 (or 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 shown in the following table:

Table 3 Replacement of Debt Finance

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Capital Receipts	3.7	-	4.5	-	-	-
Annual MRP	0.9	1.0	0.8	0.8	0.8	0.8
Annual Lease Payments	0.2	0.2	0.4	0.8	0.8	0.8
Total Own Resources Applied	4.8	1.2	5.7	1.6	1.6	1.6

- 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 and future capital receipts expected to be generated from the remaining unsold land plots on the H120 business park, are used reduce the net financing requirement. There is an increase in 2025/26 projected due to the future financing of recently ordered operational vehicles.

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Capital Financing Requirement	24.5	22.9	18.5	19.3	17.8	16.2

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. Asset Management is one workstream within the wider Fit for the Future programme, for which development of a revised Asset Management Strategy is to be commissioned.

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. The current capital programme includes existing planned works and provision has been made in future years the priority for which will be determined from recent surveys.

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.

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Asset Sales	10.0	0.0	3.0	3.6	3.9	-
Housing Transfer Further Receipts	1.9	0.7	0.5	1.0	1.5	1.0

- 5.4 The amount and timing of capital receipts are subject to housing and other economic conditions, with sales and assignments for council-owned land being subject to planning and other commercial risks.

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 cheaper 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)	8.8	8.2	8.6	9.9	8.7	7.6
CFR	24.5	22.9	18.5	19.3	17.8	16.2
Internal Borrowing (-)	-15.7	-14.7	-9.8	-9.5	-9.0	-8.6

- 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. Internal borrowing achieves lower borrowing costs and reduced investment risk but does create what is considered a low refinancing risk should cash balances fall unexpectedly from the levels assumed in the MTFS.

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, if the Council were to divest, this could 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 2024/25 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

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Pooled Fund (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investment	37.8	41.3	28.4	21.4	19.5	20.0
Total average Investments	56.8	60.3	47.4	40.4	38.5	39.0

- 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 led to a greater focus in recent years on optimising opportunities from the portfolio, whilst also seeking to invest in the district targeting four key themes of: health, homes, journey, and jobs; bringing significant benefits to residents and businesses whilst also generating income.
- 7.2 The latest assessed value of the Council's property portfolio was c£63m, including ground leases, industrial units, offices, shops, and health facilities.
- 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. Projects delivered through the strategic investment programme have included in some cases prudential borrowing to be repaid from rental income, 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 or be maintained in future. 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 or let.

- 7.4 An assessment is made annually of property values to determine the level of equity or security. Portfolio management identifies underperforming assets for which an appropriate strategy is adopted, including either reinvestment or disposal. Following a review of current practice, further work is to be undertaken to identify real return on assets taking into account direct costs and indirect management costs and overheads to inform a future property strategy. As direct property is an illiquid investment it is not used for treasury management, instead investments are made via pooled funds where money can normally be withdrawn at much 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 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 £6.5m as at 31 March 2023, of which £2.6m 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 overall budget.

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

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Financing costs (net)	-0.50	- 1.39	-0.67	0.30	0.46	0.45
Proportion of Budget	-3.1%	-8.0%	-3.5%	1.6%	2.4%	2.3%

(Minus denotes net income)

- 10.2 Property income is derived 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

	2022/23 Actual £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Property (Net Inc)	-2.2	-2.2	-2.7	-2.8	-2.7	-2.7
Proportion of Budget	-13.7%	-12.4%	-13.8%	-14.7%	-14.2%	-13.7%

(Minus denotes net income)

- 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 major capital projects. After a period of using a mixture of permanent and temporary staff, a more permanent structure has now been adopted. Where appropriate external support will still be obtained that is project specific. The team also work closely with in-house services such as finance, legal, and procurement.
- 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 project performance 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 oversee projects on delivery and scope.
- 11.8 Scrutiny is undertaken through the Corporate Scrutiny Committee and the Governance and Audit 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

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year				
		23/24	24/25	25/26	26/27	27/28
	£000	£000	£000	£000	£000	£000
Transformation, the Environment and Customer Services						
Agile and Flexible Working	1,200		1,200			
Air Quality Monitoring Equipment	30	30				
Allotments Great Notley Country Park	57	1	56			
Braintree Tree Planting Schemes	4	4				
Cemeteries Gardens of Remembrance	95	95				
Cemetery Memorial Repairs	30	1	29			
Chewing Gum Remover	25	25				
Compact Tractor	35	35				
Cordons Farm Improvements	19	2	17			
Customer Relationship Management & In-Cab Tech	50	10	40			
Drainage Works - Meadowside, Braintree	26	26				
Flitch Way Improvements	13	13				
Hoppit Mead – Local Nature Reserve Designation	6	6				
John Ray Park Improvements	6	6				
Kelvedon Recreation Ground	2	2				
Lakes Road Sub-Station and Electric Chargers	180	150	30			
LED Installation at the Leisure Centres	67		67			
Open Space Path Repairs	182	60	122			
Parks & Open Spaces Infrastructure Works	30	30				
Rebound Goal (Spa Road)	20	20				
Refurbishment of Public Toilets at Newlands Drive, Witham	50	5	45			
Refurbishment of Wildlife Garden in Halstead Public Gardens	20	20				
Replacement Car Park Ticket Machines	130	80	50			
Refurbishment of welfare and mess facilities.	75		75			
Replacement Park Benches	7	2	5			
Roller Brake Tester	45	45				
Rose Hill Park						
Rose Hill - New Park	154		154			
Rose Hill Allotment Fencing	18	18				
Vehicle Workshop Improvements	37	37				
Weavers Park Tree Planting/Bench	30	30				
Wheelie Bins Provision and Replacements	50	50				
Winter Gritter for Horizon 120 Business Park	15	15				
Witham Town Park Entrance	4	4				
Wheelie Bins	50		50			
Stronger Communities						
Community Transport Replacement Minibus	55	55				
Courtauld Sports Ground	211	1	210			
Halstead Community Grant Fund	600	600				
Jefferies Rd Changing Rooms, Cressing	123	123				
Licensing Module	15	15				
Maltings Lane Community Facility	3,959	50	3,909			
Mill Park Drive Play Equip	146	146				
Play Area Refurbishment Programme	60	15	45			
Play Areas - Replacement of safety surfacing at various play areas.	360		220	140		
Ramsey Rd Recreation Ground Halstead	281	3	278			
Reubens Walk Play Area	26	26				
Silver End Bowls Club (Dropped Kerb) - Cllr Capital Bid	5	5				
Skate Park Replacements	198	5	193			
4g Artificial Pitches	1,201		1,201			

