



Braintree District Council

Budget Book

2019 - 2020

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Introduction

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 25th February 2019. The book includes information about the following:

- o Council Tax Rates and Tax Base
- o Business plan budgets in summary and detail
- o Capital programme
- o Treasury Management Strategy Statement
- o Financial Limits
- o A List of cost centres and account codes currently used within the finance ledger system.
- o 2019/20 – 2022/23 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.

Council Tax Resolution 2019/20

1. Council Tax Base

- 1.1 Under delegated powers the Corporate Director has determined the amount of Council Tax Base for the whole Council area for 2019/20 as **52,521** Band D equivalents; and also that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this resolution.

2. Calculation of the Council Tax Requirement

- 2.1 The following amounts are calculated by the Council for the year 2019/20, in accordance with the Local Government Finance Act 1992 (as amended):-

£92,581,563, being the expenditure the Council estimates it will incur in the year in performing its functions and which will be charged to its General Fund revenue account in accordance with proper practice. This amount includes allowances for contingencies, additions to earmarked financial reserves and general balances, and local precepts issued to the Council.

£80,929,553, 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 the Council's share of the estimated Collection Fund balance at 31 March 2019 in respect of council tax and business rates.

£11,652,010, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.

- 2.2 In making the above calculations the following amounts have been taken into account:

£4,907,378, being the estimated amount of the local share of business rates to be retained by the Council for the year after allowing for the following items: a tariff of £13,027,512; an estimated levy of £1,134,012 due to the Essex Business Rate Pool; and a net amount of £1,856,979 estimated to be receivable from central government to fund previous year caps on the RPI increase in the business rate multiplier and the extension of various discretionary reliefs being funded by government.

£113,625, being the amount that has been calculated as the Council's share of the estimated Collection Fund balance at 31 March 2019 in respect of council tax, which will be transferred from the Collection Fund to the General Fund revenue account in 2019/20.

£57,034, being the Council's share of the estimated Collection Fund balance at 31 March 2019 in respect of business rates to be transferred from the Collection Fund to the General Fund revenue account in 2019/20.

£22,125, being the amount of rural services grant funding to be provided by government as announced in the Final Local Government Finance Settlement for 2019/20.

£2,212,411, 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:

£221.85, 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.

£179.73, being the basic amount of Council Tax for dwellings in those parts of the District where there are no local precepts for town or parish councils. This represents the District Council's share of the total Council Tax rate and is charged across property bands as follows:

Property Band	Band as proportion of Band D	Council Tax Rate
A	6/9	£119.82
B	7/9	£139.79
C	8/9	£159.76
D	9/9	£179.73
E	11/9	£219.67
F	13/9	£259.61
G	15/9	£299.55
H	18/9	£359.46

The District Council's basic amount of Council Tax equates to a Council Tax Requirement for the Council's own purposes (excluding town and parish precepts) of **£9,439,599**.

Under the principles set by the Secretary of State for Communities and Local Government for the 2019/20 financial year, the basic amount of Council Tax calculated by the Council is not deemed excessive and therefore does not require a referendum to be held.

The amounts shown in Column 5 of Schedule A, calculated by adding to the basic amount of Council Tax in those parts of the District where there are no local precepts, the local precept amount relating to each parish or town council area, divided by the tax base for that area. This represents the basic amount of Council Tax for each parish or town council area. The charge for each property band is also shown in Schedule A.

4. Special Expenses

4.1 The Council resolves that any expenses incurred by it in performing, in part of its area, a function that is performed elsewhere in its area by a parish or town council, or a Chairman of a parish meeting, shall not be treated as Special Expenses for the purposes of Section 35 of the Local Government Finance Act 1992.

5. Council Tax Setting

5.1 The Council note that it has been advised of the following precepts:

- Essex County Council £66,724,779
- Police, Fire & Crime Commissioner – Essex Police £10,134,452
- Police, Fire & Crime Commissioner – Essex Fire Service £3,805,146

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

Property Band	Essex County Council	Essex Police	Essex Fire Service
A	£846.96	£128.64	£48.30
B	£988.12	£150.08	£56.35
C	£1,129.28	£171.52	£64.40
D	£1,270.44	£192.96	£72.45
E	£1,552.76	£235.84	£88.55
F	£1,835.08	£278.72	£104.65
G	£2,117.40	£321.60	£120.75
H	£2,540.88	£385.92	£144.90

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

COUNCIL TAX RESOLUTION - PARISH PRECEPT & TAXES

Col . 1 PARISH/AREA	Col . 2 TAX BASE (BAND D EQUIV)	Col . 3 PARISH PRECEPT £	Col . 4 PARISH TAX (BAND D) £	Col . 5 BASIC AMOUNT OF COUNCIL TAX £
ALPHAMSTONE & LAMARSH	206.51	4,179	20.24	199.97
ASHEN	149.49	4,584	30.66	210.39
BELCHAMP OTTEN	78.21	1,000	12.79	192.52
BELCHAMP ST PAUL	165.63	3,000	18.11	197.84
BELCHAMP WALTER	104.32	5,315	50.95	230.68
BIRDBROOK	151.17	13,685	90.53	270.26
BLACK NOTLEY	933.17	48,000	51.44	231.17
BORLEY	53.96	1,289	23.89	203.62
BRADWELL	221.46	7,965	35.97	215.70
BRAINTREE	14367.96	-	0.00	179.73
BULMER	276.11	9,782	35.43	215.16
BURES HAMLET	325.71	28,817	88.47	268.20
CASTLE HEDINGHAM	489.19	26,684	54.55	234.28
COGGESHALL	1792.12	161,923	90.35	270.08
COLNE ENGAINE	410.55	24,364	59.34	239.07
CRESSING	641.05	38,136	59.49	239.22
EARLS COLNE	1266.56	87,287	68.92	248.65
FEERING	817.74	54,206	66.29	246.02
FINCHINGFIELD	678.60	42,133	62.09	241.82
FOXEARH & LISTON	154.84	6,791	43.86	223.59
GESTINGTHORPE	179.26	7,500	41.84	221.57
GOSFIELD	577.76	34,019	58.88	238.61
GREAT BARDFIELD	526.19	37,499	71.27	251.00
GREAT MAPLESTEAD	168.35	5,804	34.48	214.21
GREAT NOTLEY	2596.37	87,269	33.61	213.34
GREAT YELDHAM	583.97	44,631	76.43	256.16
GREENSTEAD GREEN	275.99	9,046	32.78	212.51
HALSTEAD	3881.49	179,014	46.12	225.85
HATFIELD PEVEREL	1764.97	61,849	35.04	214.77
HELIONS BUMPSTEAD	180.94	14,580	80.58	260.31
HENNY'S,MIDDLETON & TWINSTEAD	232.38	4,991	21.48	201.21
KELVEDON	1320.66	108,072	81.83	261.56
LITTLE MAPLESTEAD	116.62	3,778	32.40	212.13
LITTLE YELDHAM, TILBURY JUXTA CLARE, & Ovington	240.27	5,700	23.72	203.45
PANFIELD	339.70	16,472	48.49	228.22
PEBMARSH	233.34	8,525	36.53	216.26
PENTLOW	107.61	5,000	46.46	226.19
RAYNE	858.33	42,396	49.39	229.12
RIDGEWELL	209.98	17,628	83.95	263.68
RIVENHALL	263.34	11,500	43.67	223.40
SHALFORD	346.60	19,600	56.55	236.28
SIBLE HEDINGHAM	1653.12	105,854	64.03	243.76
SILVER END	1077.55	72,000	66.82	246.55
STAMBOURNE	169.69	8,222	48.45	228.18
STEEPLE BUMPSTEAD	624.69	42,350	67.79	247.52
STISTED	281.66	12,460	44.24	223.97
STURMER	202.06	7,907	39.13	218.86
TERLING & FAIRSTEAD	423.92	21,148	49.89	229.62
THE SALINGS	232.55	9,700	41.71	221.44
TOPPESFIELD	217.70	16,300	74.87	254.60
WETHERSFIELD	535.66	29,180	54.47	234.20
WHITE COLNE	205.65	11,339	55.14	234.87
WHITE NOTLEY & FAULKBORNE	245.13	13,500	55.07	234.80
WICKHAM ST PAUL	131.57	11,160	84.82	264.55
WITHAM	8231.58	557,278	67.70	247.43
	52521.00	2,212,411		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1157.21	1350.08	1542.95	1735.82	2121.56	2507.30	2893.03	3471.64
ASHEN	1164.16	1358.19	1552.21	1746.24	2134.29	2522.35	2910.40	3492.48
BELCHAMP OTTEN	1152.25	1344.29	1536.33	1728.37	2112.45	2496.53	2880.62	3456.74
BELCHAMP ST PAUL	1155.79	1348.43	1541.06	1733.69	2118.95	2504.22	2889.48	3467.38
BELCHAMP WALTER	1177.69	1373.97	1570.25	1766.53	2159.09	2551.65	2944.22	3533.06
BIRDBROOK	1204.07	1404.75	1605.43	1806.11	2207.47	2608.83	3010.18	3612.22
BLACK NOTLEY	1178.01	1374.35	1570.68	1767.02	2159.69	2552.36	2945.03	3534.04
BORLEY	1159.65	1352.92	1546.20	1739.47	2126.02	2512.57	2899.12	3478.94
BRADWELL	1167.70	1362.32	1556.93	1751.55	2140.78	2530.02	2919.25	3503.10
BRAINTREE	1143.72	1334.34	1524.96	1715.58	2096.82	2478.06	2859.30	3431.16
BULMER	1167.34	1361.90	1556.45	1751.01	2140.12	2529.24	2918.35	3502.02
BURES HAMLET	1202.70	1403.15	1603.60	1804.05	2204.95	2605.85	3006.75	3608.10
CASTLE HEDINGHAM	1180.09	1376.77	1573.45	1770.13	2163.49	2556.85	2950.22	3540.26
COGGESHALL	1203.95	1404.61	1605.27	1805.93	2207.25	2608.57	3009.88	3611.86
COLNE ENGAINE	1183.28	1380.49	1577.71	1774.92	2169.35	2563.77	2958.20	3549.84
CRESSING	1183.38	1380.61	1577.84	1775.07	2169.53	2563.99	2958.45	3550.14
EARLS COLNE	1189.67	1387.94	1586.22	1784.50	2181.06	2577.61	2974.17	3569.00
FEERING	1187.91	1385.90	1583.88	1781.87	2177.84	2573.81	2969.78	3563.74
FINCHINGFIELD	1185.11	1382.63	1580.15	1777.67	2172.71	2567.75	2962.78	3555.34
FOXEARH & LISTON	1172.96	1368.45	1563.95	1759.44	2150.43	2541.41	2932.40	3518.88
GESTINGTHORPE	1171.61	1366.88	1562.15	1757.42	2147.96	2538.50	2929.03	3514.84
GOSFIELD	1182.97	1380.14	1577.30	1774.46	2168.78	2563.11	2957.43	3548.92
GREAT BARDFIELD	1191.23	1389.77	1588.31	1786.85	2183.93	2581.01	2978.08	3573.70
GREAT MAPLESTEAD	1166.71	1361.16	1555.61	1750.06	2138.96	2527.86	2916.77	3500.12
GREAT NOTLEY	1166.13	1360.48	1554.84	1749.19	2137.90	2526.61	2915.32	3498.38
GREAT YELDHAM	1194.67	1393.79	1592.90	1792.01	2190.23	2588.46	2986.68	3584.02
GREENSTEAD GREEN	1165.57	1359.84	1554.10	1748.36	2136.88	2525.41	2913.93	3496.72
HALSTEAD	1174.47	1370.21	1565.96	1761.70	2153.19	2544.68	2936.17	3523.40
HATFIELD PEVEREL	1167.08	1361.59	1556.11	1750.62	2139.65	2528.67	2917.70	3501.24
HELIONS BUMPSTEAD	1197.44	1397.01	1596.59	1796.16	2195.31	2594.45	2993.60	3592.32
HENNYS,MIDDLETON & TWINSTEAD	1158.04	1351.05	1544.05	1737.06	2123.07	2509.09	2895.10	3474.12
KELVEDON	1198.27	1397.99	1597.70	1797.41	2196.83	2596.26	2995.68	3594.82
LITTLE MAPLESTEAD	1165.32	1359.54	1553.76	1747.98	2136.42	2524.86	2913.30	3495.96
LITTLE YELDHAM,	1159.53	1352.79	1546.04	1739.30	2125.81	2512.32	2898.83	3478.60
TILBURY JUXTA CLARE, & OVINGTON								
PANFIELD	1176.05	1372.05	1568.06	1764.07	2156.09	2548.10	2940.12	3528.14
PEBMARSH	1168.07	1362.75	1557.43	1752.11	2141.47	2530.83	2920.18	3504.22
PENTLOW	1174.69	1370.48	1566.26	1762.04	2153.60	2545.17	2936.73	3524.08
RAYNE	1176.65	1372.75	1568.86	1764.97	2157.19	2549.40	2941.62	3529.94
RIDGEWELL	1199.69	1399.63	1599.58	1799.53	2199.43	2599.32	2999.22	3599.06
RIVENHALL	1172.83	1368.31	1563.78	1759.25	2150.19	2541.14	2932.08	3518.50
SHALFORD	1181.42	1378.32	1575.23	1772.13	2165.94	2559.74	2953.55	3544.26
SIBLE HEDINGHAM	1186.41	1384.14	1581.88	1779.61	2175.08	2570.55	2966.02	3559.22
SILVER END	1188.27	1386.31	1584.36	1782.40	2178.49	2574.58	2970.67	3564.80
STAMBOURNE	1176.02	1372.02	1568.03	1764.03	2156.04	2548.04	2940.05	3528.06
STEEPLE BUMPSTEAD	1188.91	1387.07	1585.22	1783.37	2179.67	2575.98	2972.28	3566.74
STISTED	1173.21	1368.75	1564.28	1759.82	2150.89	2541.96	2933.03	3519.64
STURMER	1169.81	1364.77	1559.74	1754.71	2144.65	2534.58	2924.52	3509.42
TERLING & FAIRSTEAD	1176.98	1373.14	1569.31	1765.47	2157.80	2550.12	2942.45	3530.94
THE SALINGS	1171.53	1366.78	1562.04	1757.29	2147.80	2538.31	2928.82	3514.58
TOPPESFIELD	1193.63	1392.57	1591.51	1790.45	2188.33	2586.21	2984.08	3580.90
WETHERSFIELD	1180.03	1376.71	1573.38	1770.05	2163.39	2556.74	2950.08	3540.10
WHITE COLNE	1180.48	1377.23	1573.97	1770.72	2164.21	2557.71	2951.20	3541.44
WHITE NOTLEY & FAULKBOURNE	1180.43	1377.17	1573.91	1770.65	2164.13	2557.61	2951.08	3541.30
WICKHAM ST PAUL	1200.27	1400.31	1600.36	1800.40	2200.49	2600.58	3000.67	3600.80
WITHAM	1188.85	1387.00	1585.14	1783.28	2179.56	2575.85	2972.13	3566.56

