



Braintree District Council

Budget Book

2026 - 2027

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 16th February 2026. 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.
- 2026/27 – 2029/30 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2026-27

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 2026-27 as **58,915** 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 2026-27

- 2.1 In calculating the Council Tax Requirement the following amounts have been calculated for the year, in accordance with the Local Government Finance Act 1992 (as amended):

£101,778,367, 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.

£85,838,696, 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 2026 in respect of Council Tax and business rates.

£15,939,671, being the Council Tax Requirement for the year, including local precepts, calculated as the difference between expenditure and income as set out above.

£3,802,592, 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:

£270.55, 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 £12,137,079.

3.3 Under the principles set by the Secretary of State for the Ministry of Housing, Communities and Local Government for the 2026-27 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 received the following precepts:

- Essex County Council £96,736,073
- Police, Fire & Crime Commissioner – Essex Police £16,219,889
- Police, Fire & Crime Commissioner – Essex Fire Service £5,450,816

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£1,094.64	£183.54	£61.68
B	£1,277.08	£214.13	£71.96
C	£1,459.52	£244.72	£82.24
D	£1,641.96	£275.31	£92.52
E	£2,006.84	£336.49	£113.08
F	£2,371.72	£397.67	£133.64
G	£2,736.60	£458.85	£154.20
H	£3,283.92	£550.62	£185.04

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	207.86	5,533	26.62	232.63	155.09	180.93	206.78	232.63	284.33	336.02	387.72	465.26
ASHEN	148.55	7,130	48.00	254.01	169.34	197.56	225.79	254.01	310.46	366.90	423.35	508.02
BELCHAMP OTTEN	75.75	1,563	20.63	226.64	151.09	176.28	201.46	226.64	277.00	327.37	377.73	453.28
BELCHAMP ST PAUL	167.42	4,687	28.00	234.01	156.01	182.01	208.01	234.01	286.01	338.01	390.02	468.02
BELCHAMP WALTER	107.80	6,250	57.98	263.99	175.99	205.33	234.66	263.99	322.65	381.32	439.98	527.98
BIRDBROOK	160.64	13,350	83.11	289.12	192.75	224.87	257.00	289.12	353.37	417.62	481.87	578.24
BLACK NOTLEY	989.78	54,805	55.37	261.38	174.25	203.30	232.34	261.38	319.46	377.55	435.63	522.76
BORLEY	56.10	1,457	25.97	231.98	154.65	180.43	206.20	231.98	283.53	335.08	386.63	463.96
BRADWELL	235.53	18,420	78.21	284.22	189.48	221.06	252.64	284.22	347.38	410.54	473.70	568.44
BRAINTREE	15569.05	-	0.00	206.01	137.34	160.23	183.12	206.01	251.79	297.57	343.35	412.02
BULMER	281.25	12,124	43.11	249.12	166.08	193.76	221.44	249.12	304.48	359.84	415.20	498.24
BURES HAMLET	343.71	35,317	102.75	308.76	205.84	240.15	274.45	308.76	377.37	445.99	514.60	617.52
CASTLE HEDINGHAM	494.20	42,661	86.32	292.33	194.89	227.37	259.85	292.33	357.29	422.25	487.22	584.66
COGGESHALL	2082.04	266,053	127.78	333.79	222.53	259.61	296.70	333.79	407.97	482.14	556.32	667.58
COLNE ENGAINÉ	416.43	28,609	68.70	274.71	183.14	213.66	244.19	274.71	335.76	396.80	457.85	549.42
CRESSING	1111.88	59,800	53.78	259.79	173.19	202.06	230.92	259.79	317.52	375.25	432.98	519.58
EARLS COLNE	1561.03	182,650	117.01	323.02	215.35	251.24	287.13	323.02	394.80	466.58	538.37	646.04
FEERING	984.41	124,463	126.43	332.44	221.63	258.56	295.50	332.44	406.32	480.19	554.07	664.88
FINCHINGFIELD	866.13	85,867	99.14	305.15	203.43	237.34	271.24	305.15	372.96	440.77	508.58	610.30
FOXEARH & LISTON	159.86	12,078	75.55	281.56	187.71	218.99	250.28	281.56	344.13	406.70	469.27	563.12
GESTINGTHORPE	178.42	11,734	65.77	271.78	181.19	211.38	241.58	271.78	332.18	392.57	452.97	543.56
GOSFIELD	670.96	53,565	79.83	285.84	190.56	222.32	254.08	285.84	349.36	412.88	476.40	571.68
GREAT BARDFIELD	620.40	56,000	90.26	296.27	197.51	230.43	263.35	296.27	362.11	427.95	493.78	592.54
GREAT MAPLESTEAD	185.24	15,325	82.73	288.74	192.49	224.58	256.66	288.74	352.90	417.07	481.23	577.48
GREAT NOTLEY	2578.37	123,000	47.70	253.71	169.14	197.33	225.52	253.71	310.09	366.47	422.85	507.42
GREAT YELDHAM	678.77	70,084	103.25	309.26	206.17	240.54	274.90	309.26	377.98	446.71	515.43	618.52
GREENSTEAD GREEN	278.88	14,350	51.46	257.47	171.65	200.25	228.86	257.47	314.69	371.90	429.12	514.94
HALSTEAD	4569.96	269,262	58.92	264.93	176.62	206.06	235.49	264.93	323.80	382.68	441.55	529.86
HATFIELD PEVEREL	2252.22	190,000	84.36	290.37	193.58	225.84	258.11	290.37	354.90	419.42	483.95	580.74
HELIONS BUMPSTEAD	189.82	13,260	69.86	275.87	183.91	214.57	245.22	275.87	337.17	398.48	459.78	551.74
HENNYS,MIDDLETON & TWINSTEAD	246.80	13,113	53.13	259.14	172.76	201.55	230.35	259.14	316.73	374.31	431.90	518.28
KELVEDON	1578.80	176,978	112.10	318.11	212.07	247.42	282.76	318.11	388.80	459.49	530.18	636.22
LITTLE MAPLESTEAD	124.64	9,585	76.90	282.91	188.61	220.04	251.48	282.91	345.78	408.65	471.52	565.82

SCHEDULE A

Col . 1	Col . 2	Col . 3	Col . 4	Col . 5	COUNCIL TAX FOR THE DISTRICT COUNCIL INCLUDING PARISH TAX £							
PARISH/AREA	TAX BASE (BAND D EQUIV)	PARISH PRECEPT £	PARISH TAX (BAND D) £	BASIC AMOUNT OF COUNCIL TAX £	A	B	C	D	E	F	G	H
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	250.24	10,006	39.99	246.00	164.00	191.33	218.67	246.00	300.67	355.33	410.00	492.00
PANFIELD	334.25	34,099	102.02	308.03	205.35	239.58	273.80	308.03	376.48	444.93	513.38	616.06
PEBMARSH	247.88	17,680	71.32	277.33	184.89	215.70	246.52	277.33	338.96	400.59	462.22	554.66
PENTLOW	112.99	7,268	64.32	270.33	180.22	210.26	240.29	270.33	330.40	390.48	450.55	540.66
RAYNE	876.19	69,115	78.88	284.89	189.93	221.58	253.24	284.89	348.20	411.51	474.82	569.78
RIDGEWELL	236.39	25,000	105.76	311.77	207.85	242.49	277.13	311.77	381.05	450.33	519.62	623.54
RIVENHALL	324.90	22,000	67.71	273.72	182.48	212.89	243.31	273.72	334.55	395.37	456.20	547.44
SHALFORD	367.64	27,250	74.12	280.13	186.75	217.88	249.00	280.13	342.38	404.63	466.88	560.26
SIBLE HEDINGHAM	1676.64	116,045	69.21	275.22	183.48	214.06	244.64	275.22	336.38	397.54	458.70	550.44
SILVER END	1459.20	95,876	65.70	271.71	181.14	211.33	241.52	271.71	332.09	392.47	452.85	543.42
STAMBOURNE	174.73	9,990	57.17	263.18	175.45	204.70	233.94	263.18	321.66	380.15	438.63	526.36
STEEPLE BUMPSTEAD	669.60	54,145	80.86	286.87	191.25	223.12	255.00	286.87	350.62	414.37	478.12	573.74
STISTED	290.32	22,121	76.20	282.21	188.14	219.50	250.85	282.21	344.92	407.64	470.35	564.42
STURMER	199.15	14,800	74.32	280.33	186.89	218.03	249.18	280.33	342.63	404.92	467.22	560.66
TERLING & FAIRSTEAD	413.14	36,541	88.45	294.46	196.31	229.02	261.74	294.46	359.90	425.33	490.77	588.92
THE SALINGS	234.86	21,666	92.25	298.26	198.84	231.98	265.12	298.26	364.54	430.82	497.10	596.52
TOPPESFIELD	220.57	19,350	87.73	293.74	195.83	228.46	261.10	293.74	359.02	424.29	489.57	587.48
WETHERSFIELD	561.89	47,960	85.35	291.36	194.24	226.61	258.99	291.36	356.11	420.85	485.60	582.72
WHITE COLNE	218.88	13,435	61.38	267.39	178.26	207.97	237.68	267.39	326.81	386.23	445.65	534.78
WHITE NOTLEY & FAULKBOURNE	256.76	24,000	93.47	299.48	199.65	232.93	266.20	299.48	366.03	432.58	499.13	598.96
WICKHAM ST PAUL	153.37	23,145	150.91	356.92	237.95	277.60	317.26	356.92	436.24	515.55	594.87	713.84
WITHAM	9462.71	1,112,027	117.52	323.53	215.69	251.63	287.58	323.53	395.43	467.32	539.22	647.06
	58915.00	3,802,592										

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1494.95	1744.10	1993.26	2242.42	2740.74	3239.05	3737.37	4484.84
ASHEN	1509.20	1760.73	2012.27	2263.80	2766.87	3269.93	3773.00	4527.60
BELCHAMP OTTEN	1490.95	1739.45	1987.94	2236.43	2733.41	3230.40	3727.38	4472.86
BELCHAMP ST PAUL	1495.87	1745.18	1994.49	2243.80	2742.42	3241.04	3739.67	4487.60
BELCHAMP WALTER	1515.85	1768.50	2021.14	2273.78	2779.06	3284.35	3789.63	4547.56
BIRDBROOK	1532.61	1788.04	2043.48	2298.91	2809.78	3320.65	3831.52	4597.82
BLACK NOTLEY	1514.11	1766.47	2018.82	2271.17	2775.87	3280.58	3785.28	4542.34
BORLEY	1494.51	1743.60	1992.68	2241.77	2739.94	3238.11	3736.28	4483.54
BRADWELL	1529.34	1784.23	2039.12	2294.01	2803.79	3313.57	3823.35	4588.02
BRAINTREE	1477.20	1723.40	1969.60	2215.80	2708.20	3200.60	3693.00	4431.60
BULMER	1505.94	1756.93	2007.92	2258.91	2760.89	3262.87	3764.85	4517.82
BURES HAMLET	1545.70	1803.32	2060.93	2318.55	2833.78	3349.02	3864.25	4637.10
CASTLE HEDINGHAM	1534.75	1790.54	2046.33	2302.12	2813.70	3325.28	3836.87	4604.24
COGGESHALL	1562.39	1822.78	2083.18	2343.58	2864.38	3385.17	3905.97	4687.16
COLNE ENGAINE	1523.00	1776.83	2030.67	2284.50	2792.17	3299.83	3807.50	4569.00
CRESSING	1513.05	1765.23	2017.40	2269.58	2773.93	3278.28	3782.63	4539.16
EARLS COLNE	1555.21	1814.41	2073.61	2332.81	2851.21	3369.61	3888.02	4665.62
FEERING	1561.49	1821.73	2081.98	2342.23	2862.73	3383.22	3903.72	4684.46
FINCHINGFIELD	1543.29	1800.51	2057.72	2314.94	2829.37	3343.80	3858.23	4629.88
FOXEARH & LISTON	1527.57	1782.16	2036.76	2291.35	2800.54	3309.73	3818.92	4582.70
GESTINGTHORPE	1521.05	1774.55	2028.06	2281.57	2788.59	3295.60	3802.62	4563.14
GOSFIELD	1530.42	1785.49	2040.56	2295.63	2805.77	3315.91	3826.05	4591.26
GREAT BARDFIELD	1537.37	1793.60	2049.83	2306.06	2818.52	3330.98	3843.43	4612.12
GREAT MAPLESTEAD	1532.35	1787.75	2043.14	2298.53	2809.31	3320.10	3830.88	4597.06
GREAT NOTLEY	1509.00	1760.50	2012.00	2263.50	2766.50	3269.50	3772.50	4527.00
GREAT YELDHAM	1546.03	1803.71	2061.38	2319.05	2834.39	3349.74	3865.08	4638.10
GREENSTEAD GREEN	1511.51	1763.42	2015.34	2267.26	2771.10	3274.93	3778.77	4534.52
HALSTEAD	1516.48	1769.23	2021.97	2274.72	2780.21	3285.71	3791.20	4549.44
HATFIELD PEVEREL	1533.44	1789.01	2044.59	2300.16	2811.31	3322.45	3833.60	4600.32

SCHEDULE B

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
HELIONS BUMPSTEAD	1523.77	1777.74	2031.70	2285.66	2793.58	3301.51	3809.43	4571.32
HENNYNS,MIDDLETON & TWINSTEAD	1512.62	1764.72	2016.83	2268.93	2773.14	3277.34	3781.55	4537.86
KELVEDON	1551.93	1810.59	2069.24	2327.90	2845.21	3362.52	3879.83	4655.80
LITTLE MAPLESTEAD	1528.47	1783.21	2037.96	2292.70	2802.19	3311.68	3821.17	4585.40
LITTLE YELDHAM, TILBURY JUXTA CLARE, & Ovington	1503.86	1754.50	2005.15	2255.79	2757.08	3258.36	3759.65	4511.58
PANFIELD	1545.21	1802.75	2060.28	2317.82	2832.89	3347.96	3863.03	4635.64
PEBMARSH	1524.75	1778.87	2033.00	2287.12	2795.37	3303.62	3811.87	4574.24
PENTLOW	1520.08	1773.43	2026.77	2280.12	2786.81	3293.51	3800.20	4560.24
RAYNE	1529.79	1784.75	2039.72	2294.68	2804.61	3314.54	3824.47	4589.36
RIDGEWELL	1547.71	1805.66	2063.61	2321.56	2837.46	3353.36	3869.27	4643.12
RIVENHALL	1522.34	1776.06	2029.79	2283.51	2790.96	3298.40	3805.85	4567.02
SHALFORD	1526.61	1781.05	2035.48	2289.92	2798.79	3307.66	3816.53	4579.84
SIBLE HEDINGHAM	1523.34	1777.23	2031.12	2285.01	2792.79	3300.57	3808.35	4570.02
SILVER END	1521.00	1774.50	2028.00	2281.50	2788.50	3295.50	3802.50	4563.00
STAMBOURNE	1515.31	1767.87	2020.42	2272.97	2778.07	3283.18	3788.28	4545.94
STEEPLE BUMPSTEAD	1531.11	1786.29	2041.48	2296.66	2807.03	3317.40	3827.77	4593.32
STISTED	1528.00	1782.67	2037.33	2292.00	2801.33	3310.67	3820.00	4584.00
STURMER	1526.75	1781.20	2035.66	2290.12	2799.04	3307.95	3816.87	4580.24
TERLING & FAIRSTEAD	1536.17	1792.19	2048.22	2304.25	2816.31	3328.36	3840.42	4608.50
THE SALINGS	1538.70	1795.15	2051.60	2308.05	2820.95	3333.85	3846.75	4616.10
TOPPESFIELD	1535.69	1791.63	2047.58	2303.53	2815.43	3327.32	3839.22	4607.06
WETHERSFIELD	1534.10	1789.78	2045.47	2301.15	2812.52	3323.88	3835.25	4602.30
WHITE COLNE	1518.12	1771.14	2024.16	2277.18	2783.22	3289.26	3795.30	4554.36
WHITE NOTLEY & FAULKBOURNE	1539.51	1796.10	2052.68	2309.27	2822.44	3335.61	3848.78	4618.54
WICKHAM ST PAUL	1577.81	1840.77	2103.74	2366.71	2892.65	3418.58	3944.52	4733.42
WITHAM	1555.55	1814.80	2074.06	2333.32	2851.84	3370.35	3888.87	4666.64

COUNCIL TAXBASE 2026/27

SCHEDULE A

	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	SECOND HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 98.25 COLL. RATE		
				-	+																
AR		0	0	5		5	0	4	0	0	0	1	0	0	4	0	0	0	0	0	
A	6277	467	5810	5	71	5876	396	3672	4	15	3	929	204	18	976	41	4152	2768	2720		
B	17706	326	17380	71	104	17413	498	7643	24	1	6	1926	180	27	1962	2	13729	10678	10491		
C	20534	269	20265	104	70	20231	384	6371	31	0	2	1609	95	16	1209	2	17522	15575	15302		
D	11071	117	10954	70	56	10940	179	2750	21	0	1	699	57	11	316	2	9992	9992	9817		
E	8346	66	8280	56	40	8264	142	1570	20	1	1	404	35	10	99	0	7806	9541	9374		
F	5050	38	5012	40	29	5001	89	729	18	0	0	191	32	5	23	0	4824	6968	6846		
G	2520	23	2497	29	12	2480	67	342	22	1	0	97	21	14	6	0	2412	4020	3949		
H	235	2	233	12		221	9	29	8	1	0	12	3	0	1	0	212	423	416		
TOTAL	71739	1308	70431	387	387	70431	1764	23110	148	19	13	5868	627	101	4596	47	60648	59964	58915		
																		Add Contributions in Lieu		0	0
																		TAXBASE		59964	58915

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 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	(2,990,300)	164,000	0	(78,400)	35,540	0	(2,869,160)
People & Performance	1,106,680	91,500	0	0	31,810	0	1,229,990
Community & Leisure	1,028,140	150,850	(31,790)	(230,000)	35,580	0	952,780
Corporate Management Plan	1,792,970	0	0	0	81,760	0	1,874,730
Economic Development	194,920	63,000	255,000	0	6,250	0	519,170
Environment	970,640	302,080	0	0	63,780	0	1,336,500
Finance	972,810	268,430	0	(840,000)	159,420	0	560,660
Governance	1,663,980	158,700	0	0	97,090	0	1,919,770
Housing Services	1,033,430	0	0	0	68,240	339,690	1,441,360
ICT & Facilities	2,184,610	86,300	0	0	91,210	0	2,362,120
Marketing & Communications	745,550	(15,000)	0	(17,400)	24,550	0	737,700
Operations	7,478,550	174,370	10,000	(453,500)	537,750	0	7,747,170
Strategic Investment	323,370	116,690	0	0	29,460	0	469,520
Sustainable Development	2,126,850	0	100,000	(75,000)	37,210	0	2,189,060
COST OF SERVICES	18,632,200	1,560,920	333,210	(1,694,300)	1,299,650	339,690	20,471,370
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	5,775,624	166,050	0	(75,000)	(490,310)	(1,776,014)	3,600,350
Parish and Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(2,061,934)	0	(600,000)	0	0	947,914	(1,714,020)
Contribution to/(from) Balances	(1,127,933)	0	0	0	0	2,767,707	1,639,774
BRAINTREE BUDGET	21,217,957	1,726,970	(266,790)	(1,769,300)	809,340	2,279,297	23,997,474
Central Government Grants	0	0	0	0	0	0	0
Retained Business Rates	(6,971,390)	0	0	(226,000)	0	3,248,389	(3,949,001)
Rural Services Grant	0	0	0	0	0	0	0
Collection Fund Surplus - Business Rates	(1,480,000)	0	0	0	0	603,000	(877,000)
Collection Fund Surplus - Council Tax	(299,750)	0	0	0	0	(54,030)	(353,780)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	12,466,817	1,726,970	(266,790)	(1,995,300)	809,340	6,076,656	18,817,693

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	(2,990,300)	164,000	0	(78,400)	35,540	0	(2,869,160)
<u>Services</u>							
Commercial Property Mgt: Industrial Land	(923,380)	40,000	0	0	380	(270)	(883,270)
Commercial Property Mgt: Industrial Units	(218,590)	0	0	(40,000)	990	13,060	(244,540)
Commercial Property Mgt: Shops	(162,070)	0	0	0	20	(4,100)	(166,150)
Commercial Property Mgt: Other Investment Properties	(1,315,460)	0	0	0	680	(30)	(1,314,810)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0
Non-Commercial Property Mgt	(875,990)	124,000	0	(38,400)	17,910	(8,660)	(781,140)
Public & Community Halls	(1,800)	0	0	0	220	0	(1,580)
sub-total services	(3,497,290)	164,000	0	(78,400)	20,200	0	(3,391,490)
<u>Service Units & Holding Accounts</u>							
Asset Management Unit	506,990	0	0	0	15,340		522,330
	506,990	0	0	0	15,340	0	522,330
PEOPLE & PERFORMANCE	1,106,680	91,500	0	0	31,810	0	1,229,990
<u>Service Units & Holding Accounts</u>							
Human Resources	312,930	119,500	0	0	10,970	0	443,400
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	249,570	0	0	0	5,030	0	254,600
Customer Contact Centre	454,830	(28,000)	0	0	15,810	0	442,640
sub-total service units	1,106,680	91,500	0	0	31,810	0	1,229,990
COMMUNITY & LEISURE	1,028,140	150,850	(31,790)	(230,000)	35,580	0	952,780
<u>Services</u>							
Community Transport	99,470	0	0	0	7,600	0	107,070
Community Safety & Development	0	0	0	0	0	0	0
Other Community Safety	30,070	0	0	0	5,350	0	35,420
Equalities & Diversity	1,000	0	0	0	0	0	1,000
External Funding	108,680	56,000	0	0	(50)	0	164,630
Member Grant Scheme	61,250	0	12,250	0	0	0	73,500
Health Development	84,930	0	0	0	6,030	0	90,960
Leisure Management	21,690	45,150	0	(230,000)	3,290	0	(159,870)
Museum	158,880	0	0	0	5,040	0	163,920
Town Hall Centre	196,270	0	0	0	11,150	0	207,420
sub-total services	762,240	101,150	12,250	(230,000)	38,410	0	684,050
<u>Service Units & Holding Accounts</u>							
Community Projects	265,900	49,700	(44,040)	0	(2,830)	0	268,730
sub-total service units	265,900	49,700	(44,040)	0	(2,830)	0	268,730