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period	23/24	24/25	25/26	26/27	27/28
	£000	£000	£000	£000	£000	£000
Economic Growth and Inward Investment						
Braintree Town Centre Regeneration	142	142				
Horizon 120 Business Park	501	501				
Industrial Estates Improvement Fund	46	46				
Public Realm Improvements	19	19				
Rural Prosperity Fund	589	147	442			
Shared Prosperity Fund	165	33	132			
Superfast Broadband	33	33				
Town Centre Improvements (Halstead & Witham)	740	45	695			
Housing, Health & Wellbeing						
Braintree Leisure Centre - Replace floodlighting sys	30		30			
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors	90		90			
Changing Places - Toilet Facilities (HLC & WTC)	127	127				
Disabled Facilities Grants	2,657	1,379	1,278			
Great Bardfield Pavilion	42	42				
Great Notley All Weather Pitch	1	1				
Halstead Leisure Centre - Changing rooms refurb	28		28			
Handyman	16	14	2			
Hatfield Peverel Outdoor Gym/Play Equip	265	265				
Home Repair Assistance (part of HRG budget)						
Housing Renovation Grants	39	39				
Local Authority Social Housing Grants	640		640			
Major Housing Grant scheme top-up.	60		15	15	15	15
Resurfacing Artificial Grass Pitch at Braintree Sports & Health Club	40	40				
Shalford Playing Field	10	10				
Resources and Performance						
Arcserve Backup System Hardware Renewal	50		50			
Causeway House Car Park	6	6				
Causeway House CCTV Server Upgrade	28	28				
Causeway House Server Room Gas Suppression upgrade	6	6				
Causeway House Heating Controls	12	12				
Causeway House Servers & Infrastructure Upgrade	359	300	59			
Causeway House Windows	47	47				
CCTV Camera Upgrade	12	6	6			
Council Chamber Audio Visual Replacement	45	45				
Horizon 120 Plaza	282	282				
Microsoft SQL Data Management Tool Upgrade	3	3				
MYAccount Phase 2, Online booking system Single Sign On (SSO) integration, BDC Mobile application	80		80			
Network Infrastructure Upgrade	33		33			
Planned Maintenance of Council Owned Assets	3,296	375	572	912	912	525
Technology Replacement Annual Programme	211	51	40	40	40	40
Unified Communications Infrastructure Upgrade	79	40	39			
Website Customer Access	60	10	50			
Planning and Infrastructure						
Building Control - IT Upgrade	17	17				
Cycle Parking	27		27			
Planning Software Purchase and Installation	10	10				
Witham Cycleway Bridge	4	4				
Provisions & Capital Salaries						
Capital Salaries	747	347	100	100	100	100
Total	21,696	6,338	12,404	1,207	1,067	680

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.

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 borrowing, 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 19th December 2023, 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

	31.3.23 Actual £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m
Capital Financing Requirement (CFR)	24.49	22.91	18.49	19.33	17.77	16.19
Less: Leasing liabilities	-2.96	-2.76	-3.64	-5.28	-4.52	-3.75
Loan CFR	21.53	20.15	14.85	14.05	13.25	12.44
Less: External borrowing	-5.80	-5.40	-5.00	-4.60	-4.20	-3.80
Internal Borrowing	15.73	14.75	9.85	9.45	9.05	8.64
Less: Usable reserves	-45.22	-41.86	-31.57	-26.88	-26.05	-26.38
Less: Working capital	-17.64	-16.31	-10.62	-11.04	-11.47	-11.80
Investments	47.13	43.42	32.34	28.47	28.47	29.54

- 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 increase in prudential 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.
- 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

	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m
Loan CFR	20.15	14.85	14.05	13.25	12.44
Less: Usable reserves	-41.86	-31.57	-26.88	-26.05	-26.38
Less: Working capital	-16.31	-10.62	-11.04	-11.47	-11.80
Plus: minimum investments	10.00	10.00	10.00	10.00	10.00
Liability Benchmark	-28.02	-17.34	-13.87	-14.27	-15.74

- 4.5 Under this alternative strategy the borrowing requirement is minimised such that no new external borrowing would be required over the medium-term.

5. BORROWING STRATEGY

- 5.1 The Council currently holds £5.4m of loans, which were refinanced in 2022. The balance sheet forecast in Table 1 shows that borrowing is not expected to be required over the short-term however this will be dependent on the timing of pipeline projects and funds received through anticipated capital receipts. 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:** Given the significant cuts to public expenditure and in particular to local government funding, the borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. Short-term interest rates are currently at a 15-year high but are expected to fall in the coming years and it is therefore likely to be more cost effective over the medium-term to either use internal resources, or to borrow short-term loans instead.
- 5.4 The Council will consider short and 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

	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m
Pooled Funds (long-term)	19.00	19.00	19.00	19.00	19.00	19.00
Short-term investments	37.79	41.28	28.38	21.41	19.47	20.00
Total Average Investment balance	56.79	60.28	47.38	40.41	38.47	39.00

- 6.2 **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.

- 6.3 **Strategy:** As demonstrated by the liability benchmark above, the Authority expects to be a long-term investor and treasury investments will therefore include both short-term low risk instruments to manage day-to-day cash flows and longer-term instruments where limited additional risk is accepted in return for higher investment income to support local public services.
- 6.4 **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG approach does not currently include ESG scoring or other real-time ESG criteria at an individual investment level.
- 6.5 **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)	3 years	£5m	Unlimited
Secured investments*	3 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)*	3 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	2024/25	2025/26	2026/27
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 2024/25 is £2.1m, based on an average investment portfolio of £47m including pooled funds. This represents an overall estimated return of 4.75% on the Council's short term investments.
- 9.2 Interest payable on current borrowing is £134k per annum and £70k in relation to the premium repayment in respect of refinanced LOBOs. Minimum Revenue Provision (MRP) set aside is budgeted at £1.026m
- 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 be added to the reserve.
- 9.5 During 2023-24, the Department for Levelling Up, Housing and Communities published the full outcome of the consultation on the extension of the statutory override on accounting for gains and losses on pooled investment funds. Although the override has been extended for 2 years until 31st March 2025, after this time the Council would need to manage fluctuations in the valuation of its funds within the General Fund. In order to manage and mitigate this change, the Treasury Management reserve needs to be assessed to ensure it is sufficient to manage this additional risk.
- 9.6 Interest and annual MRP 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