COUNCIL TAXBASE 2019/20 - SUMMARY BY BAND

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ. +	SUB-TOTAL	Nil Discount	25% Discount	50% Discount	50% Second Homes	EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 99.0 COLL. RATE
AR		0	4	4	0	3	0	0	1	0	2	0	1	1	1
A	5994	323	4	5752	292	3451	8	2	868	56	1083	18	3812	2541	2516
B	16831	211	85	16648	413	6559	16	0	1648	65	2127	0	12906	10038	9938
C	18888	170	113	18663	317	5217	28	0	1318	37	1343	1	16020	14240	14097
D	9377	64	58	9314	136	2140	17	0	544	12	305	1	8470	8470	8385
E	7146	52	59	7071	124	1217	15	2	313	15	95	0	6671	8152	8071
F	4134	21	36	4101	70	531	18	0	142	7	24	0	3939	5690	5633
G	2203	15	24	2175	53	249	21	0	73	6	7	0	2098	3497	3462
H	212	0	11	201	11	22	5	0	8	2	0	0	194	388	384
TOTAL	64785	856	390	63929	1416	19389	128	4	4913	200	4986	20	54111	53016	52486
<i>Add Contributions in Lieu</i>															
TAXBASE															
														35	
														53051	
														52521	

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 2019/20 - 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	Capital Financing Charges	Net Cost of Services
Business Plan									
Asset Management	928,790	(3,291,730)	(2,362,940)	0	268,680	151,710	(334,750)	74,390	(2,202,910)
ICT & Facilities	1,577,490	(1,980)	1,575,510	62,100	153,590	83,030	(2,137,240)	328,460	65,450
Community Services	555,620	(193,750)	361,870	109,040	75,660	181,310	(132,620)	20,570	615,830
Corporate Management Plan	1,389,280	0	1,389,280	11,890	614,130	1,477,640	(1,579,530)	1,300,110	3,213,520
Economic Development	186,960	0	186,960	159,000	0	104,430	0	23,960	474,350
Environment & Leisure	2,172,760	(1,269,090)	903,670	9,110	137,730	756,070	(185,080)	349,070	1,970,570
Finance	39,325,570	(37,917,660)	1,407,910	71,980	1,110,870	749,980	(2,628,780)	36,460	748,420
Governance	1,244,810	(218,600)	1,026,210	250,410	177,120	911,410	(571,970)	5,790	1,798,970
Housing Services	1,177,210	(287,690)	889,520	(27,490)	889,730	298,700	(889,730)	6,500	1,167,230
Human Resources	346,240	0	346,240	32,690	50	93,040	(386,080)	0	85,940
Marketing & Communications	678,080	(149,510)	528,570	32,600	0	184,330	(745,500)	0	0
Operations	10,689,850	(4,954,180)	5,735,670	101,900	1,696,530	920,680	(1,984,850)	1,482,850	7,952,780
Strategic Investment	459,960	(449,000)	10,960	357,820	0	183,190	0	0	551,970
Sustainable Development	2,731,630	(1,484,140)	1,247,490	223,550	601,180	540,870	(785,530)	139,090	1,966,650
COST OF SERVICES	63,464,250	(50,217,330)	13,246,920	1,394,600	5,725,270	6,636,390	(12,361,660)	3,767,250	18,408,770
Reversal of Capital Financing	0	0	0	0	0	0	0	(3,767,250)	(3,767,250)
Corporate Financing	7,801,790	(2,456,191)	5,345,599	0	0	0	0	0	5,345,599
Parish and Town Council Grants	21,040	0	21,040	0	0	0	0	0	21,040
Transfer to/ (from) Earmarked Reserves	(4,990,635)	0	(4,990,635)	(1,394,600)	0	0	0	0	(6,385,235)
Contribution to/(from) Balances	916,837	0	916,837	0	0	0	0	0	916,837
BRAINTREE BUDGET	67,213,282	(52,673,521)	14,539,761	0	5,725,270	6,636,390	(12,361,660)	0	14,539,761
Revenue Support Grant	0	0	0	0	0	0	0	0	0
Retained Business Rates	14,161,524	(19,068,902)	(4,907,378)	0	0	0	0	0	(4,907,378)
Transition and Rural Services Grants	0	(22,125)	(22,125)	0	0	0	0	0	(22,125)
Collection Fund Surplus - Business Rates	0	(57,034)	(57,034)	0	0	0	0	0	(57,034)
Collection Fund Surplus - Council Tax	0	(113,625)	(113,625)	0	0	0	0	0	(113,625)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	81,374,806	(71,935,207)	9,439,599	0	5,725,270	6,636,390	(12,361,660)	0	9,439,599

GENERAL FUND SUMMARY 2019/20 - NET COST OF SERVICE

Control Expenditure	Controllable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services	
ASSET MANAGEMENT	928,790	(3,291,730)	(2,362,940)	0	268,680	151,710	(334,750)	74,390	(2,202,910)
<u>Services</u>									
Commercial Property Mgt: Industrial Land	48,900	(766,110)	(717,210)	0	0	0	11,650	(705,560)	
Commercial Property Mgt: Industrial Units	176,090	(372,820)	(196,730)	0	0	0	0	(196,730)	
Commercial Property Mgt: Shops	10,020	(158,750)	(148,730)	0	0	0	0	(148,730)	
Commercial Property Mgt: Other Investment Properties	40,810	(1,221,580)	(1,180,770)	0	0	0	0	(1,180,770)	
Commercial Property Mgt: Central Overheads	0	0	0	171,940	62,980	0	0	234,920	
Non-Commercial Property Mgt	302,960	(699,300)	(396,340)	0	25,070	0	41,900	(256,590)	
Public & Community Halls	39,210	(50,550)	(11,340)	0	17,090	0	20,840	50,550	
sub-total services	617,990	(3,269,110)	(2,651,120)	0	268,680	105,140	0	74,390	(2,202,910)
<u>Service Units & Holding Accounts</u>									
Asset Management Unit	310,800	(22,620)	288,180	0	46,570	(334,750)	0	0	
sub-total service units	310,800	(22,620)	288,180	0	46,570	(334,750)	0	0	
ICT & FACILITIES	1,577,490	(1,980)	1,575,510	62,100	153,590	(2,137,240)	328,460	65,450	
<u>Services</u>									
Closed Circuit Television	14,500	0	14,500	0	38,710	140	0	12,100	
sub-total services	14,500	0	14,500	0	38,710	140	0	12,100	
<u>Service Units & Holding Accounts</u>									
Customer Service Duty Officers	143,080	(1,980)	141,100	0	16,660	(171,800)	0	0	
Corporate Business Systems	378,090	0	378,090	50,000	13,320	(638,440)	191,460	0	
Business Systems Team	490,160	0	490,160	0	22,720	(554,160)	0	0	
Council Offices	361,780	0	361,780	0	54,340	(524,370)	98,860	0	
Corporate Projects & Web	189,880	0	189,880	12,100	7,840	(248,470)	26,040	0	
sub-total service units	1,562,990	(1,980)	1,561,010	62,100	114,880	(2,137,240)	316,360	65,450	

GENERAL FUND SUMMARY 2019/20 - NET COST OF SERVICE

Controltable Expenditure	Controltable Income	Total Service Controllable	Reversal Use of Earmarked Reserves	Direct Apportioned Expenses	Indirect Apportioned Expenses	Recharged Apportioned Expenses	Capital Financing Charges	Net Cost of Services
555,620	(193,750)	361,870	109,040	75,660	181,310	(132,620)	20,570	615,830
COMMUNITY SERVICES								
<u>Services</u>								
Community Transport	242,690	48,940	0	2,670	84,070	0	20,570	156,250
Community Safety & Development	107,020	0	35,540	53,540	55,480	(39,070)	0	212,510
Equalities & Diversity	1,000	0	0	0	0	0	0	1,000
External Funding	141,580	0	0	19,450	11,540	0	0	172,570
Member Grant Scheme	0	0	73,500	0	0	0	0	73,500
sub-total services	492,290	(193,750)	109,040	75,660	151,090	(39,070)	20,570	615,830
<u>Service Units & Holding Accounts</u>								
Community Wellbeing	63,330	0	0	0	30,220	(93,550)	0	0
sub-total service units	63,330	0	0	0	30,220	(93,550)	0	0
CORPORATE MANAGEMENT PLAN								
1,389,280	0	1,389,280	11,890	614,130	1,477,640	(1,579,530)	1,300,110	3,213,520
<u>Services</u>								
Corporate Management	0	0	0	569,930	1,343,480	0	1,300,110	3,213,520
sub-total services	0	0	0	569,930	1,343,480	0	1,300,110	3,213,520
<u>Service Units & Holding Accounts</u>								
Civic Support	50,080	0	11,890	15,200	10,800	(87,970)	0	0
Corporate Management Team	650,980	0	0	29,000	66,850	(746,830)	0	0
Heads of Service	584,650	0	0	0	50,410	(635,060)	0	0
Commercial	103,570	0	0	0	6,100	(109,670)	0	0
sub-total service units	1,389,280	0	11,890	44,200	134,160	(1,579,530)	0	0

