



Braintree District Council

Budget Book

2025 - 2026

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 24th February 2025. The book includes information about the following:

- Council Tax Rates and Tax Base
- Business plan budgets in summary and detail
- Capital programme
- Treasury Management Strategy Statement
- Financial Limits
- A List of cost centres and account codes currently used within the finance ledger system.
- 2025/26 – 2028/29 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2025-26

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 2025-26 as **58,079** 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 for the year 2025-26, in accordance with the Local Government Finance Act 1992 (as amended):-

£100,286,417, 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.

£84,771,260, 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 2025 in respect of Council Tax and business rates.

£15,515,157, being the Council Tax Requirement for the year, including local precepts, calculated as the difference between expenditure and income as set out above.

£3,550,302, 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:

£267.14, 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.

£206.01, being the basic amount of Council Tax for dwellings in those parts of the district where there are no local precepts for Parish or Town 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	£137.34
B	7/9	£160.23
C	8/9	£183.12
D	9/9	£206.01
E	11/9	£251.79
F	13/9	£297.57
G	15/9	£343.35
H	18/9	£412.02

3.2 The District Council's Basic Amount of Council Tax equates to a Council Tax Requirement of £11,964,855.

3.3 Under the principles set by the Secretary of State for the Ministry of Housing, Communities and Local Government for the 2025-26 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.

3.4 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	£91,741,008
• Police, Fire & Crime Commissioner – Essex Police	£15,122,029
• Police, Fire & Crime Commissioner – Essex Fire Service	£5,085,978

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£1,053.06	£173.58	£58.38
B	£1,228.57	£202.51	£68.11
C	£1,404.08	£231.44	£77.84
D	£1,579.59	£260.37	£87.57
E	£1,930.61	£318.23	£107.03
F	£2,281.63	£376.09	£126.49
G	£2,632.65	£433.95	£145.95
H	£3,159.18	£520.74	£175.14

- 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	204.56	5,301	25.91	231.92	154.61	180.38	206.15	231.92	283.46	335.00	386.53	463.84
ASHEN	150.32	6,715	44.67	250.68	167.12	194.97	222.83	250.68	306.39	362.09	417.80	501.36
BELCHAMP OTTEN	75.55	1,250	16.55	222.56	148.37	173.10	197.83	222.56	272.02	321.48	370.93	445.12
BELCHAMP ST PAUL	166.34	3,750	22.54	228.55	152.37	177.76	203.16	228.55	279.34	330.13	380.92	457.10
BELCHAMP WALTER	108.24	6,034	55.75	261.76	174.51	203.59	232.68	261.76	319.93	378.10	436.27	523.52
BIRDBROOK	162.50	13,823	85.06	291.07	194.05	226.39	258.73	291.07	355.75	420.43	485.12	582.14
BLACK NOTLEY	1,004.19	52,000	51.78	257.79	171.86	200.50	229.15	257.79	315.08	372.36	429.65	515.58
BORLEY	54.82	1,457	26.58	232.59	155.06	180.90	206.75	232.59	284.28	335.96	387.65	465.18
BRADWELL	227.97	16,900	74.13	280.14	186.76	217.89	249.01	280.14	342.39	404.65	466.90	560.28
BRAINTREE	15,353.05	-	0.00	206.01	137.34	160.23	183.12	206.01	251.79	297.57	343.35	412.02
BULMER	272.74	11,491	42.13	248.14	165.43	193.00	220.57	248.14	303.28	358.42	413.57	496.28
BURES HAMLET	334.74	32,817	98.04	304.05	202.70	236.48	270.27	304.05	371.62	439.18	506.75	608.10
CASTLE HEDINGHAM	479.65	39,434	82.21	288.22	192.15	224.17	256.20	288.22	352.27	416.32	480.37	576.44
COGGESHALL	1,982.22	230,028	116.05	322.06	214.71	250.49	286.28	322.06	393.63	465.20	536.77	644.12
COLNE ENGAINÉ	414.71	26,249	63.29	269.30	179.53	209.46	239.38	269.30	329.14	388.99	448.83	538.60
CRESSING	1,069.16	57,500	53.78	259.79	173.19	202.06	230.92	259.79	317.52	375.25	432.98	519.58
EARLS COLNE	1,544.37	177,332	114.82	320.83	213.89	249.53	285.18	320.83	392.13	463.42	534.72	641.66
FEERING	971.83	120,521	124.01	330.02	220.01	256.68	293.35	330.02	403.36	476.70	550.03	660.04
FINCHINGFIELD	807.05	78,026	96.68	302.69	201.79	235.43	269.06	302.69	369.95	437.22	504.48	605.38
FOXEARH & LISTON	155.59	11,427	73.44	279.45	186.30	217.35	248.40	279.45	341.55	403.65	465.75	558.90
GESTINGTHORPE	179.31	11,445	63.83	269.84	179.89	209.88	239.86	269.84	329.80	389.77	449.73	539.68
GOSFIELD	658.84	50,090	76.03	282.04	188.03	219.36	250.70	282.04	344.72	407.39	470.07	564.08
GREAT BARDFIELD	617.37	53,500	86.66	292.67	195.11	227.63	260.15	292.67	357.71	422.75	487.78	585.34
GREAT MAPLESTEAD	168.97	13,932	82.45	288.46	192.31	224.36	256.41	288.46	352.56	416.66	480.77	576.92
GREAT NOTLEY	2,586.90	118,000	45.61	251.62	167.75	195.70	223.66	251.62	307.54	363.45	419.37	503.24
GREAT YELDHAM	674.20	66,936	99.28	305.29	203.53	237.45	271.37	305.29	373.13	440.97	508.82	610.58
GREENSTEAD GREEN	278.87	13,740	49.27	255.28	170.19	198.55	226.92	255.28	312.01	368.74	425.47	510.56
HALSTEAD	4,550.59	247,051	54.29	260.30	173.53	202.46	231.38	260.30	318.14	375.99	433.83	520.60
HATFIELD PEVEREL	2,253.03	181,000	80.34	286.35	190.90	222.72	254.53	286.35	349.98	413.62	477.25	572.70
HELIONS BUMPSTEAD	183.04	12,616	68.92	274.93	183.29	213.83	244.38	274.93	336.03	397.12	458.22	549.86

SCHEDULE A

[illegible]

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1,439.63	1,679.57	1,919.51	2,159.45	2,639.33	3,119.21	3,599.08	4,318.90
ASHEN	1,452.14	1,694.16	1,936.19	2,178.21	2,662.26	3,146.30	3,630.35	4,356.42
BELCHAMP OTTEN	1,433.39	1,672.29	1,911.19	2,150.09	2,627.89	3,105.69	3,583.48	4,300.18
BELCHAMP ST PAUL	1,437.39	1,676.95	1,916.52	2,156.08	2,635.21	3,114.34	3,593.47	4,312.16
BELCHAMP WALTER	1,459.53	1,702.78	1,946.04	2,189.29	2,675.80	3,162.31	3,648.82	4,378.58
BIRDBROOK	1,479.07	1,725.58	1,972.09	2,218.60	2,711.62	3,204.64	3,697.67	4,437.20
BLACK NOTLEY	1,456.88	1,699.69	1,942.51	2,185.32	2,670.95	3,156.57	3,642.20	4,370.64
BORLEY	1,440.08	1,680.09	1,920.11	2,160.12	2,640.15	3,120.17	3,600.20	4,320.24
BRADWELL	1,471.78	1,717.08	1,962.37	2,207.67	2,698.26	3,188.86	3,679.45	4,415.34
BRAINTREE	1,422.36	1,659.42	1,896.48	2,133.54	2,607.66	3,081.78	3,555.90	4,267.08
BULMER	1,450.45	1,692.19	1,933.93	2,175.67	2,659.15	3,142.63	3,626.12	4,351.34
BURES HAMLET	1,487.72	1,735.67	1,983.63	2,231.58	2,727.49	3,223.39	3,719.30	4,463.16
CASTLE HEDINGHAM	1,477.17	1,723.36	1,969.56	2,215.75	2,708.14	3,200.53	3,692.92	4,431.50
COGGESHALL	1,499.73	1,749.68	1,999.64	2,249.59	2,749.50	3,249.41	3,749.32	4,499.18
COLNE ENGAINE	1,464.55	1,708.65	1,952.74	2,196.83	2,685.01	3,173.20	3,661.38	4,393.66
CRESSING	1,458.21	1,701.25	1,944.28	2,187.32	2,673.39	3,159.46	3,645.53	4,374.64
EARLS COLNE	1,498.91	1,748.72	1,998.54	2,248.36	2,748.00	3,247.63	3,747.27	4,496.72
FEERING	1,505.03	1,755.87	2,006.71	2,257.55	2,759.23	3,260.91	3,762.58	4,515.10
FINCHINGFIELD	1,486.81	1,734.62	1,982.42	2,230.22	2,725.82	3,221.43	3,717.03	4,460.44
FOXEARH & LISTON	1,471.32	1,716.54	1,961.76	2,206.98	2,697.42	3,187.86	3,678.30	4,413.96
GESTINGTHORPE	1,464.91	1,709.07	1,953.22	2,197.37	2,685.67	3,173.98	3,662.28	4,394.74
GOSFIELD	1,473.05	1,718.55	1,964.06	2,209.57	2,700.59	3,191.60	3,682.62	4,419.14
GREAT BARDFIELD	1,480.13	1,726.82	1,973.51	2,220.20	2,713.58	3,206.96	3,700.33	4,440.40
GREAT MAPLESTEAD	1,477.33	1,723.55	1,969.77	2,215.99	2,708.43	3,200.87	3,693.32	4,431.98
GREAT NOTLEY	1,452.77	1,694.89	1,937.02	2,179.15	2,663.41	3,147.66	3,631.92	4,358.30
GREAT YELDHAM	1,488.55	1,736.64	1,984.73	2,232.82	2,729.00	3,225.18	3,721.37	4,465.64
GREENSTEAD GREEN	1,455.21	1,697.74	1,940.28	2,182.81	2,667.88	3,152.95	3,638.02	4,365.62
HALSTEAD	1,458.55	1,701.65	1,944.74	2,187.83	2,674.01	3,160.20	3,646.38	4,375.66
HATFIELD PEVEREL	1,475.92	1,721.91	1,967.89	2,213.88	2,705.85	3,197.83	3,689.80	4,427.76
HELIONS BUMPSTEAD	1,468.31	1,713.02	1,957.74	2,202.46	2,691.90	3,181.33	3,670.77	4,404.92
HENNYS,MIDDLETON & TWINSTEAD	1,456.01	1,698.68	1,941.35	2,184.02	2,669.36	3,154.70	3,640.03	4,368.04
KELVEDON	1,494.57	1,743.66	1,992.76	2,241.85	2,740.04	3,238.23	3,736.42	4,483.70
LITTLE MAPLESTEAD	1,472.86	1,718.34	1,963.81	2,209.29	2,700.24	3,191.20	3,682.15	4,418.58
LITTLE YELDHAM,	1,447.89	1,689.20	1,930.52	2,171.83	2,654.46	3,137.09	3,619.72	4,343.66
TILBURY JUXTA CLARE & OVINGTON								
PANFIELD	1,482.25	1,729.29	1,976.33	2,223.37	2,717.45	3,211.53	3,705.62	4,446.74
PEBMARSH	1,468.38	1,713.11	1,957.84	2,202.57	2,692.03	3,181.49	3,670.95	4,405.14
PENTLOW	1,465.24	1,709.45	1,953.65	2,197.86	2,686.27	3,174.69	3,663.10	4,395.72
RAYNE	1,470.55	1,715.64	1,960.73	2,205.82	2,696.00	3,186.18	3,676.37	4,411.64
RIDGEWELL	1,487.11	1,734.96	1,982.81	2,230.66	2,726.36	3,222.06	3,717.77	4,461.32
RIVENHALL	1,458.17	1,701.19	1,944.22	2,187.25	2,673.31	3,159.36	3,645.42	4,374.50
SHALFORD	1,471.35	1,716.58	1,961.80	2,207.03	2,697.48	3,187.93	3,678.38	4,414.06
SIBLE HEDINGHAM	1,465.67	1,709.95	1,954.23	2,198.51	2,687.07	3,175.63	3,664.18	4,397.02
SILVER END	1,466.16	1,710.52	1,954.88	2,199.24	2,687.96	3,176.68	3,665.40	4,398.48
STAMBOURNE	1,460.55	1,703.97	1,947.40	2,190.82	2,677.67	3,164.52	3,651.37	4,381.64
STEEPLE BUMPSTEAD	1,474.69	1,720.48	1,966.26	2,212.04	2,703.60	3,195.17	3,686.73	4,424.08
STISTED	1,471.91	1,717.22	1,962.54	2,207.86	2,698.50	3,189.13	3,679.77	4,415.72
STURMER	1,470.01	1,715.01	1,960.01	2,205.01	2,695.01	3,185.01	3,675.02	4,410.02
TERLING & FAIRSTEAD	1,479.32	1,725.87	1,972.43	2,218.98	2,712.09	3,205.19	3,698.30	4,437.96
THE SALINGS	1,480.57	1,727.34	1,974.10	2,220.86	2,714.38	3,207.91	3,701.43	4,441.72
TOPPESFIELD	1,479.62	1,726.22	1,972.83	2,219.43	2,712.64	3,205.84	3,699.05	4,438.86
WETHERSFIELD	1,478.32	1,724.71	1,971.09	2,217.48	2,710.25	3,203.03	3,695.80	4,434.96
WHITE COLNE	1,461.33	1,704.89	1,948.44	2,192.00	2,679.11	3,166.22	3,653.33	4,384.00
WHITE NOTLEY & FAULKBOURNE	1,476.33	1,722.38	1,968.44	2,214.49	2,706.60	3,198.71	3,690.82	4,428.98
WICKHAM ST PAUL	1,506.94	1,758.10	2,009.25	2,260.41	2,762.72	3,265.04	3,767.35	4,520.82
WITHAM	1,496.53	1,745.96	1,995.38	2,244.80	2,743.64	3,242.49	3,741.33	4,489.60

COUNCIL TAXBASE 2025/26

	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	CHARGEABLE DWELLINGS	DISABLED RELIEF ADJ. - +	SUB-TOTAL	Nil 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	5	0	0	0	1	0	4		0	1	0	0	
A	6,251	467	5,784	6	71	5,849	411	3,604	3	11	5	911	184	944	43	4,044	2,696	2,649	
B	17,647	321	17,326	71	106	17,361	518	7,485	19	1	11	1,887	141	1,955	2	13,588	10,568	10,383	
C	20,390	266	20,124	106	68	20,086	417	6,254	25	0	5	1,579	73	1,197	2	17,345	15,418	15,148	
D	10,888	104	10,784	68	55	10,771	296	2,646	17	0	0	670	41	299	2	9,821	9,821	9,649	
E	8,234	72	8,162	55	38	8,145	183	1,491	19	0	2	383	31	97	0	7,680	9,386	9,222	
F	4,979	35	4,944	38	29	4,935	141	697	19	0	1	184	40	21	0	4,750	6,861	6,741	
G	2,490	21	2,469	29	11	2,451	92	320	20	0	0	90	23	7	0	2,366	3,943	3,874	
H	231	1	230	11		219	12	26	8	0	0	11	3	0	0	210	420	413	
TOTAL	71,110	1,287	69,823	384	384	69,823	2,070	22,528	130	12	24	5,715	536	4,524	0	48	59,804	59,114	58,079
												Add Contributions in Lieu					0	0	
												TAXBASE					59,114	58,079	

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 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
Business Plan							
Asset Management	(2,962,520)	31,000	0	(120,000)	38,950	(20,000)	(3,032,570)
People & Performance	1,171,030	32,000	0	0	37,140	0	1,240,170
Community & Leisure	963,120	62,860	105,290	(7,730)	25,730	(61,250)	1,088,020
Corporate Management Plan	1,656,610	34,070	0	0	36,060	0	1,726,740
Economic Development	193,010	0	0	0	10,040	0	203,050
Environment	979,260	0	0	0	32,640	0	1,011,900
Finance	943,970	129,260	0	(652,150)	124,100	1,090	546,270
Governance	1,475,330	144,400	0	0	61,570	12,540	1,693,840
Housing Services	1,029,080	0	0	0	40,330	0	1,069,410
ICT & Facilities	2,153,360	0	0	(15,000)	59,770	0	2,198,130
Marketing & Communications	711,100	23,000	0	0	24,660	0	758,760
Operations	7,722,410	510,110	0	(1,125,000)	360,600	0	7,468,120
Strategic Investment	156,510	160,000	0	0	21,270	0	337,780
Sustainable Development	1,704,850	397,600	0	10,800	78,650	0	2,191,900
COST OF SERVICES	17,897,120	1,524,300	105,290	(1,909,080)	951,510	(67,620)	18,501,520
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	2,482,233	30,000	0	(8,100)	664,740	2,736,671	5,905,544
Parish and Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,040,530)	0	600,000	0	0	(1,621,404)	(2,061,934)
Contribution to/(from) Balances	261,668	0	0	0	0	(1,389,601)	(1,127,933)
BRAINTREE BUDGET	19,600,491	1,554,300	705,290	(1,917,180)	1,616,250	(341,954)	21,217,197
Central Government Grants	(1,191,661)	0	0	0	0	690,459	(501,202)
Retained Business Rates	(6,431,000)	0	0	0	0	(540,390)	(6,971,390)
Rural Services Grant	(30,046)	0	0	0	0	30,046	0
Collection Fund Surplus - Business Rates	(279,000)	0	0	0	0	(1,201,000)	(1,480,000)
Collection Fund Surplus - Council Tax	(282,000)	0	0	0	0	(17,750)	(299,750)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	11,386,784	1,554,300	705,290	(1,917,180)	1,616,250	(1,380,589)	11,964,855

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	(2,962,520)	31,000	0	(120,000)	38,950	(20,000)	(3,032,570)
<u>Services</u>							
Commercial Property Mgt: Industrial Land	(864,450)	0	0	0	280	(59,210)	(923,380)
Commercial Property Mgt: Industrial Units	(310,910)	0	0	(100,000)	480	191,840	(218,590)
Commercial Property Mgt: Shops	(157,040)	0	0	0	20	(5,050)	(162,070)
Commercial Property Mgt: Other Investment Properties	(1,219,240)	0	0	0	500	(97,150)	(1,315,890)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0
Non-Commercial Property Mgt	(847,080)	31,000	0	(20,000)	15,380	(30,320)	(851,020)
Public & Community Halls	(1,840)	0	0	0	150	(110)	(1,800)
sub-total services	(3,400,560)	31,000	0	(120,000)	16,810	0	(3,472,750)
<u>Service Units & Holding Accounts</u>							
Asset Management Unit	438,040	0	0	0	22,140	(20,000)	440,180
	438,040	0	0	0	22,140	(20,000)	440,180
PEOPLE & PERFORMANCE	1,171,030	32,000	0	0	37,140	0	1,240,170
<u>Service Units & Holding Accounts</u>							
Human Resources	305,750	0	0	0	13,760	(200)	319,310
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	332,700	25,000	0	0	8,890	480	367,070
Customer Contact Centre	443,230	7,000	0	0	14,490	(280)	464,440
sub-total service units	1,171,030	32,000	0	0	37,140	0	1,240,170

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	
COMMUNITY & LEISURE	963,120	62,860	105,290	(7,730)	25,730	(61,250)	1,088,020
<u>Services</u>							
Community Transport	98,360	0	0	0	6,040	0	104,400
Community Safety & Development	0	0	0	0	0	0	0
Other Community Safety	29,730	0	0	0	1,430	0	31,160
Equalities & Diversity	1,000	0	0	0	0	0	1,000
External Funding	114,030	0	0	(2,880)	(1,190)	0	109,960
Member Grant Scheme	61,250	0	61,250	0	0	(61,250)	61,250
Health Development	81,410	0	0	0	6,310	0	87,720
Leisure Management	(2,280)	62,860	0	0	2,720	0	63,300
Museum	163,700	0	0	(4,850)	30	0	158,880
Town Hall Centre	198,550	0	0	0	10	0	198,560
sub-total services	745,750	62,860	61,250	(7,730)	15,350	(61,250)	816,230
<u>Service Units & Holding Accounts</u>							
Community Projects	217,370	0	44,040	0	10,380	0	271,790
sub-total service units	217,370	0	44,040	0	10,380	0	271,790
CORPORATE MANAGEMENT PLAN	1,656,610	34,070	0	0	36,060	0	1,726,740
<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	65,530	0	0	0	2,030	0	67,560
Corporate Management Team	876,590	0	0	0	32,890	0	909,480
Heads of Service	676,600	0	0	0	4,380	0	680,980
Commercial	0	0	0	0	0	0	0
Procurement	37,890	34,070	0	0	(3,240)	0	68,720
sub-total service units	1,656,610	34,070	0	0	36,060	0	1,726,740

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	
ECONOMIC DEVELOPMENT	193,010	0	0	0	10,040	0	203,050
<u>Services</u>							
Economic Development	173,010	0	0	0	10,040	0	183,050
Business Support & Engagement	20,000	0	0	0	0	0	20,000
sub-total services	193,010	0	0	0	10,040	0	203,050
ENVIRONMENT	979,260	0	0	0	32,640	0	1,011,900
<u>Services</u>							
Building Control	148,040	0	0	0	16,100	(550)	163,590
Carbon - Management & Admin	(1,830)	0	0	0	3,560	2,220	3,950
Climate Change	1,070	0	0	0	(1,070)	0	0
Handyman Scheme	(3,000)	0	0	0	0	8,000	5,000
Electric Car Charging	(100)	0	0	0	0	100	0
Land Drainage & Flooding	0	0	0	0	0	0	0
Public Lighting	17,480	0	0	0	670	0	18,150
Environmental Protection	351,810	0	0	0	13,340	2,700	367,850
Health Protection	245,390	0	0	0	8,240	100	253,730
Public Health & Housing	14,020	0	0	0	260	0	14,280
Pest Control	17,430	0	0	0	1,670	(2,850)	16,250
Emergency Planning	60,820	0	0	0	1,560	230	62,610
Licensing	68,100	0	0	0	(13,290)	(11,850)	42,960
sub-total services	919,230	0	0	0	31,040	(1,900)	948,370
<u>Service Units & Holding Accounts</u>							
Health, Safety & Emergency Planning Unit	60,030	0	0	0	1,600	1,900	63,530
sub-total service units	60,030	0	0	0	1,600	1,900	63,530