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 2023

1. Economic Background

- 1.1 The impact on the UK from higher interest rates and inflation, a weakening economic outlook, an uncertain political climate due to an upcoming general election, together with war in Ukraine and the Middle East, will be major influences on the treasury management strategy for 2024/25.
- 1.2 The Bank of England (BoE) increased Bank Rate to 5.25% in August 2023, before maintaining this level in September and then again in November. Members of the BoE's Monetary Policy Committee voted 6-3 in favour of keeping Bank Rate at 5.25%. The three against wanted to increase rates by another 0.25%.
- 1.3 The November quarterly Monetary Policy Report (MPR) forecast a prolonged period of weak Gross Domestic Product (GDP) growth with the potential for a mild contraction due to ongoing weak economic activity. The outlook for CPI inflation was deemed to be highly uncertain, with near-term risks to CPI falling to the 2% target coming from potential energy price increases, strong domestic wage growth and persistence in price-setting.
- 1.4 Office for National Statistics (ONS) figures showed CPI inflation was 6.7% in September 2023, unchanged from the previous month but above the 6.6% expected. Core CPI inflation fell to 6.1% from 6.2%, in line with predictions. Looking ahead, using the interest rate path implied by financial markets the BoE expects CPI inflation to continue falling, declining to around 4% by the end of calendar 2023 but taking until early 2025 to reach the 2% target and then falling below target during the second half 2025 and into 2026.
- 1.5 ONS figures showed the UK economy grew by 0.2% between April and June 2023. The BoE forecasts GDP will likely stagnate in Q3 but increase modestly by 0.1% in Q4, a deterioration in the outlook compared to the August MPR. The BoE forecasts that higher interest rates will constrain GDP growth, which will remain weak over the entire forecast horizon.
- 1.6 The labour market appears to be loosening, but only very slowly. The unemployment rate rose slightly to 4.2% between June and August 2023, from 4.0% in the previous 3-month period, but the lack of consistency in the data between the two periods made comparisons difficult. Earnings growth remained strong, with regular pay (excluding bonuses) up 7.8% over the period and total pay (including bonuses) up 8.1%.
- 1.7 Interest rates have also paused in the US, with the US Federal Reserve pausing in September and November and maintaining the Fed Funds rate target at the range of 5.25% - 5.50%. It is likely this level represents the peak in US rates, but central bank policymakers emphasised that any additional tightening would be dependent on the cumulative impact of rate rises to date, together with inflation and developments in the economy and financial markets.

- 1.8 Eurozone inflation has declined steadily since the start of 2023, falling to an annual rate of 2.9% in October 2023. Economic growth has been weak, and GDP was shown to have contracted by 0.1% in the three months to September 2023. In line with other central banks, the European Central Bank has been increasing rates, taking its deposit facility, fixed rate tender, and marginal lending rates to 3.75%, 4.25% and 4.50% respectively.

2. Credit Outlook

- 2.1 Credit Default Swap (CDS) prices were volatile during 2023, spiking in March on the back of banking sector contagion concerns following the major events of Silicon Valley Bank becoming insolvent and the takeover of Credit Suisse by UBS. In the second half of the year, higher interest rates and inflation, the ongoing war in Ukraine, and now the Middle East, have led to CDS prices increasing steadily.
- 2.2 On an annual basis, CDS price volatility has so far been lower in 2023 compared to 2022, but this year has seen more of a divergence in prices between ringfenced (retail) and non-ringfenced (investment) banking entities once again.
- 2.3 Moody's revised its outlook on the UK sovereign to stable from negative to reflect its view of restored political predictability following the volatility after the 2022 mini-budget.

3. Interest Rate Forecast

- 3.1 Although UK inflation and wage growth remain elevated, the Authority's treasury management adviser Arlingclose forecasts that Bank Rate has peaked at 5.25%. The Bank of England's Monetary Policy Committee will start reducing rates in 2024 to stimulate the UK economy but will be reluctant to do so until it is sure there will be no lingering second-round effects. Arlingclose sees rate cuts from Q3 2024 to a low of around 3% by early-mid 2026.
- 3.2 Arlingclose expects long-term gilt yields to be broadly stable at current levels (amid continued volatility), following the decline in yields towards the end of 2023, which reflects the expected lower medium-term path for Bank Rate. Yields will remain relatively higher than in the past, due to quantitative tightening and significant bond supply. 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 inflation and wage growth remain elevated but, following a no-change MPC decision in November, Bank Rate appears to have peaked in this rate cycle. Near-term rate cuts are unlikely, although downside risks will increase as the UK economy risks sliding into recession and inflation falls more quickly.

- The much-repeated message from the MPC is that monetary policy will remain tight as inflation is expected to moderate to target slowly. In the Bank's forecast, wage and services inflation, in particular, will keep CPI above the 2% target until 2026.
- The UK economy has so far been relatively resilient, but recent data indicates a further deceleration in business and household activity growth as higher interest rates start to bite. Global demand will remain soft, offering little assistance in offsetting weakening domestic demand. A recession remains a likely outcome.
- Employment demand is easing, although the tight labour market has resulted in higher nominal wage growth. Anecdotal evidence suggests slowing recruitment and pay growth, and we expect unemployment to rise further. As unemployment rises and interest rates remain high, consumer sentiment will deteriorate. Household spending will therefore be weak. Higher interest rates will also weigh on business investment and spending.
- Inflation will fall over the next 12 months. The path to the target will not be smooth, with higher energy prices and base effects interrupting the downtrend at times. The MPC's attention will remain on underlying inflation measures and wage data. Arlingclose believe policy rates will remain at the peak for another 10 months, or until the MPC is comfortable the risk of further 'second-round' effects has diminished.
- Maintaining monetary policy in restrictive territory for so long, when the economy is already struggling, will require significant policy loosening in the future to boost activity.
- Global bond yields will remain volatile, particularly with the focus on US economic data and its monetary and fiscal policy. Like the BoE, the Federal Reserve and other central banks see persistently high policy rates through 2023 and 2024 as key to dampening domestic inflationary pressure. Bond markets will need to absorb significant new supply, particularly from the US government.
- There is a heightened risk of geo-political events causing substantial volatility in yields.