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One-off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
CORPORATE MANAGEMENT PLAN	1,792,970	0	0	0	81,760	0	1,874,730
<u>Services</u>							
Corporate Management	(4,810)	0	0	0	4,810	0	0
sub-total services	(4,810)	0	0	0	4,810	0	0
<u>Service Units & Holding Accounts</u>							
Civic Support	77,190	0	0	0	3,980	0	81,170
Corporate Management Team	879,990	0	0	0	33,940	0	913,930
Heads of Service	665,920	0	0	0	25,700	0	691,620
Project Management Office	110,430	0	0	0	4,820	0	115,250
Commercial	0	0	0	0	0	0	0
Procurement	64,250	0	0	0	8,510	0	72,760
sub-total service units	1,797,780	0	0	0	76,950	0	1,874,730
ECONOMIC DEVELOPMENT	194,920	63,000	255,000	0	6,250	0	519,170
<u>Services</u>							
Economic Development	194,920	63,000	255,000	0	6,250	0	519,170
Business Support & Engagement	0	0	0	0	0	0	0
sub-total services	194,920	63,000	255,000	0	6,250	0	519,170
ENVIRONMENT	970,640	302,080	0	0	63,780	0	1,336,500
<u>Services</u>							
Building Control	151,960	100,000	0	0	18,120	0	270,080
Carbon - Management & Admin	1,240	0	0	0	5,650	0	6,890
Climate Change	0	0	0	0	0	0	0
Handyman Scheme	5,000	0	0	0	0	0	5,000
Electric Car Charging	0	0	0	0	0	0	0
Land Drainage & Flooding	0	0	0	0	0	0	0
Public Lighting	18,150	0	0	0	710	0	18,860
Environmental Protection	358,190	0	0	0	13,080	0	371,270
Health Protection	247,990	102,080	0	0	7,610	0	357,680
Public Health & Housing	14,280	100,000	0	0	370	0	114,650
Pest Control	15,110	0	0	0	1,530	0	16,640
Emergency Planning	61,520	0	0	0	1,630	0	63,150
Licensing	34,890	0	0	0	13,460	0	48,350
sub-total services	908,330	302,080	0	0	62,160	0	1,272,570
<u>Service Units & Holding Accounts</u>							
Health, Safety & Emergency Planning Unit	62,310	0	0	0	1,620	0	63,930
sub-total service units	62,310	0	0	0	1,620	0	63,930

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	972,810	268,430	0	(840,000)	159,420	0	560,660
<u>Services</u>							
Benefits - Administration	359,610	20,730	0	0	22,790	0	403,130
Benefits - Net Paid/Subsidy	188,180	65,000	0	0	1,550	0	254,730
Local Tax Collection	225,030	30,000	0	0	32,470	0	287,500
Treasury Management	(2,032,140)	0	0	(840,000)	670	(5,500)	(2,876,970)
sub-total services	(1,259,320)	115,730	0	(840,000)	57,480	(5,500)	(1,931,610)
<u>Service Units & Holding Accounts</u>							
Insurance	288,680	0	0	0	9,470	0	298,150
Internal Audit	205,310	18,000	0	0	7,190	0	230,500
Cashiering Services	248,690	0	0	0	12,640	0	261,330
Revenues & Benefits System & Support	424,010	75,000	0	0	33,850	0	532,860
Financial Services	794,990	49,700	0	0	27,340	5,500	877,530
Corporate Management (Finance)	216,840	10,000	0	0	6,500	0	233,340
HR & Payroll System	56,590	0	0	0	1,970	0	58,560
Payroll Shared Service	(2,980)	0	0	0	2,980	0	0
sub-total service units	2,232,130	152,700	0	0	101,940	5,500	2,492,270
GOVERNANCE	1,663,980	158,700	0	0	97,090	0	1,919,770
<u>Services</u>							
Democratic Representation & Mgt	684,190	13,500	0	0	55,330	0	753,020
Electoral Services	347,850	15,000	0	0	11,490	0	374,340
Land Charges	(44,190)	0	0	0	5,610	0	(38,580)
sub-total services	987,850	28,500	0	0	72,430	0	1,088,780
<u>Service Units & Holding Accounts</u>							
Legal Services	403,470	74,200	0	0	15,330	0	493,000
Member Resources	272,660	56,000	0	0	9,330	0	337,990
sub-total service units	676,130	130,200	0	0	24,660	0	830,990

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	1,033,430	0	0	0	68,240	339,690	1,441,360
<u>Services</u>							
Homelessness & Temporary Accommodation	(396,340)	0	0	0	3,830	339,690	(52,820)
Housing Advice	834,250	0	0	0	24,970	0	859,220
Housing Enabling	0	0	0	0	0	0	0
Housing Strategy	0	0	0	0	0	0	0
Choice Based Lettings	(950)	0	0	0	290	0	(660)
Empty Homes	100,710	0	0	0	2,560	0	103,270
Housing Grants	2,130	0	0	0	40	0	2,170
sub-total services	539,800	0	0	0	31,690	339,690	911,180
<u>Service Units & Holding Accounts</u>							
Housing Assessment	298,570	0	0	0	15,290	0	313,860
Research & Development	195,060	0	0	0	21,260	0	216,320
sub-total service units	493,630	0	0	0	36,550	0	530,180
ICT & FACILITIES	2,184,610	86,300	0	0	91,210	0	2,362,120
<u>Services</u>							
Closed Circuit Television	14,530	0	0	0	10	0	14,540
sub-total services	14,530	0	0	0	10	0	14,540
<u>Service Units & Holding Accounts</u>							
Customer Service Duty Officers	252,030	0	0	0	9,260	0	261,290
Corporate Business Systems	520,250	36,300	0	0	24,140	840	581,530
Business Systems Team	710,020	0	0	0	27,580	0	737,600
Council Offices	453,600	0	0	0	18,890	0	472,490
Corporate Projects & Web	234,180	50,000	0	0	11,330	(840)	294,670
sub-total service units	2,170,080	86,300	0	0	91,200	0	2,347,580

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	745,550	(15,000)	0	(17,400)	24,550	0	737,700
<u>Service Units & Holding Accounts</u>							
Reprographics	87,320	0	0	0	2,350	0	89,670
Marketing & Communications	403,460	8,000	0	0	11,710	0	423,170
Graphic Design	73,880	0	0	0	5,690	0	79,570
Mail Services	180,890	(23,000)	0	(17,400)	4,800	0	145,290
sub-total service units	745,550	(15,000)	0	(17,400)	24,550	0	737,700
OPERATIONS	7,478,550	174,370	10,000	(453,500)	537,750	0	7,747,170
<u>Services</u>							
Car Parks	(775,120)	0	0	(141,500)	14,370	0	(902,250)
Cemeteries	(1,840)	0	0	0	5,710	0	3,870
Discovery Centre	66,890	0	0	(20,000)	820	0	47,710
Markets	39,450	0	0	0	3,160	0	42,610
Parks	123,940	26,500	0	0	1,940	0	152,380
Public Conveniences	66,470	0	0	0	2,290	0	68,760
Roadside Features	23,170	0	0	0	10	0	23,180
Street Cleansing & Rapid Response	1,869,650	0	0	0	49,650	0	1,919,300
Cordons Farm	259,390	21,870	0	0	5,780	0	287,040
Refuse And Recycling	2,314,420	126,000	0	(282,000)	113,180	0	2,271,600
sub-total services	3,986,420	174,370	0	(443,500)	196,910	0	3,914,200
<u>Service Units & Holding Accounts</u>							
Fleet Management Unit	197,260	0	0	0	4,660	0	201,920
Fleet - Operating Costs	166,760	0	0	0	244,390	0	411,150
Fleet - Lease Car Scheme	0	0	0	0	0	0	0
Operations Mgt & Admin	1,301,530	0	0	0	46,540	0	1,348,070
Lakes Road Depot & Offices	261,990	0	0	0	6,220	0	268,210
Horticultural Services	1,247,730	0	0	(10,000)	37,300	0	1,275,030
Street Scene Protection	316,860	0	10,000	0	1,730	0	328,590
sub-total service units	3,492,130	0	10,000	(10,000)	340,840	0	3,832,970

GENERAL FUND SUMMARY 2026/27 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2026/27
	Base Budget 2025/26 (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	323,370	116,690	0	0	29,460	0	469,520
<u>Services</u>							
Strategic Investment Team	323,370	116,690	0	0	29,460	0	469,520
sub-total services	323,370	116,690	0	0	29,460	0	469,520
SUSTAINABLE DEVELOPMENT	2,126,850	0	100,000	(75,000)	37,210	0	2,189,060
<u>Services</u>							
Development Management	1,054,670	0	0	(75,000)	17,090	0	996,760
Landscape & Countryside	177,480	0	0	0	0	0	177,480
Local Plan	115,580	0	100,000	0	0	0	215,580
Public Transport/Traffic Management	3,000	0	0	0	0	0	3,000
sub-total services	1,350,730	0	100,000	(75,000)	17,090	0	1,392,820
<u>Service Units & Holding Accounts</u>							
Parks & Landscape Services	386,500	0	0	0	8,790	0	395,290
Planning Policy	389,620	0	0	0	11,330	0	400,950
sub-total service units	776,120	0	0	0	20,120	0	796,240
CORPORATE FINANCING & OTHER ITEMS	2,585,757	166,050	(600,000)	(75,000)	(490,310)	1,939,607	3,526,104
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	5,775,624	166,050	0	(75,000)	(490,310)	(1,776,014)	3,600,350
Parish & Town Council Grants	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(2,061,934)	0	(600,000)	0	0	947,914	(1,714,020)
Contribution to/(from) Balances	(1,127,933)	0	0	0	0	2,767,707	1,639,774
BRAINTREE PROPOSED BUDGET	21,217,957	1,726,970	(266,790)	(1,769,300)	809,340	2,279,297	23,997,474

GENERAL FUND SUMMARY 2026/27 - 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	2,054,290	(4,923,450)	(2,869,160)	0	422,250	369,540	(612,150)	(2,689,520)
People & Performance	1,229,990	0	1,229,990	0	16,020	260,480	(1,621,570)	(115,080)
Community & Leisure	2,259,710	(1,306,930)	952,780	209,400	242,010	476,710	(323,230)	1,557,670
Corporate Management Plan	2,181,100	(306,370)	1,874,730	500,000	733,480	2,644,270	(2,006,310)	3,746,170
Economic Development	606,150	(86,980)	519,170	(120,000)	0	116,020	0	515,190
Environment	2,382,990	(1,046,490)	1,336,500	132,750	171,370	981,270	(300,930)	2,320,960
Finance	24,559,440	(23,998,780)	560,660	66,760	1,418,330	630,030	(2,909,030)	(233,250)
Governance	2,168,570	(248,800)	1,919,770	(80,000)	293,030	1,150,560	(996,650)	2,286,710
Housing Services	2,577,550	(1,136,190)	1,441,360	97,790	1,342,400	415,820	(1,342,400)	1,954,970
ICT & Facilities	2,362,120	0	2,362,120	29,960	244,240	122,210	(2,675,800)	82,730
Marketing & Communications	867,000	(129,300)	737,700	0	0	159,860	(934,980)	(37,420)
Operations	17,523,490	(9,776,320)	7,747,170	140,750	4,537,500	1,427,830	(5,118,980)	8,734,270
Strategic Investment	530,200	(60,680)	469,520	0	0	199,160	0	668,680
Sustainable Development	3,840,880	(1,651,820)	2,189,060	135,400	875,520	779,260	(1,187,140)	2,792,100
COST OF SERVICES	65,143,480	(44,672,110)	20,471,370	1,112,810	10,296,150	9,733,020	(20,029,170)	21,584,180
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	4,180,740	(580,390)	3,600,350	0	0	0	0	3,600,350
Parish and Town Council Grants	0	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,714,020)	0	(1,714,020)	(1,112,810)	0	0	0	(2,826,830)
Contribution to/(from) Balances	1,639,774	0	1,639,774	0	0	0	0	1,639,774
BRAINTREE BUDGET	69,249,974	(45,252,500)	23,997,474	0	10,296,150	9,733,020	(20,029,170)	23,997,474
Central Government Grants	0	0	0	0	0	0	0	0
Retained Business Rates	(3,949,001)	0	(3,949,001)	0	0	0	0	(3,949,001)
Rural Services Grant	0	0	0	0	0	0	0	0
Collection Fund Surplus - Business Rates	(877,000)	0	(877,000)	0	0	0	0	(877,000)
Collection Fund Surplus - Council Tax	(353,780)	0	(353,780)	0	0	0	0	(353,780)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	64,070,193	(45,252,500)	18,817,693	0	10,296,150	9,733,020	(20,029,170)	18,817,693

GENERAL FUND SUMMARY 2026/27 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Appportioned Expenses	Indirect Appportioned Expenses	Recharged Appportioned Expenses	Net Cost of Services
ASSET MANAGEMENT	2,054,290	(4,923,450)	(2,869,160)	0	422,250	369,540	(612,150)	(2,689,520)
<i>Services</i>								
Commercial Property Mgt: Industrial Land	14,740	(898,010)	(883,270)	0	0	0	0	(883,270)
Commercial Property Mgt: Industrial Units	182,770	(427,310)	(244,540)	0	0	0	0	(244,540)
Commercial Property Mgt: Shops	10,230	(176,380)	(166,150)	0	0	0	0	(166,150)
Commercial Property Mgt: Other Investment Properties	26,970	(1,341,780)	(1,314,810)	0	0	0	0	(1,314,810)
Commercial Property Mgt: Central Overheads	0	0	0	0	285,610	158,590	0	444,200
Non-Commercial Property Mgt	1,153,710	(1,934,850)	(781,140)	0	118,790	99,190	0	(563,160)
Public & Community Halls	59,800	(61,380)	(1,580)	0	17,850	21,940	0	38,210
sub-total services	1,448,220	(4,839,710)	(3,391,490)	0	422,250	279,720	0	(2,689,520)
<i>Service Units & Holding Accounts</i>								
Asset Management Unit	606,070	(83,740)	522,330	0	0	89,820	(612,150)	0
sub-total service units	606,070	(83,740)	522,330	0	0	89,820	(612,150)	0
PEOPLE & PERFORMANCE	1,229,990	0	1,229,990	0	16,020	260,480	(1,621,570)	(115,080)
<i>Service Units & Holding Accounts</i>								
Human Resources	443,400	0	443,400	0	80	105,020	(548,500)	0
Modern Apprentices	40,500	0	40,500	0	0	0	0	40,500
Organisational Development	48,850	0	48,850	0	0	0	(48,850)	0
Staff Representatives	0	0	0	0	0	4,910	(4,910)	0
Business Improvement Team	254,600	0	254,600	0	2,530	45,620	(458,330)	(155,580)
Customer Contact Centre	442,640	0	442,640	0	13,410	104,930	(560,980)	0
sub-total service units	1,229,990	0	1,229,990	0	16,020	260,480	(1,621,570)	(115,080)

GENERAL FUND SUMMARY 2026/27 - 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	2,259,710	(1,306,930)	952,780	209,400	242,010	476,710	(323,230)	1,557,670
<u>Services</u>								
Community Transport	300,820	(193,750)	107,070	0	3,180	114,010	0	224,260
Community Safety & Development	0	0	0	0	192,020	57,530	(6,610)	242,940
Other Community Safety	72,700	(37,280)	35,420	0	0	0	0	35,420
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	164,630	0	164,630	200,000	36,160	24,350	0	425,140
Member Grant Scheme	73,500	0	73,500	0	0	0	0	73,500
Health Development	184,460	(93,500)	90,960	9,400	500	94,870	0	195,730
Leisure Management	716,130	(876,000)	(159,870)	0	8,450	74,080	0	(77,340)
Museum	163,920	0	163,920	0	0	4,040	0	167,960
Town Hall Centre	313,820	(106,400)	207,420	0	1,700	59,940	0	269,060
sub-total services	1,990,980	(1,306,930)	684,050	209,400	242,010	428,820	(6,610)	1,557,670
<u>Service Units & Holding Accounts</u>								
Community Projects	268,730	0	268,730	0	0	47,890	(316,620)	0
sub-total service units	268,730	0	268,730	0	0	47,890	(316,620)	0
CORPORATE MANAGEMENT PLAN	2,181,100	(306,370)	1,874,730	500,000	733,480	2,644,270	(2,006,310)	3,746,170
<u>Services</u>								
Corporate Management	0	0	0	0	650,250	2,480,670	0	3,130,920
sub-total services	0	0	0	0	650,250	2,480,670	0	3,130,920
<u>Service Units & Holding Accounts</u>								
Civic Support	81,170	0	81,170	500,000	20,160	15,070	(116,400)	500,000
Corporate Management Team	913,930	0	913,930	0	52,340	74,470	(1,040,740)	0
Heads of Service	691,620	0	691,620	0	0	54,040	(745,660)	0
Project Management Office	115,250	0	115,250	0	0	0	0	115,250
Commercial	0	0	0	0	0	0	0	0
Procurement	379,130	(306,370)	72,760	0	10,730	20,020	(103,510)	0
sub-total service units	2,181,100	(306,370)	1,874,730	500,000	83,230	163,600	(2,006,310)	615,250

GENERAL FUND SUMMARY 2026/27 - 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	606,150	(86,980)	519,170	(120,000)	0	116,020	0	515,190
<i>Services</i>								
Economic Development	606,150	(86,980)	519,170	(120,000)	0	116,020	0	515,190
Business Support & Engagement	0	0	0	0	0	0	0	0
sub-total services	606,150	(86,980)	519,170	(120,000)	0	116,020	0	515,190
ENVIRONMENT	2,382,990	(1,046,490)	1,336,500	132,750	171,370	981,270	(300,930)	2,320,960
<i>Services</i>								
Building Control	569,680	(299,600)	270,080	0	1,490	101,150	0	372,720
Carbon - Management & Admin	133,640	(126,750)	6,890	0	500	35,260	(34,750)	7,900
Climate Change	0	0	0	145,750	0	0	0	145,750
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	270	460	0	730
Public Lighting	18,860	0	18,860	0	270	2,880	0	22,010
Environmental Protection	516,670	(145,400)	371,270	0	1,620	557,920	(177,300)	753,510
Health Protection	370,280	(12,600)	357,680	0	990	54,940	0	413,610
Public Health & Housing	121,750	(7,100)	114,650	(8,000)	155,830	9,640	0	272,120
Pest Control	61,140	(44,500)	16,640	0	170	41,750	0	58,560
Emergency Planning	63,150	0	63,150	0	170	7,040	0	70,360
Licensing	457,290	(408,940)	48,350	(5,000)	2,360	152,980	0	198,690
sub-total services	2,319,060	(1,046,490)	1,272,570	132,750	163,670	964,020	(212,050)	2,320,960
<i>Service Units & Holding Accounts</i>								
Health, Safety & Emergency Planning Unit	63,930	0	63,930	0	7,700	17,250	(88,880)	0
sub-total service units	63,930	0	63,930	0	7,700	17,250	(88,880)	0

GENERAL FUND SUMMARY 2026/27 - 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	24,559,440	(23,998,780)	560,660	66,760	1,418,330	630,030	(2,909,030)	(233,250)
<u>Services</u>								
Benefits - Administration	730,480	(327,350)	403,130	0	510,310	139,300	(82,660)	970,080
Benefits - Net Paid/Subsidy	19,859,210	(19,604,480)	254,730	21,500	0	0	0	276,230
Local Tax Collection	1,002,360	(714,860)	287,500	0	752,810	204,880	(124,120)	1,121,070
Corporate Management (Finance)	233,340	0	233,340	0	0	0	0	233,340
Treasury Management	207,020	(3,083,990)	(2,876,970)	0	42,960	40	0	(2,833,970)
sub-total services	22,032,410	(23,730,680)	(1,698,270)	21,500	1,306,080	344,220	(206,780)	(233,250)
<u>Service Units & Holding Accounts</u>								
Insurance	298,150	0	298,150	0	12,700	6,500	(317,350)	0
Internal Audit	230,500	0	230,500	0	5,970	24,950	(261,420)	0
Cashiering Services	261,330	0	261,330	0	8,300	43,320	(312,950)	0
Revenues & Benefits System & Support	532,860	0	532,860	0	23,510	94,430	(650,800)	0
Financial Services	877,530	0	877,530	41,090	22,210	87,650	(1,028,480)	0
HR & Payroll System	58,560	0	58,560	4,170	33,710	5,790	(102,230)	0
Payroll Shared Service	268,100	(268,100)	0	0	5,850	23,170	(29,020)	0
sub-total service units	2,527,030	(268,100)	2,258,930	45,260	112,250	285,810	(2,702,250)	0
GOVERNANCE	2,168,570	(248,800)	1,919,770	(80,000)	293,030	1,150,560	(996,650)	2,286,710
<u>Services</u>								
Democratic Representation & Mgt	753,020	0	753,020	0	240,170	893,020	0	1,886,210
Electoral Services	375,940	(1,600)	374,340	(80,000)	3,090	67,230	(3,870)	360,790
Land Charges	172,650	(211,230)	(38,580)	0	0	78,290	0	39,710
sub-total services	1,301,610	(212,830)	1,088,780	(80,000)	243,260	1,038,540	(3,870)	2,286,710
<u>Service Units & Holding Accounts</u>								
Legal Services	528,970	(35,970)	493,000	0	49,770	68,000	(610,770)	0
Member Resources	337,990	0	337,990	0	0	44,020	(382,010)	0
sub-total service units	866,960	(35,970)	830,990	0	49,770	112,020	(992,780)	0