GENERAL FUND SUMMARY 2019/20 - 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	Capital Financing Charges	Net Cost of Services
ECONOMIC DEVELOPMENT	186,960	0	186,960	159,000	0	104,430	0	23,960	474,350
Services									
Economic Development	166,960	0	166,960	159,000	0	104,430	0	23,960	454,350
Business Support & Engagement	20,000	0	20,000	0	0	0	0	0	20,000
sub-total services	186,960	0	186,960	159,000	0	104,430	0	23,960	474,350
ENVIRONMENT & LEISURE	2,172,760	(1,269,090)	903,670	9,110	137,730	756,070	(185,080)	349,070	1,970,570
Services									
Building Control	407,640	(343,000)	64,640	0	1,100	88,900	0	0	154,640
Carbon - Management & Admin	102,790	(117,450)	(14,660)	0	370	26,700	(26,500)	22,180	8,090
Public Lighting	11,130	0	11,130	0	210	2,560	0	0	13,900
Land Drainage & Flooding	0	0	0	0	210	220	0	1,110	1,540
Environmental Protection	329,980	(93,600)	236,380	0	75,670	305,140	(69,760)	0	547,430
Health Protection	221,270	(12,000)	209,270	0	730	42,020	0	0	252,020
Public Health & Housing	12,680	(1,700)	10,980	(3,000)	37,130	7,200	0	0	52,310
Private Sector Housing Grants	0	0	0	0	6,090	1,000	0	300,000	307,090
Pest Control	45,160	(38,350)	6,810	0	120	32,490	0	2,440	41,860
Emergency Planning	49,240	0	49,240	0	120	4,270	0	0	53,630
Licensing	252,730	(248,060)	4,670	(2,500)	2,020	73,300	0	1,930	79,420
Museum	200,120	(70)	199,950	0	0	2,540	0	2,470	205,060
Town Hall Centre	172,650	(65,400)	107,250	0	1,270	36,470	0	17,360	162,350
Health Development	115,430	(63,680)	51,750	14,610	490	61,930	0	0	128,780
Leisure Management	182,130	(283,780)	(101,650)	0	6,480	56,040	0	1,580	(37,550)
sub-total services	2,102,950	(1,267,090)	835,860	9,110	132,010	740,780	(96,260)	349,070	1,970,570
Service Units & Holding Accounts									
Env Health- Management & Admin	0	0	0	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	69,810	(2,000)	67,810	0	5,720	15,290	(88,820)	0	0
sub-total service units	69,810	(2,000)	67,810	0	5,720	15,290	(88,820)	0	0

GENERAL FUND SUMMARY 2019/20 - 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	Capital Financing Charges	Net Cost of Services
FINANCE	39,325,570	(37,917,660)	1,407,910	71,980	1,110,870	749,980	(2,628,780)	36,460	748,420
<u>Services</u>									
Benefits - Administration	583,420	(427,610)	155,810	0	415,260	155,550	(43,490)	0	683,130
Benefits - Net Paid/Subsidy	35,172,070	(35,221,000)	(48,930)	0	0	0	0	0	(48,930)
Local Tax Collection	778,780	(729,560)	49,220	0	569,550	125,210	(97,310)	0	646,670
Treasury Management	305,870	(1,000,300)	(694,430)	(4,300)	34,810	50	0	0	(663,870)
sub-total services	36,840,140	(37,378,470)	(538,330)	(4,300)	1,019,620	280,810	(140,800)	0	617,000
<u>Service Units & Holding Accounts</u>									
Insurance	251,950	0	251,950	0	8,050	5,090	(265,090)	0	0
Internal Audit	154,130	0	154,130	0	6,500	20,580	(181,210)	0	0
Cashiering Services	151,200	0	151,200	0	10,370	45,580	(212,530)	5,380	0
Revenues & Benefits System & Support	323,250	0	323,250	0	25,780	103,720	(457,750)	5,000	0
Financial Services	499,720	(19,230)	480,490	12,100	13,030	63,030	(574,170)	5,520	0
Corporate Management (Finance)	79,420	0	79,420	30,000	0	0	0	0	109,420
HR & Payroll System	15,620	0	15,620	22,000	4,660	3,000	(34,680)	11,400	22,000
Procurement	548,230	(506,710)	41,520	12,180	9,850	22,030	(85,580)	0	0
Performance & Improvement	98,180	0	98,180	0	4,250	16,350	(121,070)	2,290	0
Customer Contact Centre	363,730	(13,250)	350,480	0	8,760	189,790	(555,900)	6,870	0
sub-total service units	2,485,430	(539,190)	1,946,240	76,280	91,250	469,170	(2,487,980)	36,460	131,420
GOVERNANCE	1,244,810	(218,600)	1,026,210	250,410	177,120	911,410	(571,970)	5,790	1,798,970
<u>Services</u>									
Democratic Representation & Mgt	477,260	0	477,260	7,500	133,770	702,550	0	2,770	1,323,850
Electoral Services	215,130	(21,600)	193,530	163,000	1,960	68,160	(3,670)	3,020	426,000
Land Charges	182,060	(194,000)	(11,940)	0	0	61,060	0	0	49,120
sub-total services	874,450	(215,600)	658,850	170,500	135,730	831,770	(3,670)	5,790	1,798,970
<u>Service Units & Holding Accounts</u>									
Legal Services	193,290	(3,000)	190,290	45,000	41,390	41,290	(317,970)	0	0
Member Resources	177,070	0	177,070	34,910	0	38,350	(250,330)	0	0
sub-total service units	370,360	(3,000)	367,360	79,910	41,390	79,640	(568,300)	0	0

GENERAL FUND SUMMARY 2019/20 - 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	Capital Financing Charges	Net Cost of Services
HOUSING SERVICES	1,177,210	(287,690)	889,520	(27,490)	889,730	298,700	(889,730)	6,500	1,167,230
<u>Services</u>									
Choice Based Lettings	8,300	(4,330)	3,970	0	0	0	0	4,750	8,720
Empty Homes	17,940	0	17,940	0	0	0	0	0	17,940
Grants	1,520	0	1,520	0	0	0	0	0	1,520
Homelessness & Temporary Accommodation	415,580	(283,360)	132,220	(224,060)	468,950	57,250	0	1,750	436,110
Housing Advice	426,850	0	426,850	147,980	7,790	94,990	(461,160)	0	216,450
Housing Enabling	0	0	0	0	264,010	11,280	0	0	275,290
Housing Needs Survey	0	0	0	0	0	0	0	0	0
Housing Strategy	0	0	0	0	148,980	61,220	0	0	210,200
Supporting People	1,000	0	1,000	0	0	0	0	0	1,000
sub-total services	871,190	(287,690)	583,500	(76,080)	889,730	224,740	(461,160)	6,500	1,167,230
<u>Service Units & Holding Accounts</u>									
Housing Assessment	148,240	0	148,240	48,590	0	50,650	(247,480)	0	0
Research & Development	157,780	0	157,780	0	0	23,310	(181,090)	0	0
sub-total service units	306,020	0	306,020	48,590	0	73,960	(428,570)	0	0
HUMAN RESOURCES	346,240	0	346,240	32,690	50	93,040	(386,080)	0	85,940
<u>Service Units & Holding Accounts</u>									
Human Resources	256,890	0	256,890	(12,750)	50	89,380	(333,570)	0	0
Modern Apprentices	40,500	0	40,500	45,440	0	0	0	0	85,940
Organisational Development	48,850	0	48,850	0	0	0	(48,850)	0	0
Staff Representatives	0	0	0	0	0	3,660	(3,660)	0	0
sub-total service units	346,240	0	346,240	32,690	50	93,040	(386,080)	0	85,940
MARKETING & COMMUNICATIONS	678,080	(149,510)	528,570	32,600	0	184,330	(745,500)	0	0
<u>Service Units & Holding Accounts</u>									
Reprographics	130,920	(25,800)	105,120	0	0	33,710	(138,830)	0	0
Marketing & Communications	296,330	(107,540)	188,790	32,600	0	113,640	(335,030)	0	0
Graphic Design	110,930	(16,170)	94,760	0	0	19,960	(114,720)	0	0
Mail Services	139,900	0	139,900	0	0	17,020	(156,920)	0	0
sub-total service units	678,080	(149,510)	528,570	32,600	0	184,330	(745,500)	0	0

GENERAL FUND SUMMARY 2019/20 - 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	Capital Financing Charges	Net Cost of Services
OPERATIONS	10,689,850	(4,954,180)	5,735,670	101,900	1,696,530	920,680	(1,984,850)	1,482,850	7,952,780
<i>Services</i>									
Car Parks	409,970	(1,048,600)	(638,630)	0	15,020	39,750	0	71,930	(511,930)
Cemeteries	355,800	(188,980)	166,820	0	40,330	22,290	0	60,660	290,100
Discovery Centre	57,150	(42,000)	15,150	155,240	0	0	0	67,270	237,660
Markets	46,100	(80,000)	(33,900)	0	6,680	10,330	0	0	(16,890)
Parks	1,100,350	(65,870)	1,034,480	98,110	160,360	78,210	0	400,340	1,771,500
Public Conveniences	50,240	(5,570)	44,670	0	6,170	8,550	0	8,020	67,410
Roadside Features	23,140	0	23,140	0	0	0	0	840	23,980
Street Cleansing & Rapid Response	1,215,160	(94,000)	1,121,160	0	229,140	100,830	0	132,280	1,583,410
Cordons Farm	275,690	(64,380)	211,310	0	28,240	9,940	0	10,880	260,370
Refuse And Recycling	5,387,120	(3,015,440)	2,371,680	0	718,910	345,790	0	585,360	4,021,740
Dog Fouling & Warden	0	0	0	0	82,900	15,030	0	0	97,930
sub-total services	8,920,720	(4,604,840)	4,315,880	253,350	1,287,750	630,720	0	1,337,580	7,825,280
<i>Service Units & Holding Accounts</i>									
Fleet Management Unit	285,990	0	285,990	0	57,380	32,340	(409,160)	33,450	0
Fleet - Operating Costs	151,450	0	151,450	(151,450)	0	0	0	0	0
Fleet - Lease Car Scheme	27,420	(27,420)	0	0	0	0	0	0	0
Operations Mgt & Admin	860,740	0	860,740	0	36,490	117,630	(1,019,870)	5,010	0
Lakes Road Depot & Offices	191,410	0	191,410	0	15,460	7,310	(218,360)	4,180	0
Horticultural Services	23,200	(310,970)	(287,770)	0	229,070	94,180	0	92,020	127,500
Street Wardens	36,580	0	36,580	0	5,160	3,290	(46,990)	1,960	0
Street Scene Protection	192,340	(10,950)	181,390	0	65,220	35,210	(290,470)	8,650	0
sub-total service units	1,769,130	(349,340)	1,419,790	(151,450)	408,780	289,960	(1,984,850)	145,270	127,500
STRATEGIC INVESTMENT	459,960	(449,000)	10,960	357,820	0	183,190	0	0	551,970
<i>Services</i>									
Growth Delivery	459,960	(449,000)	10,960	357,820	0	183,190	0	0	551,970
sub-total services	459,960	(449,000)	10,960	357,820	0	183,190	0	0	551,970

GENERAL FUND SUMMARY 2019/20 - 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	Capital Financing Charges	Net Cost of Services
SUSTAINABLE DEVELOPMENT	2,731,630	(1,484,140)	1,247,490	223,550	601,180	540,870	(785,530)	139,090	1,966,650
Services									
Development Management	2,034,840	(1,473,220)	561,620	23,550	172,190	350,520	(114,740)	1,930	995,070
Street Naming & Numbering	14,550	(10,140)	4,410	0	0	0	0	0	4,410
Environmental Improvements	0	0	0	0	45,400	0	0	137,160	182,560
Landscape & Countryside	57,560	(580)	56,980	0	34,630	0	0	0	91,610
Local Plan	125,580	0	125,580	200,000	343,090	19,160	0	0	687,830
Public Transport/Traffic Management	3,000	0	3,000	0	2,140	30	0	0	5,170
sub-total services	2,235,530	(1,483,940)	751,590	223,550	597,450	369,710	(114,740)	139,090	1,966,650
Service Units & Holding Accounts									
Parks & Landscape Services	194,160	(200)	193,960	0	3,730	53,130	(250,820)	0	0
Planning Policy	301,940	0	301,940	0	0	118,030	(419,970)	0	0
sub-total service units	496,100	(200)	495,900	0	3,730	171,160	(670,790)	0	0
CORPORATE FINANCING & OTHER ITEMS	3,749,032	(2,456,191)	1,292,841	(1,394,600)	0	0	0	(3,767,250)	(3,869,009)
Reversal of Capital Financing	0	0	0	0	0	0	0	(3,767,250)	(3,767,250)
Corporate Financing	7,801,790	(2,456,191)	5,345,599	0	0	0	0	0	5,345,599
Parish & Town Council Grants	21,040	0	21,040	0	0	0	0	0	21,040
Transfer to/ (from) Earmarked Reserves	(4,990,635)	0	(4,990,635)	(1,394,600)	0	0	0	0	(6,385,235)
Contribution to/(from) Balances	916,837	0	916,837	0	0	0	0	0	916,837
BRAINTREE PROPOSED BUDGET	67,213,282	(52,673,521)	14,539,761	0	5,725,270	6,636,390	(12,361,660)	0	14,539,761