4.2 Forecast:

- The MPC held Bank Rate at 5.25% in November. Arlingclose believe this is the peak for Bank Rate.
- The MPC will cut rates in the medium term to stimulate the UK economy but will be reluctant to do so until it is sure there will be no lingering second-round effects. Rate cuts are forecast from Q3 2024 to a low of around 3% by early-mid 2026.
- The immediate risks around Bank Rate remain on the upside, but these diminish over the next few quarters and shift to the downside before

balancing out, due to the weakening UK economy and dampening effects on inflation.

- Arlingclose expects long-term gilt yields to eventually fall from current levels (amid continued volatility) reflecting the lower medium-term path for Bank Rate. However, yields will remain relatively higher than in the past, due to quantitative tightening and significant bond supply.

	Current	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Central Case	5.25	5.25	5.25	5.25	5.00	4.75	4.25	4.00	3.75	3.50	3.25	3.00	3.00
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.50	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00
Central Case	5.40	5.40	5.40	5.30	5.15	4.80	4.30	4.10	3.80	3.50	3.25	3.05	3.05
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
5yr gilt yield													
Upside risk	0.00	0.50	0.70	0.70	0.85	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Central Case	4.28	4.35	4.30	4.25	4.10	4.00	3.75	3.50	3.40	3.30	3.30	3.30	3.35
Downside risk	0.00	-0.55	-0.75	-0.85	-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	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.32	4.40	4.35	4.30	4.25	4.15	4.00	3.80	3.75	3.65	3.60	3.65	3.70
Downside risk	0.00	-0.55	-0.75	-0.85	-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	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.78	4.70	4.65	4.55	4.45	4.35	4.25	4.25	4.25	4.25	4.25	4.25	4.25
Downside risk	0.00	-0.55	-0.75	-0.85	-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	0.50	0.70	0.70	0.80	0.90	1.00	1.10	1.20	1.20	1.20	1.20	1.20
Central Case	4.38	4.30	4.25	4.20	4.15	4.15	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Downside risk	0.00	-0.55	-0.75	-0.85	-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.

Numerical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
10150	Events Team	Community & Leisure
10205	External Funding	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
12903	Public Health Agenda	Community & Leisure
13001	Leisure Contract	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

Numerical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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
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	People & Performance
24303	Corporate Projects & Web	Ict & Facilities
24401	Commercial	Corporate Management Plan
25106	Human Resources	People & Performance
25109	Health,Safety & Emerg Plg Unit	Environment
25201	Emergency Planning	Environment
25501	In Service Training	People & Performance
25701	Apprentices	People & Performance
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	People & Performance
26124	Hr & Payroll System	Finance

Numerical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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

Numerical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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
33510	Green Waste Collections	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
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
35208	Electric Car Charging	Environment
35210	Carbon Management	Environment
35301	Public Lighting	Environment
36401	Pest Control	Environment
40102	Empty Homes	Housing Services

Numerical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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
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

Alphabetical Cost Centre List

Cost Centre	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	People & Performance
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	People & Performance
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

Alphabetical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
24401	Commercial	Corporate Management Plan
27321	Commercial Property (Other)	Asset Management
14120	Community Projects	Community & Leisure
15200	Community Safety (Csp)	Community & Leisure
11402	Community Transport	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	People & Performance
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
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
35208	Electric Car Charging	Environment
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
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

Alphabetical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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
33510	Green Waste Collections	Operations
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
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	People & Performance
27120	I-Construct Hub	Asset Management
25501	In Service Training	People & Performance
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

Alphabetical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	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
12903	Public Health Agenda	Community & Leisure
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

Alphabetical Cost Centre List

Cost Centre	Cost Centre Name	Business Plan Name
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 (£)
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GROSS EXPENDITURE

EXP0	Employee Related Expenses	24,899,560	0
EXP1	Premises Related Expenses	2,523,020	34,020
EXP2	Supplies & Services	5,599,490	0
EXP3	Transport Related Expenses	2,896,870	0
EXP4	Transfer Payments	24,581,070	0
EXP5	Third Party Payments	2,445,140	0
EXP6	Capital Financing Costs	4,177,730	0
EXP7	Miscellaneous Expenditure	279,313	91,640
EXPY	Collection Fund	43,090	0
EXPZ	Gf Revenue Account	(2,451,903)	0

TOTAL - GROSS EXPENDITURE	64,993,380	125,660
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GROSS INCOME

INC0	Government Grants	(26,190,127)	0
INC1	Joint Financing Income	(1,981,010)	0
INC2	Other Grants & Reimbursements	(2,893,440)	0
INC3	Sales	(805,400)	0
INC4	Fees & Charges	(6,634,580)	0
INC5	Rents	(4,439,490)	0
INC6	Interest	(2,133,920)	0
INC7	Miscellaneous Income	(208,930)	0
INC8	Internal Recharges	(367,660)	(125,660)