GENERAL FUND SUMMARY 2026/27 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Appportioned Expenses	Indirect Appportioned Expenses	Recharged Appportioned Expenses	Net Cost of Services
HOUSING SERVICES	2,577,550	(1,136,190)	1,441,360	97,790	1,342,400	415,820	(1,342,400)	1,954,970
<i>Services</i>								
Homelessness & Temporary Accommodation	1,076,370	(1,129,190)	(52,820)	54,670	662,880	84,660	0	749,390
Housing Advice	859,220	0	859,220	0	17,470	159,550	(645,410)	390,830
Housing Enabling	0	0	0	0	420,550	14,520	0	435,070
Housing Strategy	0	0	0	0	241,500	33,400	0	274,900
Choice Based Lettings	6,340	(7,000)	(660)	0	0	0	0	(660)
Empty Homes	103,270	0	103,270	0	0	0	0	103,270
Housing Grants	2,170	0	2,170	0	0	0	0	2,170
sub-total services	2,047,370	(1,136,190)	911,180	54,670	1,342,400	292,130	(645,410)	1,954,970
<i>Service Units & Holding Accounts</i>								
Housing Assessment	313,860	0	313,860	0	0	79,790	(393,650)	0
Research & Development	216,320	0	216,320	43,120	0	43,900	(303,340)	0
sub-total service units	530,180	0	530,180	43,120	0	123,690	(696,990)	0
ICT & FACILITIES	2,362,120	0	2,362,120	29,960	244,240	122,210	(2,675,800)	82,730
<i>Services</i>								
Closed Circuit Television	14,540	0	14,540	0	67,900	290	0	82,730
sub-total services	14,540	0	14,540	0	67,900	290	0	82,730
<i>Service Units & Holding Accounts</i>								
Customer Service Duty Officers	261,290	0	261,290	0	23,160	18,710	(303,160)	0
Corporate Business Systems	581,530	0	581,530	5,690	21,360	13,380	(621,960)	0
Business Systems Team	737,600	0	737,600	0	22,570	52,680	(812,850)	0
Council Offices	472,490	0	472,490	0	99,070	21,440	(593,000)	0
Corporate Projects & Web	294,670	0	294,670	24,270	10,180	15,710	(344,830)	0
sub-total service units	2,347,580	0	2,347,580	29,960	176,340	121,920	(2,675,800)	0
MARKETING & COMMUNICATIONS	867,000	(129,300)	737,700	0	0	159,860	(934,980)	(37,420)
<i>Service Units & Holding Accounts</i>								
Reprographics	108,570	(18,900)	89,670	0	0	36,030	(125,700)	0
Marketing & Communications	466,920	(43,750)	423,170	0	0	85,330	(545,920)	(37,420)
Graphic Design	146,220	(66,650)	79,570	0	0	23,630	(103,200)	0
Mail Services	145,290	0	145,290	0	0	14,870	(160,160)	0
sub-total service units	867,000	(129,300)	737,700	0	0	159,860	(934,980)	(37,420)

GENERAL FUND SUMMARY 2026/27 - NET COST OF SERVICE

	Controllable Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Appportioned Expenses	Indirect Appportioned Expenses	Recharged Appportioned Expenses	Net Cost of Services
OPERATIONS	17,523,490	(9,776,320)	7,747,170	140,750	4,537,500	1,427,830	(5,118,980)	8,734,270
<u>Services</u>								
Car Parks	507,880	(1,410,130)	(902,250)	0	35,220	51,940	0	(815,090)
Cemeteries	247,270	(243,400)	3,870	0	245,440	28,330	0	277,640
Discovery Centre	96,910	(49,200)	47,710	(27,000)	0	0	0	20,710
Markets	80,610	(38,000)	42,610	0	16,760	14,290	0	73,660
Parks	220,570	(68,190)	152,380	0	1,782,850	126,110	0	2,061,340
Public Conveniences	77,600	(8,840)	68,760	0	9,920	11,860	0	90,540
Roadside Features	23,180	0	23,180	0	0	0	0	23,180
Street Cleansing & Rapid Response	1,958,120	(38,820)	1,919,300	0	387,070	173,950	0	2,480,320
Cordons Farm	369,290	(82,250)	287,040	0	74,950	16,120	0	378,110
Refuse And Recycling	9,802,660	(7,531,060)	2,271,600	0	1,217,090	506,510	0	3,995,200
Dog Fouling & Warden	0	0	0	0	87,010	28,490	0	115,500
sub-total services	13,384,090	(9,469,890)	3,914,200	(27,000)	3,856,310	957,600	0	8,701,110
<u>Service Units & Holding Accounts</u>								
Fleet Management Unit	201,920	0	201,920	0	38,980	72,090	(279,830)	33,160
Fleet - Operating Costs	411,150	0	411,150	76,000	0	0	(487,150)	0
Fleet - Lease Car Scheme	3,040	(3,040)	0	0	0	0	0	0
Operations Mgt & Admin	1,348,070	0	1,348,070	91,750	57,630	213,080	(1,710,530)	0
Lakes Road Depot & Offices	268,210	0	268,210	0	10,120	11,220	(289,550)	0
Horticultural Services	1,570,620	(295,590)	1,275,030	0	440,820	130,480	(1,846,330)	0
Street Scene Protection	336,390	(7,800)	328,590	0	133,640	43,360	(505,590)	0
sub-total service units	4,139,400	(306,430)	3,832,970	167,750	681,190	470,230	(5,118,980)	33,160

GENERAL FUND SUMMARY 2026/27 - 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	530,200	(60,680)	469,520	0	0	199,160	0	668,680
<i>Services</i>								
Growth Delivery	530,200	(60,680)	469,520	0	0	199,160	0	668,680
sub-total services	530,200	(60,680)	469,520	0	0	199,160	0	668,680
SUSTAINABLE DEVELOPMENT	3,840,880	(1,651,820)	2,189,060	135,400	875,520	779,260	(1,187,140)	2,792,100
<i>Services</i>								
Development Management	2,646,600	(1,649,840)	996,760	135,400	246,440	552,290	(178,260)	1,752,630
Environmental Improvements	0	0	0	0	80,110	0	0	80,110
Landscape & Countryside	178,060	(580)	177,480	0	0	0	0	177,480
Local Plan	215,580	0	215,580	0	452,430	19,510	0	687,520
Public Transport/Traffic Management	3,000	0	3,000	0	2,060	60	0	5,120
sub-total services	3,043,240	(1,650,420)	1,392,820	135,400	781,040	571,860	(178,260)	2,702,860
<i>Service Units & Holding Accounts</i>								
Parks & Landscape Services	395,490	(200)	395,290	0	94,480	63,320	(463,850)	89,240
Planning Policy	402,150	(1,200)	400,950	0	0	144,080	(545,030)	0
sub-total service units	797,640	(1,400)	796,240	0	94,480	207,400	(1,008,880)	89,240
CORPORATE FINANCING & OTHER ITEMS	4,106,494	(580,390)	3,526,104	(1,112,810)	0	0	0	2,413,294
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	4,180,740	(580,390)	3,600,350	0				3,600,350
Parish & Town Council Grants	0	0	0	0				0
Transfer to/ (from) Earmarked Reserves	(1,714,020)	0	(1,714,020)	(1,112,810)				(2,826,830)
Contribution to/(from) Balances	1,639,774	0	1,639,774	0				1,639,774
BRAINTREE PROPOSED BUDGET	69,249,974	(45,252,500)	23,997,474	0	10,296,150	9,733,020	(20,029,170)	23,997,474

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
ASSET MANAGEMENT				
COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND				
27202			Benfield Way Braintree	
	9502		Commercial/Industrial Rents	(56,000)
				(56,000)
27204			Springwood Drive Braintree	
	1306		Sweeping & Scavenging	1,960
	1500		Combined Water/Sewer Chge	100
	1820		Unified Business Rate-Ndr	10,720
	9409		Other Recoverable Charges	(3,100)
	9502		Commercial/Industrial Rents	(323,550)
				(313,870)
27205			Freebournes Rd Witham	
	1306		Sweeping & Scavenging	1,960
	9502		Commercial/Industrial Rents	(417,700)
				(415,740)
27206			Perry Rd Enterprise Witham	
	9502		Commercial/Industrial Rents	(97,660)
				(97,660)
NET CONTROLLABLE				(883,270)

Efin Code			Description	Budget 2026/27
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	24,860
	2601	Engineering Insurance	60
	9502	Commercial/Industrial Rents	56,630
	9502	PROV Vacancy Provision	52,380
			166,260
27104		<u>Warner Drive Braintree</u>	
	1610	Building Insurance	220
	1810	Rent	122,140
	9502	Commercial/Industrial Rents	(182,490)
			(60,130)
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	200
	9502	Commercial/Industrial Rents	(30,250)
			(30,050)
27107		<u>Enterprise Hse Rippers Ct,S/H</u>	
	1420	Electricity	750
	1500	Combined Water/Sewer Chge	510
	1610	Building Insurance	580
	9401	Fees/Charges For Services	(500)
	9502	Commercial/Industrial Rents	(90,880)
			(89,540)
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	(84,200)
			(84,140)
		NET CONTROLLABLE	(244,540)

COMMERCIAL PROPERTY MGT: SHOPS

27501		<u>Shops</u>	
	1010	General Repair & Maint.	6,940
	1420	Electricity	390
	1860	Service Charges	2,900
	9501	General Rent	(176,380)
			(166,150)
		NET CONTROLLABLE	(166,150)

Efin Code			Description	Budget 2026/27
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	6,600
	1420		Electricity	3,550
	1500		Combined Water/Sewer Chge	960
	1740		Contract Cleaning	1,710
	1820		Unified Business Rate-Ndr	1,810
	2500		Other Professional Fees	700
	2511		Security Services	250
	2609		General Insurance	940
	9443		Service Charges	(13,890)
	9501		General Rent	(32,400)
	9501	PROV	Vacancy Provision	1,890
				(26,330)
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	(34,460)
				(34,460)
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				(1,314,810)

Efin Code			Description	Budget 2026/27
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	2,610
	1420		Electricity	51,000
	1500		Combined Water/Sewer Chge	1,690
	1730		Cleaning materials	300
	1740		Contract Cleaning	12,870
	1750		Trade Waste Collection	6,190
	1770		Toilets-Hygiene	1,000
	1790		Health & Safety	520
	1820		Unified Business Rate-Ndr	8,630
	2121		Water Coolers Expenditure	300
	2500		Other Professional Fees	2,050
	2511		Security Services	750
	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)
				(131,040)
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)
27113			<u>Osier House</u>	
	1010		General Repair & Maint.	410
	1250		Fire Alarm/Extinguisher Maint.	110
	1270		Security Alarm Payments	80
	1610		Building Insurance	670
	1740		Contract Cleaning	4,630
	1750		Trade Waste Collection	1,720
	1820		Unified Business Rate-Ndr	1,660
	2500		Other Professional Fees	700
	2511		Security Services	470
	2601		Engineering Insurance	350
	9443		Service Charges	(8,040)
	9502		Commercial/Industrial Rents	(24,760)
	9502	PROV	Vacancy Provision	1,850
				(20,150)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
27120			I-Construct Hub	
	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	16,760
	1500		Combined Water/Sewer Chge	990
	1610		Building Insurance	1,400
	1740		Contract Cleaning	8,700
	1750		Trade Waste Collection	1,930
	1820		Unified Business Rate-Ndr	30,190
	2010		New Equip. & Furniture	500
	2015		Signs	300
	2110		Provisions,Foods & Snacks	4,000
	2511		Security Services	750
	2536		Legionella Testing/Surveys	530
	2601		Engineering Insurance	440
	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)
				(1,160)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
27130			H120 Enterprise Centre	
	0106		Non-Basic Oncosts	1,500
	0130		Overtime - Monthly Pay	5,080
	0300		Agency/Sep Staff	3,350
	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	97,980
	1610		Building Insurance	9,000
	1730		Cleaning Materials	200
	1740		Contract Cleaning	42,300
	1750		Trade Waste Collection	8,790
	1790		Health & Safety	2,000
	1820		Unified Business Rate-Ndr	61,060
	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	2,440
	2536		Legionella Testing/Surveys	3,520
	2601		Engineering Insurance	1,360
	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	(5,010)
	9403		Charges-Hire/Use Equip/Rooms	(60,000)
	9443		Service Charges	(244,320)
	9503		Licence To Occupy	(266,640)
				(222,400)

Efin Code			Description	Budget 2026/27
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	960
	2500		Other Professional Fees	13,000
				54,150
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	2,070
	9410		Season Tickets/Permits	(11,630)
				(9,070)
27331			<u>Feasibility Projects</u>	
	2502		Consultants Fees	10,000
				10,000
27340			<u>Victoria Square Development</u>	
	1610		Building Insurance	16,030
	1820		Unified Business Rate-Ndr	18,530
	9501		General Rent	(594,650)
				(560,090)
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	18,800
	1500		Combined Water/Sewage Chge	3,850
	1740		Contract Cleaning	42,740
	1750		Trade Waste Collection	14,150
	1860		Service Charges	70,150
	2500		Other Professional Fees	350
	2509		Audit Fees	520
	2511		Security Services	10,360
	2521		Management Fess/Charges	17,500
	5540		Pest Control	2,000
	9443		Service Charges (Income)	(216,550)
				72,670
28105			<u>Causeway House (Lettings)</u>	
	7010		Transfer From Service Areas	182,240
	9501		General Rent	(9,450)
				172,790
NET CONTROLLABLE				(781,140)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
PUBLIC & COMMUNITY HALLS				
10701			Public Halls-General	
	1010		General Repair & Maint.	17,410
				17,410
10703			Witham Public Hall	
	2601		Engineering Insurance	180
				180
10704			Silver End Village Hall	
	1220		Heat/Ventil'N Rep/Maint.	300
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	11,340
	1420		Electricity	13,920
	1500		Combined Water/Sewer Chge	8,990
	1610		Building Insurance	4,770
	2601		Engineering Insurance	470
	9443		Service Charges	(20,030)
	9501		General Rent	(30,900)
				(10,140)
10705			Rivenhall Village Hall	
	9501		General Rent	(1,920)
				(1,920)
10706			Goldingham Hall	
	9501		General Rent	(100)
				(100)
10708			Dengie Hall	
	9501		General Rent	(7,650)
				(7,650)
10712			Great Notley Village Hall	
	1610		Building Insurance	1,190
				1,190
10715			Silver Street Pavilion	
	2609		General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				200
10716			Rickstones	
	9501		General Rent	(750)
				(750)
NET CONTROLLABLE				(1,580)
ASSET MANAGEMENT UNIT				
26111			Asset Management Unit	
	0100		Salary With Oncost	555,240
	0103		Staffing Costs Profile	40,000
	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	2,030
	3510		Casual Car Allowance	1,250
	9401		Fees/Charges For Services	(30,680)
	9803		Tfr to Capital Funds	(53,060)
				522,330
NET CONTROLLABLE				522,330

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

PEOPLE & PERFORMANCE

HUMAN RESOURCES

25106		Human Resources	
	0100	Salary With Oncost	421,750
	0103	Staffing Costs Profile	2,840
	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	7,140
	3510	Casual Car Allowance	240
			443,400

NET CONTROLLABLE

443,400

MODERN APPRENTICES

25701		Modern Apprentices	
	0100	Salary With Oncost	40,500
			40,500

NET CONTROLLABLE

40,500

ORGANISATIONAL DEVELOPMENT

25501		In Service Training	
	0940	Training Fees - Incl.Reg.	48,850
			48,850

NET CONTROLLABLE

48,850

BUSINESS IMPROVEMENT TEAM

24301		Business Improvement Team	
	0100	Salary With Oncost	279,400
	0940	Training Fees - Incl.Reg.	500
	2320	Stationery	150
	2700	Computer Bureaux Chge/Lic	9,100
	2703	Computer Maintenance	5,430
	3510	Casual Car Allowance	200
	3551	Rail Travel	100
	3554	Car Parking	50
	9806	Transfer To/From Reserve	(40,330)
			254,600

NET CONTROLLABLE

254,600

CUSTOMER CONTACT CENTRE

26122		Customer Contact Centre	
	0100	Salary With Oncost	440,240
	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
			442,640

NET CONTROLLABLE

442,640

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

COMMUNITY & LEISURE

COMMUNITY TRANSPORT

11402		<u>Community Transport</u>	
	0100	Salary With Oncost	219,970
	0110	Standby	5,220
	0130	Overtime - Monthly Pay	640
	0140	Holiday Pay	1,380
	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	5,930
	2734	Mobile Phones	280
	2880	Office Hospitality Exp.	1,000
	2950	Membership Subscriptions	230
	3090	Misc.Transport Costs	9,660
	3210	3801 Transport Costs-Vehicles	50,510
	3510	Casual Car Allowance	250
	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)
			107,070

NET CONTROLLABLE

107,070

COMMUNITY PROJECTS

14120		<u>Community Projects</u>	
	0100	Salary With Oncost	257,280
	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	7,820
	X920	Printing(Reprographics)	100
			268,730

NET CONTROLLABLE

268,730

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
OTHER COMMUNITY SAFETY				
15200			Community Safety (Csp)	
	0100		Salary With Oncost	52,390
	9109		Essex Police Jt Financing	(19,310)
				33,080
15208			Safer Streets Initiative	
	0100		Salary With Oncost	17,970
	9109		Essex Police Jt Financing	(17,970)
				0
15300			Safeguarding	
	5320		Essex County Council	2,340
				2,340
NET CONTROLLABLE				35,420
EQUALITIES & DIVERSITY				
21404			Equalities & Diversity	
	0940		Training Fees - Incl.Reg.	1,000
				1,000
NET CONTROLLABLE				1,000
EXTERNAL FUNDING				
10205			External Funding	
	2900	1417	Grants-Welfare (Comm 360)	16,870
	2900	1419	Grants-Welfare (CAB)	93,090
				109,960
10280			Cost of Living	
	0100		Salary With Oncost	54,670
	2903		Miscellaneous Grants	200,000
	9806		Transfer To/From Reserve	(200,000)
				54,670
NET CONTROLLABLE				164,630

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
MEMBER GRANT SCHEME				
10235			Member Grant Scheme	
	2903		Miscellaneous Grants	73,500
				73,500
NET CONTROLLABLE 73,500				
HEALTH DEVELOPMENT				
12901			Health Development	
	0100		Salary With Oncost	159,510
	0711		Well Being Programme	600
	0940		Training Fees - Incl.Reg.	1,000
	1840		Hire Of Premises	1,040
	2010		New Equip. & Furniture	1,000
	2110		Provisions,Foods & Snacks	310
	3510		Casual Car Allowance	500
	9101		Ecc Joint Financing Conts	(43,600)
	9806		Transfer To/From Reserve	(9,400)
				110,960
12903			Health & Leis Develop Chip Fund	
	2903		Miscellaneous Grants	29,900
	9101		Ecc Joint Financing Conts	(49,900)
				(20,000)
NET CONTROLLABLE 90,960				
LEISURE MANAGEMENT				
13001			Leisure Contract	
	0100		Salary With Oncost	112,700
	0520		Staff Professional Fees	140
	1010		General Repair & Maint.	250,000
	1300		General Maint.Of Grounds	80,000
	1307		Tree Maintenance	10,000
	1610		Building Insurance	24,760
	1860		Service Charges	15,440
	2504		Legal Fees	10,000
	2734		Mobile Phones	120
	2820		Subsistence	70
	3510		Casual Car Allowance	1,300
	3551		Rail Travel	100
	5291		Leisure Contract - Variations	30,000
	5322		Ecc Pension Fund	4,000
	5610		Other Agencies - General	27,000
	7030		Other Expenses	500
	7050		Contingency	150,000
	9117		School Joint Financing	(35,000)
	9445		Leisure Contract Fees	(841,000)
				(159,870)
NET CONTROLLABLE (159,870)				

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
MUSEUM				
12401			Museum-General	
	2602		All Risks Insurance	180
	2609		General Insurance	300
	2909		Grant - Museum Trust	161,690
				162,170
12403			Bocking Windmill	
	1010		General Repair & Maint.	1,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1420		Electricity	390
	1610		Building Insurance	260
				1,750
NET CONTROLLABLE				163,920
TOWN HALL CENTRE				
10150			Events Team	
	0100		Salary With Oncost	220,920
	0130		Overtime - Monthly Pay	5,490
	0140		Holiday Pay	670
	2210		Protective Clothing	200
	2220		Uniforms & Name Badges	800
	2734		Mobile Phones	150
	3510		Casual Car Allowance	40
				228,270
10901			Town Hall Centre	
	1302		Floral Decs.-Internal	200
	1318		Hanging Baskets/Containers	200
	1630		Hirers Liability	3,480
	1730		Cleaning Materials	200
	2010		New Equip. & Furniture	1,400
	2030		Maint.Equipment/Furniture	950
	2050		TV Sound/Rental Licences	750
	2090		Other Tools & Materials	300
	2092		Consumable Materials	500
	2110		Provisions,Foods & Snacks	3,250
	2230		Laundry	200
	2320		Stationery	380
	2390		Photocopy Mach.Rent/Meter Chge	1,700
	2430		Licences(Miscellaneous)	850
	2500		Other Professional Fees	800
	2701		Computer Paper & Materials	100
	2940		Publicity/Promotion Exp.	410
	2970		Advertising General	200
	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 2026/27
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	5,650
	1420		Electricity	5,730
	1500		Combined Water/Sewer Chge	3,430
	1610		Building Insurance	2,470
	1720		Window Cleaning	1,100
	1740		Contract Cleaning	6,880
	1750		Trade Waste Collection	1,390
	1770		Toilets-Hygiene	800
	1820		Unified Business Rate-Ndr	29,320
	2601		Engineering Insurance	510
	2602		All Risks Insurance	90
	2730		Telephone Charges	700
				69,680
NET CONTROLLABLE				207,420