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2019/20
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
Business Plan						
Asset Management	233,390	47,870	0	6,920	0	(2,362,940)
ICT & Facilities	1,541,410	50,000	(13,000)	47,100	(50,000)	1,575,510
Community Services	350,220	74,620	(4,000)	14,530	(73,500)	361,870
Corporate Management Plan	1,374,480	0	0	14,800	0	1,389,280
Economic Development	154,350	20,000	0	9,610	3,000	186,960
Environment & Leisure	842,620	52,140	(48,720)	57,630	0	903,670
Finance	1,535,690	192,760	(411,050)	90,510	0	1,407,910
Governance	922,190	73,000	0	31,020	0	1,026,210
Housing Services	868,680	0	0	20,840	0	889,520
Human Resources	340,950	0	0	5,290	0	346,240
Marketing & Communications	524,410	0	(20,000)	24,160	0	528,570
Operations	5,136,270	462,740	(87,480)	224,140	0	5,735,670
Strategic Investment	11,200	0	0	(240)	0	10,960
Sustainable Development	675,890	731,560	(231,560)	71,600	0	1,247,490
COST OF SERVICES	14,511,750	1,704,690	(815,810)	617,910	(120,500)	13,246,920
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	111,986	625,940	(10,000)	20,240	4,597,433	5,345,599
Parish and Town Council Grants	114,160	(12,130)	(80,990)	0	0	21,040
Transfer to/ (from) Earmarked Reserves	775,434	0	0	0	(5,766,069)	(4,990,635)
Contribution to/(from) Balances	1,638,962	0	0	0	(722,125)	916,837
BRAINTREE BUDGET	17,152,292	2,318,500	(906,800)	638,150	(2,011,261)	14,539,761
Revenue Support Grant	(272,480)	0	0	0	272,480	0
Retained Business Rates	(4,511,538)	0	0	0	(395,840)	(4,907,378)
Transition and Rural Services Grants	(22,125)	0	0	0	0	(22,125)
Collection Fund Surplus - Business Rates	(725,670)	0	0	0	668,636	(57,034)
Collection Fund Surplus - Council Tax	(181,609)	0	0	0	67,984	(113,625)
AMOUNT TO BE MET FROM COUNCIL TAX PAYERS	11,438,870	2,318,500	(906,800)	638,150	(1,398,001)	9,439,599

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2019/20
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ASSET MANAGEMENT	233,390	47,870	0	6,920	0	(2,362,940)
<u>Services</u>						
Commercial Property Mgt: Industrial Land	(712,910)	0	0	530	(4,830)	(717,210)
Commercial Property Mgt: Industrial Units	(212,760)	0	(6,520)	120	22,430	(196,730)
Commercial Property Mgt: Shops	(144,810)	0	0	20	(3,940)	(148,730)
Commercial Property Mgt: Other Investment Properties	(1,124,240)	0	(42,010)	280	(14,800)	(1,180,770)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0
Non-Commercial Property Mgt	(166,880)	0	(235,600)	2,900	3,240	(396,340)
Public & Community Halls	(9,240)	0	0	0	(2,100)	(11,340)
sub-total services	0	0	0	0	0	(2,651,120)
<u>Service Units & Holding Accounts</u>						
Asset Management Unit	233,390	47,870	0	6,920	0	288,180
	233,390	47,870	0	6,920	0	288,180
ICT & FACILITIES	1,541,410	50,000	(13,000)	47,100	(50,000)	1,575,510
<u>Services</u>						
Closed Circuit Television	14,500	0	0	0	0	14,500
	14,500	0	0	0	0	14,500
<u>Service Units & Holding Accounts</u>						
Customer Service Duty Officers	136,940	0	0	4,160	0	141,100
Corporate Business Systems	380,510	50,000	(13,000)	10,580	(50,000)	378,090
Business Systems Team	476,690	0	0	13,470	0	490,160
Council Offices	355,230	0	0	6,550	0	361,780
Corporate Projects & Web	177,540	0	0	12,340	0	189,880
	1,526,910	50,000	(13,000)	47,100	(50,000)	1,561,010

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

Base Budget 2018/19 (Updated)	Controllable Budgets				Approved Budget 2019/20
	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	

COMMUNITY SERVICES	350,220	74,620	(4,000)	14,530	(73,500)	361,870
<u>Services</u>						
Community Transport	40,380	1,120	0	6,860	580	48,940
Community Safety & Development	107,340	0	(4,000)	4,160	(480)	107,020
Equalities & Diversity	1,000	0	0	0	0	1,000
External Funding	141,580	0	0	0	0	141,580
Member Grant Scheme	0	73,500	0	0	(73,500)	0
sub-total services	290,300	74,620	(4,000)	11,020	(73,400)	298,540
<u>Service Units & Holding Accounts</u>						
Community Wellbeing	59,920	0	0	3,510	(100)	63,330
sub-total service units	59,920	0	0	3,510	(100)	63,330
CORPORATE MANAGEMENT PLAN	1,374,480	0	0	14,800	0	1,389,280

<u>Services</u>						
Corporate Management	0	0	0	0	0	0
sub-total services	0	0	0	0	0	0
<u>Service Units & Holding Accounts</u>						
Civic Support	48,510	0	0	1,570	0	50,080
Corporate Management Team	649,990	0	0	990	0	650,980
Heads of Service	574,430	0	0	10,220	0	584,650
Commercial	101,550	0	0	2020	0	103,570
sub-total service units	1,374,480	0	0	14,800	0	1,389,280

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2019/20
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
ECONOMIC DEVELOPMENT	154,350	20,000	0	9,610	3,000	186,960
Services						
Economic Development	154,350	0	0	9,610	3,000	166,960
Business Support & Engagement	0	20,000	0	0	0	20,000
sub-total services	154,350	20,000	0	9,610	3,000	186,960
ENVIRONMENT & LEISURE	842,620	52,140	(48,720)	57,630	0	903,670
Services						
Building Control	31,720	0	0	35,380	(2,460)	64,640
Carbon - Management & Admin	(16,410)	0	0	1,750	0	(14,660)
Public Lighting	10,480	0	0	650	0	11,130
Land Drainage & Flooding	0	0	0	0	0	0
Environmental Protection	261,890	3,000	(31,200)	3,490	(800)	236,380
Health Protection	204,430	0	0	4,840	0	209,270
Public Health & Housing	11,030	0	0	200	(250)	10,980
Private Sector Housing Grants	0	0	0	0	0	0
Pest Control	13,540	140	(6,520)	740	(1,090)	6,810
Emergency Planning	47,490	0	0	1,480	270	49,240
Licensing	3,010	0	(2,500)	3,670	490	4,670
Museum	208,430	0	(8,500)	20	100	200,050
Town Hall Centre	50,090	49,000	0	4,570	3,590	107,250
Health Development	50,350	0	0	900	500	51,750
Leisure Management	(103,560)	0	0	1,780	130	(101,650)
sub-total services	772,490	52,140	(48,720)	59,470	480	835,860
Service Units & Holding Accounts						
Env Health- Management & Admin	0	0	0	0	0	0
Health, Safety & Emergency Planning Unit	70,130	0	0	(1,840)	(480)	67,810
sub-total service units	70,130	0	0	(1,840)	(480)	67,810

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2019/20
FINANCE	1,535,690	192,760	(411,050)	90,510	0	1,407,910
<i>Services</i>						
Benefits - Administration	138,900	91,060	(90,040)	15,890	0	155,810
Benefits - Net Paid/Subsidy	21,070	0	(70,000)	0	0	(48,930)
Local Tax Collection	(44,810)	76,700	0	17,330	0	49,220
Treasury Management	(514,430)	0	(181,000)	0	1,000	(694,430)
sub-total services	(399,270)	167,760	(341,040)	33,220	1,000	(538,330)
<i>Service Units & Holding Accounts</i>						
Insurance	250,100	0	0	1,850	0	251,950
Internal Audit	144,910	0	0	9,220	0	154,130
Cashiering Services	143,010	0	0	4,000	4,190	151,200
Revenues & Benefits System & Support	340,410	0	(31,470)	14,310	0	323,250
Financial Services	491,420	0	(19,230)	10,490	(2,190)	480,490
Corporate Management (Finance)	88,850	0	(9,810)	1,380	(1,000)	79,420
HR & Payroll System	24,560	0	(9,500)	560	0	15,620
Procurement	18,520	25,000	0	0	(2,000)	41,520
Performance & Improvement	95,050	0	0	3,130	0	98,180
Customer Contact Centre	338,130	0	0	12,350	0	350,480
sub-total service units	1,934,960	25,000	(70,010)	57,290	(1,000)	1,946,240

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2019/20
GOVERNANCE	922,190	73,000	0	31,020	0	1,026,210
<u>Services</u>						
Democratic Representation & Mgt	473,970	(5,000)	0	8,290	0	477,260
Electoral Services	189,450	0	0	4,080	0	193,530
Land Charges	(94,260)	78,000	0	4,320	0	(11,940)
sub-total services	569,160	73,000	0	16,690	0	658,850
<u>Service Units & Holding Accounts</u>						
Legal Services	185,520	0	0	4,770	0	190,290
Member Resources	167,510	0	0	9,560	0	177,070
sub-total service units	353,030	0	0	14,330	0	367,360
HOUSING SERVICES	868,680	0	0	20,840	0	889,520
<u>Services</u>						
Choice Based Lettings	6,170	0	0	300	(2,500)	3,970
Empty Homes	17,960	0	0	130	(150)	17,940
Grants	1,510	0	0	10	0	1,520
Homelessness & Temporary Accommodation	125,460	0	0	2,250	4,510	132,220
Housing Advice	412,980	0	0	14,770	(900)	426,850
Housing Enabling	0	0	0	0	0	0
Housing Needs Survey	0	0	0	0	0	0
Housing Strategy	0	0	0	0	0	0
Supporting People	1,460	0	0	0	(460)	1,000
sub-total services	565,540	0	0	17,460	500	583,500
<u>Service Units & Holding Accounts</u>						
Housing Assessment	144,430	0	0	3,810	0	148,240
Research & Development	158,710	0	0	(430)	(500)	157,780
sub-total service units	303,140	0	0	3,380	(500)	306,020

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2019/20
HUMAN RESOURCES	340,950	0	0	5,290	0	346,240
<u>Service Units & Holding Accounts</u>						
Human Resources	251,600	0	0	5,290	0	256,890
Modern Apprentices	40,500	0	0	0	0	40,500
Organisational Development	48,850	0	0	0	0	48,850
Staff Representatives	0	0	0	0	0	0
sub-total service units	340,950	0	0	5,290	0	346,240
MARKETING & COMMUNICATIONS	524,410	0	(20,000)	24,160	0	528,570
<u>Service Units & Holding Accounts</u>						
Reprographics	106,200	0	(5,000)	3,920	0	105,120
Marketing & Communications	187,580	0	(15,000)	16,210	0	188,790
Graphic Design	88,580	0	0	6,180	0	94,760
Mail Services	142,050	0	0	(2,150)	0	139,900
sub-total service units	524,410	0	(20,000)	24,160	0	528,570

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	Approved Budget 2019/20
OPERATIONS	5,136,270	462,740	(87,480)	224,140	0	5,735,670

Services						
Car Parks	(724,170)	73,000	0	16,840	(4,300)	(638,630)
Cemeteries	164,640	80	(1,910)	5,010	(1,000)	166,820
Discovery Centre	28,110	0	(18,000)	10	5,030	15,150
Markets	(35,330)	0	0	850	580	(33,900)
Parks	1,035,390	0	0	790	(1,700)	1,034,480
Public Conveniences	45,210	0	0	(540)	0	44,670
Roadside Features	23,940	0	0	0	(800)	23,140
Street Cleansing & Rapid Response	1,134,480	25,760	(65,020)	21,020	4,920	1,121,160
Cordons Farm	222,710	0	(14,580)	3,180	0	211,310
Refuse And Recycling	2,096,990	334,950	(157,530)	97,270	0	2,371,680
Dog Fouling & Warden	0	0	0	0	0	0
sub-total services	3,991,970	433,790	(257,040)	144,430	2,730	4,315,880
<u>Service Units & Holding Accounts</u>						
Fleet Management Unit	72,090	25,000	187,030	1,870	0	285,990
Fleet - Operating Costs	151,450	0	0	0	0	151,450
Fleet - Lease Car Scheme	0	0	0	0	0	0
Operations Mgt & Admin	833,850	370	(5,820)	32,320	20	860,740
Lakes Road Depot & Offices	156,310	0	30,500	4,430	170	191,410
Horticultural Services	(282,490)	3,050	(36,520)	31,110	(2,920)	(287,770)
Street Wardens	37,310	190	(1,910)	990	0	36,580
Street Scene Protection	175,780	340	(3,720)	8,990	0	181,390
sub-total service units	1,144,300	28,950	169,560	79,710	(2,730)	1,419,790