TOTAL - GROSS INCOME	(45,654,557)	(125,660)
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NET CONTROLLABLE EXPENDITURE	19,338,823
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**General Fund Account Codes By Subjective
Level (All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP0	Employee Related Expenses	24,899,560	0
0100	Salary With Oncost	22,442,970	
0103	Staffing Costs Profile	545,220	
0104	Annual Leave Purchase	(25,000)	
0106	Non-Basic Oncosts	1,500	
0110	Standby	71,360	
0130	Overtime - Monthly Pay	380,420	
0140	Holiday Pay	41,190	
0201	Pension Fund - Added Years	637,730	
0300	Agency/Sep Staff	531,390	
0520	Staff Professional Fees	20,010	
0540	First Aid	1,000	
0550	Fire Marshall	2,200	
0560	Webcasting	7,450	
0620	Employers Liability Ins.	64,920	
0650	Officials Indemnity Ins.	7,800	
0660	Pa(All Duties) Insurance	2,690	
0670	Fidelity Insurance	6,150	
0710	Staff Health Checks	8,120	
0711	Well Being Programme	600	
0712	Employee Support	7,610	
0750	Annuity	7,590	
0785	Staff Awards	500	
0810	Advertising	3,060	
0850	Disclosure & Barring Service	200	
0940	Training Fees - Incl.Reg.	132,280	
0941	Health & Safety Training	500	
0960	Seminars	100	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP1	Premises Related Expenses	2,523,020	34,020
1010	General Repair & Maint.	274,070	
1019	Planned Maintenance	25,000	
1040	Electrical Works	4,800	
1050	Plumbing/W.C. Repairs/Maint	5,700	
1090	Fire Risk Assessment Works	1,680	
1210	Lift Repairs & Maint.	17,000	
1220	Heat/Ventil'N Rep/Maint.	8,300	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	15,320	
1260	Automatic Door Maint.	2,150	
1270	Security Alarm Payments	7,280	
1280	Lights/Fittings/Electrics	5,050	
1284	Health & Safety	1,200	
1285	Fire Safety Remedial Work	500	
1286	Asbestos & Waste Clearance	900	
1287	Cctv Systems & Maintenance	4,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	17,430	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	8,630	
1307	Tree Maintenance	72,210	
1308	Bedding	5,920	
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	95,080	
1420	Electricity	493,380	
1500	Combined Water/Sewer Chge	43,910	
1510	Metered Water Charge	700	
1610	Building Insurance	80,010	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	5,100	
1740	Contract Cleaning	168,560	
1750	Trade Waste Collection		34,020
1770	Toilets-Hygiene	5,300	
1780	Clinical Waste	1,440	
1781	Confidential Waste Disposal	3,000	
1790	Health & Safety	2,520	
1810	Rent	201,630	
1820	Unified Business Rate-Ndr	739,630	
1840	Hire Of Premises	2,450	
1850	Council Tax	2,500	
1860	Service Charges	172,190	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP2	Supplies & Services	5,599,490	0
2010	New Equip. & Furniture	61,190	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	35,000	
2013	New Wheelie Bins	80,000	
2015	Signs	8,330	
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	960	
2086	Purchase Of Sacks (Street)	25,000	
2090	Other Tools & Materials	56,130	
2092	Consumable Materials	12,020	
2093	Recycling Sacks	252,540	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	16,080	
2121	Water Coolers Expenditure	5,350	
2210	Protective Clothing	50,700	
2220	Uniforms & Name Badges	2,060	
2230	Laundry	4,500	
2300	Printing-Outwork	67,860	
2310	Newspapers & Publications	18,970	
2320	Stationery	13,940	
2330	Books	50	
2360	Printing Paper/Materials	15,820	
2370	Printing-Machine Rentals	25,380	
2390	Photocopy Mach.Rent/Meter Chge	13,790	
2410	Court Fees & Charges	5,200	
2430	Licences(Miscellaneous)	4,870	
2450	Land Registry Fees	2,500	
2500	Other Professional Fees	203,980	
2501	Analysts Fees	2,500	
2502	Consultants Fees	130,200	
2504	Legal Fees	141,080	
2505	Bailiffs Fees	1,550	
2507	Valuers/Estate Agent Fees	15,000	
2508	Vets Fees	5,100	
2509	Audit Fees	202,920	
2510	Bank Charges	147,620	
2511	Security Services	12,000	
2512	Debt Collection Agencies	4,200	
2513	Elections Canvassing Fees	10,140	
2518	Language Line	600	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2521	Management Fees/Charges	12,350	
2522	Disclosure & Barring Service	4,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2529	Treasury Mgt Advisors	21,750	
2530	Utility Management Fees	4,000	
2531	Childcare Voucher Scheme	300	
2536	Legionella Testing/Surveys	25,500	
2601	Engineering Insurance	4,180	
2602	All Risks Insurance	4,590	
2604	Cash In Transit Insurance	500	
2605	Libel & Slander Insurance	1,810	
2606	Land Charges Insurance	5,400	
2609	General Insurance	23,890	
2610	Public Liability	141,550	
2611	Proff Negligence Ins	7,500	
2700	Computer Bureaux Chge/Lic	241,220	
2701	Computer Paper & Materials	850	
2702	Computer Equip.& Software	74,600	
2703	Computer Maintenance	826,030	
2704	System Development	10,660	
2730	Telephone Charges	8,640	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	26,020	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	145,260	
2810	Conference Expenses	8,450	
2820	Subsistence	750	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	10,000	
2823	Swep- Sev W Accom	3,000	
2830	Members Allowances	491,810	
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	137,840	
2903	Miscellaneous Grants	62,550	
2905	Recycling Donations	1,600	
2909	Grant - Museum Trust	161,540	
2940	Publicity/Promotion Exp.	51,660	
2950	Membership Subscriptions	116,870	
2960	Statutory Advertising	2,970	
2970	Advertising General	18,340	
2990	Data Protection Act	6,400	
7020	Payments	843,430	
7030	Other Expenses	248,650	
X920	Printing(Reprographics)	800	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP3	Transport Related Expenses	2,896,870	0
3021	Diesel Fuel	645,620	
3022	Petrol	4,700	
3023	Oil	2,320	
3025	Adblue	15,120	
3050	Tyres	3,320	
3060	Road Fund Licence	22,590	
3090	Misc.Transport Costs	330,890	
3110	Parts & Materials	479,390	