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

CORPORATE MANAGEMENT PLAN

CIVIC SUPPORT

20002		Civic Support		
	0100	Salary With Oncost		90,080
	0100	3801 Salary Recharge		(8,910)
				81,170

NET CONTROLLABLE 81,170

CORPORATE MANAGEMENT TEAM

20001		Corporate Management Team		
	0100	Salary With Oncost		887,320
	0103	Staffing Costs Profile		16,800
	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
				913,930

NET CONTROLLABLE 913,930

HEADS OF SERVICE

20003		Senior Managers Group		
	0100	Salary With Oncost		686,070
	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
				691,620

NET CONTROLLABLE 691,620

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
PROJECT MANAGEMENT OFFICE				
20004			Senior Managers Group	
	0100		Salary With Oncost	115,250
				115,250
NET CONTROLLABLE				
NET CONTROLLABLE				
NET CONTROLLABLE				
NORTH ESSEX COUNCILS & TRANSFORMATION				
20805			Transformation Costs	
	0100		Salary With Oncost	242,430
	9806	R8A4	Transfer To/From Reserve	(242,430)
				0
20806				
	7012		Profiled Reserve Spend	500,000
	9806	R8A9	Transfer To/From Reserve	(500,000)
				0
NET CONTROLLABLE				
NET CONTROLLABLE				
NET CONTROLLABLE				
PROCUREMENT				
22501			Essex Procurement Hub	
	0100		Salary With Oncost	206,370
	0520		Staff Professional Fees	700
	2611		Proff Negligence Ins	3,500
	2950		Membership Subscriptions	360
	5320		Essex County Council	114,550
	5350		Payments To Other La'S	50,000
	7050		Contingency	3,650
	9101		Ecc Joint Financing Conts	(206,370)
	9205		Commissions	(100,000)
				72,760
NET CONTROLLABLE				
NET CONTROLLABLE				
NET CONTROLLABLE				

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

61601			Economic Development	
	0100		Salary With Oncost	130,280
	0103		Staffing Costs Profile	1,470
	0810		Advertising	1,000
	0940		Training Fees - Incl.Reg.	200
	1840		Hire Of Premises	15,540
	2010		New Equip. & Furniture	250
	2110		Provisions,Foods & Snacks	500
	2320		Stationery	140
	2500		Other Professional Fees	61,000
	2502		Consultants Fees	10,000
	2700		Computer Bureaux Chge/Lic	9,500
	2702		Computer Equip.& Software	6,000
	2734		Mobile Phones	240
	2820		Subsistence	100
	2903		Miscellaneous Grants	18,000
	2940		Publicity/Promotion Exp.	10,000
	2950		Membership Subscriptions	9,950
	3510		Casual Car Allowance	2,000
	5310		Witham Town Council	30,000
	5340		Halstead Town Council	30,000
	5750		Events - Economic Development	25,000
	6820		Revenue Contributions	15,000
	7805	R828	Transfer To Reserve	120,000
	9102		Colchester Bc Jt Finance	(18,000)
	X930		Graphics Charges	1,000
				479,170
61606			Covid Research (Neeb)	
	0100		Salary With Oncost	68,980
	9108		External Income	(68,980)
	5350		Payments To Other La'S	40,000
				40,000
			NET CONTROLLABLE	519,170

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

ENVIRONMENT

BUILDING CONTROL

60102		Building Control	
	0100	Salary With Oncost	541,810
	0130	Overtime - Monthly Pay	160
	0300	Agency/Sep Staff	1,090
	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	4,700
	2734	Mobile Phones	1,000
	2950	Membership Subscriptions	4,730
	3510	Casual Car Allowance	10,680
			567,070

61501		Building Regs Fee Earning Acc	
	2500	Other Professional Fees	1,000
	7040	Refunds	1,610
	9401	Fees/Charges For Services	(239,600)
			(236,990)

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

NET CONTROLLABLE 270,080

CARBON - MANAGEMENT & ADMIN

35201		Energy Conservation	
	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		Carbon Management	
	0100	Salary With Oncost	122,790
	0520	Staff Professional Fees	350
	3510	Casual Car Allowance	500
			123,640

NET CONTROLLABLE 6,890

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
CLIMATE CHANGE				
35212			Climate Change	
	0100		Salary With Oncost	45,750
	7012		Transfer To/From Reserve	100,000
	9806	R898	Transfer To/From Reserve	(145,750)
				0
NET CONTROLLABLE				
0				
HANDYMAN SCHEME				
35207			Handyman Scheme	
	5220		Sub-Contractors:General	5,000
				5,000
NET CONTROLLABLE				
5,000				
ELECTRIC CAR CHARGING				
35208			Electric Car Charging	
	2030		Maint.Equipment/Furniture	1,600
	9447		Electric Charging Point	(1,600)
				0
NET CONTROLLABLE				
0				
PUBLIC LIGHTING				
35301			Public Lighting	
	1010		General Repair & Maint.	2,000
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	14,860
				18,860
NET CONTROLLABLE				
18,860				
ENVIRONMENTAL PROTECTION				
30801			Environmental Protection	
	0100		Salary With Oncost	463,000
	0103		Salary Costs Profiled	14,880
	0110		Standby	22,900
	0130		Overtime - Monthly Pay	1,180
	0140		Holiday Pay	800
	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	640
	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	(130,300)
				371,270
NET CONTROLLABLE				
371,270				

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HEALTH PROTECTION

30701			Health Protection	
	0100		Salary With Oncost	256,080
	0103		Staffing Costs Profile	102,080
	0140		Holiday Pay	410
	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	530
	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)
				357,680

NET CONTROLLABLE

357,680

PUBLIC HEALTH & HOUSING

30102			Public Health & Housing	
	0103		Staffing Costs Profile	100,000
	2501		Analysts Fees	2,400
	2950		Membership Subscriptions	10,550
	7030		Other Expenses	800
	9401		Fees/Charges For Services	(5,000)
	9408		Licences	(2,100)
				106,650

40208			Stock Condition Survey	
	7805	R864	Transfer To Reserve	8,000
				8,000

NET CONTROLLABLE

114,650

PEST CONTROL

36401			Pest Control	
	0100		Salary With Oncost	51,080
	0130		Overtime - Monthly Pay	600
	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)
				16,640

NET CONTROLLABLE

16,640

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
EMERGENCY PLANNING				
25201			Emergency Planning	
	0100		Salary With Oncost	48,680
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	800
	2703		Computer Maintenance	4,140
	2734		Mobile Phones	110
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	1,500
	7030		Other Expenses	1,000
				63,150
NET CONTROLLABLE				63,150
LICENSING				
62001			Licensing	
	0100		Salary With Oncost	399,090
	0130		Overtime - Monthly Pay	620
	0140		Holiday Pay	290
	0520		Staff Professional Fees	270
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	150
	2210		Protective Clothing	100
	2703		Computer Maintenance	4,860
	2734		Mobile Phones	400
	2950		Membership Subscriptions	770
	3510		Casual Car Allowance	2,130
				409,680
66501			Taxi Licences	
	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	480
	2960		Statutory Advertising	850
	7805	R866	Transfer To Reserve	5,000
	9206		Costs Recovered	(5,000)
	9408		Licences	(260,040)
				(223,650)
66520			Animal Welfare Licensing	
	0940		Training Fees - Incl.Reg.	1,500
	2508		Vets Fees	2,800
	9408		Licences	(9,300)
				(5,000)
66550			Scrap Metal Licences	
	9408		Licences	(2,100)
				(2,100)
66599			Other Licences	
	0940		Training Fees - Incl.Reg.	720
	2950		Membership Subscriptions	1,200
	9408		Licences	(132,500)
				(130,580)
NET CONTROLLABLE				48,350

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HEALTH, SAFETY & EMERGENCY PLANNING UNIT

25109		<u>Health,Safety & Emerg Plg Unit</u>	
	0100	Salary With Oncost	54,670
	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
			63,930
		NET CONTROLLABLE	63,930

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109		Housing Benefits Unit	
	0100	Salary With Oncost	646,330
	0140	Holiday Pay	3,220
	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	450
	2700	Computer Bureaux Chge/Lic	2,500
	2702	Computer Equip.& Software	2,000
	2734	Mobile Phones	260
	2950	Membership Subscriptions	550
	3510	Casual Car Allowance	1,200
	3550	Public Transport	200
	9003	Dwp	(27,090)
	9007	Dwp - Benefit Admin Grant	(294,910)
			345,030

28605		Benefit Fraud	
	0100	Salary With Oncost	54,670
	0940	Training Fees - Incl.Reg.	680
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	100
	2504	Legal Fees	1,300
	2511	Security Services	170
	2532	Investigations	140
	2820	Subsistence	50
	2821	Appeals/Witness Expenses	250
	2950	Membership Subscriptions	5,490
	3510	Casual Car Allowance	100
	9212	Revenues Costs Recovered	(100)
	9215	Administrative Penalties	(5,250)
			58,100

NET CONTROLLABLE 403,130

BENEFITS - NET PAID/SUBSIDY

28604		Rent Allowances	
	2509	Audit Fees	44,640
	4410	Rent Allowances Paid	19,836,070
	9003	Dwp	(178,480)
	9005	Dwp - Rent Allowance Subsidy	(19,120,000)
	9210	Benefit Overpayment Recoveries	(306,000)
	9806	R868 Transfer To/From Reserve	(21,500)
			254,730

NET CONTROLLABLE 254,730

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

LOCAL TAX COLLECTION

26110		<u>Billing & Recovery Team</u>	
	0100	Salary With Oncost	773,570
	0103	Staffing Costs Profile	29,780
	0140	Holiday Pay	720
	0940	Training Fees - Incl.Reg.	1,370
	2010	New Equip. & Furniture	500
	2300	Printing-Outwork	11,100
	2450	Land Registry Fees	1,000
	2500	Other Professional Fees	4,330
	2511	Security Services	530
	2512	Debt Collection Agencies	2,200
	2702	Computer Equip.& Software	1,830
	2750	Postages	42,320
	2820	Subsistence	100
	2950	Membership Subscriptions	1,400
	3510	Casual Car Allowance	1,800
	3550	Public Transport	150
	9409	Other Recoverable Charges	(4,300)
			868,400
28801		<u>Council Tax</u>	
	2410	Court Fees & Charges	4,500
	2505	Bailiffs Fees	1,000
	2734	Mobile Phones	310
	2750	Postages	4,650
	2900	Grants-Welfare	25,000
	2950	Membership Subscriptions	2,360
	2960	Statutory Advertising	5,000
	7903	Tfr To/From Collection Fund	73,090
	9115	Collection Investment	(175,600)
	9119	Fraud & Compliance Investment	(47,960)
	9212	Revenues Costs Recovered	(281,000)
			(388,650)
28901		<u>Non-Domestic Rates</u>	
	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	(197,300)
			(192,250)
		NET CONTROLLABLE	287,500

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
TREASURY MANAGEMENT				
20811			Investment & Other Income	
	9630		Interest - Deposits	(2,128,490)
	9636		Interest - Other	(5,500)
	9637		Interest - Pooled Funds	(950,000)
				(3,083,990)
20812			Debt Management Expenses	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	23,070
				23,640
20821			Capital Financing	
	6020		Interest Payments	113,240
	6030		Premium	70,140
				183,380
NET CONTROLLABLE				(2,876,970)
INSURANCE				
26106			Insurance Unit	
	0100		Salary With Oncost	48,480
	0103		Staffing Costs Profile	7,690
	0520		Staff Professional Fees	400
	0620		Employers Liability Ins.	95,680
	0650		Officials Indemnity Ins.	11,010
	0660		Pa(All Duties) Insurance	3,420
	0670		Fidelity Insurance	6,770
	2500		Other Professional Fees	500
	2507		Valuers/Estate Agent Fees	5,500
	2602		All Risks Insurance	1,500
	2605		Libel & Slander Insurance	2,330
	2609		General Insurance	4,320
	2610		Public Liability	110,550
				298,150
NET CONTROLLABLE				298,150
INTERNAL AUDIT				
26103			Internal Audit	
	0100		Salary With Oncost	190,760
	0520		Staff Professional Fees	690
	2010		New Equip. & Furniture	100
	2320		Stationery	130
	2500		Other Professional Fees	38,580
	3510		Casual Car Allowance	240
				230,500
NET CONTROLLABLE				230,500
CASHIERING SERVICES				
26108			Cashiering Services	
	0100		Salary With Oncost	66,450
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	660
	2510		Bank Charges	136,100
	2511		Security Services	5,970
	2703		Computer Maintenance	47,450
	2704		System Development	4,000
				261,330
NET CONTROLLABLE				261,330

Efin Code			Description	Budget 2026/27
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	8,630
	2703	Computer Maintenance	315,000
	2704	System Development	4,200
			331,830

26120		Revenues & Benefits Support	
	0100	Salary With Oncost	185,960
	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
			201,030

NET CONTROLLABLE **532,860**

FINANCIAL SERVICES

26102		Financial Services Unit	
	0100	Salary With Oncost	811,230
	0140	Holiday Pay	150
	0520	Staff Professional Fees	2,380
	2310	Newspapers & Publications	4,530
	2320	Stationery	300
	2500	Other Professional Fees	4,430
	2501	Analysts Fees	7,960
	2700	Computer Bureaux Chge/Lic	5,420
	2707	Purchase Of Software	5,500
	2950	Membership Subscriptions	850
	3510	Casual Car Allowance	190
	9806	R820 Transfer To/From Reserve	(41,090)
			801,850

26121		Efinancials	
	2700	Computer Bureaux Chge/Lic	6,000
	2702	Computer Equip.& Software	8,510
	2703	Computer Maintenance	61,170
			75,680

NET CONTROLLABLE **877,530**

CORPORATE MANAGEMENT (FINANCE)

20801		Corporate Management (Finance)	
	2500	Other Professional Fees	350
	2507	Valuers/Estate Agent Fees	25,000
	2509	Audit Fees	186,990
	2510	Bank Charges	15,600
	2700	Computer Bureaux Chge/Lic	700
	5322	Ecc Pension Fund	4,700
			233,340

NET CONTROLLABLE **233,340**

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HR & PAYROLL SYSTEM

26124			Hr & Payroll System	
	2703		Computer Maintenance	32,780
	7801		Transfer From Service Areas	29,950
	9806	R895	Transfer To/From Reserve	(4,170)
				58,560

NET CONTROLLABLE

58,560

PAYROLL SHARED SERVICE

26125			Payroll Shared Service	
	0100		Salary With Oncost	289,290
	0140		Holiday Pay	160
	2611		Proff Negligence Ins	3,600
	7020		Payments	5,000
	7801		Transfer From Service Areas	(29,950)
	9102		Colchester Bc Jt Finance	(81,060)
	9108		External Income	(187,040)
				0

NET CONTROLLABLE

0

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
GOVERNANCE				
DEMOCRATIC REPRESENTATION & MGT				
20901			Cdc - Corporate Policy Making	
	1840		Hire Of Premises	1,240
	2700		Computer Bureaux Chge/Lic	12,350
	2810		Conference Expenses	1,500
				15,090
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	42,280
	3580		Civic Travel	4,000
				57,310
20903			Cdc -Support To Elected Bodies	
	0100		Salary With Oncost	53,140
	2734		Mobile Phones	760
	2830		Members Allowances	615,750
	2831		Independent Sra'S	3,000
	3570		Members Travel	7,970
				680,620
NET CONTROLLABLE				753,020
ELECTORAL SERVICES				
22103			Electoral Services Unit	
	0100		Salary With Oncost	155,500
	0103		Staffing Costs Profile	14,490
	0140		Holiday Pay	200
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	700
	2950		Membership Subscriptions	2,400
	3510		Casual Car Allowance	420
				173,860
22201			District Elections	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7805	R822	Transfer To Reserve	80,000
				81,000
22401			Electoral Registration	
	2300		Printing-Outwork	7,600
	2320		Stationery	1,930
	2390		Photocopy Mach.Rent/Meter Chge	900
	2513		Elections Canvassing Fees	10,770
	2700		Computer Bureaux Chge/Lic	12,570
	2750		Postages	87,310
	9304		Sale Of Publications/Maps	(1,600)
				119,480
NET CONTROLLABLE				374,340

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

LAND CHARGES

22301		Local Land Charges	
	0100	Salary With Oncost	133,160
	0940	Training Fees - Incl.Reg.	500
	2010	New Equip. & Furniture	200
	2606	Land Charges Insurance	5,740
	2704	System Development	2,460
	2950	Membership Subscriptions	150
	3551	Rail Travel	230
	5320	Essex County Council	30,210
	9401	Fees/Charges For Services	(211,230)
			(38,580)

NET CONTROLLABLE

(38,580)

LEGAL SERVICES

22105		Legal Services	
	0100	Salary With Oncost	500,980
	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	4,170
	2950	Membership Subscriptions	3,340
	3510	Casual Car Allowance	240
	9206	Costs Recovered	(3,000)
	9401	Fees/Charges For Services	(32,970)
			493,000

NET CONTROLLABLE

493,000

MEMBER RESOURCES

22106		Member Resources	
	0100	Salary With Oncost	325,550
	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
			337,990

NET CONTROLLABLE

337,990

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HOUSING SERVICES

HOMELESSNESS & TEMPORARY ACCOMMODATION

40211			<u>Housing The Homeless</u>	
	0110		Standby	7,270
	2523		Doctors / Medical Fees	200
	2703		Computer Maintenance	7,390
	2822		Bed & Breakfast	170,760
	2823		Swep- Sev W Accom	3,000
	2903		Miscellaneous Grants	300
	3553		Taxi Fares	240
	5610		Other Agencies - General	88,920
	5700		Landlord Incentives	500
	7020		Housing Support	230,600
	7110		Write-Offs	6,260
	9002		Dclg - Other	(952,130)
	9409		Other Recoverable Charges	(116,000)
				(552,690)
40225			<u>Temporary Accommodation</u>	
	0100		Salary With Oncost	54,670
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	780
	2734		Mobile Phones	100
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	14,000
	7020		Temporary Accommodation Costs	339,690
				411,440
40235			<u>Homelessness Prevention Scheme</u>	
	7020		PRS Support	104,000
				104,000
40222			<u>Domestic Abuse Grant</u>	
	0100		Salary With Oncost	54,670
	9002		Dclg - Other	(35,160)
	9806	R816	Transfer To/From Reserve	(54,670)
				(35,160)
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	6,420
	1010		General Repair & Maint.	7,500
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	4,360
	1510		Metered Water Charge	700
	1610		Building Insurance	20
	1740		Contract Cleaning	640
	1850		Council Tax	2,500
	9501		General Rent	(7,400)
	9506		Service Charges	(3,000)
				12,090
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	(52,820)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HOUSING ADVICE

40105		Housing Options	
	0100	Salary With Oncost	914,480
	0140	Holiday Pay	460
	0810	Recruitment Advertising	1,000
	0940	Training Fees - Incl.Reg.	2,500
	2010	New Equip. & Furniture	800
	2320	Stationery	300
	2450	Land Registry Fees	250
	2518	Language Line	600
	2734	Mobile Phones	500
	2810	Conference Expenses	100
	3510	Casual Car Allowance	250
	9806	R816 Transfer To/From Reserve	(62,020)
			859,220

NET CONTROLLABLE

859,220

CHOICE BASED LETTINGS

40212		Choice Based Lettings	
	2703	Computer Maintenance	6,340
	9409	Other Recoverable Charges	(7,000)
			(660)

NET CONTROLLABLE

(660)

EMPTY HOMES

40102		Empty Homes	
	0100	Salary With Oncost	103,150
	2950	Membership Subscriptions	120
			103,270

NET CONTROLLABLE

103,270

HOUSING GRANTS

40203		Grants	
	2903	Miscellaneous Grants	1,000
	2950	Membership Subscriptions	1,170
			2,170

NET CONTROLLABLE

2,170

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HOUSING ASSESSMENT

40106		<u>Housing Assessment</u>	
	0100	Salary With Oncost	309,030
	0130	Overtime - Monthly Pay	2,030
	0140	Holiday Pay	720
	0940	Training Fees - Incl.Reg.	1,230
	2010	New Equip. & Furniture	400
	2523	Doctors / Medical Fees	100
	3510	Casual Car Allowance	350
			313,860

NET CONTROLLABLE

313,860

RESEARCH & DEVELOPMENT

40104		<u>Research & Development</u>	
	0100	Salary With Oncost	249,550
	0130	Overtime - Monthly Pay	7,830
	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
	9806	R816 Transfer To/From Reserve	(43,120)
			216,320

NET CONTROLLABLE

216,320

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

ICT & FACILITIES

CLOSED CIRCUIT TELEVISION

28301		Closed Circuit Television	
	2030	Maint.Equipment/Furniture	4,300
	2602	All Risks Insurance	240
	2731	Telephone Line Rentals	10,000
			14,540

NET CONTROLLABLE

14,540

CUSTOMER SERVICE DUTY OFFICERS

26112		Customer Servs Duty Officers	
	0100	Salary With Oncost	215,690
	0106	Non-Basic Oncosts	3,630
	0110	Standby	16,300
	0130	Overtime - Monthly Pay	22,720
	0140	Holiday Pay	1,760
	2220	Uniforms & Name Badges	360
	2511	Security Services	580
	2734	Mobile Phones	250
			261,290

NET CONTROLLABLE

261,290

CORPORATE BUSINESS SYSTEMS

24103		Desktops	
	2500	Other Professional Fees	1,500
	2702	Computer Equip.& Software	10,410
			11,910

24104		Hardware/Software	
	2703	Computer Maintenance	117,070
			117,070

24105		Data Network	
	2700	Computer Bureaux Chge/Lic	155,630
	2703	Computer Maintenance	52,000
			207,630

24106		Research / Development	
	2950	Membership Subscriptions	8,950
			8,950

24109		IT Infrastructure	
	2700	Computer Bureaux Chge/Lic	54,820
	2703	Computer Maintenance	147,040
	2734	Mobile Phones	360
	9806	R811 Transfer To/From Reserve	(5,690)
			196,530