GENERAL FUND SUMMARY 2019/20 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets					Approved Budget 2019/20
	Base Budget 2018/19 (Updated)	Budget Variations & Requests for Funding	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
STRATEGIC INVESTMENT	11,200	0	0	(240)	0	10,960
Services						
Growth Delivery	11,200	0	0	(240)	0	10,960
sub-total services	11,200	0	0	(240)	0	10,960
SUSTAINABLE DEVELOPMENT	675,890	731,560	(231,560)	71,600	0	1,247,490
Services						
Development Management	11,600	731,560	(231,560)	50,020	0	561,620
Street Naming & Numbering	2,200	0	0	2,210	0	4,410
Environmental Improvements	0	0	0	0	0	0
Landscape & Countryside	56,980	0	0	0	0	56,980
Local Plan	125,580	0	0	0	0	125,580
Public Transport/Traffic Management	3,000	0	0	0	0	3,000
sub-total services	199,360	731,560	(231,560)	52,230	0	751,590
Service Units & Holding Accounts						
Parks & Landscape Services	186,660	0	0	7,300	0	193,960
Planning Policy	289,870	0	0	12,070	0	301,940
sub-total service units	476,530	0	0	19,370	0	495,900
CORPORATE FINANCING & OTHER ITEMS	2,640,542	613,810	(90,990)	20,240	(1,890,761)	1,292,841
Reversal of Capital Financing	0	0	0	0	0	0
Corporate Financing	111,986	625,940	(10,000)	20,240	4,597,433	5,345,599
Parish & Town Council Grants	114,160	(12,130)	(80,990)	0	0	21,040
Transfer to/ (from) Earmarked Reserves	775,434	0	0	0	(5,766,069)	(4,990,635)
Contribution to/(from) Balances	1,638,962	0	0	0	(722,125)	916,837
BRAINTREE PROPOSED BUDGET	17,152,292	2,318,500	(906,800)	638,150	(2,011,261)	14,539,761

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ASSET MANAGEMENT

COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND

27201		<u>Industrial Land-General</u>	
	1315	Horticultural Services Charge	31,080
			31,080
27202		<u>Benfield Way Braintree</u>	
	9502	Commercial/Industrial Rents	(52,000)
			(52,000)
27204		<u>Springwood Drive Braintree</u>	
	1306	Sweeping & Scavenging	1,960
	1500	Combined Water/Sewer Chge	70
	1820	Unified Business Rate-Ndr	13,830
	9409	Other Recoverable Charges	(2,900)
	9502	Commercial/Industrial Rents	(308,880)
			(295,920)
27205		<u>Freebournes Rd Witham</u>	
	1306	Sweeping & Scavenging	1,960
	9502	Commercial/Industrial Rents	(307,040)
			(305,080)
27206		<u>Perry Rd Enterprise Witham</u>	
	9502	Commercial/Industrial Rents	(95,290)
			(95,290)
		NET CONTROLLABLE	(717,210)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS

27101		<u>Industrial Units-General</u>	
	1010	General Repair & Maint.	32,330
	1300	General Maint.Of Grounds	2,710
	1315	Horticultural Services Charge	29,860
	1820	Unified Business Rate-Ndr	10,520
	2601	Engineering Insurance	60
	9502	Rent Review Provision	1,000
	9502	Vacancy Provision	52,380
			128,860
27104		<u>Warner Drive Braintree</u>	
	1610	Building Insurance	170
	1810	Rent	95,100
	9502	Commercial/Industrial Rents	(125,250)
			(29,980)
27105		<u>Former Depot Great Yeldham</u>	
	9502	Commercial/Industrial Rents	(22,000)
			(22,000)
27106		<u>Everitt Way Sible Hedingham</u>	
	1610	Building Insurance	160
	9502	Commercial/Industrial Rents	(28,350)
			(28,190)
27107		<u>Enterprise Hse Rippers Ct.S/H</u>	
	1420	Electricity	480
	1500	Combined Water/Sewer Chge	190
	1610	Building Insurance	670
	1820	Unified Business Rate-Ndr	2,720
	9401	Fees/Charges For Services	(500)
	9502	Commercial/Industrial Rents	(83,020)
			(79,460)
27108		<u>Enterprise Ct Eastways Witham</u>	
	1306	Sweeping & Scavenging	980
	1610	Building Insurance	80
	9502	Commercial/Industrial Rents	(113,780)
			(112,720)
27109		<u>Stepfields Witham</u>	
	1610	Building Insurance	60
	9502	Commercial/Industrial Rents	(53,300)
			(53,240)
		NET CONTROLLABLE	(196,730)

COMMERCIAL PROPERTY MGT: SHOPS

27501		<u>Shops</u>	
	1010	General Repair & Maint.	6,940
	1420	Electricity	180
	1860	Service Charges	2,900
	9501	General Rent	(158,750)
			(148,730)
		NET CONTROLLABLE	(148,730)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES				
27302			<u>Cathcart Hse High St Braintree</u>	
	9502		Commercial/Industrial Rents	(21,000)
				(21,000)
27304			<u>Mayland House</u>	
	9502		Commercial/Industrial Rents	(486,570)
				(486,570)
27314			<u>Grove House</u>	
	9502		Commercial/Industrial Rents	(66,650)
				(66,650)
27315			<u>Corner House</u>	
	1010		General Repair & Maint.	2,060
	1410		Gas	1,700
	1420		Electricity	1,200
	1500		Combined Water/Sewer Chge	1,030
	1740		Contract Cleaning	1,400
	1820		Unified Business Rate-Ndr	1,200
	2609		General Insurance	410
	9443		Service Charges	(11,150)
	9501		General Rent	(20,290)
	9501		Vacancy Provision	1,890
				(20,550)
27316			<u>Connaught House</u>	
	9502		Commercial/Industrial Rents	(319,500)
				(319,500)
27317			<u>Block B Braintree College</u>	
	7020		Payments	3,000
	9443		Service Charges	(3,000)
	9501		General Rent	(139,800)
				(139,800)
27318			<u>3/4 Century Drive</u>	
	9502		Commercial/Industrial Rents	(57,750)
				(57,750)
27320			<u>Silver End Doctors Surgery</u>	
	6042		Minimum Revenue Provision	23,890
	9502		Commercial/Industrial Rents	(33,000)
				(9,110)
27321			<u>Commercial Property (Other)</u>	
	1820		Unified Business Rate-Ndr	2,220
	9502		Commercial/Industrial Rents	(32,560)
				(30,340)
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				(1,180,770)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

NON-COMMERCIAL PROPERTY MGT

10618		<u>Blythes Meadow Car Park</u>	
	9501	General Rent	(81,500)
			(81,500)
27110		<u>Braintree Enterprise Centre</u>	
	1010	General Repair & Maint.	10,300
	1410	Gas	390
	1420	Electricity	23,190
	1500	Combined Water/Sewer Chge	1,280
	1730	Cleaning materials	1,000
	1740	Contract Cleaning	7,570
	1750	Trade Waste Collection	5,410
	1770	Toilets-Hygiene	1,000
	1820	Unified Business Rate-Ndr	13,980
	1860	Service Charges	(3,210)
	2500	Other Professional Fees	2,060
	5540	Pest Control	950
	7030	Other Expenses	1,000
	9443	Service Charges	(47,810)
	9501	General Rent	(157,570)
	9501	Vacancy Provision	9,610
	9503	Licence to Occupy	(2,160)
			(133,010)
27111		<u>Braintree Enterprise Centre - Conference Centre</u>	
	0102	Staffing savings profiled	4,810
	1820	Unified Business Rate-Ndr	4,450
	1860	Service Charges	3,210
	9403	Charges-Hire/Use Equip/Rooms	(25,000)
			(12,530)
27112		<u>Springwood Grow-on Units</u>	
	1860	Service Charges	1,690
	9443	Service Charges	(1,690)
	9502	Commercial/Industrial Rents	(44,400)
	9502	Vacancy Provision	2,660
			(41,740)
27113		<u>Osier House</u>	
	1010	General Repair & Maint.	7,970
	9443	Service Charges	(7,970)
	9502	Commercial/Industrial Rents	(21,020)
			(21,020)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
27301			<u>Property Management-General</u>	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1610		Building Insurance	770
				40,060
27303			<u>Warners Mill B'Tree</u>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	2,960
	9410		Season Tickets/Permits	(8,500)
				(5,050)
27305			<u>Advertising Hoardings</u>	
	1820		Unified Business Rate-Ndr	1,160
	9402		Lettings-Facility/Casual Users	(5,500)
				(4,340)
27331			<u>Feasibility Projects</u>	
	2502		Consultants Fees	10,000
				10,000
28105			<u>Causeway House (Lettings)</u>	
	7010		Adjustments	161,240
	9443		Service Charges	(151,170)
	9501		General Rent	(157,280)
				(147,210)
			NET CONTROLLABLE	(396,340)

Efin Code			Description	Budget 2019/20
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	160
				160
10704			Silver End Village Hall	
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	4,670
	1420		Electricity	6,020
	1500		Combined Water/Sewer Chge	5,050
	1610		Building Insurance	2,750
	2530		Utility Management Fees	300
	2601		Engineering Insurance	810
	9443		Service Charges	(13,920)
	9501		General Rent	(30,900)
				(24,220)
10705			Rivenhall Village Hall	
	9501		General Rent	(100)
				(100)
10706			Goldingham Hall	
	9501		General Rent	(100)
				(100)
10708			Dengie Hall	
	9501		General Rent	(5,000)
				(5,000)
10712			Great Notley Village Hall	
	2609		General Insurance	810
				810
10715			Silver Street Pavilion	
	2609		General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				200
10716			Rickstones	
	9501		General Rent	(500)
				(500)
NET CONTROLLABLE				(11,340)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ASSET MANAGEMENT UNIT

26111

Asset Management Unit

0100	Salary With Oncost	281,460
0102	Staffing savings profiled	10,020
0520	Staff Professional Fees	1,300
0940	Training Fees - Incl.Reg.	500
2010	New Equip. & Furniture	500
2310	Newspapers & Publications	300
2320	Stationery	250
2502	Consultants Fees	13,000
2820	Subsistence	100
2950	Membership Subscriptions	1,550
3510	Casual Car Allowance	1,820
9401	Fees/Charges For Services	(22,620)
		288,180

NET CONTROLLABLE

288,180

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ICT & FACILITIES

CLOSED CIRCUIT TELEVISION

28301		<u>Closed Circuit Television</u>	
	2030	Maint.Equipment/Furniture	4,300
	2602	All Risks Insurance	200
	2731	Telephone Line Rentals	10,000
			14,500

NET CONTROLLABLE

14,500

CUSTOMER SERVICE DUTY OFFICERS

26112		<u>Customer Servs Duty Officers</u>	
	0100	Salary With Oncost	127,020
	0110	Standby	5,950
	0130	Overtime - Monthly Pay	9,050
	2220	Uniforms & Name Badges	360
	2511	Security Services	450
	2734	Mobile Phones	250
	9106	Ecc Agency Reimbursements	(1,980)
			141,100

NET CONTROLLABLE

141,100

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
CORPORATE BUSINESS SYSTEMS				
24103			<u>Desktops</u>	
	2702		Computer Equip.& Software	9,350
				9,350
24104			<u>Hardware/Software</u>	
	2703		Computer Maintenance	93,950
				93,950
24105			<u>Data Network</u>	
	2700		Computer Bureaux Chge/Lic	47,070
	2703		Computer Maintenance	40,110
				87,180
24106			<u>Research / Development</u>	
	2704		System Development	14,000
	2950		Membership Subscriptions	8,070
				22,070
24109			<u>IT Infrastructure</u>	
	2500		Other Professional Fees	14,950
	2702		Computer Equip.& Software	2,500
	2703		Computer Maintenance	79,310
	2704		System Development	50,000
	2734		Mobile Phones	600
	5350		Payments To Other La'S	17,000
	9806	R811	Transfer To/From Reserve	(50,000)
				114,360
24202			<u>Voice Network</u>	
	2703		Computer Maintenance	26,880
	2730		Telephone Charges	24,000
	2734		Mobile Phones	300
				51,180
NET CONTROLLABLE				378,090
BUSINESS SYSTEMS TEAM				
24101			<u>Business Systems Team</u>	
	0100		Salary With Oncost	441,530
	0110		Standby	13,380
	0130		Overtime - Monthly Pay	11,440
	0200		Other Staffing (Bought In)	10,000
	0940		Training Fees - Incl.Reg.	6,000
	1840		Hire Of Premises	1,080
	2320		Stationery	300
	2609		General Insurance	3,490
	2734		Mobile Phones	750
	3510		Casual Car Allowance	1,840
	3550		Public Transport	50
	3551		Rail Travel	180
	3554		Car Parking	120
				490,160
NET CONTROLLABLE				490,160