3120	Repairs	26,690	
3140	Leased Car Maintenance	2,050	
3150	Plant Materials	23,760	
3210	Transport Costs-Vehicles	1,020	
3220	Transport Costs-Plant	7,390	
3310	Hire Of Vehicles	84,300	
3320	Plant Hire	1,000	
3330	Hire Of Leased Car	1,090	
3331	Lease Car N.I.Contributions	2,990	
3332	Leased Car Irrecoverable V.At	1,240	
3340	Operating Lease Payments	864,870	
3350	Contract Hire	12,460	
3510	Casual Car Allowance	56,710	
3530	Leased Car Allowance	240	
3550	Public Transport	1,580	
3551	Rail Travel	1,910	
3553	Taxi Fares	240	
3554	Car Parking	270	
3570	Members Travel	7,970	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	281,940	
3650	Leased Car Insurance	9,200	
EXP4	Transfer Payments	24,581,070	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	24,578,570	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP5	Third Party Payments	2,445,140	0
5220	Sub-Contractors:General	244,870	
5260	Payments To External Mrfs	715,700	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	81,070	
5264	Emptying Of X Tanks	41,000	
5265	Grave Digging	75,000	
5280	Eastlight Community Homes	14,000	
5291	Leisure Contract - Variations	30,000	
5320	Essex County Council	416,610	
5321	Ecc Disposal Costs	478,620	
5322	Ecc Pension Fund	2,000	
5330	Community Associations	9,550	
5350	Payments To Other La'S	52,000	
5360	Payments To Parish Councils	96,200	
5370	Colchester Bc	180,660	
5380	Essex County Fire & Rescue	1,270	
5540	Pest Control	3,790	
5602	Air/Water Quality/Contam Land	800	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	4,177,730	0
6020	Interest Payments	362,650	
6030	Premium	70,140	
6042	Minimum Revenue Provision	796,650	
6820	Revenue Contributions	2,948,290	
EXP7	Miscellaneous Expenditure	279,313	91,640
7010	Adjustments	205,723	
7011	Expenditure Savings Profiled	42,070	
7040	Refunds	(18,170)	
7050	Contingency	9,050	
7051	Health & Safety Contingency	18,500	
7110	Write-Offs	6,260	
7220	Transfers Within Procurement		91,640
7300	Insurance Excess	15,880	
EXPY	Collection Fund	43,090	0
7903	Tfr To/From Collection Fund	43,090	
EXPZ	Gf Revenue Account	(2,451,903)	0
7801	Transfer From Service Areas	380	
7805	Transfer To Reserve	960,190	
9806	Transfer To/From Reserve	(3,412,473)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC0	Government Grants	(26,190,127)	0
9002	Dclg - Other	(466,520)	
9003	Dwp	(219,540)	
9005	Dwp - Rent Allowance Subsidy	(23,949,000)	
9007	Dwp - Benefit Admin Grant	(314,930)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,238,637)	
INC1	Joint Financing Income	(1,981,010)	0
9101	Ecc Joint Financing Conts	(1,085,300)	
9102	Colchester Bc Jt Finance	(74,990)	
9105	Witham Town Council	(6,890)	
9108	External Income	(125,460)	
9109	Essex Police Jt Financing	(19,310)	
9111	Hub Subscriptions - Other La'S	(50,000)	
9114	Repay Technical Agreement	(357,500)	
9115	Collection Investment	(178,600)	
9117	School Joint Financing	(35,000)	
9119	Fraud & Compliance Investment	(47,960)	
INC2	Other Grants & Reimbursements	(2,893,440)	0
9200	Sponsorship	(41,750)	
9204	Contributions	(7,750)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(9,000)	
9210	Benefit Overpayment Recoveries	(350,000)	
9212	Revenues Costs Recovered	(305,800)	
9215	Administrative Penalties	(5,250)	
9217	Disposal Credits	(98,940)	
9219	Ecc Recycling Credits	(1,383,180)	
9220	Ecc Tipping Away	(78,600)	
9222	Cost Of Collection Allowance	(194,300)	
9230	Eastlight Community Homes	(20,320)	
9235	Plan Perform. Agreements	(190,540)	
9445	Leisure Contract Fees	(108,010)	
INC3	Sales	(805,400)	0
9302	Sale Of Provisions	(29,000)	
9304	Sale Of Publications/Maps	(500)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(754,900)	
9322	Sales Of Sacks (Blue)	(12,000)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC4	Fees & Charges	(6,634,580)	0
9400	Tuition Fees	(2,100)	
9401	Fees/Charges For Services	(4,649,120)	
9402	Lettings-Facility/Casual Users	(180,580)	
9403	Charges-Hire/Use Equip/Rooms	(80,000)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(38,850)	
9406	Fines	(7,000)	
9408	Licences	(291,670)	
9409	Other Recoverable Charges	(138,850)	
9410	Season Tickets/Permits	(130,390)	
9416	Exclusive Rights Of Burial	(77,610)	
9417	Memorials	(20,530)	
9418	Interment Fees	(100,150)	
9419	Maintenance Of Graves	(15,080)	
9423	Pcn Off Street	(65,000)	
9427	Intestate Income	(110)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(470)	
9430	Special Collections: Trade	(1,000)	
9431	Allotments Income	(15,900)	
9433	Memorial Bench Or Tree	(1,120)	
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	(15,000)	
9440	Wedding Hire	(15,000)	
9442	Sports Pitch Income	(47,700)	
9447	Electric Charging Point	(1,600)	
9448	Group Hire Reg (Self Drive)	(170)	
9449	Group Hire Inc(Self Drive)	(2,000)	
9451	Stray Dogs Income	(1,600)	
9452	Temporary Traffic Reg Orders	(2,500)	
9454	Fhrs Re-Score Visits	(1,100)	
9455	Memorial Plaques	(1,660)	
9456	Travelodge Car Park Permits	(4,000)	
9457	Turfing Of Graves	(440)	
9458	90 Day Flexible Season Tickets	(3,000)	
9460	Green Bin Charge (First Bin)	(633,000)	
INC5	Rents	(4,439,490)	0
9443	Service Charges	(360,000)	
9501	General Rent	(1,258,570)	
9502	Commercial/Industrial Rents	(2,603,140)	
9503	Licence To Occupy	(213,030)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC6	Interest	(2,133,920)	0
9630	Interest - Deposits	(1,347,920)	
9637	Interest - Pooled Funds	(786,000)	
INC7	Miscellaneous Income	(208,930)	0
9700	Miscellaneous Income	(64,180)	
9713	Income Savings Profiled	(18,000)	
9716	Feed In Tariff	(59,800)	
9717	Export Tariff	(1,810)	
9718	Electricity Consumed Recharge	(65,140)	
INC8	Internal Recharges	(367,660)	(125,660)
9801	Recharge To Other Rev.A/C	(46,480)	(34,020)
9803	Tfr To Capital Funds	(321,180)	
9820	Transfers Within Procurement		(91,640)