24202		Voice Network	
	2703	Computer Maintenance	38,110
	2730	Telephone Charges	1,330
			39,440

NET CONTROLLABLE

581,530

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

BUSINESS SYSTEMS TEAM

24101		<u>Business Systems Team</u>	
	0100	Salary With Oncost	660,080
	0103	Staffing Costs Profile	32,280
	0110	Standby	16,200
	0130	Overtime - Monthly Pay	14,120
	0140	Holiday Pay	3,440
	0940	Training Fees - Incl.Reg.	4,000
	1840	Hire Of Premises	1,360
	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
			737,600

NET CONTROLLABLE

737,600

COUNCIL OFFICES

28104		<u>Causeway House</u>	
	0100	Salary With Oncost	48,480
	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	26,730
	1420	Electricity	86,330
	1500	Combined Water/Sewer Chge	10,750
	1610	Building Insurance	12,390
	1720	Window Cleaning	1,200
	1730	Cleaning Materials	500
	1740	Contract Cleaning	91,170
	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	250,110
	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	1,110
	2602	All Risks Insurance	740
	5540	Pest Control	610
	7010	Transfer To Service Areas	(182,240)
	X920	Printing(Reprographics)	500
			472,490

NET CONTROLLABLE

472,490

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

CORPORATE PROJECTS & WEB

24107		<u>Website/Intranet</u>	
	0106	Non-Basic Oncosts	1,870
	0560	Webcasting	5,440
	2700	Computer Bureaux Chge/Lic	4,620
	2703	Computer Maintenance	135,410
			147,340

24303		<u>Corporate Projects & Web</u>	
	0100	Salary With Oncost	170,400
	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
	9806	R809 Transfer To/From Reserve	(24,270)
			147,330

NET CONTROLLABLE **294,670**

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002		Reprographics	
	0100	Salary With Oncost	37,120
	0103	Staffing Costs Profile	10,520
	2030	Maint.Equipment/Furniture	4,900
	2360	Printing Paper/Materials	18,940
	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)
			89,670

NET CONTROLLABLE

89,670

MARKETING & COMMUNICATIONS

21302		Marketing & Communications	
	0100	Salary With Oncost	384,110
	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	11,360
	2734	Mobile Phones	1,200
	2940	Publicity/Promotion Exp.	38,250
	2950	Membership Subscriptions	350
	2970	Advertising General	17,740
	2990	Data Protection Act	3,800
	3510	Casual Car Allowance	360
	3551	Rail Travel	200
			460,590

21304		Sponsorship	
	2015	Signs	6,330
	9200	Sponsorship	(41,750)
	9405	Advertising Charges	(2,000)
			(37,420)

NET CONTROLLABLE

423,170

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

GRAPHIC DESIGN

24001		Graphic Design & Printing	
	0100	Salary With Oncost	116,620
	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)
			79,570

NET CONTROLLABLE

79,570

MAIL SERVICES

22109		Mail Services	
	0100	Salary With Oncost	19,780
	2020	Hired Equipment	3,000
	2030	Maint.Equipment/Furniture	640
	2602	All Risks Insurance	20
	2750	Postages	120,830
	3210	Transport Costs-Vehicles	1,020
			145,290

NET CONTROLLABLE

145,290

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

OPERATIONS

CAR PARKS

10601			Car Parks-General	
	1010		General Repair & Maint.	9,000
	1280		Lights/Fittings/Electrics	1,500
	1313		Weed Control	900
	1420		Electricity	610
	2521		Management Fees/Charges	2,500
	2538		Mi Permit Fees	20,000
	2539		Ips Fees	48,000
	2541		Off Street Pcn Processing Fees	1,500
	2602		All Risks Insurance	40
	2960		Statutory Advertising	1,000
	5370		Colchester Bc	159,800
	9401		Fees/Charges For Services	(191,500)
	9423		Pcn Off Street	(64,920)
	9458		90 Day Flexible Season Tkt	(4,000)
				(15,570)
10602			George Yard Car Park	
	0130		Overtime - Monthly Pay	3,090
	1010		General Repair & Maint.	5,190
	1210		Lift Repairs & Maint.	8,000
	1287		Cctv Maintenance	1,800
	1420		Electricity	43,960
	1500		Combined Water/Sewer Chge	550
	1610		Building Insurance	8,160
	1820		Unified Business Rate-Ndr	85,380
	2121		Water Coolers Expenditure	250
	2536		Legionella Testing/Surveys	600
	2601		Engineering Insurance	730
	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)
				(297,940)
10609			Station Approach Car Park	
	1306	3801	Sweeping & Scavenging	980
	1500		Combined Water/Sewer Chge	100
	1820		Unified Business Rate-Ndr	5,550
	9401		Fees/Charges For Services	(55,000)
	9410		Season Tickets/Permits	(6,000)
				(54,370)
10610			Newlands Drive Car Park	
	1306	3801	Sweeping & Scavenging	490
	1420		Electricity	980
	1500		Combined Water/Sewer Chge	100
	1820		Unified Business Rate-Ndr	40,250
	9401		Fees/Charges For Services	(235,000)
	9410		Season Tickets/Permits	(20,000)
				(213,180)

Efin Code			Description	Budget 2026/27
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	12,920
	9401		Fees/Charges For Services	(96,000)
				(81,610)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	8,400
	9410		Season Tickets/Permits	(12,000)
				(3,110)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	10,080
	9401		Fees/Charges For Services	(73,500)
	9410		Season Tickets/Permits	(4,500)
				(67,430)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,090
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(11,360)
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	1,440
	1820		Unified Business Rate-Ndr	10,210
	9401		Fees/Charges For Services	(100,000)
				(87,860)
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	1,160
	1820		Unified Business Rate-Ndr	6,590
	9401		Fees/Charges For Services	(75,000)
	9456		Travelodge Car Park Permits	(200)
				(67,450)
NET CONTROLLABLE				(902,250)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

CEMETERIES

65001		<u>Cemeteries-General</u>	
	0100	Salary With Oncost	88,780
	0140	Holiday Pay	1,740
	0520	Staff Professional Fees	100
	0940	Training Fees - Incl.Reg.	500
	1740	Contract Cleaning	7,720
	2210	Protective Clothing	100
	2220	Uniforms & Name Badges	400
	2703	Computer Maintenance	7,860
	2734	Mobile Phones	200
	2950	Membership Subscriptions	390
	3510	Casual Car Allowance	1,300
			109,090
65002		<u>Braintree Cemetery</u>	
	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	3,160
	1420	Electricity	670
	1500	Combined Water/Sewer Chge	550
	1610	Building Insurance	450
	1750	Trade Waste Collection	3,150
	1820	Unified Business Rate-Ndr	6,460
	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)
			(42,230)
65003		<u>Bocking Cemetery</u>	
	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	2,810
	1500	Combined Water/Sewer Chge	140
	1610	Building Insurance	190
	1820	Unified Business Rate-Ndr	3,050
	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)
			(16,350)

Efin Code			Description	Budget 2026/27
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	1,480
	1500		Combined Water/Sewer Chge	1,080
	1610		Building Insurance	270
	1820		Unified Business Rate-Ndr	2,420
	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)
				(24,890)
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	850
	1500		Combined Water/Sewer Chge	860
	1610		Building Insurance	120
	1750		Trade Waste Collection	2,200
	1820		Unified Business Rate-Ndr	2,040
	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)
				(21,750)
NET CONTROLLABLE				3,870

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

DISCOVERY CENTRE

66211			Discovery Centre	
	0130		Overtime - Monthly Pay	18,950
	1420		Electricity	4,800
	1610		Building Insurance	320
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	4,000
	2511		Security Services	960
	2602		All Risks Insurance	80
	2609		General Insurance	300
	5320		Essex County Council	39,500
	7805	R861	Transfer To Reserve	27,000
	9204		Contributions	(1,500)
	9442		Sports Pitch Income	(47,700)
				47,710

NET CONTROLLABLE

47,710

MARKETS

11102			Markets	
	0100		Salary With Oncost	48,480
	0130		Overtime - Monthly Pay	3,490
	0140		Holiday Pay	570
	1040		Electrical Works	300
	1306	3801	Sweeping & Scavenging	6,210
	1420		Electricity	2,570
	1820		Unified Business Rate-Ndr	4,810
	2010		Protective Clothing	1,000
	2020		Protective Clothing	3,500
	2210		Mobile Phones	100
	2734		Advertising General	100
	2970		Transport Costs-Vehicles	400
	3210	3801	Ecc Disposal Costs	5,080
	5321		Other Expenses	4,000
	9501		General Rent	(38,000)
				42,610

NET CONTROLLABLE

42,610

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

PARKS

33201		<u>Parks & Open Spaces</u>		
	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
	2500	Other Professional Fees		26,500
	2602	All Risks Insurance		650
	7300	Insurance Excess		300
	9501	General Rent		(11,500)
	9700	Miscellaneous Income		(100)
				74,350
33205		<u>Play Areas</u>		
	1310	Landscaping		900
	2030	Maint.Equipment/Furniture		40,000
	2536	Legionella Testing/Surveys		650
	2602	All Risks Insurance		20
	2950	Membership Subscriptions		230
	7051	Health & Safety Contingency		200
				42,000
33209		<u>Allotments</u>		
	1010	General Repair & Maint.		10,000
	1500	Combined Water/Sewer Chge		1,660
	2536	Legionella Testing/Surveys		6,350
	2950	Membership Subscriptions		60
	7051	Health & Safety Contingency		3,000
	9431	Allotments Income		(13,000)
				8,070
33213		<u>Highway Verges</u>		
	9101	Ecc Joint Financing Conts		(28,670)
				(28,670)
33217		<u>Sports Grounds</u>		
	1010	General Repair & Maint.		5,000
	1410	Gas		5,040
	1420	Electricity		3,920
	1500	Combined Water/Sewer Chge		7,740
	1740	Contract Cleaning		13,830
	1820	Unified Business Rate-Ndr		3,140
	2010	New Equip. & Furniture		500
	2536	Legionella Testing/Surveys		5,050
	7051	Health & Safety Contingency		1,000
	7300	Insurance Excess		2,330
	9402	Lettings-Facility/Casual Users		(9,500)
	9501	General Rent		(5,420)
				32,630

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
33221			Closed Churchyards	
	1010		General Repair & Maint.	1,000
	2602		All Risks Insurance	30
				1,030
33225			Parks Other	
	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			Silver End Memorial Gardens	
	1050		Plumbing/W.C. Repairs/Maint	1,000
	1420		Electricity	410
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	690
	2536		Legionella Testing/Surveys	850
	2602		All Risks Insurance	120
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				7,870
33233			Halstead Public Gardens	
	0130		Overtime - Monthly Pay	4,520
	1010		General Repair & Maint.	5,510
	1308		Bedding	920
	1420		Electricity	500
	1500		Combined Water/Sewer Chge	410
	1610		Building Insurance	20
	2536		Legionella Testing/Surveys	600
	2602		All Risks Insurance	90
	2730		Telephone Charges	450
	7051		Health & Safety Contingency	400
				13,420
NET CONTROLLABLE				152,380

Efin Code			Description	Budget 2026/27
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	14,990
	0140		Holiday Pay	710
	1010		General Repair & Maint.	5,000
	1500		Combined Water/Sewer Chge	1,820
				22,520
31109			Lockrams Lane Toilets	
	0100		Salary With Oncost	14,610
	0130		Overtime - Monthly Pay	4,230
	0140		Holiday Pay	600
	1010		General Repair & Maint.	2,220
	1410		Gas	340
	1420		Electricity	2,910
	1500		Combined Water/Sewer Chge	5,450
	1610		Building Insurance	80
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,460
	2536		Legionella Testing/Surveys	700
	7051		Health & Safety Contingency	500
				35,520
31110			Maldon Road Park Toilets	
	0100		Salary With Oncost	8,470
	0130		Overtime - Monthly Pay	3,170
	1010		General Repair & Maint.	1,000
	2536		Legionella Testing/Surveys	600
	9105		Witham Town Council	(8,840)
				4,400
NET CONTROLLABLE				68,760

Efin Code			Description	Budget 2026/27
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
				250
63006			<u>Roundabouts</u>	
	5220		Sub-Contractors:General	22,000
				22,000
63007			<u>Other Fountains</u>	
	2602		All Risks Insurance	180
				180
NET CONTROLLABLE				23,180

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

STREET CLEANSING & RAPID RESPONSE

33801		<u>Street Cleansing</u>	
	0100	Salary With Oncost	1,045,840
	0110	Standby	2,420
	0130	Overtime - Monthly Pay	77,990
	0140	Holiday Pay	7,010
	0300	Agency/Sep Staff	113,160
	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	26,200
	2703	Computer Maintenance	12,350
	2734	Mobile Phones	1,600
	3022	Petrol	200
	3210	3801 Transport Costs-Vehicles	355,150
	3220	Transport Costs-Plant	6,390
	3310	Hire Of Vehicles	4,940
	3610	General Veh./Plant Ins.	1,810
	5220	Sub-Contractors:General	100,310
	5330	Community Associations	10,140
	5360	Payments To Parish Councils	97,420
	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)
			1,912,950
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	850
			850
		NET CONTROLLABLE	1,919,300

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

CORDONS FARM

33706			<u>Cordons Farm</u>	
	0100		Salary With Oncost	73,040
	0130		Overtime - Monthly Pay	3,700
	0140		Holiday Pay	710
	0300		Agency/Sep Staff	11,810
	0940		Training Fees - Incl.Reg.	1,000
	1010		General Repair & Maint.	13,000
	1420		Electricity	2,540
	1500		Combined Water/Sewer Chge	1,110
	1610		Building Insurance	400
	1770		Toilets-Hygiene	1,200
	1810		Rent	17,750
	1820		Unified Business Rate-Ndr	16,410
	2010		New Equip. & Furniture	1,000
	2020		Hired Equipment	1,000
	2030		Maint.Equipment/Furniture	300
	2060		Chemicals,Fertilisers,Poisons	2,600
	2121		Chemicals,Fertilisers,Poisons	400
	2210		Water Coolers Expenditure	200
	2430		Protective Clothing	3,000
	2536		Licences(Miscellaneous)	600
	2601		Legionella Testing/Surveys	280
	2701		Engineering Insurance	100
	2734		Computer Paper & Materials	100
	3090	3011	Mobile Phones	3,700
	3210	3801	Transport Costs-Vehicles	27,500
	3220		Transport Costs-Plant	3,000
	3320		Plant Hire	1,000
	3610		General Veh./Plant Ins.	3,510
	5262		Waste Disposal & Transport	21,870
	5262	3011	Waste Disposal & Transport	57,350
	5262	3017	Waste Disposal & Transport	7,430
	5262	3019	Waste Disposal & Transport	10,610
	5262	3028	Waste Disposal & Transport	2,060
	5262	3029	Waste Disposal & Transport	5,150
	5262	3030	Emptying Of X Tanks	2,060
	5264		Pest Control	70,000
	5540		Other Expenses	800
	7051		Health & Safety Contingency	1,000
	9217	3011	Disposal Credits	(21,340)
	9219	3011	Ecc Recycling Credits	(60,910)
				287,040
			NET CONTROLLABLE	287,040

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

REFUSE & RECYCLING

33504			Collection Costs	
	0100		Salary With Oncost	2,452,630
	0130		Overtime - Monthly Pay	109,850
	0140		Holiday Pay	13,360
	0300		Agency/Sep Staff	260,000
	3021		Diesel Fuel	26,400
	3210	3801	Transport Costs-Vehicles	1,238,380
	3310		Hire Of Vehicles	29,950
	5320		ECC Tipping Charge	139,090
	7020		Payments	6,850
				4,276,510
33512			Bring Banks	
	0100		Salary With Oncost	54,780
	0130		Overtime - Monthly Pay	3,280
	0140		Holiday Pay	270
	0300		Agency/Sep Staff	7,020
	2034		Maint Of Bring Banks	10,000
	3210	3801	Transport Costs-Vehicles	34,460
	3310		Hire of Vehicles	2,410
				112,220
33514			Clinical Waste Collections	
	5220		Sub-Contractors:General	30,000
	9101		Ecc Joint Financing Conts	(9,000)
				21,000
33516			Sack & Wheelie Bin Procurement	
	2013		New Domestic Wheelie Bins	80,000
	2033		Maint Domestic Wheelie Bins	1,000
	2090		Purchase Of Black Sacks	5,460
	2093		Recycling Sacks	10,000
	2730		Telephone Charges	150
	6820		Revenue Contributions	1,243,680
				1,340,290
33520			Sack & Wheelie Bin Delivery	
	0100		Salary With Oncost	126,400
	0130		Overtime - Monthly Pay	6,220
	0140		Holiday Pay	390
	0300		Agency/Sep Staff	13,240
	3210	3801	Transport Costs-Vehicles	15,170
	3310		Hire Of Vehicles	5,510
				166,930
33524			Special Collections	
	0100		Salary With Oncost	56,180
	0130		Overtime - Monthly Pay	3,840
	0140		Holiday Pay	310
	0300		Agency/Sep Staff	8,140
	3210	3801	Transport Costs-Vehicles	9,550
	3310		Hire Of Vehicles	2,410
	9409		Other Recoverable Charges	(140,000)
				(59,570)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	169,960
	0130		Overtime - Monthly Pay	12,010
	0140		Agency/Sep Staff	990
	0300		New Trade Waste Bins	25,630
	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	7,040
	3210	3801	Sub-Contractors:General	133,170
	3310		Hire Of Vehicles	5,330
	5260	3026	Payments To External Mrfs	30,810
	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	(14,000)
	9322		Sales Of Sacks (Blue)	(15,000)
	9323		Sale Of Sacks (Trade Recy)	(9,500)
	9401		Fees/Charges For Services	(1,128,000)
	9801		Recharge To Other Rev.A/C	(52,000)
				(287,270)
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	4,930
	0940		Training Fees - Incl.Reg.	14,700
	2092		Consumable Materials	4,590
	2210		Protective Clothing	23,860
	2734		Mobile Phones	1,840
	3120		Repairs	6,430
	7051		Health & Safety Contingency	2,000
	7300		Insurance Excess	10,110
				68,460
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	1,100
	0940		Training Fees - Incl.Reg.	2,500
	2010		New Equip. & Furniture	2,500
	2320		Stationery	2,610
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	68,640
	2734		Mobile Phones	8,270
	2950		Membership Subscriptions	1,970
				102,590
33568			<u>Income Account</u>	
	9033		Defra - Pack UK	(1,243,680)
	9217	3009	Disposal Credits	(51,260)
	9219		Ecc Recycling Credits	(1,026,050)
	9219	3008	Ecc Recycling Credits	(285,410)
	9220		Ecc Tipping Away	(15,720)
	9220	3008	Ecc Tipping Away	(52,230)
	9309	3001	Sale Of Materials - Glass	(65,000)
	9309	3002	Sale Of Materials - Newspaper	(1,700)
	9309	3004	Sale Of Materials - Textiles	(1,600)
	9309	3009	Sale Of Materials - Mixed Dry	(567,410)
	9700		Miscellaneous Income	(8,000)
				(3,318,060)

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
33506			Food Waste Service	
	0100		Salary With Oncost	476,810
	0130		Overtime - Monthly Pay	31,950
	0140		Holiday Pay	2,720
	0300		Agency/Sep Staff	71,440
	2019		New Kitchen Caddies	5,000
	2039		Maint Food Bins/Caddies	1,000
	3210	3801	Transport Costs-Vehicles	142,240
	3310		Hire Of Vehicles	5,080
	9101		Ecc Joint Financing Conts	(850,000)
				(113,760)
33510			Green Waste Collections	
	0130		Overtime - Monthly Pay	34,670
	0140		Holiday Pay	2,930
	0300		Agency/Sep Staff	89,280
	2013		New Green Bins	15,000
	2033		Maint Green Bins	1,000
	2099		Green Sacks	30
	2300		Printing- Outwork	50,000
	2502		Consultants Fees	70,000
	2510		Bank Charges	14,230
	2703		Computer Maintenance	51,730
	2750		Postages	51,750
	2940		Publicity/Promotion Exp.	15,000
	3090	3008	Misc.Transport Costs	62,570
	3210	3801	Transport Costs-Vehicles	382,370
	3310		Hire Of Vehicles	13,540
	9460		Green Bin Charge (First Bin)	(1,925,000)
	9461		Green Bin Charge (Add. Bins)	(49,500)
	9462		Sale Of Green Waste Sacks	(6,000)
	9463		Sale Of Green Bins	(15,000)
				(1,141,400)
33548			External Mrfs	
	2521	3009	Management Fees/Charges	6,830
	3090		External Transportation	5,000
	3090	3009	External Transportation	301,840
	5260	3009	Payments To External Mrfs	737,900
				1,051,570
			NET CONTROLLABLE	2,271,600

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

FLEET MANAGEMENT UNIT

30109		Fleet Management Unit	
	0100	Salary With Oncost	140,660
	0130	Overtime - Monthly Pay	1,600
	0140	Holiday Pay	370
	0940	Training Fees - Incl.Reg.	1,000
	1750	Trade Waste Collection	3,300
	2010	New Equip. & Furniture	12,500
	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	270
	2703	Computer Maintenance	8,110
	2734	Mobile Phones	300
	2950	Membership Subscriptions	1,470
	3210	3801 Transport Costs-Vehicles	8,340
			201,920

NET CONTROLLABLE

201,920

FLEET - OPERATING COSTS

30112		Fleet Mgt - Operational	
	0100	Salary With Oncost	179,270
	0130	Overtime - Monthly Pay	22,430
	0140	Holiday Pay	2,320
	3021	Diesel Fuel	621,100
	3060	Road Fund Licence	28,240
	3110	Parts & Materials	524,160
	3120	Repairs	14,450
	3210	3801 Transport Costs-Vehicles	(2,557,320)
	3340	Operating Lease Payments	1,325,000
	3610	General Veh./Plant Ins.	294,340
	9806	R812 Transfer To Reserve	(76,000)
			377,990