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

COUNCIL OFFICES

28104

Causeway House

0100	Salary With Oncost	35,540
1010	General Repair & Maint.	37,610
1050	Plumbing/W.C. Repairs/Maint	2,500
1210	Lift Repairs & Maint.	2,500
1220	Heat/Ventil'N Rep/Maint.	5,000
1240	Generator Maintenance	1,500
1250	Fire Alarm/Extinguisher Maint.	5,000
1260	Automatic Door Maint.	1,500
1270	Security Alarm Payments	1,000
1280	Lights/Fittings/Electrics	500
1290	Air Conditioning Maint.	4,000
1306	Sweeping & Scavenging	980
1312	Road Repairs	500
1315	Horticultural Services Charge	8,280
1410	Gas	10,850
1420	Electricity	77,960
1500	Combined Water/Sewer Chge	7,620
1610	Building Insurance	7,020
1720	Window Cleaning	1,200
1730	Cleaning Materials	500
1740	Contract Cleaning	65,610
1750	Trade Waste Collection	6,860
1770	Toilets-Hygiene	2,300
1781	Confidential Waste Disposal	3,000
1810	Rent	20,500
1820	Unified Business Rate-Ndr	205,340
2010	New Equip. & Furniture	1,000
2015	Signs	500
2020	Hired Equipment	2,000
2030	Maint.Equipment/Furniture	1,000
2050	Tv/Sound Rentals/Licence	410
2120	Vending Machine Supplies	2,000
2121	Water Coolers Expenditure	2,000
2601	Engineering Insurance	880
5540	Pest Control	610
7010	Adjustments	(164,290)
X920	Printing(Reprographics)	500
		361,780

NET CONTROLLABLE

361,780

CORPORATE PROJECTS & WEB

24107

Website/Intranet

0560	Webcasting	3,570
2703	Computer Maintenance	67,410
		70,980

24303

Corporate Projects & Web

0100	Salary With Oncost	119,800
0200	Other Staffing (Bought In)	10,000
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	(12,100)
		118,900

NET CONTROLLABLE

189,880

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

COMMUNITY SERVICES

COMMUNITY TRANSPORT

11402

<u>Community Transport</u>			
0100	Salary With Oncost		177,160
0110	Standby		4,310
0130	Overtime - Monthly Pay		510
0710	Staff Health Checks		100
0850	Crb Checks		100
0940	Training Fees - Incl.Reg.		1,000
2010	New Equip. & Furniture		500
2045	Social Car Mileage Payments		3,500
2220	Uniforms & Name Badges		500
2320	Stationery		300
2702	Computer Equip.& Software		250
2703	Computer Maintenance		4,400
2734	Mobile Phones		280
2880	Office Hospitality Exp.		4,000
2950	Membership Subscriptions		180
3090	Misc.Transport Costs		8,760
3210	Transport Costs-Vehicles		35,590
3510	Casual Car Allowance		250
7030	Other Expenses		1,000
9018	Dept For Transport		(1,500)
9101	Ecc Joint Financing Conts		(90,330)
9428	Day Trips Income		(5,000)
9429	Dial A Ride Regs/Renewal		(470)
9434	Shopper Bus Fares		(3,500)
9435	Fare Income		(17,580)
9436	Group Hire Inc Driver Provided		(49,630)
9437	Social Car Scheme Regs/Renewal		(11,250)
9438	Group Hire Reg Driver Provided		(2,320)
9448	Group Hire Reg (Self Drive)		(170)
9449	Group Hire Inc (Self Drive)		(2,000)
9700	Social Car Vol Driver Income		(10,000)
			48,940

NET CONTROLLABLE

48,940

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

COMMUNITY SAFETY & DEVELOPMENT

14101			<u>Community Safety & Development</u>	
	0100		Salary With Oncost	95,100
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	230
	2310		Newspapers & Publications	60
	2320		Stationery	270
	2734		Mobile Phones	200
	2820		Subsistence	100
	3510		Casual Car Allowance	400
	7030		Other Expenses	300
				97,660
14120			<u>Community Projects</u>	
	7020		Payments	7,020
				7,020
15200			<u>Community Safety (Csp)</u>	
	0100		Salary With Oncost	35,540
	9806	R824	Transfer To/From Reserve	(35,540)
				0
15300			<u>Safeguarding</u>	
	5320		Essex County Council	2,340
				2,340
			NET CONTROLLABLE	107,020

EQUALITIES & DIVERSITY

21404			<u>Equalities & Diversity</u>	
	7020		Payments	1,000
				1,000
			NET CONTROLLABLE	1,000

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
EXTERNAL FUNDING				
10205			External Funding	
	2900	1417	Grants-Welfare (Comm 360)	16,870
	2900	1419	Grants-Welfare (CAB)	124,710
				141,580
			NET CONTROLLABLE	141,580
MEMBER GRANT SCHEME				
10235			Member Grant Scheme	
	2903		Grants-Welfare (Comm 360)	73,500
	9806	R839	Grants-Welfare (CAB)	(73,500)
				0
			NET CONTROLLABLE	0
COMMUNITY WELLBEING				
10102			Community Wellbeing	
	0100		Salary With Oncost	61,460
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	280
	2320		Stationery	50
	2734		Mobile Phones	40
	2810		Conference Expenses	100
	3510		Casual Car Allowance	300
	7030		Other Expenses	500
	X920		Printing(Reprographics)	100
				63,330
			NET CONTROLLABLE	63,330

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

CORPORATE MANAGEMENT PLAN

CIVIC SUPPORT

20002			<u>Civic Support</u>	
	0100		Salary With Oncost	61,970
	9806	R809	Civic Support	(11,890)
				50,080

NET CONTROLLABLE

50,080

CORPORATE MANAGEMENT TEAM

20001			<u>Corporate Management Team</u>	
	0100		Salary With Oncost	636,500
	0520		Staff Professional Fees	690
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	300
	2110		Provisions,Foods & Snacks	100
	2310		Newspapers & Publications	660
	2320		Stationery	320
	2701		Computer Paper & Materials	540
	2734		Mobile Phones	1,430
	2810		Conference Expenses	2,060
	2820		Subsistence	530
	2880		Office Hospitality Exp.	1,060
	3330		Hire Of Leased Car	4,670
	3510		Casual Car Allowance	120
	3550		Public Transport	500
				650,980

NET CONTROLLABLE

650,980

HEADS OF SERVICE

20003			<u>Senior Managers Group</u>	
	0100		Salary With Oncost	548,160
	0103		Staffing Costs Profile	23,890
	0520		Staff Professional Fees	310
	2734		Mobile Phones	310
	2810		Conference Expenses	1,000
	3330	3801	Hire Of Leased Car	9,800
	3510		Casual Car Allowance	1,180
				584,650

NET CONTROLLABLE

584,650

COMMERCIAL

24401			<u>Commercial</u>	
	0100		Salary With Oncost	103,570
				103,570

NET CONTROLLABLE

103,570

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

61601			<u>Economic Development</u>	
	0100		Salary With Oncost	194,490
	0940		Training Fees - Incl.Reg.	1,100
	2010		New Equip. & Furniture	250
	2320		Stationery	140
	2502		Consultants Fees	1,300
	2734		Mobile Phones	240
	2820		Subsistence	30
	2940		Publicity/Promotion Exp.	8,000
	3510		Casual Car Allowance	500
	5320		Essex County Council	12,900
	7020		Payments	50,200
	7030		Other Expenses	56,810
	9806	R828	Transfer To/From Reserve	(50,000)
	9806	R860	Transfer To/From Reserve	(109,000)
				166,960
			NET CONTROLLABLE	166,960

BUSINESS SUPPORT & ENGAGEMENT

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

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ENVIRONMENT & LEISURE

BUILDING CONTROL

60102			<u>Building Control</u>	
	0100		Salary With Oncost	360,530
	0130		Overtime - Monthly Pay	150
	0520		Staff Professional Fees	950
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	100
	2210		Protective Clothing	390
	2320		Stationery	1,000
	2703		Computer Maintenance	4,470
	2734		Mobile Phones	550
	2950		Membership Subscriptions	3,770
	3330	3801	Hire Of Leased Car	4,100
	3510		Casual Car Allowance	13,870
				390,580
61501			<u>Building Regs Fee Earning Acc</u>	
	0200		Other Staffing (Bought In)	10,260
	2500		Other Professional Fees	2,000
	5350		Payments To Other La'S	1,000
	7040		Refunds	2,800
	9401		Fees/Charges For Services	(340,000)
				(323,940)
61502			<u>Building Regs Non-Fee Earning</u>	
	5220		Sub-Contractors:General	1,000
	9401		Fees/Charges For Services	(3,000)
				(2,000)
			NET CONTROLLABLE	64,640

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

CARBON - MANAGEMENT & ADMIN

35201

Energy Conservation

2035		Maint Of Pv Panels	3,140
2530		Utility Management Fees	3,750
9716	PV01	Feed In Tariff - Causeway House PV Panels	(6,310)
9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,300)
9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(20,210)
9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(17,220)
9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,370)
9716	PV06	Feed In Tariff - Discovery Centre	(1,940)
9717	PV01	Export Tariff - Causeway House PV Panels	(310)
9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(450)
9717	PV05	Export Tariff - Unit 9 Lakes Road	(980)
9717	PV06	Export Tariff - Discovery Centre	(820)
9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(19,540)
9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(20,000)
			(85,560)

35210

Carbon Management

0100		Salary With Oncost	93,990
0520		Staff Professional Fees	290
2611		Prof Negligence Ins	120
3510		Casual Car Allowance	1,500
9108		External Income	(25,000)
			70,900

NET CONTROLLABLE

(14,660)

PUBLIC LIGHTING

35301

Public Lighting

1010		General Repair & Maint.	2,030
1040		Electrical Works	1,000
1280		Lights/Fittings/Electrics	1,000
1420		Electricity	7,100
			11,130

NET CONTROLLABLE

11,130

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ENVIRONMENTAL PROTECTION

30801		<u>Environmental Protection</u>		
	0100		Salary With Oncost	292,990
	0110		Standby	22,790
	0520		Staff Professional Fees	800
	2010		New Equip. & Furniture	700
	2030		Maint.Equipment/Furniture	500
	2210		Protective Clothing	100
	2504		Legal Fees	1,100
	2734		Mobile Phones	450
	2950		Membership Subscriptions	100
	3330	3801	Hire Of Leased Car	3,700
	3510		Casual Car Allowance	5,400
	5602		Air/Water Quality/Contam Land	1,000
	7030		Other Expenses	350
	9401		Fees/Charges For Services	(15,000)
	9409		Other Recoverable Charges	(600)
	9803		Tfr To Capital Funds	(78,000)
				236,380

NET CONTROLLABLE

236,380

HEALTH PROTECTION

30701		<u>Health Protection</u>		
	0100		Salary With Oncost	204,160
	0520		Staff Professional Fees	750
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	1,000
	2210		Protective Clothing	200
	2500		Other Professional Fees	4,000
	2501		Analysts Fees	2,000
	2734		Mobile Phones	200
	2820		Subsistence	100
	2950		Membership Subscriptions	420
	3330	3801	Hire Of Leased Car	3,700
	3510		Casual Car Allowance	3,510
	7020		Payments	730
	9400		Tuition Fees	(2,000)
	9401		Fees/Charges For Services	(9,500)
	9408		Licences	(500)
				209,270

NET CONTROLLABLE

209,270

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

PUBLIC HEALTH & HOUSING

30102			<u>Public Health & Housing</u>	
	2010		New Equip. & Furniture	200
	2501		Analysts Fees	500
	2950		Membership Subscriptions	8,380
	7030		Other Expenses	600
	9408		Licences	(1,700)
				7,980