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	943,970	129,260	0	(652,150)	124,100	1,090	546,270
<u>Services</u>							
Benefits - Administration	340,400	13,260	0	0	23,180	(3,250)	373,590
Benefits - Net Paid/Subsidy	143,090	44,000	0	0	0	1,090	188,180
Local Tax Collection	206,940	32,000	0	(2,150)	31,260	(10,040)	258,010
Treasury Management	(1,849,030)	0	0	(650,000)	650	0	(2,498,380)
sub-total services	(1,158,600)	89,260	0	(652,150)	55,090	(12,200)	(1,678,600)
<u>Service Units & Holding Accounts</u>							
Insurance	283,390	0	0	0	6,380	0	289,770
Internal Audit	203,870	0	0	0	5,680	80	209,630
Cashiering Services	241,880	25,000	0	0	7,650	580	275,110
Revenues & Benefits System & Support	405,150	0	0	0	14,650	8,330	428,130
Financial Services	719,370	0	0	0	27,830	1,600	748,800
Corporate Management (Finance)	194,570	15,000	0	0	4,570	2,700	216,840
HR & Payroll System	40,890	0	0	0	2,250	0	43,140
Payroll Shared Service	13,450	0	0	0	0	0	13,450
sub-total service units	2,102,570	40,000	0	0	69,010	13,290	2,224,870
GOVERNANCE	1,475,330	144,400	0	0	61,570	12,540	1,693,840
<u>Services</u>							
Democratic Representation & Mgt	605,400	45,000	0	0	18,490	0	668,890
Electoral Services	269,420	60,000	0	0	9,630	12,540	351,590
Land Charges	(63,920)	16,100	0	0	6,590	0	(41,230)
sub-total services	810,900	121,100	0	0	34,710	12,540	979,250
<u>Service Units & Holding Accounts</u>							
Legal Services	349,340	23,300	0	0	13,550	0	386,190
Member Resources	315,090	0	0	0	13,310	0	328,400
sub-total service units	664,430	23,300	0	0	26,860	0	714,590

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	1,029,080	0	0	0	40,330	0	1,069,410
<u>Services</u>							
Homelessness & Temporary Accommodation	(186,250)	0	0	0	(2,320)	0	(188,570)
Housing Advice	830,210	0	0	0	24,580	0	854,790
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	200	0	(950)
Empty Homes	(102,270)	0	0	0	0	0	(102,270)
Housing Grants	2,100	0	0	0	30	0	2,130
sub-total services	542,640	0	0	0	22,490	0	565,130
<u>Service Units & Holding Accounts</u>							
Housing Assessment	293,920	0	0	0	10,640	0	304,560
Research & Development	192,520	0	0	0	7,200	0	199,720
sub-total service units	486,440	0	0	0	17,840	0	504,280
ICT & FACILITIES	2,153,360	0	0	(15,000)	59,770	0	2,198,130
<u>Services</u>							
Closed Circuit Television	14,520	0	0	0	10	0	14,530
sub-total services	14,520	0	0	0	10	0	14,530
<u>Service Units & Holding Accounts</u>							
Customer Service Duty Officers	247,360	0	0	0	9,720	0	257,080
Corporate Business Systems	525,160	0	0	(15,000)	17,470	(7,380)	520,250
Business Systems Team	682,150	0	0	0	32,650	0	714,800
Council Offices	464,080	0	0	0	(10,060)	0	454,020
Corporate Projects & Web	220,090	0	0	0	9,980	7,380	237,450
sub-total service units	2,138,840	0	0	(15,000)	59,760	0	2,183,600

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	711,100	23,000	0	0	24,660	0	758,760
<u>Service Units & Holding Accounts</u>							
Reprographics	86,600	0	0	0	1,540	0	88,140
Marketing & Communications	400,440	0	0	0	11,600	0	412,040
Graphic Design	104,760	0	0	0	7,850	0	112,610
Mail Services	119,300	23,000	0	0	3,670	0	145,970
sub-total service units	711,100	23,000	0	0	24,660	0	758,760
OPERATIONS	7,722,410	510,110	0	(1,125,000)	360,600	0	7,468,120
<u>Services</u>							
Car Parks	(694,070)	0	0	0	(56,960)	(24,810)	(775,840)
Cemeteries	6,910	0	0	0	3,860	(9,100)	1,670
Discovery Centre	38,220	0	0	0	1,370	300	39,890
Markets	34,630	0	0	0	2,880	(20)	37,490
Parks	28,350	125,110	0	0	1,830	(2,250)	153,040
Public Conveniences	68,370	0	0	0	2,190	(3,020)	67,540
Roadside Features	23,170	0	0	0	0	0	23,170
Street Cleansing & Rapid Response	1,611,280	150,000	0	0	46,250	131,450	1,938,980
Cordons Farm	230,100	30,000	0	0	6,170	(4,830)	261,440
Refuse And Recycling	2,740,000	200,000	0	(1,125,000)	165,790	256,210	2,237,000
sub-total services	4,086,960	505,110	0	(1,125,000)	173,380	343,930	3,984,380
<u>Service Units & Holding Accounts</u>							
Fleet Management Unit	191,130	0	0	0	4,620	4,660	200,410
Fleet - Operating Costs	464,320	0	0	0	43,810	(354,020)	154,110
Fleet - Lease Car Scheme	0	0	0	0	0	0	0
Operations Mgt & Admin	1,259,200	0	0	0	64,330	5,040	1,328,570
Lakes Road Depot & Offices	259,790	0	0	0	4,980	(8,500)	256,270
Horticultural Services	1,159,790	0	0	0	59,800	1,630	1,221,220
Street Scene Protection	301,220	5,000	0	0	9,680	7,260	323,160
sub-total service units	3,635,450	5,000	0	0	187,220	(343,930)	3,483,740

GENERAL FUND SUMMARY 2025/26 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2025/26
	Base Budget 2024/25 (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	156,510	160,000	0	0	21,270	0	337,780
Services							
Strategic Investment Team	156,510	160,000	0	0	21,270	0	337,780
sub-total services	156,510	160,000	0	0	21,270	0	337,780
SUSTAINABLE DEVELOPMENT	1,704,850	397,600	0	10,800	78,650	0	2,191,900
Services							
Development Management	809,950	260,000	0	0	44,590	0	1,114,540
Landscape & Countryside	87,480	90,000	0	0	0	0	177,480
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	1,016,010	350,000	0	0	44,590	0	1,410,600
Service Units & Holding Accounts							
Parks & Landscape Services	317,440	47,600	0	0	17,740	0	382,780
Planning Policy	371,400	0	0	10,800	16,320	0	398,520
sub-total service units	688,840	47,600	0	10,800	34,060	0	781,300
CORPORATE FINANCING & OTHER ITEMS	1,703,371	30,000	600,000	(8,100)	664,740	(274,334)	2,715,677
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	2,482,233	30,000	0	(8,100)	664,740	2,736,671	5,905,544
Parish & Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,040,530)	0	600,000	0	0	(1,621,404)	(2,061,934)
Contribution to/(from) Balances	261,668	0	0	0	0	(1,389,601)	(1,127,933)
BRAINTREE PROPOSED BUDGET	19,600,491	1,554,300	705,290	(1,917,180)	1,616,250	(341,954)	21,217,197

GENERAL FUND SUMMARY 2025/26 - 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	1,961,380	(4,993,950)	(3,032,570)	0	434,140	339,440	(527,930)	(2,786,920)
People & Performance	1,240,170	0	1,240,170	0	15,760	264,000	(1,479,430)	40,500
Community & Leisure	1,839,140	(751,120)	1,088,020	21,110	237,500	453,230	(316,860)	1,483,000
Corporate Management Plan	2,056,970	(330,230)	1,726,740	28,400	707,450	2,219,550	(1,986,490)	2,695,650
Economic Development	270,410	(67,360)	203,050	113,850	0	130,930	0	447,830
Environment	2,127,090	(1,115,190)	1,011,900	19,680	172,470	876,410	(301,100)	1,779,360
Finance	28,972,370	(28,426,100)	546,270	(3,050)	1,485,210	605,930	(2,688,970)	(54,610)
Governance	1,919,700	(225,860)	1,693,840	(80,000)	247,710	1,126,950	(863,150)	2,125,350
Housing Services	2,048,670	(979,260)	1,069,410	305,190	1,334,310	410,640	(1,334,310)	1,785,240
ICT & Facilities	2,198,130	0	2,198,130	0	237,600	114,510	(2,469,840)	80,400
Marketing & Communications	896,060	(137,300)	758,760	0	0	162,240	(921,000)	0
Operations	15,849,160	(8,381,040)	7,468,120	169,000	4,128,420	1,192,570	(4,628,930)	8,329,180
Strategic Investment	398,460	(60,680)	337,780	0	0	187,060	0	524,840
Sustainable Development	3,735,720	(1,543,820)	2,191,900	348,300	862,250	755,690	(1,183,960)	2,974,180
COST OF SERVICES	65,513,430	(47,011,910)	18,501,520	922,480	9,862,820	8,839,150	(18,701,970)	19,424,000
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	9,206,120	(3,300,576)	5,905,544	0	0	0	0	5,905,544
Parish and Town Council Grants	0	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(2,061,934)	0	(2,061,934)	(922,480)	0	0	0	(2,984,414)
Contribution to/(from) Balances	(1,127,933)	0	(1,127,933)	0	0	0	0	(1,127,933)
BRAINTREE BUDGET	71,529,683	(50,312,486)	21,217,197	0	9,862,820	8,839,150	(18,701,970)	21,217,197
Central Government Grants	0	(501,202)	(501,202)	0	0	0	0	(501,202)
Retained Business Rates	(1,953,858)	(5,017,532)	(6,971,390)	0	0	0	0	(6,971,390)
Rural Services Grant	0	0	0	0	0	0	0	0
Collection Fund Surplus - Business Rates	(1,480,000)	0	(1,480,000)	0	0	0	0	(1,480,000)
Collection Fund Surplus - Council Tax	(299,750)	0	(299,750)	0	0	0	0	(299,750)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	67,796,075	(55,831,220)	11,964,855	0	9,862,820	8,839,150	(18,701,970)	11,964,855

GENERAL FUND SUMMARY 2025/26 - 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	1,961,380	(4,993,950)	(3,032,570)	0	434,140	339,440	(527,930)	(2,786,920)
<u>Services</u>								
Commercial Property Mgt: Industrial Land	14,630	(938,010)	(923,380)	0	0	0	0	(923,380)
Commercial Property Mgt: Industrial Units	173,170	(391,760)	(218,590)	0	0	0	0	(218,590)
Commercial Property Mgt: Shops	10,210	(172,280)	(162,070)	0	0	0	0	(162,070)
Commercial Property Mgt: Other Investment Properties	25,540	(1,341,430)	(1,315,890)	0	0	0	0	(1,315,890)
Commercial Property Mgt: Central Overheads	0	0	0	0	301,910	148,450	0	450,360
Non-Commercial Property Mgt	1,133,430	(1,984,450)	(851,020)	0	104,340	88,650	0	(658,030)
Public & Community Halls	57,540	(59,340)	(1,800)	0	27,890	20,280	0	46,370
sub-total services	1,414,520	(4,887,270)	(3,472,750)	0	434,140	257,380	0	(2,781,230)
<u>Service Units & Holding Accounts</u>								
Asset Management Unit	546,860	(106,680)	440,180	0	0	82,060	(527,930)	(5,690)
sub-total service units	546,860	(106,680)	440,180	0	0	82,060	(527,930)	(5,690)
PEOPLE & PERFORMANCE	1,240,170	0	1,240,170	0	15,760	264,000	(1,479,430)	40,500
<u>Service Units & Holding Accounts</u>								
Human Resources	319,310	0	319,310	0	80	106,660	(426,050)	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	5,420	(5,420)	0
Business Improvement Team	367,070	0	367,070	0	2,480	26,370	(395,920)	0
Customer Contact Centre	464,440	0	464,440	0	13,200	125,550	(603,190)	0
sub-total service units	1,240,170	0	1,240,170	0	15,760	264,000	(1,479,430)	40,500

GENERAL FUND SUMMARY 2025/26 - 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	1,839,140	(751,120)	1,088,020	21,110	237,500	453,230	(316,860)	1,483,000
<u>Services</u>								
Community Transport	298,150	(193,750)	104,400	0	3,030	109,040	0	216,470
Community Safety & Development	0	0	0	0	188,060	57,350	(5,760)	239,650
Other Community Safety	50,470	(19,310)	31,160	0	0	0	0	31,160
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	420,570	(310,610)	109,960	0	36,080	17,480	0	163,520
Member Grant Scheme	61,250	0	61,250	0	0	0	0	61,250
Health Development	128,620	(40,900)	87,720	21,110	350	90,610	0	199,790
Leisure Management	143,450	(80,150)	63,300	0	8,050	76,690	0	148,040
Museum	158,880	0	158,880	0	0	3,980	0	162,860
Town Hall Centre	304,960	(106,400)	198,560	0	1,930	58,770	0	259,260
sub-total services	1,567,350	(751,120)	816,230	21,110	237,500	413,920	(5,760)	1,483,000
<u>Service Units & Holding Accounts</u>								
Community Projects	271,790	0	271,790	0	0	39,310	(311,100)	0
sub-total service units	271,790	0	271,790	0	0	39,310	(311,100)	0
CORPORATE MANAGEMENT PLAN	2,056,970	(330,230)	1,726,740	28,400	707,450	2,219,550	(1,986,490)	2,695,650
<u>Services</u>								
Corporate Management	0	0	0	0	638,070	2,057,580	0	2,695,650
sub-total services	0	0	0	0	638,070	2,057,580	0	2,695,650
<u>Service Units & Holding Accounts</u>								
Civic Support	147,560	(80,000)	67,560	0	19,480	13,060	(100,100)	0
Corporate Management Team	909,480	0	909,480	0	39,450	74,480	(1,023,410)	0
Heads of Service	680,980	0	680,980	0	0	51,360	(732,340)	0
Commercial	0	0	0	0	0	0	0	0
Procurement	318,950	(250,230)	68,720	28,400	10,450	23,070	(130,640)	0
sub-total service units	2,056,970	(330,230)	1,726,740	28,400	69,380	161,970	(1,986,490)	0

GENERAL FUND SUMMARY 2025/26 - 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
ECONOMIC DEVELOPMENT	270,410	(67,360)	203,050	113,850	0	130,930	0	447,830
<u>Services</u>								
Economic Development	250,410	(67,360)	183,050	113,850	0	130,930	0	427,830
Business Support & Engagement	20,000	0	20,000	0	0	0	0	20,000
sub-total services	270,410	(67,360)	203,050	113,850	0	130,930	0	447,830
ENVIRONMENT	2,127,090	(1,115,190)	1,011,900	19,680	172,470	876,410	(301,100)	1,779,360
<u>Services</u>								
Building Control	563,190	(399,600)	163,590	0	1,570	102,460	0	267,620
Carbon - Management & Admin	130,700	(126,750)	3,950	0	520	31,660	(33,880)	2,250
Climate Change	0	0	0	32,680	0	0	0	32,680
Handyman Scheme	5,000	0	5,000	0	0	0	0	5,000
Electric Car Charging	1,600	(1,600)	0	0	0	0	0	0
Land Drainage & Flooding	0	0	0	0	260	360	0	620
Public Lighting	18,150	0	18,150	0	260	2,800	0	21,210
Environmental Protection	481,950	(114,100)	367,850	0	1,610	484,380	(178,020)	675,820
Health Protection	266,330	(12,600)	253,730	0	1,050	47,230	0	302,010
Public Health & Housing	21,380	(7,100)	14,280	(8,000)	156,760	12,710	0	175,750
Pest Control	60,750	(44,500)	16,250	0	170	39,000	0	55,420
Emergency Planning	62,610	0	62,610	0	170	5,020	0	67,800
Licensing	451,900	(408,940)	42,960	(5,000)	2,450	132,770	0	173,180
sub-total services	2,063,560	(1,115,190)	948,370	19,680	164,820	858,390	(211,900)	1,779,360
<u>Service Units & Holding Accounts</u>								
Health, Safety & Emergency Planning Unit	63,530	0	63,530	0	7,650	18,020	(89,200)	0
sub-total service units	63,530	0	63,530	0	7,650	18,020	(89,200)	0

GENERAL FUND SUMMARY 2025/26 - 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
FINANCE	28,972,370	(28,426,100)	546,270	(3,050)	1,485,210	605,930	(2,688,970)	(54,610)
<u>Services</u>								
Benefits - Administration	721,670	(348,080)	373,590	0	494,640	173,360	(115,330)	926,260
Benefits - Net Paid/Subsidy	24,621,660	(24,433,480)	188,180	0	0	0	0	188,180
Local Tax Collection	972,870	(714,860)	258,010	0	827,540	149,030	(119,650)	1,114,930
Corporate Management (Finance)	216,840	0	216,840	0	0	0	0	216,840
Treasury Management	223,470	(2,721,850)	(2,498,380)	(7,220)	41,780	0	0	(2,463,820)
sub-total services	26,756,510	(28,218,270)	(1,461,760)	(7,220)	1,363,960	322,390	(234,980)	(17,610)
<u>Service Units & Holding Accounts</u>								
Insurance	289,770	0	289,770	0	12,010	6,000	(307,780)	0
Internal Audit	209,630	0	209,630	0	8,250	27,500	(245,380)	0
Cashiering Services	275,110	0	275,110	0	11,940	47,260	(371,310)	(37,000)
Revenues & Benefits System & Support	428,130	0	428,130	0	29,630	105,510	(563,270)	0
Financial Services	748,800	0	748,800	0	16,720	75,460	(840,980)	0
HR & Payroll System	43,140	0	43,140	4,170	38,460	6,140	(91,910)	0
Payroll Shared Service	221,280	(207,830)	13,450	0	4,240	15,670	(33,360)	0
sub-total service units	2,215,860	(207,830)	2,008,030	4,170	121,250	283,540	(2,453,990)	(37,000)
GOVERNANCE	1,919,700	(225,860)	1,693,840	(80,000)	247,710	1,126,950	(863,150)	2,125,350
<u>Services</u>								
Democratic Representation & Mgt	668,890	0	668,890	0	209,070	862,860	0	1,740,820
Electoral Services	353,190	(1,600)	351,590	(80,000)	2,640	81,990	(6,140)	350,080
Land Charges	170,000	(211,230)	(41,230)	0	0	75,680	0	34,450
sub-total services	1,192,080	(212,830)	979,250	(80,000)	211,710	1,020,530	(6,140)	2,125,350
<u>Service Units & Holding Accounts</u>								
Legal Services	399,220	(13,030)	386,190	0	36,000	48,750	(470,940)	0
Member Resources	328,400	0	328,400	0	0	57,670	(386,070)	0
sub-total service units	727,620	(13,030)	714,590	0	36,000	106,420	(857,010)	0

GENERAL FUND SUMMARY 2025/26 - 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
HOUSING SERVICES	2,048,670	(979,260)	1,069,410	305,190	1,334,310	410,640	(1,334,310)	1,785,240
<u>Services</u>								
Homelessness & Temporary Accommodation	783,690	(972,260)	(188,570)	18,140	653,370	66,240	0	549,180
Housing Advice	854,790	0	854,790	0	18,490	147,570	(634,880)	385,970
Housing Enabling	0	0	0	0	433,190	14,350	0	447,540
Housing Strategy	0	0	0	0	229,260	74,050	0	303,310
Choice Based Lettings	6,050	(7,000)	(950)	0	0	0	0	(950)
Empty Homes	(102,270)	0	(102,270)	200,330	0	0	0	98,060
Housing Grants	2,130	0	2,130	0	0	0	0	2,130
sub-total services	1,544,390	(979,260)	565,130	218,470	1,334,310	302,210	(634,880)	1,785,240
<u>Service Units & Holding Accounts</u>								
Housing Assessment	304,560	0	304,560	0	0	66,450	(371,010)	0
Research & Development	199,720	0	199,720	86,720	0	41,980	(328,420)	0
sub-total service units	504,280	0	504,280	86,720	0	108,430	(699,430)	0
ICT & FACILITIES	2,198,130	0	2,198,130	0	237,600	114,510	(2,469,840)	80,400
<u>Services</u>								
Closed Circuit Television	14,530	0	14,530	0	65,620	250	0	80,400
sub-total services	14,530	0	14,530	0	65,620	250	0	80,400
<u>Service Units & Holding Accounts</u>								
Customer Service Duty Officers	257,080	0	257,080	0	15,680	17,290	(290,050)	0
Corporate Business Systems	520,250	0	520,250	0	21,160	11,700	(553,110)	0
Business Systems Team	714,800	0	714,800	0	23,070	51,020	(788,890)	0
Council Offices	454,020	0	454,020	0	101,920	21,130	(577,070)	0
Corporate Projects & Web	237,450	0	237,450	0	10,150	13,120	(260,720)	0
sub-total service units	2,183,600	0	2,183,600	0	171,980	114,260	(2,469,840)	0
MARKETING & COMMUNICATIONS	896,060	(137,300)	758,760	0	0	162,240	(921,000)	0
<u>Service Units & Holding Accounts</u>								
Reprographics	107,040	(18,900)	88,140	0	0	38,160	(126,300)	0
Marketing & Communications	463,790	(51,750)	412,040	0	0	89,010	(501,050)	0
Graphic Design	179,260	(66,650)	112,610	0	0	20,310	(132,920)	0
Mail Services	145,970	0	145,970	0	0	14,760	(160,730)	0
sub-total service units	896,060	(137,300)	758,760	0	0	162,240	(921,000)	0