30116		Fleet Parts Stock	
	3023	Oil	3,110
	3025	Adblue	16,060
	3110	Parts & Materials	13,990
			33,160

NET CONTROLLABLE

411,150

Efin Code			Description	Budget 2026/27
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	1,399,940
	0130		Overtime - Monthly Pay	7,350
	0140		Holiday Pay	1,120
	0810		Advertising	1,000
	0940		Training Fees - Incl.Reg.	1,000
	0960		Seminars	100
	2010		New Equip. & Furniture	1,200
	2110		Provisions,Foods & Snacks	730
	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
	9806	R8A4	Transfer To/From Reserve	(58,210)
	9806	R828	Transfer To/From Reserve	(13,250)
	9806	R809	Transfer To/From Reserve	(20,290)
				1,348,070

NET CONTROLLABLE

1,348,070

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

LAKES ROAD DEPOT & OFFICES

30135		<u>Lakes Road Depot & Offices</u>	
	1010	General Repair & Maint.	9,200
	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	2,930
	1420	Electricity	21,800
	1500	Combined Water/Sewer Chge	7,280
	1610	Building Insurance	1,760
	1730	Cleaning Materials	400
	1740	Contract Cleaning	7,780
	1750	Trade Waste Collection	2,600
	1780	Clinical Waste	900
	1810	Rent	53,250
	1820	Unified Business Rate-Ndr	69,150
	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	570
	2609	General Insurance	100
	2730	Telephone Charges	2,000
	5264	Emptying Of X Tanks	1,000
	5540	Pest Control	600
	7051	Health & Safety Contingency	1,000
			207,670

30140		<u>Unit 9 Workshop</u>	
	1010	General Repair & Maint.	2,000
	1250	Fire Alarm/Extinguisher Maint.	100
	1270	Security Alarm Payments	2,000
	1287	Cctv Maintenance	1,000
	1420	Electricity	10,370
	1500	Combined Water/Sewer Chge	610
	1740	Contract Cleaning	15,260
	1780	Clinical Waste	300
	1820	Unified Business Rate-Ndr	23,130
	1860	Service Charges	2,000
	2536	Legionella Testing/Surveys	600
	2601	Engineering Insurance	1,860
	2602	All Risks Insurance	310
	2609	General Insurance	600
	7051	Health & Safety Contingency	400
			60,540

NET CONTROLLABLE **268,210**

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

HORTICULTURAL SERVICES

33901			<u>Horticultural - Central Costs</u>	
	0100		Salary With Oncost	998,360
	0130		Overtime - Monthly Pay	4,660
	0140		Holiday Pay	1,940
	0300		Agency/Sep Staff	38,510
	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	4,940
	5220		Sub-Contractors:General	139,410
	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)
				1,036,490
33902			<u>Horticultural - Plant Shop</u>	
	0100		Salary With Oncost	81,350
	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	3,000
	3022		Petrol	4,500
	3050		Tyres	3,530
	3120		Repairs	7,640
	3150		Plant Materials	25,260
	3210	3801	Transport Costs-Vehicles	7,390
	3340		Operating Lease Payments	97,520
	3610		General Veh./Plant Ins.	3,530
	5220		Sub-Contractors:General	1,350
	9105		Witham Town Council	(500)
				238,540
			NET CONTROLLABLE	1,275,030

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

STREET SCENE PROTECTION

33401		<u>Street Scene Protection</u>	
	0100	Salary With Oncost	274,430
	0110	Standby	2,910
	0130	Overtime - Monthly Pay	280
	0140	Holiday Pay	470
	0940	Training Fees - Incl.Reg.	1,500
	2010	New Equip. & Furniture	11,000
	2090	Other Tools & Materials	390
	2210	Protective Clothing	5,750
	2504	Legal Fees	2,000
	2508	Vets Fees	10,700
	2734	Mobile Phones	1,000
	2950	Membership Subscriptions	1,190
	3210	3801 Transport Costs-Vehicles	24,370
	3510	Casual Car Allowance	400
	9206	Costs Recovered	(1,000)
	9406	Fines	(5,000)
	9451	Stray Dogs Income	(1,800)
			328,590

NET CONTROLLABLE

328,590

STRATEGIC INVESTMENT

STRATEGIC INVESTMENT TEAM

61620		<u>Strategic Investment Team</u>	
	0100	Salary With Oncost	512,260
	0103	Staffing Costs Profile	6,100
	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)
			469,520

NET CONTROLLABLE

469,520

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

SUSTAINABLE DEVELOPMENT

DEVELOPMENT MANAGEMENT

60103 Development Management Unit

0100		Salary With Oncost	2,345,630
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	2,820
2734		Mobile Phones	200
2950		Membership Subscriptions	15,730
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)
			2,550,190

60201 Development Mgt Fee Based

2502		Consultants Fees	84,960
2960		Statutory Advertising	6,220
9401		Fees/Charges For Services	(1,290,000)
			(1,198,820)

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	35,400
9806	R899	Transfer To/From Reserve	(35,400)
			0

60204 Pre-Application Advice

9401		Fees/Charges For Services	(120,000)
			(120,000)

60205 Planning Performance Agreement

9235		Plan Perform. Agreements	(218,000)
			(218,000)

60901 Street Naming & Numbering

0100		Salary With Oncost	4,730
9401		Fees/Charges For Services	(21,340)
			(16,610)

NET CONTROLLABLE

996,760

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		
LANDSCAPE & COUNTRYSIDE				
60801			Tree Maintenance	
	1307		Tree Maintenance	161,060
	2702		Computer Equip.& Software	2,500
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
				165,480
61101			Countryside Management Project	
	5350		Payments To Other La'S	12,000
				12,000
NET CONTROLLABLE				177,480
LOCAL PLAN				
60701			Local Plan	
	2500		Other Professional Fees	90,580
	2502		Consultants Fees	125,000
				215,580
NET CONTROLLABLE				215,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			Public Transport/Traffic Mgmt	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000
PARKS & LANDSCAPE SERVICES				
60108			Landscape Services	
	0100		Salary With Oncost	375,450
	0103		Staffing Costs Profile	8,970
	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	910
	3510		Casual Car Allowance	1,340
	5320		Essex County Council	7,000
	9700		Miscellaneous Income	(200)
				395,290
NET CONTROLLABLE				395,290
PLANNING POLICY				
60104			Planning Policy Unit	
	0100		Salary With Oncost	398,090
	0520		Staff Professional Fees	1,050
	2010		New Equip. & Furniture	300
	2320		Stationery	320
	2702		Computer Equip.& Software	20
	2880		Office Hospitality Exp.	250
	2950		Membership Subscriptions	360
	3510		Casual Car Allowance	1,210
	3551		Rail Travel	500
	3554		Car Parking	50
	9700		Miscellaneous Income	(1,200)
				400,950
NET CONTROLLABLE				400,950

Efin Code			Description	Budget 2026/27
Cost Centre	Account Code	Activity Code ****		

CORPORATE FINANCING & OTHER ITEMS

CORPORATE FINANCING - OTHER

20834			Corporate Financing - Other	
	2609		General Insurance	9,860
	6042		Minimum Revenue Provision	480,460
	6820		Revenue Contributions	2,879,860
	7010		Adjustments	29,900
	7050		Contingency	166,050
	7805	R800	Transfer To Reserve	622,000
	7805	R891	Transfer To Reserve	553,700
	9114		Repay Technical Agreement	(432,500)
	9803		Tfr To Capital Funds	(70,000)
	9806	R801	Transfer To/From Reserve	(9,860)
	9806	R860	Transfer To/From Reserve	(2,879,860)
	9B00		Balance Sheet Contra	1,639,774
				2,989,384

NET CONTROLLABLE **2,989,384**

EFFICIENCY SAVINGS TARGET

20832			Efficiency Savings Target	
	0100		Salary With Oncost	(300,000)
	0103		Staffing Costs Profile	68,610
	0104		Annual Leave Purchase	(25,000)
	1820		Unified Business Rate-NDR	17,420
	3330		Hire Of Leased Car	10,090
	7010		Apprentice Levy	80,960
				(147,920)

NET CONTROLLABLE **(147,920)**

UNAPPORTIONABLE OVERHEADS

20831			Unapportionable Central Overheads	
	0201		Pension Fund - Added Years	676,570
	0750		Annuity	8,070
				684,640

NET CONTROLLABLE **684,640**

ASYLUM CENTRE

20851			Unapportionable Central Overheads	
	0100		Salary With Oncost	68,980
	0100	3801	Salary Recharge	8,910
	9016		Home Office Funding	(77,890)
				0

NET CONTROLLABLE **0**

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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Capital Programme Approved Projects 2026/27

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
Geographical Information System Upgrade	81170	xxxx	89N8	13,000
ICT & Facilities Total				53,000

Property Planned Maintenance	81160	xxxx	8914	635,000
Enterprise House Refurbishment	81160	xxxx	89N9	440,000
Asset Management Total				1,075,000

Major Housing Grant	84102	xxxx	8A02	20,000
Solar Array Silver End Village Hall	81120	xxxx	89NA	61,000
Environment Total				81,000

Festive Lights	81200	xxxx	89NB	15,000
Braintree Area Signage Contribution	81200	xxxx	89NC	200,000
Great Notley Allotments	81210	xxxx	89J4	120,000
Economic Development Total				335,000

Play Areas - Refurbishment	81170	xxxx	8905	170,000
Play Areas - Safety Surfaces	81170	xxxx	89LE	150,000
Suffolk Waste Agreement	81810	xxxx	89ND	1,510,000
Bartec Waste Management System	81170	xxxx	89NE	15,000
Street Scene Plant & Equipment	81170	xxxx	89NF	25,000
Replace Great Notley AGP & Security	81110	xxxx	89NG	120,000
Operations Total				1,990,000

Leisure Centre Improvements	81110	xxxx	89N4	250,000
Leisure Total				250,000

General Fund Total				3,784,000
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Capital Salaries

- Corporate	70,000
- Asset Management	53,060
- Strategic Investment	60,680

GRAND TOTAL*	3,967,740
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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

2026/27 to 2029/30

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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Economic Growth and Inward Investment	832	1,007	420	-	-	-
Finance, Resources and Performance	387	2,039	1,362	440	440	440
Housing, Health and Wellbeing	1,411	1,556	3,953	20	20	20
Planning	1	39	-	-	-	-
Stronger Communities	1,190	4,375	1,328	320	320	320
Transformation, the Environment and Customer Services	1,860	4,484	1,434	15	-	-
Capital Salaries	199	331	184	184	184	184
Total	5,880	13,831	8,682	979	964	964

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 2026/27; and provisional capital requirements that have been highlighted for 2026/27 to 2028/29. The total expenditure forecast over the period 2025/26 to 2029/30 is £25.3m.

4.4 In 2025/26, a total of £2.55 million of New Homes Bonus was allocated across the following themes: Community Asset Fund; Housing Initiatives; and Sustainable Capital Programme. Projects are included in the capital programme once appropriate governance has been completed. Capital resources have been set-aside to fund ongoing vehicle fleet replacements which is reflected in service budgets.

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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
External Sources	3,420	6,589	4,307	-	-	-
Own Resources	1,621	7,109	4,338	979	964	964
Debt	811	133	37	-	-	-
Total	5,852	13,831	8,682	979	964	964

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 is forecast to reduce in 2025/26 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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Capital Receipts	-	5.9	-	-	-	-
Revenue Resources	-	0.6	-	-	-	-
Annual MRP	0.8	1.2	0.9	0.4	0.4	0.4
Annual Lease Payments	0.4	0.7	0.6	0.6	0.5	0.4
Total Own Resources Applied	1.2	8.4	1.5	1.0	0.9	0.8

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 secured capital receipts from the remaining unsold land plots on the H120 business park, are used reduce the net financing requirement.

Table 4 Prudential Indicator: Estimates of Capital Financing Requirement

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Capital Financing Requirement	25.6	17.3	15.9	14.9	14.0	13.2

5. ASSET MANAGEMENT

Strategy

- 5.1 The Asset Management Policy Strategy and Plan for 2024-28 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.

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Asset Sales	5.3	1.7	3.4	-	-	-
Housing Transfer Further Receipts	1.0	1.8	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

	31.3.25 Actual £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m	31.3.30 Forecast £m
Debt (incl. lease arrangements)	10.3	9.2	8.2	7.3	6.4	5.7
CFR	25.6	17.3	15.9	14.9	14.0	13.2
Internal Borrowing (-)	-15.3	-8.1	-7.6	-7.6	-7.6	-7.5

- 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 2026/27 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

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Forecast	Forecast	Forecast	Forecast	Forecast
	£m	£m	£m	£m	£m	£m
Pooled Fund (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investment	58.8	69.9	64.8	57.1	54.3	53.0
Total average Investments	77.8	88.9	83.8	76.1	73.3	72.0

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

7. COMMERCIAL ACTIVITIES

7.1 The Council has added to its property portfolio over recent years. With the general decline in central government financial support this led to a greater focus in recent years on optimising opportunities from the portfolio, whilst also seeking to invest in the district targeting four key themes of: health, homes, journey, and jobs; bringing significant benefits to residents and businesses whilst also generating income.

7.2 The latest assessed value of the Council's commercial property portfolio was c£70m, 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 £6m as at 31 March 2025, of which £2.4m 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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Financing costs (net)	2.28	-1.45	-1.23	-1.43	-1.50	-1.57
Proportion of Budget	-11.6%	-6.8%	-5.8%	-6.9%	-7.1%	-7.2%

(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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Property (Net Inc)	2.8	2.9	3.0	3.0	3.0	3.1
Proportion of Budget	-14.3%	-13.7%	-14.0%	-14.7%	-14.3%	-14.3%

(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) provide 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

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year				
		25/26	26/27	27/28	28/29	29/30
		£000	£000	£000	£000	£000
Transformation, the Environment and Customer Services						
Air Quality Monitoring Equipment	7	7	-	-	-	-
Allotments Great Notley Country Park	56	4	52	-	-	-
Allotments Great Notley (extra funding)	120	-	120	-	-	-
Bartec Waste Management system	30	-	15	15	-	-
Braintree Tree Planting Schemes	2	2	-	-	-	-
Causeway House - EV Chargers	16	16	-	-	-	-
Cemetery Memorial Repairs	29	29	-	-	-	-
Coggeshall Pieces, Halstead	12	12	-	-	-	-
Cordons Farm Improvements	14	10	4	-	-	-
Customer Relationship Management and In-Cab Technology	8	8	-	-	-	-
Electric Vehicle Chargers	58	58	-	-	-	-
Flitch Way Improvements	1	1	-	-	-	-
Food Waste Transition	315	315	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	6	-	6	-	-	-
John Ray Park Improvements	2	2	-	-	-	-
Lakes Road Refurbishment	119	119	-	-	-	-
LED Installation at the Leisure Centres	34	34	-	-	-	-
Litter Bin and Dog Waste Bins	50	50	-	-	-	-
Memorial Garden Paving Silver End	36	36	-	-	-	-
Open Space Path Repairs	68	68	-	-	-	-
Parks & Open Spaces Infrastructure Works	25	-	25	-	-	-
Refurbishment of Public Toilets at Newlands Drive, Witham	102	102	-	-	-	-
Replacement Park Benches	6	6	-	-	-	-
Rose Hill - New Park	35	11	24	-	-	-
Sible Hedingham Route Ext - Footpath	50	50	-	-	-	-
Solar Array Silver End Village Hall	61	-	61	-	-	-
Street Scene Plant & Equipment	25	-	25	-	-	-
Suffolk Waste IAA processing plant contribution	1,073	-	1,073	-	-	-
The Glebe Braintree Improvements	55	38	17	-	-	-
Waste Review	3,378	3,378	-	-	-	-
Weavers Park Tree Planting/Bench	12	4	8	-	-	-
Wheelie Bins Provision and Replacements	53	53	-	-	-	-
Witham Town Park - Phase 2	6	4	2	-	-	-
Witham Riverwalk Footpath	69	67	2	-	-	-

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year				
		25/26	26/27	27/28	28/29	29/30
		£000	£000	£000	£000	£000
Finance, Resources and Performance						
Arcserve Backup System Hardware	50	-	50	-	-	-
Causeway House - AV Equip	12	12	-	-	-	-
Causeway House Agile & Flexible Refresh	381	381	-	-	-	-
Causeway House CCTV Server Upgrade	4	4	-	-	-	-
CCTV Camera Upgrade	6	6	-	-	-	-
Committee Management System	20	20	-	-	-	-
Contact Centre Netcall System	40	-	40	-	-	-
Enterprise House Refurbishment	440	-	440	-	-	-
GIS system upgrade	13	-	13	-	-	-
Horizon 120 Plaza	87	87	-	-	-	-
Income Mgt System Upgrade	32	32	-	-	-	-
MYAccount Phase 2, Online booking system Single Sign On (SSO) integration, BDC Mobile application	79	50	29	-	-	-
Network Infrastructure Upgrade	27	27	-	-	-	-
Planned Maintenance of Council Owned Assets	3,177	1,277	700	400	400	400
Polling Booths	100	100	-	-	-	-
Technology Replacement Annual Programme	202	42	40	40	40	40
Website Customer Access	50	-	50	-	-	-
Housing, Health and Wellbeing						
Braintree Leisure Centre - Replace floodlighting system	50	50	-	-	-	-
Braintree Leisure Centre - Replacement of Studio and Sports Hall floors	125	-	125	-	-	-
Car Park Works	52	52	-	-	-	-
Disabled Facilities Grants	1,784	665	1,119	-	-	-
Disabled Facilities Grants (Estimated 2026/27 Allocation)	1,750	-	1,750	-	-	-
Dry Side Changing Rooms Refurbishment	-	-	-	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	55	-	55	-	-	-
Handyman	29	29	-	-	-	-
Housing Renovation Grants	198	21	117	20	20	20
Leisure centre improvements	250	-	250	-	-	-
Local Authority Social Housing Grants	640	102	538	-	-	-
Witham Sports Ground AGP	638	638	-	-	-	-
Planning						
Building Control - It Upgrade	2	2	-	-	-	-
Cycle Parking	27	27	-	-	-	-
Planning Software Purchase and Installation	10	10	-	-	-	-

Cabinet Portfolio/ Project	MTFS Period £000	Profile by Financial Year				
		25/26 £000	26/27 £000	27/28 £000	28/29 £000	29/30 £000
Stronger Communities						
Community Asset Fund - Witham Public Hall	299	299	-	-	-	-
Courtauld Sports Ground	178	163	15	-	-	-
Licensing Module	2	2	-	-	-	-
Play Area - Safety Surfacing	679	79	150	150	150	150
Play Area Refurbishment Programme	1,077	150	417	170	170	170
Replace Great Notley AGP and security	120	-	120	-	-	-
School AGP Projects (S106) - passport funding only	527	527	-	-	-	-
Silver End Rec Ground Parking	1	-	1	-	-	-
Skate Park Replacements	1	1	-	-	-	-
Witham Community Facility	3,779	3,154	625	-	-	-
Economic Growth and Inward Investment						
Braintree area signage contribution	200	-	200	-	-	-
Electrical and other lighting infrastructure	15	-	15	-	-	-
Horizon 120 Business Park	171	134	37	-	-	-
H120 Highways Improvements	120	-	120	-	-	-
Public Realm Improvements	7	7	-	-	-	-
Rural Prosperity Fund	177	177	-	-	-	-
Shared Prosperity Fund	63	63	-	-	-	-
Springwood Drive Footpath Imps	1	1	-	-	-	-
Town Centre Improvements (Halstead & Witham)	673	625	48	-	-	-
Capital Salaries						
Capital Salaries	1067	331	184	184	184	184
Total	25,420	13,831	8,682	979	964	964

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 2026-27

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 Council has adopted the following treasury management policy:
- 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 December 2025, which has been

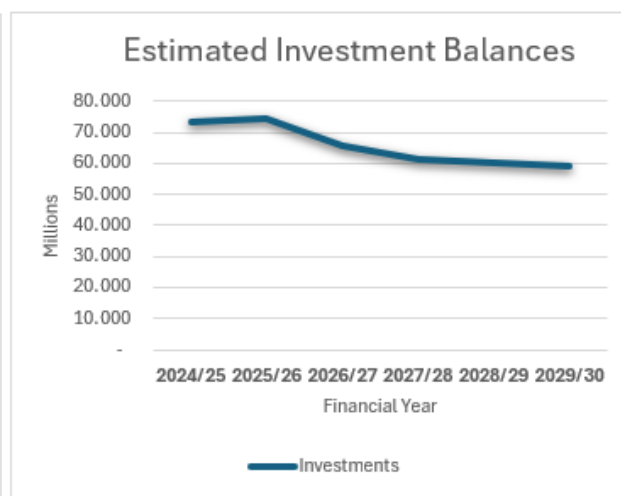
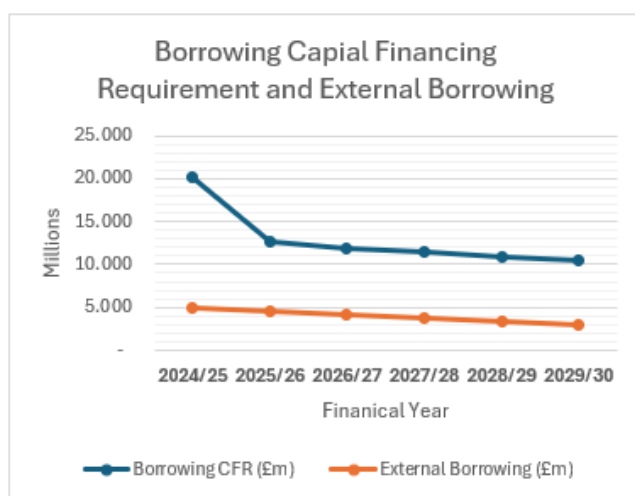
used for the purposes of formulating this strategy. Inevitably, events and circumstances will change and as such the Council's treasury management activities will respond accordingly.