40208			<u>Stock Condition Survey</u>	
	7805	R864	Transfer To Reserve	3,000
				3,000

NET CONTROLLABLE

10,980

PEST CONTROL

36401			<u>Pest Control</u>	
	0100		Salary With Oncost	37,810
	2010		New Equip. & Furniture	600
	2060		Chemicals,Fertilisers,Poisons	2,500
	2210		Protective Clothing	230
	2734		Mobile Phones	100
	3210		Transport Costs-Vehicles	3,920
	9401		Fees/Charges For Services	(18,000)
	9700		Miscellaneous Income	(19,700)
	9801		Recharge To Other Rev.A/C	(650)
				6,810

NET CONTROLLABLE

6,810

EMERGENCY PLANNING

25201			<u>Emergency Planning</u>	
	0100		Salary With Oncost	36,420
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	1,000
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	900
	7030		Other Expenses	1,000
	7052		Emergency Planning Contingency	3,000
				49,240

NET CONTROLLABLE

49,240

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

LICENSING

62001			<u>Licensing</u>	
	0100		Salary With Oncost	225,570
	0520		Staff Professional Fees	240
	2310		Newspapers & Publications	510
	2701		Computer Paper & Materials	200
	2703		Computer Maintenance	4,260
	2734		Mobile Phones	150
	2950		Membership Subscriptions	620
	3510		Casual Car Allowance	2,760
				234,310
66501			<u>Taxi Licences</u>	
	0940		Training Fees - Incl.Reg.	480
	2010		New Equip. & Furniture	2,000
	2090		Other Tools & Materials	3,870
	2320		Stationery	80
	2504		Legal Fees	1,500
	2522		Criminal Records Bureau	4,000
	2527		Dvla Checks	1,000
	2703		Computer Maintenance	350
	2960		Statutory Advertising	800
	7805	R866	Transfer To Reserve	2,500
	9206		Costs Recovered	(5,000)
	9408		Licences	(112,560)
				(100,980)
66520			<u>Animal Welfare Licensing</u>	
	2508		Vets Fees	1,000
	9408		Licences	(4,000)
				(3,000)
66550			<u>Scrap Metal Licences</u>	
	9408		Licences	(2,500)
				(2,500)
66599			<u>Other Licences</u>	
	0940		Training Fees - Incl.Reg.	720
	2320		Stationery	120
	9408		Licences	(124,000)
				(123,160)
			NET CONTROLLABLE	4,670

MUSEUM

12401			<u>Museum-General</u>	
	2602		All Risks Insurance	140
	2609		General Insurance	290
	2734		Mobile Phones	150
	2909		Grant - Museum Trust	198,830
				199,410
12403			<u>Bocking Windmill</u>	
	1010		General Repair & Maint.	250
	1250		Fire Alarm/Extinguisher Maint.	100
	1420		Electricity	180
	2609		General Insurance	180
	9601		Gross Interest	(70)
				640
			NET CONTROLLABLE	200,050

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

TOWN HALL CENTRE

10901

Town Hall Centre

0100	Salary With Oncost	93,690
0130	Overtime - Monthly Pay	11,170
1010	General Repair & Maint.	5,650
1210	Lift Repairs & Maint.	1,100
1250	Fire Alarm/Extinguisher Maint.	2,000
1270	Security Alarm Payments	1,000
1302	Floral Decs.-Internal	350
1318	Hanging Baskets/Containers	200
1410	Gas	3,140
1420	Electricity	4,960
1500	Combined Water/Sewer Chge	2,430
1630	Hirers Liability	3,000
1720	Window Cleaning	1,000
1730	Cleaning Materials	800
1740	Contract Cleaning	4,560
1750	Trade Waste Collection	1,390
1770	Toilets-Hygiene	700
1820	Unified Business Rate-Ndr	20,010
2010	New Equip. & Furniture	1,400
2030	Maint.Equipment/Furniture	950
2092	Consumable Materials	500
2120	Vending Machine Supplies	2,000
2121	Water Coolers Expenditure	750
2210	Protective Clothing	200
2220	Uniforms & Name Badges	800
2230	Laundry	120
2320	Stationery	480
2390	Photocopy Mach.Rent/Meter Chge	1,500
2430	Licences(Miscellaneous)	650
2601	Engineering Insurance	400
2602	All Risks Insurance	90
2609	General Insurance	1,170
2701	Computer Paper & Materials	200
2704	System Development	3,000
2730	Telephone Charges	700
2734	Mobile Phones	150
2940	Publicity/Promotion Exp.	200
2950	Membership Subscriptions	200
3510	Casual Car Allowance	40
9302	Sale Of Provisions	(2,500)
9402	Lettings-Facility/Casual Users	(52,700)
9439	Community Priced Weddings	(5,000)
9440	Wedding Hire	(3,000)
9700	Miscellaneous Income	(200)
9801	Recharge To Other Rev.A/C	(2,000)
		107,250

NET CONTROLLABLE

107,250

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HEALTH DEVELOPMENT

12901			<u>Health Development</u>	
	0100		Salary With Oncost	47,340
	0711		Well Being Programme	600
	3510		Casual Car Allowance	500
	7020		Payments	1,900
				50,340
12903			<u>Public Health Agenda</u>	
	0100		Salary With Oncost	18,160
	7020		Payments	12,700
	7030		Other Expenses	2,960
	9101		Ecc Joint Financing Conts	(36,080)
				(2,260)
12904			<u>Livewell Website</u>	
	0100		Salary With Oncost	26,610
	2940		Publicity/Promotion Exp.	4,660
	9204		Contributions	(27,600)
				3,670
12905			<u>Livewell Child</u>	
	0100		Salary With Oncost	14,610
	9806	R863	Transfer To/From Reserve	(14,610)
				0
			NET CONTROLLABLE	51,750

LEISURE MANAGEMENT

13001			<u>Leisure Contract</u>	
	0100		Salary With Oncost	68,290
	0520		Staff Professional Fees	130
	1610		Building Insurance	10,560
	1860		Service Charges	14,660
	2734		Mobile Phones	120
	2820		Subsistence	70
	3510		Casual Car Allowance	1,300
	3551		Rail Travel	100
	5291		Leisure Contract - Variations	31,000
	7020		Payments	55,000
	7030		Other Expenses	900
	9117		School Joint Financing	(90,000)
	9445		Leisure Contract Fees	(193,780)
				(101,650)
			NET CONTROLLABLE	(101,650)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HEALTH, SAFETY & EMERGENCY PLANNING UNIT

25109		<u>Health,Safety & Emerg Plq Unit</u>	
	0100	Salary With Oncost	58,150
	0540	First Aid	1,000
	0550	Fire Marshall	2,200
	0940	Training Fees - Incl.Reg.	200
	2210	Protective Clothing	150
	2320	Stationery	100
	2611	Proff Negligence Ins	10
	2734	Mobile Phones	400
	2950	Membership Subscriptions	2,780
	3510	Casual Car Allowance	1,200
	7051	Health & Safety Contingency	2,120
			68,310
25120		<u>H&S Training (Trading)</u>	
	2010	New Equip. & Furniture	250
	2090	Other Tools & Materials	750
	7020	Payments	500
	9400	Tuition Fees	(2,000)
			(500)
		NET CONTROLLABLE	67,810

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

FINANCIAL SERVICES

BENEFITS - ADMINISTRATION

26109		<u>Housing Benefits Unit</u>	
	0100	Salary With Oncost	497,060
	0520	Staff Professional Fees	190
	0940	Training Fees - Incl.Reg.	3,770
	2010	New Equip. & Furniture	1,000
	2450	Land Registry Fees	1,700
	2700	Computer Bureaux Chge/Lic	3,900
	2702	Computer Equip.& Software	2,000
	2734	Mobile Phones	510
	2820	Subsistence	150
	2950	Membership Subscriptions	380
	3330	3801 Hire Of Leased Car	3,980
	3510	Casual Car Allowance	1,350
	3550	Public Transport	400
	5320	Essex County Council	7,000
	9003	Dwp	(35,310)
	9007	Dwp - Benefit Admin Grant	(367,050)
			121,030
28605		<u>Benefit Fraud</u>	
	0100	Salary With Oncost	40,980
	0562	Hsg Benefit Transcripts	1,000
	0940	Training Fees - Incl.Reg.	680
	2010	New Equip. & Furniture	500
	2450	Land Registry Fees	100
	2504	Legal Fees	12,200
	2820	Subsistence	50
	2821	Appeals/Witness Expenses	250
	2950	Membership Subscriptions	3,870
	3510	Casual Car Allowance	400
	9212	Revenues Costs Recovered	(2,000)
	9215	Administrative Penalties	(23,250)
			34,780
		NET CONTROLLABLE	155,810

BENEFITS - NET PAID/SUBSIDY

28604		<u>Rent Allowances</u>	
	4410	Rent Allowances Paid	35,140,000
	7030	Other Expenses	62,070
	7230	HMO Mgt Fee Transfer	(30,000)
	9003	Dwp	(236,370)
	9005	Dwp - Rent Allowance Subsidy	(34,584,630)
	9210	Benefit Overpayment Recoveries	(400,000)
			(48,930)
		NET CONTROLLABLE	(48,930)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

LOCAL TAX COLLECTION

26110		<u>Billing & Recovery Team</u>	
	0100	Salary With Oncost	556,030
	0940	Training Fees - Incl.Reg.	3,000
	2010	New Equip. & Furniture	890
	2300	Printing-Outwork	28,800
	2450	Land Registry Fees	1,000
	2504	Legal Fees	5,000
	2512	Debt Collection Agencies	9,200
	2702	Computer Equip.& Software	1,830
	2734	Mobile Phones	350
	2820	Subsistence	100
	3510	Casual Car Allowance	1,550
	3550	Public Transport	150
			607,900

28801		<u>Council Tax</u>	
	0100	Salary With Oncost	56,660
	0103	Staffing Costs Profile	41,930
	2410	Court Fees & Charges	22,440
	2505	Bailiffs Fees	5,000
	2510	Bank Charges	16,900
	2900	Grants-Welfare	25,000
	9026	Dclg - Localising Suppt C Tax	(129,810)
	9115	Collection Investment	(51,090)
	9119	Fraud & Compliance Investment	(47,970)
	9212	Revenues Costs Recovered	(296,000)
			(356,940)

28901		<u>Non-Domestic Rates</u>	
	2410	Court Fees & Charges	2,700
	2505	Bailiffs Fees	250
	9212	Revenues Costs Recovered	(12,000)
	9222	Cost Of Collection Allowance	(192,690)
			(201,740)

NET CONTROLLABLE 49,220

TREASURY MANAGEMENT

20811		<u>Investment & Other Income</u>	
	7805	R823 Transfer To Reserve	4,300
	9604	Interest On Mortgages	(2,300)
	9630	Interest - Deposits	(171,000)
	9636	Interest - Other	(2,000)
	9637	Interest - Pooled Funds	(825,000)
			(996,000)

20812		<u>Debt Management Expenses</u>	
	2510	Bank Charges	570
	2529	Treasury Mgt Advisors	19,000
			19,570

20821		<u>Capital Financing</u>	
	6020	Interest Payments	282,000
			282,000

NET CONTROLLABLE (694,430)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

INSURANCE

26106

Insurance Unit

0100	Salary With Oncost	32,100
0620	Employers Liability Ins.	91,060
0650	Officials Indemnity Ins.	5,070
0660	Pa(All Duties) Insurance	2,600
0670	Fidelity Insurance	5,740
2500	Other Professional Fees	6,000
2602	All Risks Insurance	620
2604	Cash In Transit Insurance	420
2605	Libel & Slander Insurance	2,240
2610	Public Liability	106,100
		251,950

NET CONTROLLABLE

251,950

INTERNAL AUDIT

26103

Internal Audit

0100	Salary With Oncost	135,210
2010	New Equip. & Furniture	200
2320	Stationery	190
2500	Other Professional Fees	16,000
2511	Security Services	2,040
2734	Mobile Phones	150
2820	Subsistence	100
3510	Casual Car Allowance	240
		154,130

NET CONTROLLABLE

154,130

CASHIERING SERVICES

26108

Cashiering Services

0100	Salary With Oncost	68,490
2010	New Equip. & Furniture	700
2030	Maint.Equipment/Furniture	890
2510	Bank Charges	58,360
2511	Security Services	4,060
2703	Computer Maintenance	14,700
2704	System Development	4,000
		151,200