GENERAL FUND SUMMARY 2025/26 - 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
OPERATIONS	15,849,160	(8,381,040)	7,468,120	169,000	4,128,420	1,192,570	(4,628,930)	8,329,180
<u>Services</u>								
Car Parks	492,790	(1,268,630)	(775,840)	0	70,500	46,660	0	(658,680)
Cemeteries	245,070	(243,400)	1,670	0	248,550	29,510	0	279,730
Discovery Centre	89,090	(49,200)	39,890	0	0	0	0	39,890
Markets	75,490	(38,000)	37,490	0	6,110	10,390	0	53,990
Parks	221,230	(68,190)	153,040	0	1,723,690	114,060	0	1,990,790
Public Conveniences	76,210	(8,670)	67,540	0	9,400	11,100	0	88,040
Roadside Features	63,170	(40,000)	23,170	0	0	0	0	23,170
Street Cleansing & Rapid Response	1,977,800	(38,820)	1,938,980	0	376,590	137,690	0	2,453,260
Cordons Farm	343,690	(82,250)	261,440	0	60,000	14,150	0	335,590
Refuse And Recycling	8,474,450	(6,237,450)	2,237,000	0	981,350	424,920	0	3,643,270
Dog Fouling & Warden	0	0	0	0	72,490	25,640	0	98,130
sub-total services	12,058,990	(8,074,610)	3,984,380	0	3,548,680	814,120	0	8,347,180
<u>Service Units & Holding Accounts</u>								
Fleet Management Unit	200,410	0	200,410	0	36,360	58,930	(273,100)	22,600
Fleet - Operating Costs	154,110	0	154,110	169,000	0	0	(323,110)	0
Fleet - Lease Car Scheme	3,040	(3,040)	0	0	0	0	0	0
Operations Mgt & Admin	1,328,570	0	1,328,570	0	42,740	152,540	(1,523,850)	0
Lakes Road Depot & Offices	256,270	0	256,270	0	9,340	11,150	(267,360)	9,400
Horticultural Services	1,516,810	(295,590)	1,221,220	0	426,020	119,000	(1,816,240)	(50,000)
Street Scene Protection	330,960	(7,800)	323,160	0	65,280	36,830	(425,270)	0
sub-total service units	3,790,170	(306,430)	3,483,740	169,000	579,740	378,450	(4,628,930)	(18,000)

GENERAL FUND SUMMARY 2025/26 - 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	398,460	(60,680)	337,780	0	0	187,060	0	524,840
<u>Services</u>								
Growth Delivery	398,460	(60,680)	337,780	0	0	187,060	0	524,840
sub-total services	398,460	(60,680)	337,780	0	0	187,060	0	524,840
SUSTAINABLE DEVELOPMENT	3,735,720	(1,543,820)	2,191,900	348,300	862,250	755,690	(1,183,960)	2,974,180
<u>Services</u>								
Development Management	2,656,380	(1,541,840)	1,114,540	137,900	264,230	528,150	(194,190)	1,850,630
Environmental Improvements	0	0	0	0	70,130	0	0	70,130
Landscape & Countryside	178,060	(580)	177,480	0	0	0	0	177,480
Local Plan	115,580	0	115,580	210,400	448,880	24,220	0	799,080
Public Transport/Traffic Management	3,000	0	3,000	0	2,050	50	0	5,100
sub-total services	2,953,020	(1,542,420)	1,410,600	348,300	785,290	552,420	(194,190)	2,902,420
<u>Service Units & Holding Accounts</u>								
Parks & Landscape Services	382,980	(200)	382,780	0	76,960	61,110	(449,090)	71,760
Planning Policy	399,720	(1,200)	398,520	0	0	142,160	(540,680)	0
sub-total service units	782,700	(1,400)	781,300	0	76,960	203,270	(989,770)	71,760
CORPORATE FINANCING & OTHER ITEMS	6,016,253	(3,300,576)	2,715,677	(922,480)	0	0	0	1,793,197
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	9,206,120	(3,300,576)	5,905,544	0				5,905,544
Parish & Town Council Grants	0	0	0	0				0
Transfer to/ (from) Earmarked Reserves	(2,061,934)	0	(2,061,934)	(922,480)				(2,984,414)
Contribution to/(from) Balances	(1,127,933)	0	(1,127,933)	0				(1,127,933)
BRAINTREE PROPOSED BUDGET	71,529,683	(50,312,486)	21,217,197	0	9,862,820	8,839,150	(18,701,970)	21,217,197

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

ASSET MANAGEMENT

COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND

27202	9502	<u>Benfield Way Braintree</u>	
		Commercial/Industrial Rents	(56,000)
			(56,000)
27204		<u>Springwood Drive Braintree</u>	
	1306	Sweeping & Scavenging	1,960
	1500	Combined Water/Sewer Chge	90
	1820	Unified Business Rate-Ndr	10,620
	9409	Other Recoverable Charges	(3,100)
	9502	Commercial/Industrial Rents	(363,550)
			(353,980)
27205		<u>Freebournes Rd Witham</u>	
	1306	Sweeping & Scavenging	1,960
	9502	Commercial/Industrial Rents	(417,700)
			(415,740)
27206	9502	<u>Perry Rd Enterprise Witham</u>	
		Commercial/Industrial Rents	(97,660)
			(97,660)
		NET CONTROLLABLE	(923,380)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS

27101			<u>Industrial Units-General</u>	
	1010		General Repair & Maint.	32,330
	1820		Unified Business Rate-Ndr	15,390
	2601		Engineering Insurance	60
	9502		Commercial/Industrial Rents	85,230
	9502	PROV	Vacancy Provision	52,380
				185,390
27104			<u>Warner Drive Braintree</u>	
	1610		Building Insurance	210
	1810		Rent	122,140
	9502		Commercial/Industrial Rents	(179,660)
				(57,310)
27105			<u>Former Depot Great Yeldham</u>	
	9502		Commercial/Industrial Rents	(26,000)
				(26,000)
27106			<u>Everitt Way Sible Hedingham</u>	
	1610		Building Insurance	190
	9502		Commercial/Industrial Rents	(30,250)
				(30,060)
27107			<u>Enterprise Hse Rippers Ct,S/H</u>	
	1420		Electricity	710
	1500		Combined Water/Sewer Chge	460
	1610		Building Insurance	560
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(90,030)
				(88,800)
27108			<u>Enterprise Ct Eastways Witham</u>	
	1306		Sweeping & Scavenging	980
	1610		Building Insurance	80
	9502		Commercial/Industrial Rents	(122,000)
				(120,940)
27109			<u>Stepfields Witham</u>	
	1610		Building Insurance	60
	9502		Commercial/Industrial Rents	(80,930)
				(80,870)
			NET CONTROLLABLE	(218,590)

COMMERCIAL PROPERTY MGT: SHOPS

27501			<u>Shops</u>	
	1010		General Repair & Maint.	6,940
	1420		Electricity	370
	1860		Service Charges	2,900
	9501		General Rent	(172,280)
				(162,070)
			NET CONTROLLABLE	(162,070)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES				
27302			<u>Cathcart Hse High St Braintree</u>	
	9502		Commercial/Industrial Rents	(22,500)
				(22,500)
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	6,290
	1420		Electricity	3,380
	1500		Combined Water/Sewer Chge	870
	1740		Contract Cleaning	1,240
	1820		Unified Business Rate-Ndr	1,430
	2500		Other Professional Fees	700
	2511		Security Services	240
	2609		General Insurance	940
	9443		Service Charges	(13,890)
	9501		General Rent	(32,400)
	9501	PROV	Vacancy Provision	1,890
				(27,760)
27316			<u>Connaught House</u>	
	9502		Commercial/Industrial Rents	(410,000)
				(410,000)
27317			<u>Block B Braintree College</u>	
	1860		Service Charges	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	(64,000)
				(64,000)
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				(1,315,890)

Efin Code			Description	Budget 2025/26
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.	10,190
	1250	Fire Alarm/Extinguisher Maint.	1,600
	1270	Security Alarm Payments	1,100
	1410	Gas	2,490
	1420	Electricity	48,570
	1500	Combined Water/Sewer Chge	1,540
	1730	Cleaning materials	300
	1740	Contract Cleaning	8,860
	1750	Trade Waste Collection	6,190
	1770	Toilets-Hygiene	1,000
	1790	Health & Safety	520
	1820	Unified Business Rate-Ndr	8,440
	2121	Water Coolers Expenditure	300
	2500	Other Professional Fees	2,050
	2511	Security Services	720
	2609	General Insurance	4,330
	5540	Pest Control	640
	9443	Service Charges	(57,820)
	9502	Commercial/Industrial Rents	(187,880)
	9502	PROV Vacancy Provision	9,610
	9503	Licence to Occupy	(720)
			(137,970)
27112		<u>Springwood Grow-on Units</u>	
	1860	Service Charges	1,690
	9443	Service Charges	(1,690)
	9502	Commercial/Industrial Rents	(57,000)
	9502	PROV Vacancy Provision	2,660
			(54,340)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
27113			<u>Osier House</u>	
	1010		General Repair & Maint.	410
	1250		Fire Alarm/Extinguisher Maint.	110
	1270		Security Alarm Payments	80
	1610		Building Insurance	650
	1740		Contract Cleaning	2,650
	1750		Trade Waste Collection	1,720
	1820		Unified Business Rate-Ndr	1,640
	2500		Other Professional Fees	700
	2511		Security Services	450
	2601		Engineering Insurance	340
	9443		Service Charges	(8,040)
	9502		Commercial/Industrial Rents	(24,760)
	9502	PROV	Vacancy Provision	1,850
				(22,200)
27120			<u>I-Construct Hub</u>	
	1010		General Repair & Maint.	3,000
	1040		Electrical Works	500
	1050		Plumbing/W.C. Repairs/Maint	500
	1220		Heat/Ventil'N Rep/Maint.	1,000
	1250		Fire Alarm/Extinguisher Maint.	1,650
	1260		Automatic Door Maint.	500
	1270		Security Alarm Payments	500
	1284		Health & Safety	500
	1420		Electricity	15,960
	1500		Combined Water/Sewer Chge	900
	1610		Building Insurance	1,350
	1740		Contract Cleaning	4,240
	1750		Trade Waste Collection	1,930
	1820		Unified Business Rate-Ndr	29,420
	2010		New Equip. & Furniture	500
	2015		Signs	300
	2110		Provisions,Foods & Snacks	4,000
	2511		Security Services	720
	2536		Legionella Testing/Surveys	530
	2601		Engineering Insurance	420
	5240		Sub-Contractor:Utilities	4,510
	9302		Sale Of Provisions	(8,000)
	9403		Charges-Hire/Use Equip/Rooms	(20,000)
	9443		Service Charges	(9,810)
	9501		General Rent	(42,500)
				(7,380)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
27130			H120 Enterprise Centre	
	0106		Non-Basic Oncosts	1,500
	0130		Overtime - Monthly Pay	4,930
	0300		Agency/Sep Staff	3,250
	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	1,500
	1300		General Maint.Of Grounds	10,000
	1304		Shrubs & Planting	2,780
	1420		Electricity	93,310
	1610		Building Insurance	8,690
	1730		Cleaning Materials	200
	1740		Contract Cleaning	27,780
	1750		Trade Waste Collection	8,790
	1790		Health & Safety	2,000
	1820		Unified Business Rate-Ndr	66,690
	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	16,000
	2511		Security Services	2,360
	2536		Legionella Testing/Surveys	3,520
	2601		Engineering Insurance	1,310
	2602		All Risks Insurance	130
	2700		Computer Bureaux Chge/Lic	36,800
	2702		Computer Equip. & Software	500
	2940		Publicity/Promotion Exp.	5,000
	5220		Sub-Contractors:General	36,500
	5540		Pest Control	1,000
	9302		Sale Of Provisions	(25,000)
	9401		Fees/Charges For Services	(5,000)
	9402		Lettings-Facility/Casual Users	(93,010)
	9403		Charges-Hire/Use Equip/Rooms	(60,000)
	9443		Service Charges	(244,320)
	9503		Licence To Occupy	(228,240)
				(286,250)

Efin Code			Description	Budget 2025/26
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	930
	2500		Other Professional Fees	13,000
				54,120
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	2,050
	9410		Season Tickets/Permits	(11,630)
				(9,090)
27331			<u>Feasibility Projects</u>	
	2502		Consultants Fees	10,000
				10,000
27340			<u>Victoria Square Development</u>	
	1610		Building Insurance	15,470
	1820		Unified Business Rate-Ndr	18,320
	9501		General Rent	(594,650)
				(560,860)
27341			<u>Victoria Square Service Charge</u>	
	1010		General Repair & Maint.	75,800
	1284		Health & Safety	5,500
	1300		General Maint.Of Grounds	9,000
	1317		Drainage Works	18,500
	1420		Electricity	17,900
	1500		Combined Water/Sewage Chge	3,500
	1740		Contract Cleaning	41,850
	1750		Trade Waste Collection	14,150
	1860		Service Charges	82,660
	2500		Other Professional Fees	350
	2509		Audit Fees	500
	2511		Security Services	10,000
	2521		Management Fess/Charges	17,500
	5540		Pest Control	2,000
	9443		Service Charges (Income)	(216,550)
				82,660
28105			<u>Causeway House (Lettings)</u>	
	7801		Transfer From Service Areas	182,240
	9501		General Rent	(9,450)
				172,790
			NET CONTROLLABLE	(851,020)

Efin Code			Description	Budget 2025/26
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		10,800
	1420	Electricity		13,260
	1500	Combined Water/Sewer Chge		8,170
	1610	Building Insurance		4,600
	2601	Engineering Insurance		450
	9443	Service Charges		(17,990)
	9501	General Rent		(30,900)
				(10,310)
10705		<u>Rivenhall Village Hall</u>		
	9501	General Rent		(1,920)
				(1,920)
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		1,150
				1,150
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				(1,800)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

ASSET MANAGEMENT UNIT

26111			<u>Asset Management Unit</u>	
	0100		Salary With Oncost	527,230
	0103		Staffing Costs Profile	14,560
	0520		Staff Professional Fees	2,600
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	500
	2310		Newspapers & Publications	300
	2320		Stationery	250
	2502		Consultants Fees	3,400
	2950		Membership Subscriptions	1,960
	3510		Casual Car Allowance	1,250
	9401		Fees/Charges For Services	(53,620)
	9803		Tfr to Capital Funds	(53,060)
	9806	R828	Transfer To/From Reserve	(5,690)
				440,180

NET CONTROLLABLE

440,180

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

PEOPLE & PERFORMANCE

HUMAN RESOURCES

25106		<u>Human Resources</u>	
	0100	Salary With Oncost	281,500
	0103	Staffing Costs Profile	19,250
	0520	Staff Professional Fees	550
	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	6,890
	3510	Casual Car Allowance	240
			319,310

NET CONTROLLABLE	319,310
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MODERN APPRENTICES

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

NET CONTROLLABLE	40,500
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ORGANISATIONAL DEVELOPMENT

25501		<u>In Service Training</u>	
	0940	Training Fees - Incl.Reg.	48,850
			48,850

NET CONTROLLABLE	48,850
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Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

BUSINESS IMPROVEMENT TEAM

24301 Business Improvement Team

0100	Salary With Oncost	314,790
0103	Staffing Costs Profile	37,000
0940	Training Fees - Incl.Reg.	500
2320	Stationery	150
2700	Computer Bureaux Chge/Lic	9,100
2703	Computer Maintenance	5,180
3510	Casual Car Allowance	200
3551	Rail Travel	100
3554	Car Parking	50
		367,070

NET CONTROLLABLE

367,070

CUSTOMER CONTACT CENTRE

26122 Customer Contact Centre

0100	Salary With Oncost	439,590
0103	Staffing Costs Profile	22,450
0940	Training Fees - Incl.Reg.	1,000
2010	New Equip. & Furniture	320
2320	Stationery	250
2701	Computer Paper & Materials	70
2734	Mobile Phones	100
2735	Purchase Hand/ Head Sets	500
3510	Casual Car Allowance	160
		464,440

NET CONTROLLABLE

464,440

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

COMMUNITY & LEISURE

COMMUNITY TRANSPORT

11402		<u>Community Transport</u>	
	0100	Salary With Oncost	217,790
	0110	Standby	5,070
	0130	Overtime - Monthly Pay	620
	0140	Holiday Pay	1,340
	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	5,660
	2734	Mobile Phones	280
	2880	Office Hospitality Exp.	1,000
	2950	Membership Subscriptions	220
	3090	Misc.Transport Costs	9,160
	3210	3801 Transport Costs-Vehicles	50,510
	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)
			104,400

NET CONTROLLABLE

104,400

COMMUNITY PROJECTS

14120		<u>Community Projects</u>	
	0100	Salary With Oncost	260,340
	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
			271,790

NET CONTROLLABLE

271,790

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
OTHER COMMUNITY SAFETY				
15200			<u>Community Safety (Csp)</u>	
	0100		Salary With Oncost	48,130
	9109		Essex Police Jt Financing	(19,310)
				28,820
15300			<u>Safeguarding</u>	
	5320		Essex County Council	2,340
				2,340
NET CONTROLLABLE				31,160
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)	93,090
				109,960
10206			<u>Community Support & Employment</u>	
	0100		Salary With Oncost	34,130
	9003		Dwp	(34,130)
				0
10275			<u>Shared Prosperity Fund</u>	
	7020		Grant Spend	276,480
	9002		Dclg - Other	(276,480)
				0
10280			<u>Cost of Living</u>	
	0100		Salary With Oncost	21,710
	2903		Miscellaneous Grants	188,840
	9806		Transfer To/From Reserve	(210,550)
				0
NET CONTROLLABLE				109,960

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
MEMBER GRANT SCHEME				
10235		<u>Member 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		124,420
	0711	Well Being Programme		600
	3510	Casual Car Allowance		500
	7020	Payments		3,310
	9806	Transfer To/From Reserve		(21,110)
				107,720
12903		<u>Health & Leis Develop Chip Fund</u>		
	2903	Miscellaneous Grants		20,900
	9101	Ecc Joint Financing Conts		(40,900)
				(20,000)
NET CONTROLLABLE				87,720
LEISURE MANAGEMENT				
13001		<u>Leisure Contract</u>		
	0100	Salary With Oncost		71,880
	0520	Staff Professional Fees		140
	1610	Building Insurance		23,900
	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		(45,150)
				63,300
NET CONTROLLABLE				63,300
MUSEUM				
12401		<u>Museum-General</u>		
	2602	All Risks Insurance		170
	2609	General Insurance		300
	2909	Grant - Museum Trust		156,690
				157,160
12403		<u>Bocking Windmill</u>		
	1010	General Repair & Maint.		1,000
	1250	Fire Alarm/Extinguisher Maint.		100
	1420	Electricity		370
	1610	Building Insurance		250
				1,720
NET CONTROLLABLE				158,880

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

TOWN HALL CENTRE

10150		<u>Events Team</u>		
	0100	Salary With Oncost		217,010
	0130	Overtime - Monthly Pay		5,330
	0140	Holiday Pay		650
	2210	Protective Clothing		200
	2220	Uniforms & Name Badges		800
	2734	Mobile Phones		150
	3510	Casual Car Allowance		40
				224,180
10901		<u>Town Hall Centre</u>		
	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)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
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	5,380
	1420		Electricity	5,460
	1500		Combined Water/Sewer Chge	3,120
	1610		Building Insurance	2,380
	1720		Window Cleaning	1,100
	1740		Contract Cleaning	3,820
	1750		Trade Waste Collection	1,390
	1770		Toilets-Hygiene	800
	1820		Unified Business Rate-Ndr	28,570
	2601		Engineering Insurance	490
	2602		All Risks Insurance	90
	2730		Telephone Charges	700
				64,910
			NET CONTROLLABLE	198,560

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

CORPORATE MANAGEMENT PLAN

CIVIC SUPPORT

20002	0100	Civic Support	
		Salary With Oncost	67,560
			67,560

NET CONTROLLABLE	67,560
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CORPORATE MANAGEMENT TEAM

20001	Corporate Management Team		
	0100	Salary With Oncost	872,830
	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
	3510	Casual Car Allowance	220
	3550	Public Transport	780
			909,480

NET CONTROLLABLE	909,480
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HEADS OF SERVICE

20003	Senior Managers Group		
	0100	Salary With Oncost	675,430
	0103	Staffing Costs Profile	2,750
	0520	Staff Professional Fees	340
	2734	Mobile Phones	280
	2810	Conference Expenses	1,000
	3510	Casual Car Allowance	1,180
			680,980

NET CONTROLLABLE	680,980
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Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

NORTH ESSEX COUNCILS & TRANSFORMATION

20804			<u>North Essex Councils</u>	
	0200		Other Staffing (Bought In)	164,000
	7030		Other Working Budget	30,000
	7805	R8A7	Transfer To Reserve	(114,000)
	9108		External Income	(80,000)
				0

20805			<u>Transformation Costs</u>	
	0100		Salary With Oncost	213,670
	2950		Membership Subscriptions	21,810
	9806	R8A4	Transfer To/From Reserve	(235,480)
				0

NET CONTROLLABLE **0**

PROCUREMENT

22102			<u>Central Purchasing</u>	
	7220		Transfers Within Procurement	115,710
	9806	R869	Transfer To/From Reserve	(28,400)
	9820		Transfers Within Procurement	(18,590)
				68,720

22501			<u>Essex Procurement Hub</u>	
	0100		Salary With Oncost	199,190
	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	360
	3510		Casual Car Allowance	2,200
	3550		Public Transport	200
	7040		Refunds	(28,360)
	7220		Transfers Within Procurement	18,590
	9111		Hub Subscriptions - Other La'S	(50,000)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(81,640)
	X920		Printing(Reprographics)	200
				0

NET CONTROLLABLE **68,720**

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

61601		<u>Economic Development</u>	
	0100	Salary With Oncost	138,280
	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	6,070
	3510	Casual Car Allowance	2,000
	5320	Essex County Council	10,000
	7020	Payments	6,490
	7030	Other Working Budget	73,500
	9806	R828 Transfer To/From Reserve	(113,850)
			143,050