General Fund MTFS Financial Profile

	MTFS Period			
	2024/25	2025/26	2026/27	2027/28
	£000	£000	£000	£000
Base Budget b/f	18,195	18,885	18,697	19,273
Base Budget Changes				
Pay award, increments, & other staff related ¹	1,370	582	581	566
Energy, fuel, and other inflation	287	110	108	195
Vehicle Replacement Programme financing	25	25	195	215
Fee & Charges provision	- 20	- 100	- 50	- 50
Treasury Management income	- 870	580	90	-
Budget demand & growth previously agreed (adj.)	- 2			
Unavoidable pressures (net)	351	98		63
Growth	381	354	132	
Savings/Additional Income previously profiled	- 142	- 5		
New Savings/Additional Income	- 296	9		
Changes on previous savings	106			
Green Waste Charging	- 500	- 400		
Future year ongoing savings required		- 1,441	- 480	- 425
Cumulative savings required		- 1,441	- 1,921	- 2,346
Base Budget c/f	18,885	18,697	19,273	19,837
Non-Base Budget Items				
Councillor Community Grant Scheme	61			
One-off Investment	393			
General Fund unallocated balances				
Addition/(-withdrawal) ²	262			
Budget Requirement before Govt. & Local Tax	19,601	18,697	19,273	19,837
Revenue Support Grant	- 185	- 189	- 193	- 197
Retained Business Rates	- 6,431	- 6,697	- 6,864	- 7,011
Rural Services Grant	- 30	- 26	- 26	- 26
Services Grant	- 24			
Funding Guarantee	- 983			
Collection Fund Balance - Business Rates	- 279			
Collection Fund Balance - Council Tax	- 282			
Council Tax Income	11,387	11,785	12,190	12,603

¹ Includes £568k for extra cost of the final 2023 pay award

² 2024-25 is 'balanced budget' after using one-off Collection Fund & Service Reserves offset by addition to balances

	2024/25
Council Tax Requirement	£11,386,784
Council Taxbase (Band D Equiv)	56914
Band D Council Tax Rate	£200.07
Y-on-Y increase	£5.76
Per week (rounded)	11p

GENERAL FUND BUDGETS 2024/25 - BUSINESS PLAN SUMMARY

	Controllable Budgets							Reversal Use of Earmarked Reserves 2024/25	Planned Net Spend 2024/25
	Net Budget 2023/24 (Updated)	Ongoing Demands	One-off or Short-Term Demands	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes ¹	Proposed Controllable Net Budget 2024/25		
	£	£	£	£	£	£	£	£	£
Business Plan									
Asset Management	-2,699,430	54,250	20,000	-134,100	10,280	-121,350	-2,870,350	0	-2,870,350
Community & Leisure	799,790	109,640	61,250	-15,660	27,900	-61,250	921,670	521,110	1,442,780
Corporate Management Plan	1,634,990	0	0	0	58,450	0	1,693,440	19,810	1,713,250
Economic Development	237,430	40,000	0	0	23,310	0	300,740	210,750	511,490
Environment	940,220	1,380	0	-19,500	17,520	0	939,620	51,760	991,380
Finance	1,359,030	201,770	0	-842,150	145,560	11,820	876,030	2,100	878,130
Governance	1,324,530	22,170	0	0	52,850	8,110	1,407,660	50,000	1,457,660
Housing Services	957,550	1,090	0	0	44,830	0	1,003,470	237,810	1,241,280
ICT & Facilities	2,044,970	8,380	0	-25,500	57,030	0	2,084,880	0	2,084,880
Marketing & Communications	653,320	8,900	0	-4,000	39,060	0	697,280	0	697,280
Operations	7,755,640	-30,040	0	-514,290	285,510	-29,000	7,467,820	201,130	7,668,950
People & Performance	1,027,450	80,000	0	0	34,220	0	1,141,670	13,000	1,154,670
Strategic Investment	35,610	100	0	0	0	0	35,710	160,000	195,710
Sustainable Development	1,500,630	106,600	0	-72,000	72,120	0	1,607,350	130,850	1,738,200
COST OF SERVICES	17,571,730	604,240	81,250	-1,627,200	868,640	-191,670	17,306,990	1,598,320	18,905,310
Corporate Financing	1,330,410	150,000	172,834	-75,000	767,370	540,182	2,885,796		2,885,796
Transfer to/(-from) Earmarked Reserves	-495,091	0	200,000	0	0	-558,872	-853,963	-1,598,320	-2,452,283
Contribution to/(-from) Balances	-765,486	0	0	0	0	1,027,154	261,668		261,668
BUDGET REQUIREMENT	17,641,563	754,240	454,084	-1,702,200	1,636,010	816,794	19,600,491	0	19,600,491
Government Grants (General)	-809,657	0	0	0	0	-412,050	-1,221,707	0	-1,221,707
Retained Business Rates	-5,667,380	0	0	0	0	-763,620	-6,431,000	0	-6,431,000
Collection Fund Balance - Business Rates	-100,075	0	0	0	0	-178,925	-279,000	0	-279,000
Collection Fund Balance - Council Tax	-221,760	0	0	0	0	-60,240	-282,000	0	-282,000
COUNCIL TAX REQUIREMENT	10,842,691	754,240	454,084	-1,702,200	1,636,010	-598,041	11,386,784	0	11,386,784

¹"Other Budget Changes" reflects changes arising from use of balances/ reserves; Collection Fund items; reversal of prior year one-off investment; treasury management; and Local Government Finance Settlement