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

	31.3.25 Actual £m	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m	31.3.30 Forecast £m
Capital Financing Requirement (CFR)	25.57	17.31	15.89	14.87	13.98	13.18
Less: Leasing liabilities	-5.32	-4.63	-4.05	-3.47	-3.02	-2.65
Loan CFR	20.25	12.67	11.84	11.40	10.96	10.53
Less: External borrowing	-5.00	-4.60	-4.20	-3.80	-3.40	-3.00
Internal Borrowing	15.25	8.07	7.64	7.60	7.56	7.53
Less: Usable reserves	-56.18	-48.36	-44.71	-42.71	-41.89	-41.19
Less: Working capital	-32.52	-34.10	-28.60	-26.40	-25.80	-25.20
Investments	-73.45	-74.39	-65.67	-61.51	-60.12	-58.86



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 Capital Financing Requirement (CFR) has risen due to borrowing undertaken to fund several strategic capital projects. This additional borrowing need is currently being met through internal borrowing, which in turn reduces the council's investment balances. From 2025/26 onwards, the CFR is forecast to reduce as the council applies planned capital receipts to reduce the

balance of unfinanced capital expenditure and continues to make statutory annual revenue charges (Minimum Revenue Provision, or MRP), which gradually reduces indebtedness in line with the useful life of each asset.

- 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

	31.3.26 Forecast £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m	31.3.30 Forecast £m
Loan CFR	12.67	11.84	11.40	10.96	10.53
Less: Usable reserves	-48.36	-44.71	-42.71	-41.89	-41.19
Less: Working capital	-34.10	-28.60	-26.40	-25.80	-25.20
Plus: minimum investments	10.00	10.00	10.00	10.00	10.00
Liability Benchmark	-59.79	-51.47	-47.71	-46.72	-45.86

- 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 £4.6m of loans, which were refinanced in 2022. The balance sheet forecast in Table 1 shows that new borrowing is not expected to be required over the short-term based on current plans.
- 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:** The Authority's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. Short-term interest rates have fallen over the past year, and are expect to fall further, and it is therefore likely to be more cost effective over the medium-term to continue to use internal resources, referred to as internal borrowing. The risks of this approach will be managed by keeping the Authority's interest rate exposure within the limit set in the treasury management prudential indicators.
- 5.4 In the event the Council did need to borrow, it 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 Short-term loans may be used to cover unplanned cash flow shortages.
- 5.6 **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
- 5.7 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.
- 5.8 **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.
- 5.9 **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

	2024/25 Actual £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
Pooled Funds (long-term)	19.0	19.0	19.0	19.0	19.0	19.0
Short-term investments	58.8	69.9	64.8	57.1	54.3	53.0
Total Average Investment balance	77.8	88.9	83.8	76.1	73.3	72.0

- 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 – government collateral	3 years	£4m	(a) Unlimited (UK)
Secured investments – other collateral*	3 years	£3m	(a) Unlimited (UK)
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

- 6.6 **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.
- 6.7 For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.

- 6.8 **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.
- 6.9 **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.
- 6.10 **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.
- 6.11 **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.
- 6.12 **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.
- 6.13 **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.
- 6.14 **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.

- 6.15 **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.
- 6.16 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.
- 6.17 **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.
- 6.18 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.
- 6.19 **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).
- 6.20 **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.

- 6.21 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	2026/27	2027/28	2028/29
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 For the 2026/27 financial year, the Council has budgeted investment income of £3.1 million, based on an average investment portfolio of £84 million. This projection reflects an anticipated return of 3.3% on short-term investments and 5% on the Council's pooled fund holdings
- 9.2 Interest payable on current borrowing is £113k per annum and £70k in relation to the premium repayment in respect of refinanced LOBOs. Minimum Revenue Provision (MRP) set aside is budgeted at £437k.
- 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

Underlying assumptions:

- The Budget signalled further fiscal (tax/spend) tightening across this parliament. Most tax changes take effect from 2028, while welfare and spending start from April 2026. Taken together, the timing of these announcements means the fiscal stance is likely to be slightly looser than expected for the next two years (with increased government spending), before tightening sharply from 2028 (with large tax rises).
- Despite the near-term looser fiscal stance, the new policies add little support for activity in 2026. Even before the Budget, economic data pointed to a slower growth outlook. Meanwhile, disinflation has been evident and planned government actions on train fares and energy bills will also dampen inflation next year.
- The close vote in November to keep Bank Rate at 4% reflected pre-Budget uncertainty. With no major growth or inflation boosts in the Budget, a cut to 3.75% in December continues to look highly likely.
- Inflation fell to 3.6% in October. Business surveys point to weaker pricing power and household inflation expectations are easing, although they remain high. Wage growth is moderating amid rising unemployment, and overall activity is flat. Confidence has been hit by the run-up to the Budget, and a strong rebound seems improbable in the near term.
- Weak growth and softer inflation strengthen the case for dovish MPC members to push for further Bank Rate cuts, while undermining arguments of more hawkish members. There will still be questions over whether Government can deliver the fiscal tightening it set out, given a history of U-turns, and timing ahead of the next General Election. The December meeting will offer a clearer view of how divided the MPC really is.
- Risks to the growth and inflation outlook lie to the downside, which if crystallised may ultimately deliver lower Bank Rate than our central case.
- Lower inflation expectations and a tighter fiscal stance have helped bring down gilt yields, especially at the long end. Even so, sustained heavy borrowing across advanced economies, the DMO's move towards issuing more short-dated gilts and lingering doubts about the government's fiscal plans will keep short to medium yields above the levels implied by interest rate expectations alone.

Forecast:

- Following the 2025 Budget, we continue to forecast a 0.25% Bank Rate cut in December to 3.75%.
- Continuing disinflation, rising unemployment, softening wage growth and low confidence suggests that monetary policy will be eased to stimulate activity ahead of incoming fiscal tightening post-2028.

- Arlingclose now expects Bank Rate to be cut to 3.25% by Q2 2026, with risks weighted to the downside.
- Medium and long-term gilt yields continue to incorporate premia for UK government credibility and global uncertainty. These issues may not be resolved quickly, and we expect yields to remain higher than would normally be consistent with Bank Rate expectations.
- However, the lower path for Bank Rate maintains the downside risks to Arlingclose's gilt yield forecasts.

	Current	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
Official Bank Rate													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	4.00	3.75	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
3-month money market rate													
Upside risk	0.00	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Central Case	3.90	3.65	3.50	3.40	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35	3.35
Downside risk	0.00	0.00	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50
5yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	3.92	3.90	3.85	3.80	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.80	3.80
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
10yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.48	4.40	4.35	4.30	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.30	4.30
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
20yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.13	4.90	4.85	4.80	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.80	4.80
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85
50yr gilt yield													
Upside risk	0.00	0.40	0.45	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.73	4.50	4.50	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.45	4.50	4.50
Downside risk	0.00	-0.50	-0.60	-0.70	-0.80	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85

PWLB Standard Rate = Gilt yield + 1.00%

PWLB Certainty Rate = Gilt yield + 0.80%

PWLB HRA Rate = Gilt yield + 0.40%

National Wealth Fund (NWF) Rate = Gilt yield + 0.40%

Financial Limits & Virement Rules

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

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

COST CENTRE LIST - By Business Plan

Cost Centre Code	Cost Centre Name	Business Plan Name
10150	Events Team	Community & Leisure
10205	External Funding	Community & Leisure
10235	Member Grant Scheme	Community & Leisure
10280	Cost Of Living	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
20004	Project Management Office	Corporate Management Plan
20801	Corporate Management (General)	Finance
20811	Investment & Other Income	Finance
20812	Debt Management Expenses	Finance

20821	Capital Financing	Finance
20831	Unapportionable Central Overhd	Corporate Financing
20832	Efficiency Savings Target	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20901	Cdc - Corporate Policy Making	Governance
20902	Cdc-Represent Local Interests	Governance
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community & Leisure
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Marketing & Communications
22201	District Elections	Governance
22301	Local Land Charges	Governance
22401	Electoral Registration	Governance
22501	Essex Procurement Hub	Corporate Management Plan
24001	Graphic Design & Printing	Marketing & Communications
24002	Reprographics	Marketing & Communications
24101	Business Systems Team	Ict & Facilities
24103	Desktops	Ict & Facilities
24104	Hardware/Software	Ict & Facilities
24105	Data Network	Ict & Facilities
24106	Research / Development	Ict & Facilities
24107	Website/Intranet	Ict & Facilities
24109	It Infrastructure	Ict & Facilities
24202	Voice Network	Ict & Facilities
24301	Business Improvement Team	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
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
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
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
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
40222	Domestic Abuse Grant	Housing Services
40225	Temporary Accomodation	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
61606	Neeb	Economic Development
61620	Strategic Investment Team	Programme Management & Delivery
62001	Licensing	Environment
63001	Roadside Features-General	Operations
63002	War Memorials	Operations
63004	Bus Shelters	Operations
63006	Roundabouts	Operations
63007	Other Fountains	Operations
65001	Cemeteries-General	Operations
65002	Braintree Cemetery	Operations
65003	Bocking Cemetery	Operations
65004	Halstead Cemetery	Operations
65005	Witham Cemetery	Operations
66211	Discovery Centre	Operations
66501	Taxi Licences	Environment
66520	Animal Activities Licensing	Environment
66550	Scrap Metal Licences	Environment
66599	Other Licences	Environment
99900	Corporate Financing	Corporate Financing

COST CENTRE LIST - By Business Plan

Cost Centre Name	Cost Centre Code	Business Plan Name
1 Freebournes Court	28103	Asset Management
3/4 Century Drive	27318	Asset Management
Abandoned Vehicles	34201	Operations
Allotments	33209	Operations
Animal Activities Licensing	66520	Environment
Apprentices	25701	People & Performance
Asset Management Unit	26111	Asset Management
B&B Public Gardens Toilets	31102	Operations
Benefit Fraud	28605	Finance
Benfield Way Braintree	27202	Asset Management
Billing & Recovery Team	26110	Finance
Block B Braintree College	27317	Asset Management
Blythes Meadow Car Park	10618	Asset Management
Bocking Cemetery	65003	Operations
Bocking Windmill	12403	Community & Leisure
Bradford Street	40226	Housing Services
Braintree Cemetery	65002	Operations
Braintree Enterprise Centre	27110	Asset Management
Braintree Road Car Park	10623	Operations
Bring Banks	33512	Operations
Building Control	60102	Environment
Building Regs Fee Earning Acc	61501	Environment
Building Regs Non-Fee Earning	61502	Environment
Bus Shelters	63004	Operations
Business Improvement Team	24301	People & Performance
Business Systems Team	24101	Ict & Facilities
Capital Financing	20821	Finance
Car Parks-General	10601	Operations
Carbon Management	35210	Environment
Cashiering Services	26108	Finance
Cathcart Hse High St Braintree	27302	Asset Management
Causeway House (Bdc Office)	28104	Ict & Facilities
Causeway House (Lettings)	28105	Asset Management
Causeway House Car Park	10621	Operations
Cdc - Corporate Policy Making	20901	Governance
Cdc -Support To Elected Bodies	20903	Governance
Cdc-Represent Local Interests	20902	Governance
Cemeteries-General	65001	Operations
Choice Based Lettings	40212	Housing Services
Civic Support	20002	Corporate Management Plan
Clinical Waste Collections	33514	Operations
Closed Churchyards	33221	Operations
Closed Circuit Television	28301	Ict & Facilities
Collection Costs	33504	Operations
Commercial Property (Other)	27321	Asset Management

Community Safety (Csp)	15200	Community & Leisure
Community Services & Projects	14120	Community & Leisure
Community Transport	11402	Community & Leisure
Connaught House	27316	Asset Management
Cordons Farm	33706	Operations
Corner House	27315	Asset Management
Corporate Financing	99900	Corporate Financing
Corporate Financing - Other	20834	Corporate Financing
Corporate Management (General)	20801	Finance
Corporate Management Team	20001	Corporate Management Plan
Corporate Projects & Web	24303	Ict & Facilities
Cost Of Living	10280	Community & Leisure
Council Tax	28801	Finance
Countryside Management Project	61101	Sustainable Development
Customer Contact Centre	26122	People & Performance
Customer Servs Duty Officers	26112	Ict & Facilities
Data Network	24105	Ict & Facilities
Debt Management Expenses	20812	Finance
Dengie Hall	10708	Asset Management
Desktops	24103	Ict & Facilities
Development Management Unit	60103	Sustainable Development
Digby Court	40232	Housing Services
Discovery Centre	66211	Operations
District Elections	22201	Governance
Domestic Abuse Grant	40222	Housing Services
Easton Road Car Park	10622	Operations
Economic Development	61601	Economic Development
Efficiency Savings Target	20832	Corporate Financing
Efinancials	26121	Finance
Electoral Registration	22401	Governance
Electoral Services Unit	22103	Governance
Emergency Planning	25201	Environment
Empty Homes	40102	Housing Services
Energy Conservation	35201	Environment
Enterprise Ct Eastways Witham	27108	Asset Management
Enterprise Hse Rippers Ct,S/H	27107	Asset Management
Environmental Protection	30801	Environment
Equalities & Diversity	21404	Community & Leisure
Essex Procurement Hub	22501	Corporate Management Plan
Events Team	10150	Community & Leisure
Everitt Way Sible Hedingham	27106	Asset Management
External Funding	10205	Community & Leisure
External Mrfs	33548	Operations
Feasibility Projects	27331	Asset Management
Financial Services Unit	26102	Finance
Fleet Management Unit	30109	Operations
Fleet Mgt - Operational	30112	Operations
Fleet Parts Stock	30116	Operations
Food Waste Service	33506	Operations
Former Depot Great Yeldham	27105	Asset Management
Freebournes Rd Witham	27205	Asset Management

General Administrative O/Heads	33564	Operations
General Operational O/Heads	33552	Operations
George Yard Car Park	10602	Operations
Goldingham Hall	10706	Asset Management
Grants	40203	Housing Services
Graphic Design & Printing	24001	Marketing & Communications
Great Notley Village Hall	10712	Asset Management
Green Waste Collections	33510	Operations
Grove House	27314	Asset Management
Halstead Cemetery	65004	Operations
Halstead Public Gardens	33233	Operations
Handyman Scheme	35207	Environment
Hardware/Software	24104	Ict & Facilities
Health Development	12901	Community & Leisure
Health Protection	30701	Environment
Health,Safety & Emerg Plg Unit	25109	Environment
Highway Verges	33213	Operations
Homelessness Prevention Scheme	40235	Housing Services
Horizon 120 - The Plaza	27130	Asset Management
Horticultural - Central Costs	33901	Operations
Horticultural - Plant Shop	33902	Operations
Housing Assessment	40106	Housing Services
Housing Benefits Unit	26109	Finance
Housing Options	40105	Housing Services
Housing The Homeless	40211	Housing Services
Hr & Payroll System	26124	Finance
Human Resources	25106	People & Performance
I-Construct Hub	27120	Asset Management
In Service Training	25501	People & Performance
Income Account	33568	Operations
Industrial Units-General	27101	Asset Management
Insurance Unit	26106	Finance
Internal Audit	26103	Finance
Investment & Other Income	20811	Finance
It Infrastructure	24109	Ict & Facilities
Lakes Road Depot & Offices	30135	Operations
Landscape Services	60108	Sustainable Development
Legal Services	22105	Governance
Leisure Contract	13001	Community & Leisure
Licensing	62001	Environment
Local Land Charges	22301	Governance
Local Plan	60701	Sustainable Development
Lockrams Lane Car Park	10612	Operations
Lockrams Lane Toilets	31109	Operations
Mail Services	22109	Marketing & Communications
Maldon Road Park Toilets	31110	Operations
Management Depot & Admin	33560	Operations
Marketing & Communications	21302	Marketing & Communications
Markets	11102	Operations
Mayland Drive Car Park	10614	Operations
Mayland House	27304	Asset Management

Member Grant Scheme	10235	Community & Leisure
Member Resources	22106	Governance
Mill Lane Car Park	10613	Operations
Museum-General	12401	Community & Leisure
Neeb	61606	Economic Development
Newlands Drive Car Park	10610	Operations
Non-Domestic Rates	28901	Finance
Operations Mgt & Admin	30120	Operations
Osier House	27113	Asset Management
Other Fountains	63007	Operations
Other Licences	66599	Environment
Parks & Open Spaces	33201	Operations
Parks Other	33225	Operations
Perry Rd Enterprise Witham	27206	Asset Management
Pest Control	36401	Environment
Planning Applications	60201	Sustainable Development
Planning Performance Agreement	60205	Sustainable Development
Planning Policy Unit	60104	Sustainable Development
Play Areas	33205	Operations
Pre-Application Advice	60204	Sustainable Development
Project Management Office	20004	Corporate Management Plan
Promotional Costs	33556	Operations
Property Management-General	27301	Asset Management
Public Conveniences-General	31101	Operations
Public Halls-General	10701	Asset Management
Public Health & Housing	30102	Environment
Public Health Agenda	12903	Community & Leisure
Public Lighting	35301	Environment
Public Transport/Traffic Mgmt	61001	Sustainable Development
Radio Control	34301	Operations
Rent Allowances	28604	Finance
Reprographics	24002	Marketing & Communications
Research & Development	40104	Housing Services
Research / Development	24106	Ict & Facilities
Revenues & Benefits Support	26120	Finance
Revenues & Benefits System	26119	Finance
Rickstones	10716	Asset Management
Rivenhall Village Hall	10705	Asset Management
Roadside Features-General	63001	Operations
Roundabouts	63006	Operations
Sack & Wheelie Bin Delivery	33520	Operations
Sack & Wheelie Bin Procurement	33516	Operations
Safeguarding	15300	Community & Leisure
Scrap Metal Licences	66550	Environment
Senior Managers Group	20003	Corporate Management Plan
Shops	27501	Asset Management
Silver End Doctors Surgery	27320	Asset Management
Silver End Memorial Gardens	33229	Operations
Silver End Village Hall	10704	Asset Management
Silver Street Pavilion	10715	Asset Management
Special Collections	33524	Operations

Sponsorship	21304	Marketing & Communications
Sports Grounds	33217	Operations
Springwood Drive Braintree	27204	Asset Management
Springwood Grow On Units	27112	Asset Management
Station Approach Car Park	10609	Operations
Stepfields Witham	27109	Asset Management
Stock Condition Survey	40208	Environment
Strategic Investment Team	61620	Programme Management & Delivery
Street Cleansing	33801	Operations
Street Naming & Numbering	60901	Sustainable Development
Street Namplates	33809	Operations
Street Scene Protection	33401	Operations
Taxi Licences	66501	Environment
Temporary Accommodation	40225	Housing Services
Town Hall Centre	10901	Community & Leisure
Town Hall Centre - Premises	10902	Community & Leisure
Trade Waste	33528	Operations
Tree Maintenance	60801	Sustainable Development
Unapportionable Central Overhd	20831	Corporate Financing
Unit 9 Workshop	30140	Operations
Victoria Square Car Park	10625	Operations
Victoria Square Development	27340	Asset Management
Victoria Square Service Charge	27341	Asset Management
Victoria Square Toilets	31103	Operations
Voice Network	24202	Ict & Facilities
War Memorials	63002	Operations
Warner Drive Braintree	27104	Asset Management
Warners Mill B'Tree	27303	Asset Management
Website/Intranet	24107	Ict & Facilities
White Horse Lane Car Park	10611	Operations
Witham Cemetery	65005	Operations
Witham Public Hall	10703	Asset Management