61606		<u>Covid Research (Neeb)</u>	
	0100	Salary With Oncost	67,360
	9108	External Income	(67,360)
	5350	Payments To Other La'S	40,000
			40,000

NET CONTROLLABLE **183,050**

BUSINESS SUPPORT & ENGAGEMENT

61605		<u>Business Support & Engagement</u>	
	2903	Miscellaneous Grants	20,000
			20,000

NET CONTROLLABLE **20,000**

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

ENVIRONMENT

BUILDING CONTROL

60102		<u>Building Control</u>	
	0100	Salary With Oncost	535,730
	0130	Overtime - Monthly Pay	160
	0300	Agency/Sep Staff	1,060
	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	4,480
	2734	Mobile Phones	1,000
	2950	Membership Subscriptions	4,570
	3510	Casual Car Allowance	10,680
			560,580

61501		<u>Building Regs Fee Earning Acc</u>	
	2500	Other Professional Fees	1,000
	7040	Refunds	1,610
	9401	Fees/Charges For Services	(339,600)
			(336,990)

61502		<u>Building Regs Non-Fee Earning</u>	
	9401	Fees/Charges For Services	(60,000)
			(60,000)

NET CONTROLLABLE	163,590
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CARBON - MANAGEMENT & ADMIN

35201		<u>Energy Conservation</u>	
	2035	Maint Of Pv Panels	5,000
	2530	Utility Management Fees	5,000
	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)
			(116,750)

35210		<u>Carbon Management</u>	
	0100	Salary With Oncost	119,850
	0520	Staff Professional Fees	350
	3510	Casual Car Allowance	500
			120,700

NET CONTROLLABLE	3,950
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Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
CLIMATE CHANGE				
35212			<u>Climate Change</u>	
	0100		Salary With Oncost	32,680
	9806	R898	Transfer To/From Reserve	(32,680)
				0
NET CONTROLLABLE				0
HANDYMAN SCHEME				
35207			<u>Handyman Scheme</u>	
	5220		Sub-Contractors:General	5,000
				5,000
NET CONTROLLABLE				5,000
ELECTRIC CAR CHARGING				
35208			<u>Electric Car Charging</u>	
	2030		Maint.Equipment/Furniture	1,600
	9447		Electric Charging Point	(1,600)
				0
NET CONTROLLABLE				0
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	14,150
				18,150
NET CONTROLLABLE				18,150

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

ENVIRONMENTAL PROTECTION

30801 Environmental Protection

0100	Salary With Oncost	429,020
0103	Salary Costs Profiled	14,880
0110	Standby	22,230
0130	Overtime - Monthly Pay	1,150
0140	Holiday Pay	780
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	620
3510	Casual Car Allowance	5,270
5602	Air/Water Quality/Contam Land	800
7030	Other Expenses	500
9401	Fees/Charges For Services	(15,000)
9409	Other Recoverable Charges	(100)
9803	Tfr To Capital Funds	(99,000)
		367,850

NET CONTROLLABLE

367,850

HEALTH PROTECTION

30701 Health Protection

0100	Salary With Oncost	254,240
0140	Holiday Pay	400
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	510
3510	Casual Car Allowance	3,000
7020	Payments	730
9400	Tuition Fees	(2,100)
9401	Fees/Charges For Services	(4,000)
9408	Licences	(3,500)
9454	Fhrs Re-Score Visits	(3,000)
		253,730

NET CONTROLLABLE

253,730

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

PUBLIC HEALTH & HOUSING

30102 Public Health & Housing

2501		Analysts Fees	2,400
2950		Membership Subscriptions	10,180
7030		Other Expenses	800
9401		Fees/Charges For Services	(5,000)
9408		Licences	(2,100)
			6,280

40208 Stock Condition Survey

7805	R864	Transfer To Reserve	8,000
			8,000

NET CONTROLLABLE

14,280

PEST CONTROL

36401 Pest Control

0100		Salary With Oncost	50,710
0130		Overtime - Monthly Pay	580
2010		New Equip. & Furniture	200
2060		Chemicals,Fertilisers,Poisons	2,500
2210		Protective Clothing	200
2734		Mobile Phones	250
3210	3801	Transport Costs-Vehicles	6,310
9401		Fees/Charges For Services	(14,500)
9700		Miscellaneous Income	(23,000)
9801		Recharge To Other Rev.A/C	(7,000)
			16,250

NET CONTROLLABLE

16,250

EMERGENCY PLANNING

25201 Emergency Planning

0100		Salary With Oncost	48,330
0940		Training Fees - Incl.Reg.	6,820
2010		New Equip. & Furniture	800
2703		Computer Maintenance	3,950
2734		Mobile Phones	110
3510		Casual Car Allowance	100
5380		Essex County Fire & Rescue	1,500
7030		Other Expenses	1,000
			62,610

NET CONTROLLABLE

62,610

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

LICENSING

62001			<u>Licensing</u>	
	0100		Salary With Oncost	394,040
	0130		Overtime - Monthly Pay	600
	0140		Holiday Pay	280
	0520		Staff Professional Fees	270
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	150
	2210		Protective Clothing	100
	2703		Computer Maintenance	4,640
	2734		Mobile Phones	400
	2950		Membership Subscriptions	740
	3510		Casual Car Allowance	2,130
				404,350
66501			<u>Taxi Licences</u>	
	0940		Training Fees - Incl.Reg.	480
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	27,500
	2320		Stationery	80
	2504		Legal Fees	1,500
	2522		Criminal Records Bureau	4,000
	2527		Dvla Checks	1,000
	2703		Computer Maintenance	460
	2960		Statutory Advertising	850
	7805	R866	Transfer To Reserve	5,000
	9206		Costs Recovered	(5,000)
	9408		Licences	(260,040)
				(223,670)
66520			<u>Animal Welfare Licensing</u>	
	0940		Training Fees - Incl.Reg.	1,500
	2508		Vets Fees	2,800
	9408		Licences	(9,300)
				(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	1,160
	9408		Licences	(132,500)
				(130,620)
			NET CONTROLLABLE	42,960

HEALTH, SAFETY & EMERGENCY PLANNING UNIT

25109			<u>Health,Safety & Emerg Plg Unit</u>	
	0100		Salary With Oncost	54,270
	0540		First Aid	2,800
	0550		Fire Marshall	1,500
	0940		Training Fees - Incl.Reg.	1,000
	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
				63,530

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
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Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109		<u>Housing Benefits Unit</u>	
	0100	Salary With Oncost	638,250
	0140	Holiday Pay	3,130
	0520	Staff Professional Fees	1,750
	0940	Training Fees - Incl.Reg.	3,770
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	200
	2500	Other Professional Fees	4,100
	2511	Security Services	430
	2700	Computer Bureaux Chge/Lic	2,500
	2702	Computer Equip.& Software	2,000
	2734	Mobile Phones	260
	2950	Membership Subscriptions	530
	3510	Casual Car Allowance	1,200
	3550	Public Transport	200
	9003	Dwp	(33,660)
	9007	Dwp - Benefit Admin Grant	(309,070)
			316,090

28605		<u>Benefit Fraud</u>	
	0100	Salary With Oncost	54,270
	0940	Training Fees - Incl.Reg.	680
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	100
	2504	Legal Fees	1,300
	2511	Security Services	160
	2532	Investigations	140
	2820	Subsistence	50
	2821	Appeals/Witness Expenses	250
	2950	Membership Subscriptions	5,300
	3510	Casual Car Allowance	100
	9212	Revenues Costs Recovered	(100)
	9215	Administrative Penalties	(5,250)
			57,500

NET CONTROLLABLE **373,590**

BENEFITS - NET PAID/SUBSIDY

28604		<u>Rent Allowances</u>	
	2509	Audit Fees	43,090
	4410	Rent Allowances Paid	24,578,570
	9003	Dwp	(178,480)
	9005	Dwp - Rent Allowance Subsidy	(23,949,000)
	9210	Benefit Overpayment Recoveries	(306,000)
			188,180

NET CONTROLLABLE **188,180**

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

LOCAL TAX COLLECTION

26110 Billing & Recovery Team

0100	Salary With Oncost	773,370
0103	Staffing Costs Profile	32,610
0140	Holiday Pay	700
0940	Training Fees - Incl.Reg.	1,370
2010	New Equip. & Furniture	500
2300	Printing-Outwork	15,780
2450	Land Registry Fees	1,000
2500	Other Professional Fees	4,330
2511	Security Services	510
2512	Debt Collection Agencies	2,200
2702	Computer Equip.& Software	1,830
2750	Postages	35,850
2820	Subsistence	100
2950	Membership Subscriptions	1,350
3510	Casual Car Allowance	1,800
3550	Public Transport	150
9409	Other Recoverable Charges	(4,300)
		869,150

28801 Council Tax

2410	Court Fees & Charges	4,500
2505	Bailiffs Fees	1,000
2734	Mobile Phones	310
2750	Postages	4,490
2900	Grants-Welfare	25,000
2950	Membership Subscriptions	2,280
2960	Statutory Advertising	5,000
7903	Tfr To/From Collection Fund	43,090
9115	Collection Investment	(178,600)
9119	Fraud & Compliance Investment	(47,960)
9212	Revenues Costs Recovered	(281,000)
		(421,890)

28901 Non-Domestic Rates

2410	Court Fees & Charges	700
2504	Legal Fees	5,000
2505	Bailiffs Fees	550
2702	Computer Equip.& Software	7,500
9212	Revenues Costs Recovered	(8,700)
9222	Cost Of Collection Allowance	(194,300)
		(189,250)

NET CONTROLLABLE

258,010

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

TREASURY MANAGEMENT

20811 Investment & Other Income

7805	Transfer To Reserve	7,220
9630	Interest - Deposits	(1,866,850)
9637	Interest - Pooled Funds	(855,000)
		(2,714,630)

20812 Debt Management Expenses

2510	Bank Charges	570
2529	Treasury Mgt Advisors	22,400
		22,970

20821 Capital Financing

6020	Interest Payments	123,140
6030	Premium	70,140
		193,280

NET CONTROLLABLE

(2,498,380)

INSURANCE

26106 Insurance Unit

0100	Salary With Oncost	48,130
0103	Staffing Costs Profile	7,690
0520	Staff Professional Fees	400
0620	Employers Liability Ins.	79,010
0650	Officials Indemnity Ins.	9,260
0660	Pa(All Duties) Insurance	3,040
0670	Fidelity Insurance	7,340
2500	Other Professional Fees	500
2602	All Risks Insurance	1,450
2604	Cash In Transit Insurance	510
2605	Libel & Slander Insurance	1,950
2609	General Insurance	37,830
2610	Public Liability	92,660
		289,770

NET CONTROLLABLE

289,770

INTERNAL AUDIT

26103 Internal Audit

0100	Salary With Oncost	192,670
0103	Staffing Costs Profile	7,500
0520	Staff Professional Fees	690
2010	New Equip. & Furniture	100
2320	Stationery	130
2500	Other Professional Fees	8,300
3510	Casual Car Allowance	240
		209,630

NET CONTROLLABLE

209,630

CASHIERING SERVICES

26108 Cashiering Services

0100	Salary With Oncost	89,090
2010	New Equip. & Furniture	700
2030	Maint.Equipment/Furniture	890
2510	Bank Charges	129,620
2511	Security Services	5,530
2703	Computer Maintenance	45,280
2704	System Development	41,000

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
9806	R820		Transfer To/From Reserve	(37,000)
				275,110
NET CONTROLLABLE				275,110

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

REVENUES & BENEFITS SYSTEM & SUPPORT

26119 Revenues & Benefits System

0940	Training Fees - Incl.Reg.	4,000
2700	Computer Bureaux Chge/Lic	8,380
2703	Computer Maintenance	213,400
2704	System Development	4,200
		229,980

26120 Revenues & Benefits Support

0100	Salary With Oncost	183,080
0140	Holiday Pay	130
2320	Stationery	200
2702	Computer Equip.& Software	6,200
2730	Telephone Charges	8,000
2734	Mobile Phones	330
3510	Casual Car Allowance	210
		198,150

NET CONTROLLABLE

428,130

FINANCIAL SERVICES

26102 Financial Services Unit

0100	Salary With Oncost	650,390
0140	Holiday Pay	150
0520	Staff Professional Fees	2,380
2310	Newspapers & Publications	4,400
2320	Stationery	300
2500	Other Professional Fees	4,300
2501	Analyst Fees	7,730
2700	Computer Bureaux Chge/Lic	5,260
2950	Membership Subscriptions	820
3510	Casual Car Allowance	190
9806	R860 Transfer To/From Reserve	0
		675,920

26121 Efinancials

2700	Computer Bureaux Chge/Lic	6,000
2702	Computer Equip.& Software	8,510
2703	Computer Maintenance	58,370
		72,880

NET CONTROLLABLE

748,800

CORPORATE MANAGEMENT (FINANCE)

20801 Corporate Management (Finance)

2500	Other Professional Fees	350
2507	Valuers/Estate Agent Fees	15,000
2509	Audit Fees	180,490
2510	Bank Charges	15,600
2700	Computer Bureaux Chge/Lic	700
5322	Ecc Pension Fund	4,700
		216,840

NET CONTROLLABLE

216,840

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

HR & PAYROLL SYSTEM

26124			<u>Hr & Payroll System</u>	
	2703		Computer Maintenance	31,280
	7801		Transfer From Service Areas	16,030
	9806	R895	Transfer To/From Reserve	(4,170)
				43,140

NET CONTROLLABLE **43,140**

PAYROLL SHARED SERVICE

26125			<u>Payroll Shared Service</u>	
	0100		Salary With Oncost	230,770
	0140		Holiday Pay	160
	2611		Proff Negligence Ins	1,000
	7020		Payments	5,000
	7801		Transfer From Service Areas	(15,650)
	9102		Colchester Bc Jt Finance	(78,530)
	9108		External Income	(129,300)
				13,450

NET CONTROLLABLE **13,450**

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

GOVERNANCE

DEMOCRATIC REPRESENTATION & MGT

20901 Cdc - Corporate Policy Making

1840	Hire Of Premises	1,200
2700	Computer Bureaux Chge/Lic	11,990
2810	Conference Expenses	1,500
		14,690

20902 Cdc-Represent Local Interests

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	40,810
3580	Civic Travel	4,000
		55,840

20903 Cdc -Support To Elected Bodies

0100	Salary With Oncost	17,610
2734	Mobile Phones	760
2830	Members Allowances	569,020
2831	Independent Sra'S	3,000
3570	Members Travel	7,970
		598,360

NET CONTROLLABLE

668,890

ELECTORAL SERVICES

22103 Electoral Services Unit

0100	Salary With Oncost	166,100
0140	Holiday Pay	190
0520	Staff Professional Fees	150
0940	Training Fees - Incl.Reg.	700
2950	Membership Subscriptions	2,320
3510	Casual Car Allowance	420
		169,880

22201 District Elections

2010	New Equip. & Furniture	300
2020	Hired Equipment	700
7030	Electoral Integrity Grant Spend	12,540
7805	R822 Transfer To Reserve	80,000
		93,540

22401 Electoral Registration

2300	Printing-Outwork	7,600
2320	Stationery	1,930
2390	Photocopy Mach.Rent/Meter Chge	900
2513	Elections Canvassing Fees	10,400
2700	Computer Bureaux Chge/Lic	12,200
2750	Postages	56,740
9304	Sale Of Publications/Maps	(1,600)
		88,170

NET CONTROLLABLE

351,590

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

LAND CHARGES

22301

Local Land Charges

0100	Salary With Oncost	130,720
0940	Training Fees - Incl.Reg.	500
2010	New Equip. & Furniture	200
2606	Land Charges Insurance	5,540
2704	System Development	2,460
2950	Membership Subscriptions	140
3551	Rail Travel	230
5320	Essex County Council	30,210
9401	Fees/Charges For Services	(211,230)
		(41,230)

NET CONTROLLABLE

(41,230)

LEGAL SERVICES

22105

Legal Services

0100	Salary With Oncost	371,470
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	4,050
2950	Membership Subscriptions	3,220
3510	Casual Car Allowance	240
9206	Costs Recovered	(3,000)
9401	Fees/Charges For Services	(10,030)
		386,190

NET CONTROLLABLE

386,190

MEMBER RESOURCES

22106

Member Resources

0100	Salary With Oncost	315,960
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
		328,400

NET CONTROLLABLE

328,400

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

HOUSING SERVICES

HOMELESSNESS & TEMPORARY ACCOMMODATION

40211			<u>Housing The Homeless</u>	
	0110		Standby	7,060
	2523		Doctors / Medical Fees	200
	2703		Computer Maintenance	6,050
	2822		Bed & Breakfast	10,000
	2823		Swept- Sev W Accom	3,000
	2903		Miscellaneous Grants	300
	3553		Taxi Fares	240
	5220		Sub-Contractors:General	34,340
	5700		Landlord Incentives	500
	7011		Expenditure Savings Profiled	459,040
	7030		Other Expenses	1,000
	7110		Write-Offs	6,260
	9002		Dclg - Other	(905,200)
	9409		Other Recoverable Charges	(6,000)
				(383,210)
40225			<u>Temporary Accommodation</u>	
	0100		Salary With Oncost	54,270
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	780
	2734		Mobile Phones	100
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	14,000
				71,350
40235			<u>Homelessness Prevention Scheme</u>	
	7020		PRS Support	104,000
				104,000
40222			<u>Domestic Abuse Grant</u>	
	0100		Salary With Oncost	53,300
	9002		Dclg - Other	(35,160)
	9806	R816	Transfer To/From Reserve	(18,140)
				0
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	6,340
	1010		General Repair & Maint.	7,500
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	4,150
	1510		Metered Water Charge	700
	1610		Building Insurance	20
	1740		Contract Cleaning	630
	1850		Council Tax	2,500
	9501		General Rent	(7,400)
	9506		Service Charges	(3,000)
				11,790
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
			NET CONTROLLABLE	(188,570)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

HOUSING ADVICE

40105 Housing Options

0100		Salary With Oncost	913,240
0140		Holiday Pay	450
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
9806	R816	Transfer To/From Reserve	(65,200)
			854,790

NET CONTROLLABLE

854,790

CHOICE BASED LETTINGS

40212 Choice Based Lettings

2703		Computer Maintenance	6,050
9409		Other Recoverable Charges	(7,000)
			(950)

NET CONTROLLABLE

(950)

EMPTY HOMES

40102 Empty Homes

0100		Salary With Oncost	97,940
2950		Membership Subscriptions	120
9806	R8A3	Transfer To/From Reserve	(200,330)
			(102,270)

NET CONTROLLABLE

(102,270)

HOUSING GRANTS

40203 Grants

2903		Miscellaneous Grants	1,000
2950		Membership Subscriptions	1,130
			2,130

NET CONTROLLABLE

2,130

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

HOUSING ASSESSMENT

40106		<u>Housing Assessment</u>		
	0100	Salary With Oncost		299,810
	0130	Overtime - Monthly Pay		1,970
	0140	Holiday Pay		700
	0940	Training Fees - Incl.Reg.		1,230
	2010	New Equip. & Furniture		400
	2523	Doctors / Medical Fees		100
	3510	Casual Car Allowance		350
				304,560

NET CONTROLLABLE	304,560
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RESEARCH & DEVELOPMENT

40104		<u>Research & Development</u>		
	0100	Salary With Oncost		282,350
	0130	Overtime - Monthly Pay		530
	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	R816 Transfer To/From Reserve		(86,720)
				199,720

NET CONTROLLABLE	199,720
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Efin Code			Description	Budget 2025/26
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	230
	2731	Telephone Line Rentals	10,000
			14,530

NET CONTROLLABLE

14,530

CUSTOMER SERVICE DUTY OFFICERS

26112		<u>Customer Servs Duty Officers</u>	
	0100	Salary With Oncost	222,740
	0110	Standby	11,670
	0130	Overtime - Monthly Pay	20,190
	0140	Holiday Pay	1,310
	2220	Uniforms & Name Badges	360
	2511	Security Services	560
	2734	Mobile Phones	250
			257,080

NET CONTROLLABLE

257,080

CORPORATE BUSINESS SYSTEMS

24103		<u>Desktops</u>	
	2702	Computer Equip.& Software	10,350
	2703	Computer Maintenance	1,110
	7030	Other Expenses	1,500
			12,960

24104		<u>Hardware/Software</u>	
	2703	Computer Maintenance	94,450
			94,450

24105		<u>Data Network</u>	
	2700	Computer Bureaux Chge/Lic	140,810
	2703	Computer Maintenance	77,760
			218,570

24106		<u>Research / Development</u>	
	2950	Membership Subscriptions	8,530
			8,530

24109		<u>IT Infrastructure</u>	
	2700	Computer Bureaux Chge/Lic	46,940
	2703	Computer Maintenance	102,240
	2734	Mobile Phones	720
			149,900

24202		<u>Voice Network</u>	
	2703	Computer Maintenance	33,830
	2730	Telephone Charges	2,010
			35,840

NET CONTROLLABLE

520,250

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

BUSINESS SYSTEMS TEAM

24101 Business Systems Team

0100		Salary With Oncost	638,310
0103		Staffing Costs Profile	32,280
0110		Standby	15,730
0130		Overtime - Monthly Pay	13,710
0140		Holiday Pay	3,340
0940		Training Fees - Incl.Reg.	4,000
1840		Hire Of Premises	1,310
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
			714,800

NET CONTROLLABLE

714,800

COUNCIL OFFICES

28104 Causeway House

0100		Salary With Oncost	48,130
1010		General Repair & Maint.	63,610
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	25,460
1420		Electricity	82,220
1500		Combined Water/Sewer Chge	9,770
1610		Building Insurance	11,960
1720		Window Cleaning	1,200
1730		Cleaning Materials	500
1740		Contract Cleaning	86,330
1750		Trade Waste Collection	8,310
1770		Toilets-Hygiene	2,300
1781		Confidential Waste Disposal	3,000
1810		Rent	15,000
1820		Unified Business Rate-Ndr	243,690
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	1,070
2602		All Risks Insurance	710
5540		Pest Control	610
7801		Transfer From Service Areas	(182,240)
X920		Printing(Reprographics)	500
			454,020