GENERAL FUND BUDGETS 2024/25 - BY TYPE OF EXPENDITURE & INCOME

	Controllable Budgets						
	Budget 2023/24 (Updated)	Ongoing Demands	One-off or Short-Term Demands	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Proposed Controllable Budget 2024/25
	£	£	£	£	£	£	£
EXPENDITURE							
Employee Related Expenses	23,085,930	442,750	0	31,500	1,447,490	-108,110	24,899,560
Premises Related Expenses	2,530,630	35,000	0	-6,000	-940	-1,650	2,557,040
Supplies & Services	4,986,560	83,100	81,250	-45,160	119,770	-282,820	4,942,700
Members Allowances	509,470	0	0	0	14,320	0	523,790
Transport Related Expenses	2,961,020	-24,600	0	0	43,660	-83,210	2,896,870
Housing Benefit Payments	24,481,070	100,000	0	0	0	0	24,581,070
Third Party Contracts	2,368,840	29,100	0	29,000	47,200	-29,000	2,445,140
New Homes & Growth Dividend	1,650,000	0	0	0	0	-1,650,000	0
Capital Financing Costs (incl. MRP)	1,229,440	0	0	0	0	177,450	1,406,890
Capital Expenditure from Revenue Reserves	0	0	0	0	0	2,770,840	2,770,840
Other Expenditure	604,389	0	172,834	-61,790	790	-301,800	414,423
Total Expenditure	64,407,349	665,350	254,084	-52,450	1,672,290	491,700	67,438,323
INCOME							
Housing Benefit Subsidy	-23,891,130	0	0	0	0	-57,870	-23,949,000
Specific Govt. Grants and New Homes Bonus	-1,996,699	37,720	0	0	0	-282,148	-2,241,127
Joint Financing Income	-1,798,890	-65,000	0	-75,000	-42,120	0	-1,981,010
Costs Recovered & Allowances	-2,991,560	188,120	0	-80,000	-10,000	0	-2,893,440
Sales	-806,950	1,550	0	0	0	0	-805,400
Fees & Charges	-5,945,430	-32,000	0	-553,650	29,500	0	-6,501,580
Rents	-4,375,160	20,000	0	-81,600	-2,730	0	-4,439,490
Interest & Dividends	-1,293,920	0	0	-840,000	0	0	-2,133,920
Other Income	-187,430	0	0	-19,500	-2,000	0	-208,930
Recharges to Capital and Other Funds	-426,710	-61,500	0	0	-5,110	0	-493,320
Total Income	-43,713,879	88,890	0	-1,649,750	-32,460	-340,018	-45,647,217
Transfer to/(-from) Earmarked Reserves	-2,286,421	0	200,000	0	-3,820	-362,042	-2,452,283
Contribution to/(-from) Balances	-765,486	0	0	0	0	1,027,154	261,668
BUDGET REQUIREMENT	17,641,563	754,240	454,084	-1,702,200	1,636,010	816,794	19,600,491
Government Grants (General)	-809,657	0	0	0	0	-412,050	-1,221,707
Retained Business Rates	-5,667,380	0	0	0	0	-763,620	-6,431,000
Collection Fund Balance - Business Rates	-100,075	0	0	0	0	-178,925	-279,000
Collection Fund Balance - Council Tax	-221,760	0	0	0	0	-60,240	-282,000
COUNCIL TAX INCOME	-10,842,691	-754,240	-454,084	1,702,200	-1,636,010	598,041	-11,386,784

Unavoidable Cost Pressures & Growth

	2024/25	2025/26	2026/27	2027/28	MTFS
	£	£	£	£	£
Unavoidable Cost Pressures (-reductions/ income)					
Housing Benefits (incl. recoveries)	150,000				150,000
Service provision risk management	108,000			62,860	170,860
Dry mixed recycling lower income - tonnage/ market price	80,000				80,000
Urban design advice for planning service	55,000				55,000
Heritage & Archaeological SLA for planning service	51,600				51,600
Holiday pay accrual (all services)	40,000				40,000
Housing Benefit lower administration grants	38,000				38,000
Legionella testing & repairs for operational services	23,000				23,000
Increased fleet maintenance cost	20,000				20,000
Markets - reduced income	20,000				20,000
Parks & Open Spaces - repairs & maintenance	20,000				20,000
Cordons Farm - Increased cost of emptying interceptor tanks	12,000				12,000
Administrative Penalties recoveries	10,000				10,000
Cemeteries maintenance	10,000				10,000
Green Heart Champions equipment	8,000				8,000
Gt. Notley Country Park AGP floodlighting	5,000				5,000
Commuted maintenance reserve fully used		98,000			98,000
Fuel cost reduction for operational fleet	- 50,000				- 50,000
Waste Management Inter-Authority Agreement income	- 65,000				- 65,000
Recycling/ Compost/ Disposal Credit income	- 43,000				- 43,000
Commercial Waste increased income	- 32,000				- 32,000
Cordons Farm - reduced waste due to diversion to landfill	- 20,000				- 20,000
Sale of glass recycle income (market price)	- 90,000				- 90,000
Total	350,600	98,000	-	62,860	511,460

		Provisional*				
	2024/25	2025/26	2026/27	2027/28	MTFS	
	£	£	£	£	£	£
Growth (excl one-off investment)						
Market factor provision (incl in staff related)	150,000					150,000
Corporate Performance Co-ordinator	50,000					50,000
North Essex Councils / North Essex Economic Board	40,000					40,000
Management & Operation post - Gt. Notley AGP & MUGA	35,000					35,000
Asset Management - surveyor resources	33,750					33,750
Elections Service increased staffing	22,000					22,000
Customer Services Centre resourcing	21,000	7,000	- 28,000			-
New Post - Building Surveyor (25% non-capitalised)	20,500					20,500
HR Support Officer increased hours for ITrent system develop.	9,000					9,000
Economic Development Team*		190,750				190,750
Strategic Investment Team*			160,000			160,000
New Principal Tree & Landscape officer*		66,240				66,240
Increase to tree management budget*		90,000				90,000
Total	381,250	353,990	132,000	-		867,240

Unavoidable Cost Pressures & Growth	731,850	451,990	132,000	62,860	1,378,700
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* Subject to business case and future budget decisions

New Savings & Additional Income

	2024/25	2025/26	2026/27	2027/28	MTFS
	£	£	£	£	£
New Savings/Additional Income					
Council Tax Sharing Agreement gainshare	75,000				75,000
Planning Performance Agreements	60,000				60,000
Commercial rent income from rent reviews	46,000				46,000
Bulky Waste Collections higher demand	30,000				30,000
Reduction in ICT maintenance / system costs	23,500				23,500
Environment staff saving on part-time administrator role	14,500				14,500
New charge for Self-build & Custom Build Register	12,000	- 10,800			1,200
Reduced funding to Citizens Advice	10,664				10,664
Clinical Waste - demand for service higher than budget	6,000				6,000
Additional solar panel income (existing)	5,000				5,000
Operations external income - higher than budget	5,000				5,000
Reduce Multi-functional print devices	4,000				4,000
Administrative charge for Business Improvement Districts	2,150	2,150			4,300
Remove Causeway House Vending Machine	2,000				2,000
Total	295,814	- 8,650	-	-	287,164

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