General Fund Subjective Summary (All Business Plans)		Direct Controllable Budgets	Internal Charging
		(£)	(£)
<u>GROSS EXPENDITURE</u>			
EXP0	Employee Related Expenses	28,573,750	0
EXP1	Premises Related Expenses	3,096,420	62,620
EXP2	Supplies & Services	6,683,850	0
EXP3	Transport Related Expenses	3,585,020	0
EXP4	Transfer Payments	19,838,570	0
EXP5	Third Party Payments	2,992,710	0
EXP6	Capital Financing Costs	4,802,380	0
EXP7	Miscellaneous Expenditure	1,073,400	0
EXPY	Collection Fund	73,090	0
EXPZ	Gf Revenue Account	(3,171,610)	0
TOTAL - GROSS EXPENDITURE		67,547,580	62,620
<u>GROSS INCOME</u>			
INC0	Government Grants	(21,930,840)	0
INC1	Joint Financing Income	(2,471,070)	0
INC2	Other Grants & Reimbursements	(3,545,880)	0
INC3	Sales	(714,310)	0
INC4	Fees & Charges	(8,108,130)	0
INC5	Rents	(4,818,210)	0
INC6	Interest	(3,083,990)	0
INC7	Miscellaneous Income	(180,030)	0
INC8	Internal Recharges	(337,420)	(62,620)
TOTAL - GROSS INCOME		(45,189,880)	(62,620)
NET CONTROLLABLE EXPENDITURE		22,357,700	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP0	Employee Related Expenses	28,573,750	0
0100	Salary With Oncost	25,931,710	
0103	Staffing Costs Profile	470,130	
0104	Annual Leave Purchase	(25,000)	
0106	Non-Basic Oncosts	7,000	
0110	Standby	73,220	
0130	Overtime - Monthly Pay	417,750	
0140	Holiday Pay	53,140	
0200	Other Staffing (Bought In)	6,000	
0201	Pension Fund - Added Years	676,570	
0300	Agency/Sep Staff	642,670	
0520	Staff Professional Fees	22,100	
0540	First Aid	2,800	
0550	Fire Marshall	1,500	
0560	Webcasting	5,440	
0620	Employers Liability Ins.	95,680	
0650	Officials Indemnity Ins.	11,010	
0660	Pa(All Duties) Insurance	3,420	
0670	Fidelity Insurance	6,770	
0710	Staff Health Checks	8,280	
0711	Well Being Programme	600	
0712	Employee Support	7,610	
0750	Annuity	8,070	
0785	Staff Awards	500	
0810	Advertising	4,100	
0850	Disclosure & Barring Service	200	
0940	Training Fees - Incl.Reg.	141,880	
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	3,096,420	62,620
1010	General Repair & Maint.	629,130	
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	5,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	99,000	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	2,780	
1306	Sweeping & Scavenging	0	
1307	Tree Maintenance	172,210	
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	64,400	
1420	Electricity	419,450	
1500	Combined Water/Sewer Chge	60,730	
1510	Metered Water Charge	700	
1610	Building Insurance	86,860	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	7,600	
1740	Contract Cleaning	256,230	
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	772,610	
1840	Hire Of Premises	19,180	
1850	Council Tax	2,500	
1860	Service Charges	108,510	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP2	Supplies & Services	6,683,850	0
2010	New Equip. & Furniture	78,910	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	35,000	
2013	New Domestic Wheelie Bins	95,000	
2015	Signs	8,330	
2019	Food Waste Bins/Caddies	5,000	
2020	Hired Equipment	11,950	
2030	Maint.Equipment/Furniture	75,250	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Domestic Wheelie Bins	2,000	
2034	Maint Of Bring Banks	10,000	
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	78,600	
2092	Consumable Materials	19,840	
2093	Recycling Sacks	10,000	
2095	Street Nameplates	3,500	
2099	Green Sacks	30	
2110	Provisions,Foods & Snacks	21,490	
2121	Water Coolers Expenditure	5,500	
2130	Vending Machine Rental	5,000	
2210	Protective Clothing	65,860	
2220	Uniforms & Name Badges	2,060	
2230	Laundry	4,500	
2300	Printing-Outwork	94,700	
2310	Newspapers & Publications	19,230	
2320	Stationery	15,450	
2330	Books	50	
2360	Printing Paper/Materials	18,940	
2370	Printing-Machine Rentals	23,380	
2390	Photocopy Mach.Rent/Meter Chge	14,290	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2410	Court Fees & Charges	5,200	
2430	Licences(Miscellaneous)	5,020	
2450	Land Registry Fees	2,000	
2500	Other Professional Fees	284,470	
2501	Analysts Fees	10,460	
2502	Consultants Fees	303,360	
2504	Legal Fees	156,480	
2505	Bailiffs Fees	1,550	
2507	Valuers/Estate Agent Fees	30,500	
2508	Vets Fees	13,500	
2509	Audit Fees	232,150	
2510	Bank Charges	166,500	
2511	Security Services	23,680	
2512	Debt Collection Agencies	2,200	
2513	Elections Canvassing Fees	10,770	
2518	Language Line	600	
2521	Management Fees/Charges	27,230	
2522	Disclosure & Barring Service	4,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2529	Treasury Mgt Advisors	23,070	
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	48,000	
2541	Off Street Pcn Processing Fees	1,500	
2601	Engineering Insurance	8,050	
2602	All Risks Insurance	4,830	
2605	Libel & Slander Insurance	2,330	
2606	Land Charges Insurance	5,740	
2609	General Insurance	25,110	
2610	Public Liability	110,550	
2611	Proff Negligence Ins	8,960	
2700	Computer Bureaux Chge/Lic	318,640	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2701	Computer Paper & Materials	850	
2702	Computer Equip.& Software	72,430	
2703	Computer Maintenance	1,136,810	
2704	System Development	10,660	
2707	Purchase Of Software	5,500	
2730	Telephone Charges	13,130	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	29,010	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	306,860	
2810	Conference Expenses	8,450	
2820	Subsistence	670	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	170,760	
2823	Swep- Sev W Accom	3,000	
2830	Members Allowances	615,750	
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	322,700	
2905	Recycling Donations	1,600	
2909	Grant - Museum Trust	161,690	
2940	Publicity/Promotion Exp.	83,660	
2941	Consultations	30,000	
2950	Membership Subscriptions	129,850	
2960	Statutory Advertising	13,070	
2970	Advertising General	18,340	
2990	Data Protection Act	6,700	
7020	Payments	702,190	
7030	Other Expenses	2,800	
X920	Printing(Reprographics)	600	
X930	Graphics Charges	1,000	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP3	Transport Related Expenses	3,585,020	0
3021	Diesel Fuel	650,500	
3022	Petrol	4,700	
3023	Oil	3,110	
3025	Adblue	16,060	
3050	Tyres	3,530	
3060	Road Fund Licence	28,240	
3090	Misc.Transport Costs	389,810	
3110	Parts & Materials	538,150	
3120	Repairs	28,520	
3140	Leased Car Maintenance	1,020	
3150	Plant Materials	25,260	
3210	Transport Costs-Vehicles	1,020	
3220	Transport Costs-Plant	9,390	
3310	Hire Of Vehicles	74,110	
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	1,422,520	
3350	Contract Hire	4,140	
3510	Casual Car Allowance	49,130	
3530	Leased Car Allowance	300	
3550	Public Transport	1,180	
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.	303,190	
3650	Leased Car Insurance	4,000	
EXP4	Transfer Payments	19,838,570	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	19,836,070	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
EXP5	Third Party Payments	2,992,710	0
5220	Sub-Contractors:General	335,770	
5240	Sub-Contractor:Utilities	4,510	
5260	Payments To External Mrfs	768,710	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	106,830	
5264	Emptying Of X Tanks	71,000	
5265	Grave Digging	71,000	
5280	Eastlight Community Homes	14,000	
5291	Leisure Contract - Variations	30,000	
5310	Witham Town Council	30,000	
5320	Essex County Council	499,480	
5321	Ecc Disposal Costs	498,110	
5322	Ecc Pension Fund	8,700	
5330	Community Associations	10,140	
5340	Halstead Town Council	30,000	
5350	Payments To Other La'S	102,000	
5360	Payments To Parish Councils	101,790	
5370	Colchester Bc	159,800	
5380	Essex County Fire & Rescue	1,500	
5540	Pest Control	5,650	
5602	Air/Water Quality/Contam Land	800	
5610	Other Agencies - General	115,920	
5700	Landlord Incentives	500	
5750	Events - Economic Development	25,000	
EXP6	Capital Financing Costs	4,802,380	0
6020	Interest Payments	113,240	
6030	Premium	70,140	
6042	Minimum Revenue Provision	480,460	
6820	Revenue Contributions	4,138,540	
EXP7	Miscellaneous Expenditure	1,073,400	0
7010	Adjustments	110,860	
7012	Profiled Reserve Spend	600,000	
7040	Refunds	1,610	
7050	Contingency	320,180	
7051	Health & Safety Contingency	18,500	
7110	Write-Offs	6,260	
7300	Insurance Excess	15,990	
EXPY	Collection Fund	73,090	0
7903	Tfr To/From Collection Fund	73,090	
EXPZ	GF Revenue Account	(3,171,610)	0
7801	Transfer From Service Areas	0	
7805	Transfer To Reserve	1,415,700	
9806	Transfer To/From Reserve	(4,587,310)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC0	Government Grants	(21,930,840)	0
9002	Dclg - Other	(987,290)	
9003	Dwp	(205,570)	
9005	Dwp - Rent Allowance Subsidy	(19,120,000)	
9007	Dwp - Benefit Admin Grant	(294,910)	
9016	Home Office Funding	(77,890)	
9018	Dept For Transport	(1,500)	
9033	Defra - Pack Uk	(1,243,680)	
INC1	Joint Financing Income	(2,471,070)	0
9101	Ecc Joint Financing Conts	(1,378,310)	
9102	Colchester Bc Jt Finance	(99,060)	
9105	Witham Town Council	(9,340)	
9108	External Income	(256,020)	
9109	Essex Police Jt Financing	(37,280)	
9114	Repay Technical Agreement	(432,500)	
9115	Collection Investment	(175,600)	
9117	School Joint Financing	(35,000)	
9119	Fraud & Compliance Investment	(47,960)	
INC2	Other Grants & Reimbursements	(3,545,880)	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	(72,600)	
9219	Ecc Recycling Credits	(1,372,370)	
9220	Ecc Tipping Away	(67,950)	
9222	Cost Of Collection Allowance	(197,300)	
9230	Eastlight Community Homes	(20,320)	
9235	Plan Perform. Agreements	(218,000)	
9445	Leisure Contract Fees	(841,000)	
INC3	Sales	(714,310)	0
9302	Sale Of Provisions	(37,000)	
9304	Sale Of Publications/Maps	(1,600)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(650,210)	
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	(8,108,130)	0
9400	Tuition Fees	(2,100)	
9401	Fees/Charges For Services	(4,642,020)	
9402	Lettings-Facility/Casual Users	(82,740)	
9403	Charges-Hire/Use Equip/Rooms	(80,000)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(2,000)	
9406	Fines	(5,000)	
9408	Licences	(409,540)	
9409	Other Recoverable Charges	(270,500)	
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)	(1,925,000)	
9461	Green Bin Charge (Added Bins)	(49,500)	
9462	Sale Of Green Waste Sacks	(6,000)	
9463	Sale Of Green Bins	(15,000)	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
INC5	Rents	(4,818,210)	0
9443	Service Charges	(581,050)	
9501	General Rent	(1,268,630)	
9502	Commercial/Industrial Rents	(2,696,420)	
9503	Licence To Occupy	(267,360)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	
INC6	Interest	(3,083,990)	0
9630	Interest - Deposits	(2,128,490)	
9636	Interest - Other	(5,500)	
9637	Interest - Pooled Funds	(950,000)	
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	(337,420)	(62,620)
9801	Recharge To Other Rev.A/C	(23,380)	(62,620)
9803	Tfr To Capital Funds	(314,040)	

General Fund Financial Profile

	Restated				
	25/26	26/27	27/28	28/29	29/30
	£000	£000	£000	£000	£000
Base Budget b/f	18,906	20,160	21,298	22,677	22,462
Pay, inflation, financing, fees & charges	1,615	1,389	1,361	1,149	1,171
Pension Fund Triennial Review	0	-578	0	0	0
Budget pressures & growth previously profiled	105	8	-25	0	0
Unavoidable pressures	943	765	-65	15	15
Growth	507	788	112	-56	0
Growth & Service Investment Provision	-	166	400	-	-
Savings/ Income previously profiled	184	510	40	30	0
New or changes to Savings/Income	-2,101	-2,279	-92	-90	-66
Specific grants rolled into Fair Funding	0	370	14	8	-
Ongoing savings required	0	0	-365	-1,271	-595
<i>Memo cumulative savings required</i>	<i>0</i>	<i>0</i>	<i>-365</i>	<i>-1,636</i>	<i>-2,231</i>
Base Budget c/f	20,160	21,298	22,677	22,462	22,987
Non-Base Budget Items	705	439	74	0	0
Contribution to capital or investment funds	4,030	622	0	0	0
General Financing:					
<i>Addition/ (-withdrawal) to balance budget</i>	<i>-1,128</i>	<i>1,640</i>	<i>-130</i>	<i>0</i>	<i>0</i>
Total Net Budget	23,767	23,998	22,621	22,462	22,987
Legacy Funding (Govt, NHB, & business rates)	-10,022	-	-	-	-
Fair Funding (incl. transitional protection)	-	-10,630	-9,998	-9,335	-9,335
Collection Fund Balances	-1,780	-1,231	-	-	-
Council Tax Income	-11,965	-12,137	-12,623	-13,127	-13,652

	2025/26	2026/27
Council Tax Requirement	£11,964,855	£12,137,079
Council Taxbase (Band D Equiv)	58079	58915
Band D Council Tax Rate	£206.01	£206.01
Y-on-Y increase	£5.94	£0.00
Per week (rounded)	11p	0p
	2.97%	0.00%

General Fund Budgets 2026/27 - Business Plan Summary

	Controllable Budgets								
	Budget 2025/26 (Updated) £	Ongoing Demands £	Non-Base Budget Items £	Additional Income & Savings £	Pay, Pension Fund, Inflation & Financing £	Other Budget Changes ¹ £	Proposed Controllable Budget 2026/27 £	Reversal of Earmarked Reserves £	Planned Net Spend 2026/27 £
BUSINESS PLAN									
Asset Management	-2,981,660	164,000	0	-78,400	26,900	0	-2,869,160	0	-2,869,160
Community & Leisure	1,050,670	150,850	-31,790	-230,000	13,050	0	952,780	209,400	1,162,180
Corporate Management Plan	1,838,300	0	0	0	36,430	0	1,874,730	742,430	2,617,160
Economic Development	199,550	63,000	255,000	0	1,620	0	519,170	-120,000	399,170
Environment	1,011,900	302,080	0	0	22,520	0	1,336,500	132,750	1,469,250
Finance (incl. Treasury Mgt.)	1,032,280	268,430	0	-840,000	99,950	0	560,660	66,760	627,420
Governance	1,670,900	158,700	0	0	90,170	0	1,919,770	-80,000	1,839,770
Housing Services	1,069,410	0	0	0	32,260	339,690	1,441,360	159,810	1,601,170
ICT & Facilities	2,208,400	86,300	0	0	67,420	0	2,362,120	29,960	2,392,080
Marketing & Communications	758,760	-15,000	0	-17,400	11,340	0	737,700	0	737,700
Operations	7,632,210	174,370	10,000	-453,500	384,090	0	7,747,170	140,750	7,887,920
People & Performance	1,129,740	91,500	0	0	8,750	0	1,229,990	40,330	1,270,320
Strategic Investment	332,080	116,690	0	0	20,750	0	469,520	0	469,520
Sustainable Development	2,193,300	0	100,000	-75,000	-29,240	0	2,189,060	135,400	2,324,460
COST OF SERVICES	19,145,840	1,560,920	333,210	-1,694,300	786,010	339,690	20,471,370	1,457,590	21,928,960
Corporate Financing	6,811,300	166,050	0	-75,000	24,090	-3,326,090	3,600,350	0	3,600,350
Reserves (add/-withdraw)	-1,061,934	0	-600,000	0	0	-52,086	-1,714,020	-1,457,590	-3,171,610
General Balances (add/-withdraw)	-1,127,933	0	0	0	0	2,767,707	1,639,774	0	1,639,774
BUDGET REQUIREMENT	23,767,273	1,726,970	-266,790	-1,769,300	810,100	-270,779	23,997,474	0	23,997,474
Central Government Grants	-501,202	0	0	0	0	-6,179,412	-6,680,614	0	-6,680,614
New Homes Bonus	-1,550,076	0	0	0	0	1,550,076	0	0	0
Pool Benefit	-1,000,000	0	0	0	0	1,000,000	0	0	0
Retained Business Rates	-6,971,390	0	0	-226,000	0	3,248,389	-3,949,001	0	-3,949,001
Collection Fund Balances	-1,779,750	0	0	0	0	548,970	-1,230,780	0	-1,230,780
COUNCIL TAX INCOME	11,964,855	1,726,970	-266,790	-1,995,300	810,100	-102,756	12,137,079	0	12,137,079

General Fund Budgets 2026/27 - Expenditure and Income Headings

APPENDIX A (iii)

	Controllable Budgets						
	Budget 2025/26 (Updated) £	Ongoing Demands £	Non-Base Budget Items £	Additional Income & Savings £	Pay, Pension Fund, Inflation & Financing £	Other Budget Changes ¹ £	Proposed Controllable Budget 2026/27 £
EXPENDITURE							
Employee Related Expenses	27,480,460	745,870	-44,040	-20,000	411,460	0	28,573,750
Premises Related Expenses	3,058,610	36,000	0	0	64,430	0	3,159,040
Supplies and Services	5,550,470	491,850	122,250	-189,400	118,210	1,016,660	7,110,040
Members Allowances	584,320	13,500	0	0	17,930	0	615,750
Transport Related Expenses	3,557,720	0	0	-10,000	37,300	0	3,585,020
Housing Benefit Payments	19,771,070	65,000	0	0	0	0	19,836,070
Third Party Contracts	2,926,540	21,870	0	0	44,300	0	2,992,710
Capital Financing Costs (incl. MRP)	663,840	0	0	0	0	0	663,840
Capital Expenditure from Reserves	7,573,850	0	0	0	0	-3,435,310	4,138,540
Total Expenditure	71,166,880	1,374,090	78,210	-219,400	693,630	-2,418,650	70,674,760
INCOME							
Housing Benefit Subsidy	-19,120,000	0	0	0	0	0	-19,120,000
Specific Govt. Grants	-2,955,870	20,730	0	0	-900	232,250	-2,703,790
Joint Financing Income	-2,381,740	0	0	-75,000	-14,330	0	-2,471,070
Costs Recovered and Allowances	-3,404,030	96,150	0	-230,000	-8,000	0	-3,545,880
Sales	-714,310	0	0	0	0	0	-714,310
Fees and Charges	-7,912,630	196,000	0	-326,500	-65,000	0	-8,108,130
Rents	-4,777,770	40,000	0	-78,400	-2,040	0	-4,818,210
Interest and Dividends	-2,243,990	0	0	-840,000	0	0	-3,083,990
Other Income	-180,030	0	0	0	0	0	-180,030
Recharges to Capital	-400,040	0	0	0	0	0	-400,040
Total Income	-44,090,410	352,880	0	-1,549,900	-90,270	232,250	-45,145,450
Reserves (add/-withdraw)	-2,181,264	0	-345,000	0	206,740	-852,086	-3,171,610
General Balances (add/-withdraw)	-1,127,933	0	0	0	0	2,767,707	1,639,774
BUDGET REQUIREMENT	23,767,273	1,726,970	-266,790	-1,769,300	810,100	-270,779	23,997,474
Central Government Grants	-501,202	0	0	0	0	-6,179,412	-6,680,614
New Homes Bonus	-1,550,076	0	0	0	0	1,550,076	0
Pool Benefit	-1,000,000	0	0	0	0	1,000,000	0
Retained Business Rates	-6,971,390	0	0	-226,000	0	3,248,389	-3,949,001
Collection Fund Balances	-1,779,750	0	0	0	0	548,970	-1,230,780
COUNCIL TAX INCOME	11,964,855	1,726,970	-266,790	-1,995,300	810,100	-102,756	12,137,079

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

Unavoidable Cost Pressures

	2026/27	2027/28	2028/29	2029/30
	£	£	£	£
Reduced Income				
Building Control market conditions and competition	£100,000			
The Plaza Hatchery and Makerspace	£88,000			
Recycling Credits (adj by ECC to align to EPR rates)	£51,000			
Commercial & Industrial Property	£40,000	£20,000		
HB Administration Subsidy	£21,000	£15,000	£15,000	£15,000
Advertising income not being achieved	£8,000			
Sub-total	£308,000	£35,000	£15,000	£15,000
Increased Costs				
Renters Rights Act new burden*	£100,000	-£100,000		
Revenues & Benefits system contract	£75,000			
Housing Benefits net cost	£65,000			
Agency staff for operational services	£50,000			
Cleaning contract for various BDC sites	£36,000			
Council Tax annexe discounts net of government grant	£30,000			
IT maintenance contracts (GIS and back-up solution)	£25,300			
Waste Management Haulage contract	£21,870			
Internal Audit services bought-in	£18,000			
Electoral Registration postage	£15,000			
Audio Visual equipment maintenance	£11,000			
Asset & Insurance valuations contract	£10,000			
Sub-total	£457,170	-£100,000	£0	£0
Incremental Change to Base Budget	£765,170	-£65,000	£15,000	£15,000

*Future budget requirement subject to New Burdens funding and level of income generated from database and PCNs

Growth

	2026/27	2027/28	2028/29
	£	£	£
<i>Supporting Communities</i>			
Cost of Living Officer	56,000		
Community Engagement Officer	49,700		
<i>Pride in Place (action days, open space protection, planting)</i>	26,500		
<i>Economic Development</i>	63,000		
<i>Regulatory Services</i>			
Senior Environmental Health Officer	58,820		
Senior Environmental Health Officers (increased hours)	43,260		
<i>Project Management & Delivery</i>			
Project Manager	66,950		
Project Support Officer & other staffing changes	49,740		
<i>Digital & ICT</i>			
Website online booking system	30,000		
Bartec Waste Management System	25,000		
Website consultation system	20,000		
<i>Enabling Services</i>			
HR Business Partner	63,500		
HR Advisor (2-yr FTC)	56,000		-56,000
Finance Officer	49,700		
Governance Lawyer role	74,200		
Governance & Member Officer for regulatory committees	56,000		
<i>Provisional</i>			
Anti-Social Behaviour Officer		62,100	
Health Improvement Officer		49,700	
Incremental Change to Base Budget	788,370	111,800	-56,000

New Savings & Additional Income

	2026/27	2027/28	2028/29	2029/30
	£	£	£	£
Additional Income				
<i>Changes to previous MTFS assumption:</i>				
Treasury Management (increase/-reduce)	1,380,000	-266,000		
Garden Waste	110,000			
Hybrid Mail/ Mail Room	17,400			
Sub-total	1,507,400	-266,000	0	0
New Savings				
Leisure Management contract	230,000	310,000	90,000	66,000
Waste Review collection changes (from June 2026)	172,000	34,000		
Car Parking (tariff review)	109,000	14,000		
Planning Income from previous household fee Increase	75,000			
Council Tax Sharing Agreement	75,000			
Operational Savings (Red Diesel, GT Notley MUGA, Parking)	62,500			
Commercial & Other Property	48,400			
Sub-total	771,900	358,000	90,000	66,000
Incremental Change to Base Budget	2,279,300	92,000	90,000	66,000

	2026/27	2027/28	2028/29	2029/30
	£	£	£	£
Items previously identified in the MTFS Profile				
Treasury Management	-540,000	-70,000	-60,000	
Rent Reviews	30,000	30,000	30,000	
Incremental Change to Base Budget	-510,000	-40,000	-30,000	0

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