NET CONTROLLABLE

454,020

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

CORPORATE PROJECTS & WEB

24107		<u>Website/Intranet</u>	
	0106	Non-Basic Oncosts	660
	0560	Webcasting	4,700
	2700	Computer Bureaux Chge/Lic	4,390
	2703	Computer Maintenance	81,900
			91,650

24303		<u>Corporate Projects & Web</u>	
	0100	Salary With Oncost	144,600
	0940	Training Fees - Incl.Reg.	500
	2320	Stationery	200
	2820	Subsistence	150
	3510	Casual Car Allowance	200
	3551	Rail Travel	100
	3554	Car Parking	50
			145,800

NET CONTROLLABLE			237,450
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Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002		<u>Reprographics</u>	
	0100	Salary With Oncost	36,250
	0103	Staffing Costs Profile	10,520
	2030	Maint.Equipment/Furniture	4,900
	2360	Printing Paper/Materials	18,280
	2370	Printing-Machine Rentals	23,380
	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)
			88,140

NET CONTROLLABLE

88,140

MARKETING & COMMUNICATIONS

21302		<u>Marketing & Communications</u>	
	0100	Salary With Oncost	381,320
	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	11,030
	2734	Mobile Phones	1,200
	2940	Publicity/Promotion Exp.	38,250
	2950	Membership Subscriptions	340
	2970	Advertising General	17,740
	2990	Data Protection Act	3,800
	3510	Casual Car Allowance	360
	3551	Rail Travel	200
			457,460

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

NET CONTROLLABLE

412,040

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

GRAPHIC DESIGN

24001 Graphic Design & Printing

0100	Salary With Oncost	149,660
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)
		112,610

NET CONTROLLABLE

112,610

MAIL SERVICES

22109 Mail Services

0100	Salary With Oncost	19,630
2020	Hired Equipment	3,000
2030	Maint.Equipment/Furniture	640
2602	All Risks Insurance	20
2750	Postages	121,660
3210	Transport Costs-Vehicles	1,020
		145,970

NET CONTROLLABLE

145,970

Efin Code			Description	Budget 2025/26
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	580
	2521		Management Fees/Charges	2,500
	2538		Mi Permit Fees	20,000
	2539		Ips Fees	47,000
	2541		Off Street Pcn Processing Fees	1,500
	2602		All Risks Insurance	40
	2960		Statutory Advertising	1,000
	5370		Colchester Bc	154,500
	7030		Other Expenses	1,000
	9401		Fees/Charges For Services	(50,000)
	9423		Pcn Off Street	(64,920)
	9458		90 Day Flexible Season Tkt	(4,000)
				120,600
10602			<u>George Yard Car Park</u>	
	0130		Overtime - Monthly Pay	3,000
	1010		General Repair & Maint.	5,190
	1210		Lift Repairs & Maint.	8,000
	1287		Cctv Maintenance	1,800
	1420		Electricity	41,870
	1500		Combined Water/Sewer Chge	500
	1610		Building Insurance	7,880
	1820		Unified Business Rate-Ndr	83,230
	2121		Water Coolers Expenditure	250
	2536		Legionella Testing/Surveys	600
	2601		Engineering Insurance	700
	2602		All Risks Insurance	50
	2730		Telephone Charges	500
	9401		Fees/Charges For Services	(380,000)
	9410		Season Tickets/Permits	(64,700)
	9501		General Rent	(11,500)
				(302,630)
10609			<u>Station Approach Car Park</u>	
	1306	3801	Sweeping & Scavenging	980
	1500		Combined Water/Sewer Chge	90
	1820		Unified Business Rate-Ndr	5,140
	9401		Fees/Charges For Services	(55,000)
	9410		Season Tickets/Permits	(6,000)
				(54,790)
10610			<u>Newlands Drive Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1420		Electricity	930
	1500		Combined Water/Sewer Chge	90
	1820		Unified Business Rate-Ndr	39,210
	9401		Fees/Charges For Services	(235,000)
	9410		Season Tickets/Permits	(20,000)
				(214,280)

Efin Code			Description	Budget 2025/26
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	12,800
	9401		Fees/Charges For Services	(96,000)
				(81,730)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	7,210
	9410		Season Tickets/Permits	(12,000)
				(4,300)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	8,140
	9401		Fees/Charges For Services	(73,500)
	9410		Season Tickets/Permits	(4,500)
				(69,370)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,070
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(11,380)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(2,000)
				(2,000)
10622			<u>Easton Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	1,370
	1820		Unified Business Rate-Ndr	10,120
	9401		Fees/Charges For Services	(100,000)
				(88,020)
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	1,100
	1820		Unified Business Rate-Ndr	6,530
	9401		Fees/Charges For Services	(75,000)
	9456		Travelodge Car Park Permits	(200)
				(67,570)
NET CONTROLLABLE				(775,840)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

CEMETERIES

65001 Cemeteries-General

0100	Salary With Oncost	86,790
0140	Holiday Pay	1,690
0520	Staff Professional Fees	100
0940	Training Fees - Incl.Reg.	500
1740	Contract Cleaning	9,240
2210	Protective Clothing	100
2220	Uniforms & Name Badges	400
2703	Computer Maintenance	7,500
2734	Mobile Phones	200
2950	Membership Subscriptions	380
3510	Casual Car Allowance	1,300
		108,200

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	3,010
1420	Electricity	640
1500	Combined Water/Sewer Chge	500
1610	Building Insurance	430
1750	Trade Waste Collection	3,150
1820	Unified Business Rate-Ndr	6,400
2536	Legionella Testing/Surveys	1,300
2601	Engineering Insurance	130
5265	Grave Digging	21,000
7051	Health & Safety Contingency	500
9416	Exclusive Rights Of Burial	(26,310)
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	(11,350)
		(42,540)

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	2,680
1500	Combined Water/Sewer Chge	130
1610	Building Insurance	180
1820	Unified Business Rate-Ndr	3,020
2536	Legionella Testing/Surveys	1,300
5265	Grave Digging	13,000
7051	Health & Safety Contingency	500
9416	Exclusive Rights Of Burial	(19,720)
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)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
				(16,530)

Efin Code			Description	Budget 2025/26
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	1,410
	1500		Combined Water/Sewer Chge	980
	1610		Building Insurance	260
	1820		Unified Business Rate-Ndr	1,920
	2536		Legionella Testing/Surveys	600
	5220		Sub-Contractors:General	1,000
	5265		Grave Digging	15,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(14,760)
	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	(11,350)
				(25,570)
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	810
	1500		Combined Water/Sewer Chge	780
	1610		Building Insurance	120
	1750		Trade Waste Collection	2,200
	1820		Unified Business Rate-Ndr	2,020
	2536		Legionella Testing/Surveys	600
	5262		Waste Disposal & Transport	300
	5265		Grave Digging	22,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(20,820)
	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)
				(21,890)
NET CONTROLLABLE				1,670

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

DISCOVERY CENTRE

66211 Discovery Centre

0130		Salary Costs Profiled	38,400
1420		Electricity	4,570
1610		Building Insurance	310
2010		New Equip. & Furniture	1,000
2030		Maint.Equipment/Furniture	3,000
2511		Security Services	930
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)
			39,890

NET CONTROLLABLE

39,890

MARKETS

11102 Markets

0100		Salary With Oncost	46,780
0130		Overtime - Monthly Pay	3,390
0140		Holiday Pay	550
1040		Electrical Works	300
1306	3801	Sweeping & Scavenging	6,210
1420		Electricity	2,450
1820		Unified Business Rate-Ndr	5,130
2210		Protective Clothing	100
2734		Mobile Phones	100
2970		Advertising General	400
3210	3801	Transport Costs-Vehicles	5,080
5321		Ecc Disposal Costs	4,000
7030		Other Expenses	1,000
9501		General Rent	(38,000)
			37,490

NET CONTROLLABLE

37,490

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

PARKS

33201 Parks & Open Spaces

1010	General Repair & Maint.	40,000
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	630
7300	Insurance Excess	300
9501	General Rent	(11,500)
9700	Miscellaneous Income	(100)
		47,830

33205 Play Areas

1310	Landscaping	900
2030	Maint.Equipment/Furniture	40,000
2536	Legionella Testing/Surveys	650
2602	All Risks Insurance	20
2950	Membership Subscriptions	220
7051	Health & Safety Contingency	200
		41,990

33209 Allotments

1010	General Repair & Maint.	10,000
1500	Combined Water/Sewer Chge	1,510
2536	Legionella Testing/Surveys	6,350
2950	Membership Subscriptions	60
7051	Health & Safety Contingency	3,000
9431	Allotments Income	(13,000)
		7,920

33213 Highway Verges

9101	Ecc Joint Financing Conts	(28,670)
		(28,670)

33217 Sports Grounds

1010	General Repair & Maint.	5,000
1410	Gas	4,800
1420	Electricity	3,730
1500	Combined Water/Sewer Chge	7,040
1740	Contract Cleaning	15,240
1820	Unified Business Rate-Ndr	3,360
2010	New Equip. & Furniture	500
2536	Legionella Testing/Surveys	5,050
7020	Sinking Fund	27,000
7051	Health & Safety Contingency	1,000
7300	Insurance Excess	2,330
9402	Lettings-Facility/Casual Users	(9,500)
9501	General Rent	(5,420)
		60,130

Efin Code			Description	Budget 2025/26
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	390
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	740
	2536		Legionella Testing/Surveys	850
	2602		All Risks Insurance	120
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				7,900
33233			<u>Halstead Public Gardens</u>	
	0130		Overtime - Monthly Pay	4,390
	1010		General Repair & Maint.	5,510
	1308		Bedding	920
	1420		Electricity	480
	1500		Combined Water/Sewer Chge	370
	1610		Building Insurance	20
	2536		Legionella Testing/Surveys	600
	2602		All Risks Insurance	90
	2730		Telephone Charges	450
	7051		Health & Safety Contingency	400
				13,230
			NET CONTROLLABLE	153,040

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
PUBLIC CONVENIENCES				
31101			Public Conveniences-General	
	1730		Cleaning Materials	6,000
	2210		Protective Clothing	200
				6,200
31102			B&B Public Gardens Toilets	
	1780		Clinical Waste	120
				120
31103			Victoria Square Toilets	
	0100		Salary With Oncost	14,660
	0140		Holiday Pay	690
	1500		Combined Water/Sewer Chge	1,650
	7020		Payments	5,000
				22,000
31109			Lockrams Lane Toilets	
	0100		Salary With Oncost	14,590
	0130		Overtime - Monthly Pay	4,110
	0140		Holiday Pay	580
	1010		General Repair & Maint.	2,220
	1410		Gas	320
	1420		Electricity	2,770
	1500		Combined Water/Sewer Chge	4,950
	1610		Building Insurance	80
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,530
	2536		Legionella Testing/Surveys	700
	7051		Health & Safety Contingency	500
				34,770
31110			Maldon Road Park Toilets	
	0100		Salary With Oncost	8,440
	0130		Overtime - Monthly Pay	3,080
	1010		General Repair & Maint.	1,000
	2536		Legionella Testing/Surveys	600
	9105		Witham Town Council	(8,670)
				4,450
NET CONTROLLABLE				67,540

Efin Code			Description	Budget 2025/26
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	40,000
	9405		Advertising Charges	(40,000)
				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 2025/26
Cost Centre	Account Code	Activity Code ****		

STREET CLEANSING & RAPID RESPONSE

33801		<u>Street Cleansing</u>	
	0100	Salary With Oncost	957,260
	0110	Standby	2,350
	0130	Overtime - Monthly Pay	75,720
	0140	Holiday Pay	6,810
	0300	Agency/Sep Staff	109,860
	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	8,540
	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)	30,000
	2090	Other Tools & Materials	20,000
	2092	Consumable Materials	13,000
	2210	Protective Clothing	25,000
	2703	Computer Maintenance	11,780
	2734	Mobile Phones	1,600
	3022	Petrol	200
	3210	3801 Transport Costs-Vehicles	327,350
	3220	Transport Costs-Plant	6,390
	3310	Hire Of Vehicles	4,770
	3610	General Veh./Plant Ins.	1,750
	5220	Sub-Contractors:General	147,390
	5330	Community Associations	9,840
	5360	Payments To Parish Councils	94,580
	7020	Pride in Place Spend	100,000
	7300	Insurance Excess	500
	9230	Eastlight Housing Association	(20,320)
	9430	Special Collections: Trade	(6,000)
	9452	Temporary Traffic Reg Orders	(2,500)
	9700	Miscellaneous Income	(10,000)
			1,932,670
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	810
			810
		NET CONTROLLABLE	1,938,980

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

CORDONS FARM

33706

Cordons Farm

0100		Salary With Oncost	72,500
0130		Overtime - Monthly Pay	3,590
0140		Holiday Pay	690
0300		Agency/Sep Staff	11,470
0940		Training Fees - Incl.Reg.	1,000
1010		General Repair & Maint.	13,000
1420		Electricity	2,420
1500		Combined Water/Sewer Chge	1,010
1610		Building Insurance	390
1770		Toilets-Hygiene	1,200
1810		Rent	17,750
1820		Unified Business Rate-Ndr	16,250
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	270
2701		Computer Paper & Materials	100
2734		Mobile Phones	100
3210	3801	Transport Costs-Vehicles	27,500
3220		Transport Costs-Plant	3,000
3320		Plant Hire	1,000
3610		General Veh./Plant Ins.	3,390
5262	3011	Waste Disposal & Transport	55,680
5262	3017	Waste Disposal & Transport	7,210
5262	3019	Waste Disposal & Transport	10,300
5262	3028	Waste Disposal & Transport	2,060
5262	3029	Waste Disposal & Transport	5,150
5262	3030	Waste Disposal & Transport	2,060
5264		Emptying Of X Tanks	70,000
5540		Pest Control	800
7030		Other Expenses	3,700
7051		Health & Safety Contingency	1,000
9217	3011	Disposal Credits	(21,340)
9219	3011	Ecc Recycling Credits	(60,910)

261,440

NET CONTROLLABLE

261,440

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

REFUSE & RECYCLING

33504			<u>Collection Costs</u>	
	0100		Salary With Oncost	2,375,100
	0130		Overtime - Monthly Pay	97,440
	0140		Holiday Pay	7,620
	0300		Agency/Sep Staff	199,940
	3021		Diesel Fuel	26,100
	3210	3801	Transport Costs-Vehicles	1,078,800
	3310		Hire Of Vehicles	32,230
	5320		ECC Tipping Charge	119,480
	7030		Additional Collection Route Spend	200,000
				4,136,710
33512			<u>Bring Banks</u>	
	0100		Salary With Oncost	54,780
	0130		Overtime - Monthly Pay	3,180
	0140		Holiday Pay	260
	0300		Agency/Sep Staff	6,820
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	34,460
	3310		Hire of Vehicles	2,330
	5220		Sub-Contractors:General	12,730
				134,560
33514			<u>Clinical Waste Collections</u>	
	5220		Sub-Contractors:General	30,000
	9101		Ecc Joint Financing Conts	(9,000)
				21,000
33516			<u>Sack & Wheelie Bin Procurement</u>	
	2013		New Wheelie Bins	40,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	10,160
	2093		Recycling Sacks	226,450
	2730		Telephone Charges	150
				277,760
33520			<u>Sack & Wheelie Bin Delivery</u>	
	0100		Salary With Oncost	126,400
	0130		Overtime - Monthly Pay	6,040
	0140		Holiday Pay	380
	0300		Agency/Sep Staff	12,850
	3210	3801	Transport Costs-Vehicles	15,170
	3310		Hire Of Vehicles	5,320
				166,160
33524			<u>Special Collections</u>	
	0100		Salary With Oncost	56,180
	0130		Overtime - Monthly Pay	3,730
	0140		Holiday Pay	300
	0300		Agency/Sep Staff	7,900
	3210	3801	Transport Costs-Vehicles	9,550
	3310		Hire Of Vehicles	2,330
	9409		Other Recoverable Charges	(120,000)
				(40,010)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	169,960
	0130		Overtime - Monthly Pay	11,660
	0140		Agency/Sep Staff	960
	0300		New Trade Waste Bins	24,880
	2012		Maint Of Trade Waste Bins	35,000
	2032		Purchase Of Trade Waste Sacks	1,000
	2085		Management Fees/Charges	1,990
	2521	3026	External Transportation	400
	3090	3026	Transport Costs-Vehicles	9,080
	3210	3801	Sub-Contractors:General	133,170
	3310		Hire Of Vehicles	5,140
	5260	3026	Payments To External Mrfs	29,740
	5320	3026	Essex County Council	13,790
	5321		Ecc Disposal Costs	493,520
	5321	3022	Ecc Disposal Costs	590
	9309	3026	Sale Of Mixed Dry Materials	(22,060)
	9322		Sales Of Sacks (Blue)	(15,000)
	9323		Sale Of Sacks (Trade Recy)	(9,500)
	9401		Fees/Charges For Services	(1,108,000)
	9801		Recharge To Other Rev.A/C	(52,000)
				(275,680)
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	1,500
	3120		Repairs	6,000
	7030		Other Expenses	7,520
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	10,000
				66,810
33556			<u>Promotional Costs</u>	
	2905		Recycling Donations	1,600
	2940		Publicity/Promotion Exp.	15,000
	2941		Consultations	30,000
				46,600
33560			<u>Management Depot & Admin</u>	
	3210	3801	Transport Costs-Vehicles	5,490
				5,490
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,060
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	40,500
	2734		Mobile Phones	8,500
	2950		Membership Subscriptions	1,900
	7030		Other Expenses	7,520
				74,480
33568			<u>Income Account</u>	
	9217	3009	Disposal Credits	(109,230)
	9219		Ecc Recycling Credits	(964,210)
	9219	3008	Ecc Recycling Credits	(285,410)
	9220		Ecc Tipping Away	(16,220)
	9220	3008	Ecc Tipping Away	(52,230)
	9309	3001	Sale Of Materials - Glass	(198,250)
	9309	3002	Sale Of Materials - Newspaper	(1,700)
	9309	3004	Sale Of Materials - Textiles	(1,600)
	9309	3009	Sale Of Materials - Mixed Dry	(529,540)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
9700			Miscellaneous Income	(8,000)
				(2,166,390)

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
33506			<u>Food Waste Service</u>	
	0100		Salary With Oncost	476,810
	0130		Overtime - Monthly Pay	31,020
	0140		Holiday Pay	2,640
	0300		Agency/Sep Staff	69,360
	2019		New Kitchen Caddies	5,000
	2039		Maint Food Bins/Caddies	1,000
	3210	3801	Transport Costs-Vehicles	142,240
	3310		Hire Of Vehicles	4,900
	9101		Ecc Joint Financing Conts	(850,000)
				(117,030)
33510			<u>Green Waste Collections</u>	
	0130		Overtime - Monthly Pay	33,660
	0140		Holiday Pay	2,840
	0300		Agency/Sep Staff	86,680
	2013		New Green Bins	15,000
	2033		Maint Green Bins	1,000
	2099		Green Sacks	30
	2300		Printing-Outwork	50,000
	2502		Consultants	70,000
	2510		Bank Charges	14,230
	2703		Computer Maintenance	49,360
	2750		Postages	49,950
	2940		Publicity/Promotion Exp.	15,000
	3090	3008	Misc.Transport Costs	62,570
	3210	3801	Transport Costs-Vehicles	382,370
	3310		Hire Of Vehicles	13,070
	9460		Green Bin Charge (First Bin)	(1,815,000)
	9461		Green Bin Charge (Add. Bins)	(49,500)
	9462		Sale Of Green Waste Sacks	(6,000)
	9463		Sale Of Green Bins	(15,000)
				(1,039,740)
33548			<u>External Mrfs</u>	
	2521	3009	Management Fees/Charges	9,600
	3090		External Transportation	5,000
	3090	3009	External Transportation	217,920
	5260	3009	Payments To External Mrfs	713,760
				946,280
NET CONTROLLABLE				2,237,000

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

FLEET MANAGEMENT UNIT

30109 Fleet Management Unit

0100		Salary With Oncost	139,640
0130		Overtime - Monthly Pay	1,550
0140		Holiday Pay	360
0940		Training Fees - Incl.Reg.	1,000
1750		Trade Waste Collection	3,300
2010		New Equip. & Furniture	10,500
2020		Hired Equipment	1,000
2030		Maint.Equipment/Furniture	10,000
2090		Other Tools & Materials	4,000
2092		Consumable Materials	250
2121		Water Coolers Expenditure	650
2210		Protective Clothing	1,000
2230		Laundry	4,300
2320		Stationery	1,250
2430		Licences(Miscellaneous)	550
2527		Dvla Checks	1,000
2602		All Risks Insurance	260
2703		Computer Maintenance	7,740
2734		Mobile Phones	300
2950		Membership Subscriptions	1,420
3210	3801	Transport Costs-Vehicles	8,340
7030		Other Expenses	2,000
			200,410

NET CONTROLLABLE

200,410

FLEET - OPERATING COSTS

30112 Fleet Mgt - Operational

0100		Salary With Oncost	170,050
0130		Overtime - Monthly Pay	21,780
0140		Holiday Pay	2,250
3021		Diesel Fuel	603,520
3060		Road Fund Licence	27,790
3110		Parts & Materials	481,610
3120		Repairs	13,950
3210	3801	Transport Costs-Vehicles	(2,369,940)
3340		Operating Lease Payments	1,059,380
3610		General Veh./Plant Ins.	280,720
9806	R812	Transfer To Reserve	(169,000)
			122,110

30116 Fleet Parts Stock

3023		Oil	3,000
3025		Adblue	15,500
3110		Parts & Materials	13,500
			32,000

NET CONTROLLABLE

154,110

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

FLEET - LEASE CAR SCHEME

30115			<u>Fleet - Lease Car Scheme</u>	
	3140		Leased Car Maintenance	1,020
	3330	3801	Hire Of Leased Car	(8,560)
	3331		Lease Car N.I.Contributions	1,250
	3332		Leased Car Irrecoverable V.At	410
	3350		Contract Hire	4,140
	3530		Leased Car Allowance	300
	3650		Leased Car Insurance	4,000
	7050		Contingency	480
	9204		Contributions	(3,040)
				0

NET CONTROLLABLE

0

OPERATIONS MGT & ADMIN

30120			<u>Operations Mgt & Admin</u>	
	0100		Salary With Oncost	1,255,420
	0103		Staffing Costs Profile	33,510
	0130		Overtime - Monthly Pay	7,140
	0140		Holiday Pay	1,090
	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	2,000
	2810		Conference Expenses	100
	3210	3801	Transport Costs-Vehicles	22,030
	3510		Casual Car Allowance	1,500
	7030		Other Expenses	600
				1,328,570

NET CONTROLLABLE

1,328,570

Efin Code			Description	Budget 2025/26
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	2,790
1420	Electricity	20,760
1500	Combined Water/Sewer Chge	6,620
1610	Building Insurance	1,700
1730	Cleaning Materials	400
1740	Contract Cleaning	8,910
1750	Trade Waste Collection	2,600
1780	Clinical Waste	900
1810	Rent	53,250
1820	Unified Business Rate-Ndr	70,000
1860	Service Charges	7,430
2010	New Equip. & Furniture	1,500
2020	Hired Equipment	750
2030	Maint.Equipment/Furniture	100
2050	Tv/Sound Rentals/Licence	320
2130	Vending Machine Rental	5,000
2121	Water Coolers Expenditure	1,900
2536	Legionella Testing/Surveys	1,450
2601	Engineering Insurance	550
2609	General Insurance	100
2730	Telephone Charges	2,000
5264	Emptying Of X Tanks	1,000
5540	Pest Control	600
7030	Other Expenses	200
7051	Health & Safety Contingency	1,000
		207,730

30140 Unit 9 Workshop

1010	General Repair & Maint.	2,000
1250	Fire Alarm/Extinguisher Maint.	100
1270	Security Alarm Payments	2,000
1420	Electricity	9,880
1500	Combined Water/Sewer Chge	550
1740	Contract Cleaning	4,100
1780	Clinical Waste	300
1820	Unified Business Rate-Ndr	22,910
1860	Service Charges	2,000
2536	Legionella Testing/Surveys	600
2601	Engineering Insurance	1,800
2602	All Risks Insurance	300
2609	General Insurance	600
7030	Other Expenses	1,000
7051	Health & Safety Contingency	400
		48,540

NET CONTROLLABLE

256,270

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

HORTICULTURAL SERVICES

33901 Horticultural - Central Costs

0100		Salary With Oncost	990,850
0130		Overtime - Monthly Pay	4,520
0140		Holiday Pay	1,880
0300		Agency/Sep Staff	37,390
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	1,600
3210	3801	Transport Costs-Vehicles	89,810
3310		Hire Of Vehicles	4,770
5220		Sub-Contractors:General	89,410
7051		Health & Safety Contingency	4,000
7300		Insurance Excess	2,750
9101		Ecc Joint Financing Conts	(100,440)
9401		Fees/Charges For Services	(194,650)
			977,490

33902 Horticultural - Plant Shop

0100		Salary With Oncost	80,770
1750		Trade Waste Collection	350
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	13,000
3022		Petrol	4,500
3050		Tyres	3,410
3120		Repairs	7,370
3150		Plant Materials	24,380
3210	3801	Transport Costs-Vehicles	7,390
3340		Operating Lease Payments	94,680
3610		General Veh./Plant Ins.	3,410
5220		Sub-Contractors:General	1,350
9105		Witham Town Council	(500)
			243,730

NET CONTROLLABLE

1,221,220

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

STREET SCENE PROTECTION

33401 Street Scene Protection

0100		Salary With Oncost	279,140
0110		Standby	2,830
0130		Overtime - Monthly Pay	270
0140		Holiday Pay	460
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	10,000
2734		Mobile Phones	1,000
2950		Membership Subscriptions	1,150
3210	3801	Transport Costs-Vehicles	24,370
3510		Casual Car Allowance	400
7020		Payments	5,000
7030		Other Expenses	700
9206		Costs Recovered	(1,000)
9406		Fines	(5,000)
9451		Stray Dogs Income	(1,800)
			323,160

NET CONTROLLABLE

323,160

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
STRATEGIC INVESTMENT				
STRATEGIC INVESTMENT TEAM				
61620		<u>Strategic Investment Team</u>		
	0100	Salary With Oncost		386,620
	0140	Holiday Pay		100
	0200	Other Staffing (Bought In)		6,000
	0940	Training Fees - Incl.Reg.		3,000
	2010	New Equip. & Furniture		2,000
	2734	Mobile Phones		300
	3510	Casual Car Allowance		440
	9803	Tfr To Capital Funds		(60,680)
				337,780
NET CONTROLLABLE				337,780

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

SUSTAINABLE DEVELOPMENT

DEVELOPMENT MANAGEMENT

60103			Development Management Unit	
	0100		Salary With Oncost	2,338,450
	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	1,380
	2611		Proff Negligence Ins	1,770
	2702		Computer Equip.& Software	7,580
	2703		Computer Maintenance	2,690
	2734		Mobile Phones	200
	2950		Membership Subscriptions	15,180
	3330	3801	Hire Of Leased Car	8,560
	3510		Casual Car Allowance	5,040
	3551		Rail Travel	500
	5320		Essex County Council	150,000
	9309		Other Sales	(500)
				2,542,330
60201			Development Mgt Fee Based	
	2502		Consultants Fees	84,960
	2960		Statutory Advertising	6,220
	9401		Fees/Charges For Services	(1,190,000)
				(1,098,820)
60202			Development Mgt Legal/Appeals	
	2504		Legal Fees	100,000
	9806	R881	Transfer To/From Reserve	(100,000)
				0
60203			Development Mgt Enforcement	
	2504		Legal Fees	37,900
	9806	R899	Transfer To/From Reserve	(37,900)
				0
60204			Pre-Application Advice	
	9401		Fees/Charges For Services	(120,000)
				(120,000)
60205			Planning Performance Agreement	
	9235		Plan Perform. Agreements	(210,000)
				(210,000)
60901			Street Naming & Numbering	
	0100		Salary With Oncost	22,370
	9401		Fees/Charges For Services	(21,340)
				1,030
			NET CONTROLLABLE	1,114,540

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		
LANDSCAPE & COUNTRYSIDE				
60801			<u>Tree Maintenance</u>	
	1307		Tree Maintenance	161,060
	2702		Computer Equip.& Software	2,500
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
				165,480
61101			<u>Countryside Management Project</u>	
	5350		Payments To Other La'S	12,000
				12,000
NET CONTROLLABLE				177,480
LOCAL PLAN				
60701			<u>Local Plan</u>	
	2500		Other Professional Fees	90,580
	2502		Consultants Fees	235,400
	9806	R814	Transfer To/From Reserve	(210,400)
				115,580
NET CONTROLLABLE				115,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			<u>Public Transport/Traffic Mgmt</u>	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000
PARKS & LANDSCAPE SERVICES				
60108			<u>Landscape Services</u>	
	0100		Salary With Oncost	324,340
	0103		Staffing Costs Profile	47,600
	0520		Staff Professional Fees	450
	0940		Training Fees - Incl.Reg.	800
	2210		Protective Clothing	200
	2320		Stationery	100
	2734		Mobile Phones	270
	2950		Membership Subscriptions	880
	3510		Casual Car Allowance	1,340
	5320		Essex County Council	7,000
	9700		Miscellaneous Income	(200)
				382,780
NET CONTROLLABLE				382,780

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

PLANNING POLICY

60104

Planning Policy Unit

0100	Salary With Oncost	395,670
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	1,350
3510	Casual Car Allowance	1,210
3551	Rail Travel	500
3554	Car Parking	50
9700	Miscellaneous Income	(1,200)
		398,520

NET CONTROLLABLE

398,520

Efin Code			Description	Budget 2025/26
Cost Centre	Account Code	Activity Code ****		

CORPORATE FINANCING & OTHER ITEMS

CORPORATE FINANCING - OTHER

20834		<u>Corporate Financing - Other</u>	
	2609	General Insurance	9,860
	6020	Interest Payments	289,390
	6042	Minimum Revenue Provision	799,730
	6820	Revenue Contributions	7,558,850
	7805	R860 Transfer To Reserve	1,550,076
	7805	R881 Transfer To Reserve	500,000
	7805	R891 Transfer To Reserve	553,700
	7805	R898 Transfer To Reserve	100,000
	9013	Defra Grants	(1,323,000)
	9022	New Homes Bonus Grant	(1,550,076)
	9114	Repay Technical Agreement	(357,500)
	9803	Tfr To Capital Funds	(70,000)
	9806	R800 Transfer To Reserve	(2,494,000)
	9806	R801 Transfer To/From Reserve	(9,860)
	9806	R860 Transfer To Reserve	(2,261,850)
	9B00	Balance Sheet Contra	(1,127,933)
			2,167,387

NET CONTROLLABLE	2,167,387
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EFFICIENCY SAVINGS TARGET

20832		<u>Efficiency Savings Target</u>	
	0100	Salary With Oncost	(300,000)
	0103	Staffing Costs Profile	110,150
	0104	Annual Leave Purchase	(25,000)
	1820	Unified Business Rate-NDR	11,800
	3330	Hire Of Leased Car	10,090
	7010	Apprentice Levy	76,600
			(116,360)

NET CONTROLLABLE	(116,360)
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UNAPPORTIONABLE OVERHEADS

20831		<u>Unapportionable Central Overheads</u>	
	0201	Pension Fund - Added Years	656,860
	0750	Annuity	7,790
			664,650

NET CONTROLLABLE	664,650
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Capital Programme Resources Summary - 2024/25 onwards

	2024/25 £m	2025/26 £m	Later Years £m	Total £m
Capital Resources:				
Capital resources b/f	17.1			
Business Rates Surplus Contribution	1.5			
Resources In-Year	18.6			18.6
Capital Expenditure:				
Existing programme	3.4	2.7		6.0
Future Items:				
- Bids for 2025/26		1.7		1.7
- Future Anticipated Bids			3.2	3.2
- Provisions		1.2	6.3	7.5
Expenditure In-Year	3.4	5.6	9.5	18.4
Balance of General Capital Resources	15.2	-5.6	-9.5	0.2
Net Capital Cumulative	15.2	9.7	0.2	

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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Capital Programme Approved Projects 2025/26

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
Contact Centre Netcall System	81170	xxxx	89MG	40,000
ICT & Facilities Total				80,000

Planned Maintenance	81160	xxxx	8914	912,000
Asset Management Total				912,000

Major Housing Grant	84102	xxxx	8A02	53,000
Electric Vehicle Chargers	81170	xxxx	89MH	58,000
Environment Total				111,000

Committee Management System	81170	xxxx	89MJ	20,000
Polling Booths	81170	xxxx	89MK	100,000
Governance Total				120,000

Play Areas - Refurbishment	81170	xxxx	8905	150,000
Litter Bin and Dog Waste Bins	81170	xxxx	89ML	50,000
Lakes Road Depot - Refurbishment	81160	xxxx	89LF	20,000
Operations Total				220,000

3G Artificial Grass Pitch Floodlight conversion to LED	81170	xxxx	89KF	20,000
Sports Hall & Studio Floor Replacement	81170	xxxx	89KE	35,000
Dry-side Changing Rooms Refurbishment	81170	xxxx	89MM	30,000
Car Park Works	81170	xxxx	89MN	51,810
Leisure Total				136,810

General Fund Total				1,579,810
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Capital Salaries

- Corporate	70,000
- Strategic Investment	60,680

GRAND TOTAL*	1,710,490
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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 2025/26 to 2028/29

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. The Corporate Strategy reflects a number of core themes and is supported by an Annual Plan.
- 2.2 Performance is measured towards delivery of agreed outcomes and reported quarterly and annually to Cabinet and 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 as part of the gateway process for 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 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. Development interest may be capitalised for large projects 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

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Economic Growth and Infrastructure	1,141	1,883	63	0	0	0
Housing, Health and Wellbeing	1,395	1,769	3,399	53	53	53
Planning	395	13	0	0	0	0
Finance, Resources and Performance	905	1,085	2,599	952	690	540
Stronger Communities	1,702	2,387	3,214	150	150	150
Transformation, the Environment and Customer Services	18	1,530	623	0	0	0
Capital Salaries	337	263	131	131	131	131
Total	5,893	8,930	10,028	1,286	1,024	874

A breakdown by project or programme is provided in **Appendix 1** including provisional schemes.

4.3 Included within the above programme are: projects which have previously been approved; new capital bids for 2025/26; and provisional capital requirements that have been highlighted for 2026/27 to 2028/29. The total expenditure forecast over the period 2024/25 to 2028/29 is £22.1m.

4.4 Resources have been 'reserved' within the overall capital resource planning for H120 financing, the waste review, and Witham investments. Spend against the latter two provisions is subject to further formal decisions being taken.

4.5 A total of £2.55 million comprising the Council's New Homes Bonus allocation for 2025-26 combined with the uncommitted balance from prior year receipts, has been reserved for investment across the following themes: Community Asset Fund; Housing Initiatives; and Sustainable Capital Programme. Final budget allocations to individual projects will be subject to the appropriate governance.

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

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
External Sources	3,499	5,050	3,629	-	-	-
Own Resources	2,675	3,627	6,399	1,286	1,024	874
Debt	-281	253	-	-	-	-
Total	5,893	8,930	10,028	1,286	1,024	874

4.7 The Council's Section 151 Officer is responsible for determining 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 Debt may include internal borrowing where the Section 151 Officer considers this approach to be financially beneficial overall and having considered all risks. Debt was reduced in 2023/24 by using capital receipts and other unbudgeted capital grant income to reduce prior 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 from the sale of the remaining plots at Horizon 120 are as shown in the following table:

Table 3 Replacement of Debt Finance

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Capital Receipts	-	-	4.4	-	-	-
Annual MRP	0.8	0.8	0.8	0.8	0.8	0.8
Annual Lease Payments	0.3	0.6	0.5	0.5	0.5	0.4
Total Own Resources Applied	1.1	1.4	5.7	1.3	1.3	1.2

4.10 The Council's policy for providing MRP is attached as **Appendix 2** 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/ leasing payments 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 2024/25 forecast due to the lease financing of r operational vehicles.

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Capital Financing Requirement	23.0	24.0	18.6	17.2	15.9	14.7

5. ASSET MANAGEMENT

Strategy

- 5.1 A new Asset Management Policy Strategy and Plan for 2024-28 was approved in November 2024, which provides the framework for how the Council will manage its property assets to support achievement of the Corporate Strategy and key priorities.
- 5.2 The Strategy sets out how assets will be managed; communicate this to key stakeholders; ensure there is a common vision for property and assets; and create a practical plan for delivery. The aim is to ensure plans are adaptable to meet the changing nature of the Council's priorities.
- 5.3 The Strategy is focused around 6 strategic pillars aligned with two fundamental principles.

Organisational Strategy:

- Governance – adopting a corporate landlord model and strengthening decision-making processes
- Systems and Processes – developing and implementing property management related policies and processes based on RICS guidance and best practice.

Technical Delivery:

- Asset Management – Overall management of property, measuring performance and developing a programme of disposals where assets are not meeting certain criteria or are not contributing to overall objectives
 - Asset Reviews – structured reviews of asset holdings scrutinising why we are holding assets.
 - Building Obsolescence – reviewing and developing an active programme of surveys on asset held for planning future lifecycle investment requirements.
 - Readiness for the future – Future service requirements and creating a sustainable roadmap to achieving Net Zero objectives.
- 5.4 The Asset Management Policy, Strategy and Plan can be viewed [here](#).

Planned Maintenance

- 5.5 Planned maintenance requirements are reviewed regularly through condition surveys. The surveys inform 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 updated surveys.

Asset Disposals

- 5.6 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.

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Asset Sales	0.2	5.3	1.3	1.3	-	-
Housing Transfer Further Receipts	1.1	0.7	0.5	0.5	0.5	0.5

- 5.6 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. For approving additions to the capital programme as part of the annual budget process only those capital resources that have been realised are considered.

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's cash balances are managed on a holistic basis and maintains a positive cash flow position due to the level of reserves and balances held. This positive position increases in-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 borrowing the main objectives is to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives can be potentially conflicting, and therefore a balance will need to be struck between short-term loans and long-term fixed rate loans where the future cost is known but is likely to be 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

	31.3.24	31.3.25	31.3.26	31.3.27	31.3.28	31.3.29
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Debt (incl. lease arrangements)	8.2	9.3	8.6	7.7	6.8	6.0
CFR	23.0	24.0	18.6	17.2	15.9	14.7
Internal Borrowing (-)	-14.8	-14.7	-9.9	-9.6	-9.2	-8.7

- 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.

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 2025/26 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 is managed holistically and where it is required in the near term it will be invested with the government, other local authorities or selected high-quality banks or money market funds. 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 investments, and the Council may request its money back at relatively short notice.

Table 7 Treasury Management Investments

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Pooled Fund (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investment	49.0	56.8	48.0	35.7	32.8	33.3
Total average Investments	68.0	75.8	67.0	54.7	51.8	52.3

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

7. COMMERCIAL ACTIVITIES

- 7.1 The Council has added to its property portfolio over recent years. With the general decline in central government financial support this 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 commercial property portfolio was c£69m, 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 2024, 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

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Financing costs (net)	-2.13	-2.40	-1.37	-0.82	-0.73	-0.90
Proportion of Budget	-11.0%	-12.2%	-6.6%	-4.1%	-3.6%	-4.3%

(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

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Property (Net Inc)	2.6	2.9	3.0	3.0	3.0	3.1
Proportion of Budget	-13.2%	-14.8%	-14.4%	-15.1%	-14.8%	-14.7%

(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 central 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 Asset Management, 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 Finance with advice from an external treasury management firm, Arlingclose Ltd.
- 11.5 Strategic leadership at officer level is exercised through Management Board and the Officer Programme 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 1 – Medium Term Capital Programme

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period £000	24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
Transformation, the Environment and Customer Services						
3G AGP Floodlight conversion to LED Lighting	20	-	20	-	-	-
Air Quality Monitoring Equipment	14	14	-	-	-	-
Allotments Great Notley Country Park	56	-	56	-	-	-
Braintree Tree Planting Schemes	2	2	-	-	-	-
Cemetery Memorial Repairs	29	11	18	-	-	-
Coggeshall Pieces, Halstead	19	19	-	-	-	-
Contact Centre	40	-	40	-	-	-
Cordons Farm Improvements	16	12	4	-	-	-
Customer Relationship Management and In-Cab Technology	35	35	-	-	-	-
Dog & Litter bin review	50	-	50	-	-	-
Drainage Works - Meadowside, Braintree	3	3	-	-	-	-
Flitch Way Improvements	6	6	-	-	-	-
Food Waste Transition	320	70	250	-	-	-
Hoppit Mead – Local Nature Reserve Designation	6	-	6	-	-	-
John Ray Park Improvements	6	6	-	-	-	-
Lakes Road Sub-Station and Electric Chargers	180	180	-	-	-	-
Lakes Road Depot - Refurbishment	75	75	-	-	-	-
LED Installation at the Leisure Centres	35	35	-	-	-	-
Office Space at Lakes Road	20	-	20	-	-	-
Open Space Path Repairs	131	66	65	-	-	-
Parks & Open Spaces Infrastructure Works	25	25	-	-	-	-
Refurbishment of Public Toilets at Newlands Drive, Witham	50	50	-	-	-	-
Replacement Car Park Ticket Machines	78	78	-	-	-	-
Replacement of EV Chargers (x22)	58	-	58	-	-	-
Replacement Park Benches	6	6	-	-	-	-
Roller Brake Tester	45	45	-	-	-	-
Rose Hill - New Park	155	152	3	-	-	-
Sible Hedingham Route - Footpath	1	1	-	-	-	-
Trees Bocking Blackwater	12	12	-	-	-	-
Weavers Park Tree Planting/Bench	16	3	13	-	-	-
Wheelie Bins Provision and Replacements	53	38	15	-	-	-
Witham Leisure Centre - LED Light Replacement	64	64	-	-	-	-
Witham Leisure Centre - Car Park - Solar Canopy	355	355	-	-	-	-
Witham Leisure Centre - Roof Mounted Solar Array	93	93	-	-	-	-
Witham Town Park Phase 2	79	74	5	-	-	-

Cabinet Portfolio/ Project	MTFS Period £000	24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
Finance, Resources and Performance						
Arcserve Backup System Hardware Renewal	50	-	50	-	-	-
Causeway House - Refresh	1,200	-	1,200	-	-	-
Causeway House Windows	51	51	-	-	-	-
CCTV Camera Upgrade	8	8	-	-	-	-
Causeway House CCTV Server Upgrade	28	28	-	-	-	-
Causeway House Servers & Infrastructure Upgrade	36	36	-	-	-	-
Committee Management Systems - Replace/Update	20	-	20	-	-	-
Council Chamber Audio Visual Replacement	45	45	-	-	-	-
Efinanicals Upgrade (V6.5)	60	60	-	-	-	-
Horizon 120 Plaza	253	253	-	-	-	-
MYAccount Phase 2	80	-	80	-	-	-
Network Infrastructure Upgrade	32	5	27	-	-	-
Planned Maintenance of Council Owned Assets	3,611	517	1,032	912	650	500
Polling Booths	100	-	100	-	-	-
Ongoing Tech Refresh	200	40	40	40	40	40
Unified Communications Infrastructure Upgrade	42	42	-	-	-	-
Website Customer Access	50	-	50	-	-	-
Housing, Health and Wellbeing						
3G Artificial Pitch - Witham	946	237	709	-	-	-
3G Artificial Pitch - District Wide	527	-	527	-	-	-
Braintree Leisure Centre - Replace the floodlighting system	30	-	30	-	-	-
Braintree Leisure Centre - Studio and Sports Hall floors Replacement	90	-	90	-	-	-
Braintree Sport & Health Club – Sports Hall & Studio Floor Replacement	35	-	35	-	-	-
Braintree Swimming Centre Contribution to Car Park Works	104	52	52	-	-	-
Changing Places - Toilet Faculties (HLC & WTC)	55	55	-	-	-	-
Disabled Facilities Grants	2,601	1,290	1,311	tbc	tbc	tbc
Halstead Dry-Side Changing Rooms	30	-	30	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	25	-	25	-	-	-
Handyman	16	16	-	-	-	-
Housing Renovation Grants	16	16	-	-	-	-
Local Authority Social Housing Grants	640	103	537	-	-	-
Major Housing Grant	212	-	53	53	53	53
Planning						
Building Control - IT Upgrade	3	3	-	-	-	-
Planning Software Purchase and Installation	10	10	-	-	-	-

		Profile by Financial Year				
Cabinet Portfolio/ Project	MTFS Period £000	24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
Stronger Communities						
Clare Rd Play Equipment	51	51	-	-	-	
Community Transport Replacement Minibus	55	55	-	-	-	-
Courtauld Sports Ground	210	210	-	-	-	-
Fabians Park. Coggeshall Play Equipment	-	-	-	-	-	-
Halstead Community Grant Fund	206	206	-	-	-	-
Jefferies Rd Changing Rooms, Cressing	38	38	-	-	-	-
Licensing Module	17	17	-	-	-	-
Maltings Lane Community Facility	3,883	1,039	2,844	-	-	-
Mill Park Drive Play Equip	-	-	-	-	-	-
Play Area Refurbishment and Safety Equipment	917	177	290	150	150	150
Play Areas - Safety Surfacing	80	-	80	-	-	-
Ramsey Rd Recreation Ground Halstead	277	277	-	-	-	-
Silver End Recreation Ground Parking	44	44	-	-	-	-
Skate Park Replacements	216	216	-	-	-	-
Witham Cricket Club Nets	57	57	-	-	-	-
Economic Growth and Inward Investment						
Braintree Town Centre Regeneration	107	107	-	-	-	-
Cycle Parking	27	27	-	-	-	-
Horizon 120 Business Park	238	238	-	-	-	-
Industrial Estates Improvement Fund	21	21	-	-	-	-
Public Realm Improvements	18	18	-	-	-	-
Rural Prosperity Fund	589	589	-	-	-	-
Shared Prosperity Fund (capital)	97	34	63	-	-	-
Shared Prosperity Fund - Community Infrastructure Fund	100	100	-	-	-	-
Springwood Drive Footpath Imps	17	17	-	-	-	-
Superfast Broadband	33	33	-	-	-	-
Town Centre Improvements (Halstead & Witham)	698	698	-	-	-	-
Provisions & Capital Salaries						
Capital Salaries	787	263	131	131	131	131
Total	22,142	8,930	10,028	1,286	1,024	874

	MTFS Period £000	24/25 £000	25/26 £000	26/27 £000	27/28 £000	28/29 £000
Other Investment Requirement – subject to formal decision						
Waste review	4,500	-	4,500	-	-	-

Appendix 2 – Minimum Revenue Policy (MRP)

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

Asset Life Method

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

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

Lease life Method

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

Capital Loans

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

Assets Developed or Acquired for Sale

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

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

TREASURY MANAGEMENT STRATEGY 2025-26

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 1** 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 2** provides an Economic

and Interest Rate Forecast by Arlingclose as of November 2024, 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

	31.3.24 Actual £m	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Capital Financing Requirement (CFR)	23.01	23.95	18.55	17.24	15.93	14.71
Less: Leasing liabilities	-2.77	-4.25	-4.00	-3.49	-2.98	-2.57
Loan CFR	20.24	19.70	14.55	13.75	12.95	12.15
Less: External borrowing	-5.40	-5.00	-4.60	-4.20	-3.80	-3.40
Internal Borrowing	14.84	14.70	9.95	9.55	9.15	8.75
Less: Usable reserves	-45.14	-49.88	-36.63	-29.51	-30.88	-30.75
Less: Working capital	-26.02	-20.67	-12.41	-11.91	-11.91	-11.41
Investments	-56.33	-55.85	-39.09	-31.86	-33.64	-33.41

- 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 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. The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which reduces the indebtedness in line with each asset's life, and so charges the economic consumption of capital assets as they are used
- 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

	31.3.25 Forecast £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Loan CFR	19.70	14.55	13.75	12.95	12.15
Less: Usable reserves	-49.88	-36.63	-29.51	-30.88	-30.75
Less: Working capital	-20.67	-12.41	-11.91	-11.91	-11.41
Plus: minimum investments	10.00	10.00	10.00	10.00	10.00
Liability Benchmark	-40.85	-24.99	-17.66	-19.84	-20.01

- 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 £5.0m 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 main 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 ongoing financial challenges of the MTFs, 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 higher than in recent past 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

	2023/24 Actual £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m
Pooled Funds (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investments	49.0	56.8	48.0	35.7	32.8	33.3
Total Average Investment balance	68.0	75.8	67.0	54.7	51.8	52.3

- 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.

- 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 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	£4m	Unlimited
Secured investments*	3 years	£4m	(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.
- 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:** Revenue reserves would be required to cover investment losses and therefore 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 (also subject to the exposure limit set out in Table 4).
- 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	2025/26	2026/27	2027/28
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 2025/26 is £2.8m, based on an average investment portfolio of £67m. This represents an overall estimated return of 4%.
- 9.2 Interest payable on current borrowing is £123k per annum and £70k in relation to the premium repayment in respect of refinanced LOBOs. Minimum Revenue Provision (MRP) set aside is budgeted at £799k.
- 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. The level of reserve required is kept under review.
- 9.5 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	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 1 – 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 2 - Arlingclose Economic & Interest Rate Forecast – December 2024

1. Economic Background

1.1 The impact on the UK from the government's Autumn Budget, slower interest rate cuts, modestly weaker economic growth over the medium term, together with the impact from President-elect Trump's second term in office and uncertainties around US domestic and foreign policy, will be major influences on the outlook for treasury management during 2025/26.

The Bank of England's (BoE) Monetary Policy Committee (MPC) reduced Bank Rate to 4.75% at its meeting in November 2024, having previously cut the rate by 25bp from the 5.25% peak at the August MPC meeting. At the November meeting, eight Committee members voted for the cut while one member preferred to keep Bank Rate on hold at 5%.

The November quarterly Monetary Policy Report (MPR) is forecasting Gross Domestic Product (GDP) growth to pick up to around 1.75% (four-quarter GDP) in the early period of the BoE's forecast horizon before falling back. The impact from the Autumn Budget pushes GDP higher in 2025 than was expected in the previous MPR, before becoming weaker. Current GDP growth was shown to be 0.5% between April and June 2024, a downward revision from the 0.6% rate previously reported by the Office for National Statistics (ONS).

ONS figures reported the annual Consumer Price Index (CPI) inflation rate at 1.7% in September 2024, down from 2.2% in the previous month and lower than the 1.9% expected. Core CPI also declined further than expected to 3.2% against a forecast of 3.4% and the previous month's 3.6%. The outlook for CPI inflation in the November MPR showed it rising above the MPC's 2% target from 2024 into 2025 and reaching around 2.75% by the middle of calendar 2025. This represents a modest near-term increase due to the ongoing impacts from higher interest rates, the Autumn Budget, and a projected margin of economic slack. Over the medium-term, once these pressures ease, inflation is expected to stabilise around the 2% target.

The labour market appears to be easing slowly; however, the data still requires treating with some caution. The latest figures reported the unemployment rate fell to 4.0% in the three months to August 2024, while economic inactivity also declined. Pay growth for the same period was reported at 4.9% for regular earnings (excluding bonuses) and 3.8% for total earnings. Looking ahead, the BoE MPR showed the unemployment rate is expected to increase modestly, rising to around 4.5%, the assumed medium-term equilibrium unemployment rate, by the end of the forecast horizon.

The US Federal Reserve has also been cutting interest rates, bringing down the Fed Funds Rate by 0.25% at its November 2024 monetary policy meeting to a range of 4.5%-4.75%. Further interest rate cuts are expected, but uncertainties around the potential inflationary impact of incoming President Trump's policies may muddy the waters in

terms of the pace and magnitude of further rate reductions. Moreover, the US economy continues to expand at a decent pace, rising at an annual rate of 2.8% in the third quarter of 2024, and inflation remains elevated suggesting that monetary policy may need to remain more restrictive in the coming months than had previously been anticipated.

Euro zone inflation fell below the European Central Bank (ECB) 2% target in September 2024, the first time in over three years. This allowed the ECB to continue its rate cutting cycle and reduce its three key policy rates by 0.25% in October. Inflation is expected to rise again in the short term, but then fall back towards the 2% target during 2025, with the ECB remaining committed to maintaining rates at levels consistent with bringing inflation to target, but without suggesting a specific path.

2. Credit Outlook

2.1 Credit Default Swap (CDS) prices have typically followed a general trend downwards during 2024, reflecting a relatively more stable financial period compared to the previous year. Improved credit conditions in 2024 have also led to greater convergence in CDS prices between ringfenced (retail) and non-ringfenced (investment) banking entities again.

2.2 Higher interest rates can lead to a deterioration in banks' asset quality through increased loan defaults and volatility in the value of capital investments. Fortunately, the rapid interest rate hikes during this monetary tightening cycle, while putting some strain on households and corporate borrowers, has not caused a rise in defaults, and banks have fared better than expected to date, buoyed by strong capital positions. Low unemployment and robust wage growth have also limited the number of problem loans, all of which are positive in terms of creditworthiness.

3. Interest Rate Forecast

3.1 Arlingclose forecasts that The Bank of England's Monetary Policy Committee will continue reducing rates through 2025, taking Bank Rate to around 3.75% by the end of the 2025/26 financial year. The effect from the Autumn Budget on economic growth and inflation has reduced previous expectations in terms of the pace of rate cuts as well as pushing up the expected rate projected at the end of the current monetary policy loosening cycle.

3.2 Arlingclose expects long-term gilt yields to remain broadly at current levels on average (amid continued volatility), but to end the forecast period modestly lower compared to now. Yields will continue to remain relatively higher than in the past, due to quantitative tightening and significant bond supply. As ever, there will be short-term volatility due to economic and (geo)political uncertainty and events.

4. Detailed Interest Rate Forecast

4.1 Underlying assumptions:

- 4.1.1 As expected, the Bank of England Monetary Policy Committee (MPC) cut Bank Rate to 4.75% in November in an 8-1 vote. However, the outlook for monetary policy has changed following the new government's fiscal plans, as delivered in the recent Budget.
- 4.1.2 The Budget contained measures that will boost demand, in a constrained supply environment, while pushing up direct costs for employers. The short to medium-term inflationary effects of the Budget require a change to our Interest Rate Forecast.
- 4.1.3 UK GDP recovered well in 2024 from a technical recession in the first half of the year, but underlying growth appears relatively subdued. However, the Budget will significantly boost government spending over the short-term, with few offsetting measures to subdue household demand, so GDP growth is likely to rise relatively steeply.
- 4.1.4 Private sector wage growth has eased to 4.8% yet remains high, while services inflation continues to hold above pre-pandemic levels. The increase in employers' NICs, minimum and public sector wage levels could have wide ranging impacts on private sector employment demand and costs, but the near-term impact will likely be inflationary as these additional costs get passed to consumers.
- 4.1.5 CPI inflation was below the 2% target in September but will rise a little by year-end as energy price declines from the previous year fall out of the annual comparison. The Bank of England (BoE) estimates the Budget impact will see the CPI rate at 2.7% by year end 2025 and remain over target in 2026, as opposed to the prior projection of inflation easing back to and then below target by this point.
- 4.1.6 The MPC re-emphasised the gradual move to easing monetary policy, and we now believe the Budget measures have both reduced the pace of Bank Rate cuts and increased the low for this loosening cycle (although downside risks remain in the medium term).
- 4.1.7 The increase in borrowing, rise in inflation and shallower path for Bank Rate projected by the Office for Budget Responsibility (OBR) raised gilt yields. The material change in rate expectations means that yields will be generally higher in the post-Budget world.

4.2 Forecast:

- 4.2.1 Bank Rate was cut to 4.75% in November 2024 from highs in 2024 of 5.25%.
- 4.2.2 The MPC will continue to lower Bank Rate to reduce the restrictiveness of monetary policy, but more slowly and to a higher level. It is forecasted that

another rate cut will follow in February 2025, with further reductions expected to a low of 3.75%.

4.2.3 Long-term gilt yields have risen to reflect both UK and US economic, monetary and fiscal policy expectations, and increases in bond supply. Volatility is likely to remain elevated as the market digests incoming data for clues around the impact of policy changes.

4.2.4 Upside risks to inflation over the next 12 months could limit the extent of monetary easing, but we see the risks as broadly balanced over the medium term.

[illegible]

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 - By Business Plan

Cost

Centre Code	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 Services & 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

NUMERICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
20812	Debt Management Expenses	Finance
20821	Capital Financing	Finance
20831	Unapportionable Central Overhd	Corporate Financing
20832	Efficiency Savings Target	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20901	Cdc - Corporate Policy Making	Governance
20902	Cdc-Represent Local Interests	Governance
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community & Leisure
22102	Central Purchasing	Corporate Management Plan
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Marketing & Communications
22201	District Elections	Governance
22301	Local Land Charges	Governance
22401	Electoral Registration	Governance
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
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

NUMERICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
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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
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
27341	Victoria Square Service Charge	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

NUMERICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
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28301	Closed Circuit Television	Ict & Facilities
28604	Rent Allowances	Finance
28605	Benefit Fraud	Finance
28801	Council Tax	Finance
28901	Non-Domestic Rates	Finance
30102	Public Health & Housing	Environment
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30116	Fleet Parts Stock	Operations
30120	Operations Mgt & Admin	Operations
30135	Lakes Road Depot & Offices	Operations
30140	Unit 9 Workshop	Operations
30701	Health Protection	Environment
30801	Environmental Protection	Environment
31101	Public Conveniences-General	Operations
31102	B&B Public Gardens Toilets	Operations
31103	Victoria Square Toilets	Operations
31109	Lockrams Lane Toilets	Operations
31110	Maldon Road Park Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations
33213	Highway Verges	Operations
33217	Sports Grounds	Operations
33221	Closed Churchyards	Operations
33225	Parks Other	Operations
33229	Silver End Memorial Gardens	Operations
33233	Halstead Public Gardens	Operations
33401	Street Scene Protection	Operations
33504	Collection Costs	Operations
33506	Food Waste Service	Operations
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

NUMERICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
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
35210	Carbon Management	Environment
35301	Public Lighting	Environment
36401	Pest Control	Environment
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Options	Housing Services
40106	Housing Assessment	Housing Services
40203	Grants	Housing Services
40208	Stock Condition Survey	Environment
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40225	Temporary Accommodation	Housing Services
40226	Bradford Street	Housing Services
40232	Digby Court	Housing Services
40235	Homelessness Prevention Scheme	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

NUMERICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
61606	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 - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
28103	1 Freebournes Court	Asset Management
27318	3/4 Century Drive	Asset Management
34201	Abandoned Vehicles	Operations
33209	Allotments	Operations
66520	Animal Activities Licensing	Environment
25701	Apprentices	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

ALPHABETICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
33514	Clinical Waste Collections	Operations
33221	Closed Churchyards	Operations
28301	Closed Circuit Television	Ict & Facilities
33504	Collection Costs	Operations
27321	Commercial Property (Other)	Asset Management
15200	Community Safety (Csp)	Community & Leisure
14120	Community Services & Projects	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
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
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

ALPHABETICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
27106	Everitt Way Sible Hedingham	Asset Management
10205	External Funding	Community & Leisure
33548	External Mrfs	Operations
27331	Feasibility Projects	Asset Management
26102	Financial Services Unit	Finance
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30116	Fleet Parts Stock	Operations
33506	Food Waste Service	Operations
27105	Former Depot Great Yeldham	Asset Management
27205	Freebournes Rd Witham	Asset Management
33564	General Administrative O/Heads	Operations
33552	General Operational O/Heads	Operations
10602	George Yard Car Park	Operations
10706	Goldingham Hall	Asset Management
40203	Grants	Housing Services
24001	Graphic Design & Printing	Marketing & Communications
10712	Great Notley Village Hall	Asset Management
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
40235	Homelessness Prevention Scheme	Housing Services
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

ALPHABETICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
26106	Insurance Unit	Finance
26103	Internal Audit	Finance
20811	Investment & Other Income	Finance
24109	It Infrastructure	Ict & Facilities
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development
22105	Legal Services	Governance
13001	Leisure Contract	Community & Leisure
62001	Licensing	Environment
22301	Local Land Charges	Governance
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	Marketing & Communications
31110	Maldon Road Park Toilets	Operations
33560	Management Depot & Admin	Operations
21302	Marketing & Communications	Marketing & Communications
11102	Markets	Operations
10614	Mayland Drive Car Park	Operations
27304	Mayland House	Asset Management
10235	Member Grant Scheme	Community & Leisure
22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
12401	Museum-General	Community & Leisure
61606	Neeb	Economic Development
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

ALPHABETICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
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
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

ALPHABETICAL COST CENTRE LIST - By Business Plan

Cost

Centre Code	Cost Centre Name	Business Plan Name
40225	Temporary Accomodation	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
27341	Victoria Square Service Charge	Asset Management
31103	Victoria Square Toilets	Operations
24202	Voice Network	Ict & Facilities
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Ict & Facilities
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management

**General Fund Subjective Summary (All
Business Plans)**

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

GROSS EXPENDITURE

EXP0	Employee Related Expenses	27,132,100	0
EXP1	Premises Related Expenses	2,648,300	62,620
EXP2	Supplies & Services	6,373,440	0
EXP3	Transport Related Expenses	3,169,360	0
EXP4	Transfer Payments	24,581,070	0
EXP5	Third Party Payments	2,600,060	0
EXP6	Capital Financing Costs	8,841,250	0
EXP7	Miscellaneous Expenditure	583,080	100,230
EXPY	Collection Fund	43,090	0
EXPZ	Gf Revenue Account	(3,651,954)	0
TOTAL - GROSS EXPENDITURE		72,319,796	162,850

GROSS INCOME

INC0	Government Grants	(28,595,756)	0
INC1	Joint Financing Income	(2,172,070)	0
INC2	Other Grants & Reimbursements	(2,810,190)	0
INC3	Sales	(817,750)	0
INC4	Fees & Charges	(7,593,130)	0
INC5	Rents	(4,777,770)	0
INC6	Interest	(2,721,850)	0
INC7	Miscellaneous Income	(180,030)	0
INC8	Internal Recharges	(306,120)	(162,850)
TOTAL - GROSS INCOME		(49,974,666)	(162,850)

NET CONTROLLABLE EXPENDITURE 22,345,130

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

EXP0	Employee Related Expenses	27,132,100	0
0100	Salary With Oncost	24,505,550	
0103	Staffing Costs Profile	452,720	
0104	Annual Leave Purchase	(25,000)	
0106	Non-Basic Oncosts	2,160	
0110	Standby	66,940	
0130	Overtime - Monthly Pay	407,440	
0140	Holiday Pay	45,860	
0200	Other Staffing (Bought In)	170,000	
0201	Pension Fund - Added Years	656,860	
0300	Agency/Sep Staff	556,460	
0520	Staff Professional Fees	21,900	
0540	First Aid	2,800	
0550	Fire Marshall	1,500	
0560	Webcasting	4,700	
0620	Employers Liability Ins.	79,010	
0650	Officials Indemnity Ins.	9,260	
0660	Pa(All Duties) Insurance	3,040	
0670	Fidelity Insurance	7,340	
0710	Staff Health Checks	8,120	
0711	Well Being Programme	600	
0712	Employee Support	7,610	
0750	Annuity	7,790	
0785	Staff Awards	500	
0810	Advertising	3,060	
0850	Disclosure & Barring Service	200	
0940	Training Fees - Incl.Reg.	135,080	
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	2,648,300	62,620
1010	General Repair & Maint.	373,930	
1019	Planned Maintenance	25,000	
1040	Electrical Works	4,300	
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.	7,300	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	16,220	
1260	Automatic Door Maint.	2,000	
1270	Security Alarm Payments	7,280	
1280	Lights/Fittings/Electrics	5,050	
1284	Health & Safety	8,000	
1286	Asbestos & Waste Clearance	900	
1287	Cctv Systems & Maintenance	4,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	19,000	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	2,780	
1306	Sweeping & Scavenging	0	
1307	Tree Maintenance	162,210	
1308	Bedding	5,920	
1309	Fencing/Walls	9,000	
1310	Landscaping	2,900	
1312	Road Repairs	500	
1313	Weed Control	4,400	
1317	Drainage Works	18,500	
1318	Hanging Baskets/Containers	200	
1410	Gas	61,340	
1420	Electricity	399,460	
1500	Combined Water/Sewer Chge	55,190	
1510	Metered Water Charge	700	
1610	Building Insurance	83,850	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	7,600	
1740	Contract Cleaning	214,890	
1750	Trade Waste Collection		62,620
1770	Toilets-Hygiene	5,300	
1780	Clinical Waste	1,740	
1781	Confidential Waste Disposal	3,000	
1790	Health & Safety	2,520	
1810	Rent	223,640	
1820	Unified Business Rate-Ndr	747,790	
1840	Hire Of Premises	2,510	
1850	Council Tax	2,500	
1860	Service Charges	121,020	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

EXP2	Supplies & Services	6,373,440	0
2010	New Equip. & Furniture	62,910	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	35,000	
2013	New Domestic Wheelie Bins	55,000	
2015	Signs	8,330	
2019	Food Waste Bins/Caddies	5,000	
2020	Hired Equipment	12,950	
2030	Maint.Equipment/Furniture	74,480	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Domestic Wheelie Bins	2,000	
2034	Maint Of Bring Banks	20,000	
2035	Maint Of Pv Panels	5,000	
2039	Maint Food Bins/Caddies	1,000	
2045	Social Car Mileage Payments	3,500	
2050	Tv/Sound Rentals/Licence	1,480	
2060	Chemicals,Fertilisers,Poisons	5,100	
2085	Purchase Of Trade Waste Sacks	1,990	
2086	Purchase Of Sacks (Street)	30,000	
2090	Other Tools & Materials	83,300	
2092	Consumable Materials	17,270	
2093	Recycling Sacks	226,450	
2095	Street Nameplates	3,500	
2099	Green Sacks	30	
2110	Provisions,Foods & Snacks	20,080	
2121	Water Coolers Expenditure	5,500	
2130	Vending Machine Rental	5,000	
2210	Protective Clothing	57,800	
2220	Uniforms & Name Badges	2,060	
2230	Laundry	4,500	
2300	Printing-Outwork	49,380	
2310	Newspapers & Publications	19,100	
2320	Stationery	12,940	
2330	Books	50	
2360	Printing Paper/Materials	18,280	
2370	Printing-Machine Rentals	23,380	
2390	Photocopy Mach.Rent/Meter Chge	13,790	
2410	Court Fees & Charges	5,200	
2430	Licences(Miscellaneous)	5,020	
2450	Land Registry Fees	2,000	
2500	Other Professional Fees	165,060	
2501	Analysts Fees	10,230	
2502	Consultants Fees	335,560	
2504	Legal Fees	148,980	
2505	Bailiffs Fees	1,550	
2507	Valuers/Estate Agent Fees	15,000	
2508	Vets Fees	12,800	
2509	Audit Fees	224,080	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

2510	Bank Charges	160,020	
2511	Security Services	22,610	
2512	Debt Collection Agencies	2,200	
2513	Elections Canvassing Fees	10,400	
2518	Language Line	600	
2521	Management Fees/Charges	30,000	
2522	Disclosure & Barring Service	4,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2529	Treasury Mgt Advisors	22,400	
2530	Utility Management Fees	5,000	
2531	Childcare Voucher Scheme	300	
2532	Investigations	140	
2536	Legionella Testing/Surveys	26,500	
2538	Mi Permit Fees	20,000	
2539	Ips Fees	47,000	
2541	Off Street Pcn Processing Fees	1,500	
2601	Engineering Insurance	7,760	
2602	All Risks Insurance	4,680	
2604	Cash In Transit Insurance	510	
2605	Libel & Slander Insurance	1,950	
2606	Land Charges Insurance	5,540	
2609	General Insurance	58,620	
2610	Public Liability	92,660	
2611	Proff Negligence Ins	7,360	
2700	Computer Bureaux Chge/Lic	285,670	
2701	Computer Paper & Materials	850	
2702	Computer Equip.& Software	79,920	
2703	Computer Maintenance	866,800	
2704	System Development	47,660	
2730	Telephone Charges	13,810	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	29,560	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	268,690	
2810	Conference Expenses	8,450	
2820	Subsistence	600	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	10,000	
2823	Swept- Sev W Accom	3,000	
2830	Members Allowances	569,020	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	1,450	
2900	Grants-Welfare	134,960	
2903	Miscellaneous Grants	292,290	
2905	Recycling Donations	1,600	
2909	Grant - Museum Trust	156,690	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2940	Publicity/Promotion Exp.	66,660	
2941	Consultations	30,000	
2950	Membership Subscriptions	144,520	
2960	Statutory Advertising	13,070	
2970	Advertising General	58,340	
2990	Data Protection Act	6,700	
7020	Payments	548,530	
7030	Other Expenses	351,380	
X920	Printing(Reprographics)	800	
EXP3	Transport Related Expenses	3,169,360	0
3021	Diesel Fuel	642,620	
3022	Petrol	4,700	
3023	Oil	3,000	
3025	Adblue	15,500	
3050	Tyres	3,410	
3060	Road Fund Licence	27,790	
3090	Misc.Transport Costs	307,620	
3110	Parts & Materials	495,110	
3120	Repairs	27,320	
3140	Leased Car Maintenance	1,020	
3150	Plant Materials	24,380	
3210	Transport Costs-Vehicles	1,020	
3220	Transport Costs-Plant	9,390	
3310	Hire Of Vehicles	74,860	
3320	Plant Hire	1,000	
3330	Hire Of Leased Car	10,090	
3331	Lease Car N.I.Contributions	1,250	
3332	Leased Car Irrecoverable V.At	410	
3340	Operating Lease Payments	1,154,060	
3350	Contract Hire	4,140	
3510	Casual Car Allowance	51,330	
3530	Leased Car Allowance	300	
3550	Public Transport	1,380	
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.	289,270	
3650	Leased Car Insurance	4,000	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

EXP4	Transfer Payments	24,581,070	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	24,578,570	
EXP5	Third Party Payments	2,600,060	0
5220	Sub-Contractors:General	379,920	
5240	Sub-Contractor:Utilities	4,510	
5260	Payments To External Mrfs	743,500	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	82,760	
5264	Emptying Of X Tanks	71,000	
5265	Grave Digging	71,000	
5280	Eastlight Community Homes	14,000	
5291	Leisure Contract - Variations	30,000	
5320	Essex County Council	375,320	
5321	Ecc Disposal Costs	498,110	
5322	Ecc Pension Fund	4,700	
5330	Community Associations	9,840	
5350	Payments To Other La'S	52,000	
5360	Payments To Parish Councils	98,950	
5370	Colchester Bc	154,500	
5380	Essex County Fire & Rescue	1,500	
5540	Pest Control	5,650	
5602	Air/Water Quality/Contam Land	800	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	8,841,250	0
6020	Interest Payments	412,530	
6030	Premium	70,140	
6042	Minimum Revenue Provision	799,730	
6820	Revenue Contributions	7,558,850	
EXP7	Miscellaneous Expenditure	583,080	100,230
7010	Adjustments	76,600	
7011	Expenditure Savings Profiled	459,040	
7040	Refunds	(26,750)	
7050	Contingency	480	
7051	Health & Safety Contingency	17,500	
7110	Write-Offs	6,260	
7220	Transfers Within Procurement	34,070	100,230
7300	Insurance Excess	15,880	
EXPY	Collection Fund	43,090	0
7903	Tfr To/From Collection Fund	43,090	
EXPZ	Gf Revenue Account	(3,651,954)	0
7801	Transfer From Service Areas	380	
7805	Transfer To Reserve	2,689,996	
9806	Transfer To/From Reserve	(6,342,330)	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

INC0	Government Grants	(28,595,756)	0
9002	Dclg - Other	(1,216,840)	
9003	Dwp	(246,270)	
9005	Dwp - Rent Allowance Subsidy	(23,949,000)	
9007	Dwp - Benefit Admin Grant	(309,070)	
9013	Defra Grants	(1,323,000)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,550,076)	
INC1	Joint Financing Income	(2,172,070)	0
9101	Ecc Joint Financing Conts	(1,119,340)	
9102	Colchester Bc Jt Finance	(78,530)	
9105	Witham Town Council	(9,170)	
9108	External Income	(276,660)	
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	(2,810,190)	0
9200	Sponsorship	(41,750)	
9204	Contributions	(4,540)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(9,000)	
9210	Benefit Overpayment Recoveries	(306,000)	
9212	Revenues Costs Recovered	(289,800)	
9215	Administrative Penalties	(5,250)	
9217	Disposal Credits	(130,570)	
9219	Ecc Recycling Credits	(1,372,360)	
9220	Ecc Tipping Away	(81,150)	
9222	Cost Of Collection Allowance	(194,300)	
9230	Eastlight Community Homes	(20,320)	
9235	Plan Perform. Agreements	(210,000)	
9445	Leisure Contract Fees	(45,150)	
INC3	Sales	(817,750)	0
9302	Sale Of Provisions	(37,000)	
9304	Sale Of Publications/Maps	(1,600)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(753,650)	
9322	Sales Of Sacks (Blue)	(15,000)	
9323	Sale Of Sacks (Trade Recy)	(9,500)	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

INC4	Fees & Charges	(7,593,130)	0
9400	Tuition Fees	(2,100)	
9401	Fees/Charges For Services	(4,480,520)	
9402	Lettings-Facility/Casual Users	(170,740)	
9403	Charges-Hire/Use Equip/Rooms	(80,000)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(50,000)	
9406	Fines	(5,000)	
9408	Licences	(409,540)	
9409	Other Recoverable Charges	(140,500)	
9410	Season Tickets/Permits	(130,390)	
9416	Exclusive Rights Of Burial	(81,610)	
9417	Memorials	(20,530)	
9418	Interment Fees	(100,150)	
9419	Maintenance Of Graves	(15,080)	
9423	Pcn Off Street	(64,920)	
9427	Intestate Income	(110)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(470)	
9430	Special Collections: Trade	(6,000)	
9431	Allotments Income	(13,000)	
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	(1,800)	
9452	Temporary Traffic Reg Orders	(2,500)	
9454	Fhrs Re-Score Visits	(3,000)	
9455	Memorial Plaques	(1,660)	
9456	Travelodge Car Park Permits	(200)	
9457	Turfing Of Graves	(440)	
9458	90 Day Flexible Season Tickets	(4,000)	
9460	Green Bin Charge (First Bin)	(1,565,000)	
9461	Green Bin Charge (Added Bins)	(55,000)	
9462	Sale Of Green Waste Sacks	(1,000)	
9463	Sale Of Green Bins	(15,000)	

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

**Direct
Controllable
Budgets
(£)**

**Internal
Charging
(£)**

INC5	Rents	(4,777,770)	0
9443	Service Charges	(579,010)	
9501	General Rent	(1,264,530)	
9502	Commercial/Industrial Rents	(2,700,520)	
9503	Licence To Occupy	(228,960)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	
INC6	Interest	(2,721,850)	0
9630	Interest - Deposits	(1,866,850)	
9637	Interest - Pooled Funds	(855,000)	
INC7	Miscellaneous Income	(180,030)	0
9700	Miscellaneous Income	(53,280)	
9716	Feed In Tariff	(59,800)	
9717	Export Tariff	(1,810)	
9718	Electricity Consumed Recharge	(65,140)	
INC8	Internal Recharges	(306,120)	(162,850)
9801	Recharge To Other Rev.A/C	(23,380)	(62,620)
9803	Tfr To Capital Funds	(282,740)	
9820	Transfers Within Procurement		(100,230)

General Fund Financial Profile

	For info	Proposed	Forecasts for info		
	2024/25	2025/26	2026/27	2027/28	2028/29
	£000	£000	£000	£000	£000
Base Budget b/f	18,215	18,905	20,159	20,043	20,545
Pay, inflation, financing, fees & charges	1,662	1,617	1,002	1,012	767
Budget pressures & growth previously profiled	-2	105	-28		
Unavoidable pressures	457	943	22		
Growth	381	507	440	-25	
Savings/ Income previously profiled	-1,808	184	90		
New or changes to Savings/Income	-	-2,101	420	40	30
Ongoing savings required	-	-	-2,062	-525	-276
Memo cumulative savings required	-	0	-2,062	-2,587	-2,863
Base Budget c/f	18,905	20,160	20,043	20,545	21,066
Non-Base Budget Items	454	705			
Capital financing from revenue	-	1,480			
General Fund balances set aside	-	-644			
General Fund balances add/ (withdraw)	262	-361			
Budget Requirement	19,621	21,340	20,043	20,545	21,066
General Financing*					
Government funding	-1,242	-624	-628	-633	-637
Business Rate growth & uplift	-6,431	-6,971	-6,971	-6,971	-6,971
Collection Fund Balance - Business Rates	-279	-1,480	-	-	-
Collection Fund Balance - Council Tax	-282	-300	-	-	-
Council Tax Income	-11,387	-11,965	-12,444	-12,941	-13,458

	For info	Proposed
	2024/25	2025/26
Council Tax Requirement	£11,386,784	£11,964,855
Council Taxbase (Band D Equiv)	56914	58079
Band D Council Tax Rate	£200.07	£206.01
Y-on-Y increase	£5.76	£5.94
Per week (rounded)	11p	11p
	3.0%	2.97%

	For info	Proposed
	2024/25	2025/26
	£000	£000
* Contra items not shown in profile		
New Homes Bonus allocation	-1,239	-1,550
Extended Producer Responsibility Payment	-	-1,323
UK Shared Prosperity Fund (revenue)	-527	-276
Contra Allocations	1,766	3,149
Net General Fund	0	0

General Fund Budget 2025-26 - Business Plan Summary

	Controllable Budgets								Planned Net Spend 2025-26 £
	Net Budget 2024-25 (Updated) £	Ongoing Demands £	Non-Base Budget items £	Additional Income & Savings £	Pay, Inflation & Financing £	Other Budget Changes ¹ £	Proposed Controllable Net Budgets 2025-26 £	Reversal of Earmarked Reserves £	
BUSINESS PLAN									
Asset Management	-2,972,080	31,000	0	-120,000	48,510	-20,000	-3,032,570	5,690	-3,026,880
Community & Leisure	936,950	62,860	105,290	-7,730	51,900	-61,250	1,088,020	231,660	1,319,680
Corporate Management Plan	1,635,500	34,070	0	0	57,170	0	1,726,740	377,880	2,104,620
Economic Development	185,570	0	0	0	17,480	0	203,050	113,850	316,900
Environment	939,580	0	0	0	72,320	0	1,011,900	19,680	1,031,580
Finance (incl. Treasury Mgt.)	872,950	129,260	0	-652,150	196,210	0	546,270	33,950	580,220
Governance	1,468,460	144,400	0	0	80,980	0	1,693,840	-80,000	1,613,840
Housing Services	987,970	0	0	0	81,440	0	1,069,410	370,390	1,439,800
ICT & Facilities	2,129,340	0	0	-15,000	83,790	0	2,198,130	0	2,198,130
Marketing & Communications	697,280	23,000	0	0	38,480	0	758,760	0	758,760
Operations	7,453,920	510,110	0	-1,125,000	629,090	0	7,468,120	169,000	7,637,120
People & Performance	1,141,670	32,000	0	0	66,500	0	1,240,170	0	1,240,170
Strategic Investment	150,880	160,000	0	0	26,900	0	337,780	0	337,780
Sustainable Development	1,647,780	397,600	0	10,800	135,720	0	2,191,900	348,300	2,540,200
COST OF SERVICES	17,275,770	1,524,300	105,290	-1,909,080	1,586,490	-81,250	18,501,520	1,590,400	20,091,920
Corporate Financing	3,124,223	30,000	0	-8,100	30,850	2,728,571	5,905,544	0	5,905,544
Reserves (add/-withdraw)	-1,040,530	0	600,000	0	0	-1,621,404	-2,061,934	-1,590,400	-3,652,334
General balances (add/ -withdraw)	261,668	0	0	0	0	-1,267,093	-1,005,425	0	-1,005,425
BUDGET REQUIREMENT	19,621,131	1,554,300	705,290	-1,917,180	1,617,340	-241,176	21,339,705	0	21,339,705
Central Government Grants	-1,242,347	0	0	0	0	618,637	-623,710	0	-623,710
Retained Business Rates	-6,431,000	0	0	0	0	-540,390	-6,971,390	0	-6,971,390
Collection Fund balances	-561,000	0	0	0	0	-1,218,750	-1,779,750	0	-1,779,750
COUNCIL TAX REQUIREMENT	11,386,784	1,554,300	705,290	-1,917,180	1,617,340	-1,381,679	11,964,855	0	11,964,855

¹ "Other Budget Changes" includes changes in use of balances/ reserves; Collection Fund items; reversal of prior year one-off investment; and government funding

General Fund Budgets 2025-26 - Expenditure and Income Headings

	Controllable Budgets						
	Budget 2024/25 (Updated) £	Ongoing Demands £	Non-Base Budget Items £	Additional Income & Savings £	Pay, Inflation & Financing £	Other Budget Changes £	Proposed Controllable Budget 2025/26 £
EXPENDITURE							
Employee Related Expenses	25,440,660	79,600	44,040	0	1,567,800	0	27,132,100
Premises Related Expenses	2,446,080	90,000	0	0	-5,510	-5,850	2,524,720
Supplies and Services	5,496,310	476,000	61,250	-42,730	65,010	-229,770	5,826,070
Members Allowances	512,450	40,000	0	0	16,570	0	569,020
Transport Related Expenses	2,846,660	0	0	0	31,590	291,110	3,169,360
Housing Benefit Payments	24,578,570	0	0	0	0	0	24,578,570
Third Party Contracts	2,487,070	30,000	0	0	30,990	0	2,548,060
Capital Financing Costs (incl. MRP)	1,282,400	0	0	0	0	0	1,282,400
Capital Expenditure from Revenue Reserves	2,870,840	0	0	0	0	4,688,010	7,558,850
Other Expenditure	684,130	34,070	0	0	11,080	0	729,280
Total Expenditure	68,645,170	749,670	105,290	-42,730	1,717,530	4,743,500	75,918,430
INCOME							
Housing Benefit Subsidy	-23,949,000	0	0	0	0	0	-23,949,000
Specific Govt. Grants and New Homes Bonus	-2,739,177	13,260	0	-8,100	-1,820	-1,910,919	-4,646,756
Joint Financing Income	-2,162,530	0	0	0	-9,540	0	-2,172,070
Costs Recovered and Allowances	-2,913,050	122,860	0	0	-20,000	0	-2,810,190
Sales	-817,750	0	0	0	0	0	-817,750
Fees and Charges	-6,685,380	299,400	0	-1,127,150	-80,000	0	-7,593,130
Rents	-4,490,530	31,000	0	-100,000	-1,690	0	-4,561,220
Interest and Dividends	-2,071,850	0	0	-650,000	0	0	-2,721,850
Other Income	-190,830	0	0	10,800	0	0	-180,030
Recharges to Capital and Other Funds	-490,380	30,000	0	0	-8,590	0	-468,970
Total Income	-46,510,477	496,520	0	-1,874,450	-121,640	-1,910,919	-49,920,966
Reserves (add/-withdraw)	-2,775,230	308,110	600,000	0	21,450	-1,806,664	-3,652,334
General balances (add/ -withdraw)	261,668	0	0	0	0	-1,267,093	-1,005,425
BUDGET REQUIREMENT	19,621,131	1,554,300	705,290	-1,917,180	1,617,340	-241,176	21,339,705
Central Government Grants	-1,242,347	0	0	0	0	618,637	-623,710
Retained Business Rates	-6,431,000	0	0	0	0	-540,390	-6,971,390
Collection Fund balances	-561,000	0	0	0	0	-1,218,750	-1,779,750
COUNCIL TAX INCOME	-11,386,784	-1,554,300	-705,290	1,917,180	-1,617,340	1,381,679	-11,964,855

Unavoidable Cost Pressures & Growth

	2025/26	2026/27	2027/28	2028/29	MTFS
Previously identified in the MTFS	£	£	£	£	£
Commuted maintenance reserve	98,110				98,110
Customer Services Centre staffing (2yr FTC)	7,000	-28,000			-21,000
Total	105,110	-28,000	0	0	77,110

	2025/26	2026/27	2027/28	2028/29	MTFS
New Unavoidable Cost Pressures	£	£	£	£	£
Reduced Income					
Planning application fees	260,000				260,000
Leisure Service Contract	62,860	45,140			108,000
Local Tax Costs & Housing Benefit recoveries	60,000				60,000
Causeway House vacant letting space	31,000				31,000
Recharges of staff costs to capital (reduction)	30,000				30,000
Sealing charges income	23,300				23,300
Land Charges Income trf to Land Registry	16,100				16,100
Housing Benefit Administration Grant	13,260				13,260
Sub-total	496,520	45,140	0	0	541,660
Increased Costs					
Waste Management collection route capacity	200,000				200,000
District Elections (annual provision)	50,000				50,000
Members Allowances	40,000				40,000
Cordons Farm interceptor tank	30,000				30,000
Sinking Fund AGP Pitch (Witham Sports Grd)	27,000				27,000
Income Management System hosted system	25,000				25,000
Hybrid Mail	23,000	-23,000			0
Annual CT/ Business Rate billing	16,000				16,000
Audit fees (ongoing variations)	15,000				15,000
Electoral Registration postage	10,000				10,000
Stray Dog service	5,000				5,000
Committee Management system	5,000				5,000
Sub-total	446,000	-23,000	0	0	423,000
Total	942,520	22,140	0	0	964,660

	Provisional*				MTFS
	2025/26	2026/27	2027/28	2028/29	MTFS
Growth	£	£	£	£	£
Project Management & Delivery Team	160,000				160,000
Tree Management budget	90,000				90,000
Landscape Services additional 1 FTE post	47,600				47,600
Pride of Place (Rapid Response Team)	100,000				100,000
A120 by-pass cleaning	50,000				50,000
Essex Procurement Partnership	£34,070				£34,070
Project Mgt. Office Support Officer (2-year FTC)	25,000		-25,000		0
Provisional (subject to future business case):					
Landlord Incentive Scheme*		104,000			104,000
Private Sector & Empty Homes Officer*		50,320			50,320
Tenancy Support Officer*		45,370			45,370
Specialist Domestic Abuse Officer*		49,230			49,230
Economic Development Team*		191,000			191,000
Total	506,670	439,920	-25,000	0	921,590

Additional Income & Savings

	2025/26	2026/27	2027/28	2028/29	MTFS
	£	£	£	£	£
Additional Income					
<i>Changes to previous MTFS assumption:</i>					
Treasury Management (increase/-reduce)	1,230,000	-450,000	-70,000	-60,000	650,000
Waste Management	700,000				700,000
<i>New</i>					
Commercial & Other Property	100,000	30,000	30,000	30,000	190,000
Commercial Waste	25,000				25,000
Sub-total	2,055,000	-420,000	-40,000	-30,000	1,565,000
New Savings					
Letting Agency Fees	20,000				20,000
ICT Maintenance	15,000				15,000
Citizens Advice grant (-3%)	2,880				2,880
Transparency Grant (rolled into RSG)	8,100				8,100
Sub-total	45,980	0	0	0	45,980
Total	2,100,980	-420,000	-40,000	-30,000	1,610,980

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