NET CONTROLLABLE

151,200

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

REVENUES & BENEFITS SYSTEM & SUPPORT

26119		<u>Revenues & Benefits System</u>	
	0940	Training Fees - Incl.Reg.	4,000
	2703	Computer Maintenance	148,760
	2704	System Development	4,200
			156,960

26120		<u>Revenues & Benefits Support</u>	
	0100	Salary With Oncost	163,820
	2320	Stationery	400
	2703	Computer Maintenance	950
	2750	Postages	410
	3510	Casual Car Allowance	710
			166,290

NET CONTROLLABLE **323,250**

FINANCIAL SERVICES

26102		<u>Financial Services Unit</u>	
	0100	Salary With Oncost	443,560
	0520	Staff Professional Fees	1,080
	0940	Training Fees - Incl.Reg.	4,200
	2310	Newspapers & Publications	2,000
	2320	Stationery	1,000
	2500	Other Professional Fees	3,600
	2700	Computer Bureaux Chge/Lic	4,860
	2701	Computer Paper & Materials	200
	2950	Membership Subscriptions	2,720
	3510	Casual Car Allowance	2,660
	3551	Rail Travel	1,000
	9108	External Income	(19,230)
	9806	R809 Transfer To/From Reserve	(12,100)
			435,550

26121		<u>Efinancials</u>	
	2700	Computer Bureaux Chge/Lic	15,500
	2702	Computer Equip.& Software	2,710
	2703	Computer Maintenance	26,730
			44,940

NET CONTROLLABLE **480,490**

CORPORATE MANAGEMENT (FINANCE)

20801		<u>Corporate Management (Finance)</u>	
	2500	Other Professional Fees	700
	2502	Consultants Fees	30,000
	2507	Valuers/Estate Agent Fees	6,900
	2509	Audit Fees	59,000
	2510	Bank Charges	11,820
	5322	Ecc Pension Fund	1,000
	9806	R860 Transfer To/From Reserve	(30,000)
			79,420

NET CONTROLLABLE **79,420**

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HR & PAYROLL SYSTEM

26124			<u>Hr & Payroll System</u>	
	2703		Computer Maintenance	15,620
	2704		System Development	22,000
	9806	R809	Transfer To/From Reserve	(22,000)
				15,620

NET CONTROLLABLE

15,620

PROCUREMENT

22102			<u>Central Purchasing</u>	
	2702		Computer Equip.& Software	14,000
	7220		Transfers Within Procurement	98,030
	9806	R869	Transfer To/From Reserve	(12,180)
	9820		Transfers Within Procurement	(58,330)
				41,520

22501			<u>Essex Procurement Hub</u>	
	0100		Salary With Oncost	289,810
	0103		Staffing Costs Profile	4,000
	0520		Staff Professional Fees	900
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	500
	2320		Stationery	100
	2502		Consultants Fees	750
	2611		Proff Negligence Ins	4,500
	2702		Computer Equip.& Software	7,000
	2734		Mobile Phones	500
	2880		Office Hospitality Exp.	100
	2950		Membership Subscriptions	200
	3330	3801	Hire Of Leased Car	3,760
	3510		Casual Car Allowance	2,500
	3550		Public Transport	400
	7040		Refunds	73,830
	7220		Transfers Within Procurement	58,330
	9111		Hub Subscriptions - Other La'S	(250,350)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(98,030)
	X920		Printing(Reprographics)	200
				0

NET CONTROLLABLE

41,520

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

PERFORMANCE & IMPROVEMENT

24301

Business Improvement Team

0100	Salary With Oncost	81,690
0940	Training Fees - Incl.Reg.	500
2320	Stationery	200
2500	Other Professional Fees	3,500
2700	Computer Bureaux Chge/Lic	6,000
2703	Computer Maintenance	5,790
2820	Subsistence	150
3510	Casual Car Allowance	200
3551	Rail Travel	100
3554	Car Parking	50
		98,180

NET CONTROLLABLE

98,180

CUSTOMER CONTACT CENTRE

26122

Customer Contact Centre

0100	Salary With Oncost	330,250
0710	Staff Health Checks	500
0940	Training Fees - Incl.Reg.	1,000
2010	New Equip. & Furniture	600
2220	Uniforms & Name Badges	1,500
2320	Stationery	250
2701	Computer Paper & Materials	70
2730	Telephone Charges	500
2734	Mobile Phones	100
2735	Purchase Hand/ Head Sets	500
2820	Subsistence	100
3510	Casual Car Allowance	60
5320	Essex County Council	28,300
9106	Ecc Agency Reimbursements	(13,250)
		350,480

NET CONTROLLABLE

350,480

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

GOVERNANCE

DEMOCRATIC REPRESENTATION & MGT

20901		<u>Cdc - Corporate Policy Making</u>	
	1840	Hire Of Premises	1,320
	2700	Computer Bureaux Chge/Lic	5,510
	2810	Conference Expenses	1,500
			8,330
20902		<u>Cdc-Represent Local Interests</u>	
	2310	Newspapers & Publications	180
	2602	All Risks Insurance	10
	2732	Fax Machine	150
	2810	Conference Expenses	2,350
	2840	Chairmans Allowance	3,020
	2850	Vice Chairmans Allowance	820
	2870	Civic Hospitality	4,500
	2950	Membership Subscriptions	26,410
	3580	Civic Travel	4,000
			41,440
20903		<u>Cdc -Support To Elected Bodies</u>	
	0100	Salary With Oncost	12,610
	2734	Mobile Phones	2,630
	2820	Subsistence	200
	2830	Members Allowances	383,930
	2831	Independent Sra'S	3,000
	2860	Members Training Expenses	13,500
	2862	Members Broadband	7,800
	3570	Members Travel	11,320
	9806	R877 Transfer To/From Reserve	(7,500)
			427,490
		NET CONTROLLABLE	477,260

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

ELECTORAL SERVICES

22103			<u>Electoral Services Unit</u>	
	0100		Salary With Oncost	108,150
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	400
	3510		Casual Car Allowance	720
				109,420
22201			<u>District Elections</u>	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7020		Payments	190,000
	7805	R822	Transfer To Reserve	(163,000)
				28,000
22401			<u>Electoral Registration</u>	
	2300		Printing-Outwork	7,600
	2320		Stationery	2,400
	2390		Photocopy Mach.Rent/Meter Chge	900
	2513		Elections Canvassing Fees	8,580
	2700		Computer Bureaux Chge/Lic	10,270
	2750		Postages	47,960
	9016		Home Office Funding	(21,100)
	9304		Sale Of Publications/Maps	(500)
				56,110
			NET CONTROLLABLE	193,530

LAND CHARGES

22301			<u>Local Land Charges</u>	
	0100		Salary With Oncost	93,880
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	580
	2500		Other Professional Fees	50,000
	2606		Land Charges Insurance	3,060
	2700		Computer Bureaux Chge/Lic	3,280
	2950		Membership Subscriptions	120
	3551		Rail Travel	230
	5320		Essex County Council	30,210
	9401		Fees/Charges For Services	(194,000)
				(11,940)
			NET CONTROLLABLE	(11,940)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

LEGAL SERVICES

22105

Legal Services

0100		Salary With Oncost	203,910
0102		Staffing Savings Profiled	14,850
0520		Staff Professional Fees	1,200
0940		Training Fees - Incl.Reg.	200
2030		Maint.Equipment/Furniture	100
2310		Newspapers & Publications	11,510
2450		Land Registry Fees	1,000
2611		Proff Negligence Ins	80
2702		Computer Equip.& Software	3,500
2950		Membership Subscriptions	1,600
3510		Casual Car Allowance	240
3560		Mileage Allow.-Occasional	100
9206		Costs Recovered	(3,000)
9806	R860	Transfer To/From Reserve	(45,000)
			190,290

NET CONTROLLABLE

190,290

MEMBER RESOURCES

22106

Member Resources

0100		Salary With Oncost	197,210
0102		Staffing Savings Profiled	4,960
0520		Staff Professional Fees	380
0940		Training Fees - Incl.Reg.	1,350
2030		Maint.Equipment/Furniture	50
2310		Newspapers & Publications	240
2320		Stationery	1,000
2330		Books	50
2701		Computer Paper & Materials	330
2950		Membership Subscriptions	5,530
2990		Data Protection Act	500
3510		Casual Car Allowance	380
9806	R809	Transfer To/From Reserve	(31,470)
9806	R817	Transfer To/From Reserve	(3,440)
			177,070

NET CONTROLLABLE

177,070

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HOUSING SERVICES

CHOICE BASED LETTINGS

40212		<u>Choice Based Lettings</u>	
	2703	Computer Maintenance	8,300
	9409	Other Recoverable Charges	(4,330)
			3,970

NET CONTROLLABLE **3,970**

EMPTY HOMES

40102		<u>Empty Homes</u>	
	0100	Salary With Oncost	17,710
	0940	Training Fees - Incl.Reg.	130
	2950	Membership Subscriptions	100
			17,940

NET CONTROLLABLE **17,940**

GRANTS

40203		<u>Grants</u>	
	2903	Miscellaneous Grants	1,000
	2950	Membership Subscriptions	520
			1,520

NET CONTROLLABLE **1,520**

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
HOMELESSNESS & TEMPORARY ACCOMMODATION				
40206			<u>Rent Bond Scheme</u>	
	7020		Payments	1,000
	9206		Costs Recovered	(1,000)
				0
40211			<u>Housing The Homeless</u>	
	0110		Standby	6,000
	2504		Legal Fees	4,000
	2523		Doctors / Medical Fees	300
	2703		Computer Maintenance	4,700
	2822		Bed & Breakfast	4,000
	2823		Swep- Sev W Accom	1,000
	5700		Landlord Incentives	500
	7030		Other Expenses	330
	7110		Write-Offs	18,000
	7230		HMO Mgt Fee Transfer	30,000
	7805	R816	Transfer To Reserve	224,060
	9002		Dclg - Other	(254,060)
	9409		Other Recoverable Charges	(3,000)
				35,830
40229			<u>Leahurst</u>	
	1810		Rent	15,500
	9501		General Rent	(15,500)
				0
40232			<u>Digby Court</u>	
	7020		Payments	4,000
				4,000
40233			<u>Great Eastern Close</u>	
	7020		Payments	1,210
				1,210
40225			<u>Temporary Accommodation</u>	
	0100		Salary With Oncost	40,980
	1850		Council Tax	1,000
	2010		New Equip. & Furniture	2,000
	2504		Legal Fees	1,000
	3510		Casual Car Allowance	200
	5280		Greenfields Ch	37,000
				82,180
40226			<u>Bradford Street</u>	
	0100		Salary With Oncost	4,600
	1010		General Repair & Maint.	7,000
	1250		Fire Alarm/Extinguisher Maint.	350
	1420		Electricity	3,420
	1500		Combined Water/Sewer Chge	950
	1510		Metered Water Charge	300
	1610		Building Insurance	20
	1740		Contract Cleaning	510
	1850		Council Tax	1,500
	7051		Health & Safety Contingency	150
	9501		General Rent	(7,150)
	9506		Service Charges	(2,650)
				9,000
NET CONTROLLABLE				132,220

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HOUSING ADVICE

40105

Housing Advisory

0100		Salary With Oncost	563,900
0103		Staffing Costs Profile	5,700
0940		Training Fees - Incl.Reg.	1,500
2010		New Equip. & Furniture	800
2320		Stationery	330
2330		Books	400
2450		Land Registry Fees	250
2518		Language Line	600
2523		Doctors / Medical Fees	100
2734		Mobile Phones	700
2810		Conference Expenses	100
2820		Subsistence	50
3510		Casual Car Allowance	200
7030		Other Expenses	200
9806	R816	Transfer To/From Reserve	(147,980)
			426,850

NET CONTROLLABLE

426,850

SUPPORTING PEOPLE

40703

Supporting People Carecall

5410		Central Essex Community Servs	1,000
			1,000

NET CONTROLLABLE

1,000

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HOUSING ASSESSMENT

40106			<u>Housing Assessment</u>	
	0100		Salary With Oncost	193,250
	0130		Overtime - Monthly Pay	1,650
	0940		Training Fees - Incl.Reg.	1,180
	2010		New Equip. & Furniture	150
	2320		Stationery	150
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
	9806	R816	Transfer To/From Reserve	(48,590)
				148,240

NET CONTROLLABLE

148,240

RESEARCH & DEVELOPMENT

40104			<u>Research & Development</u>	
	0100		Salary With Oncost	152,350
	0130		Overtime - Monthly Pay	440
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	500
	2320		Stationery	130
	2734		Mobile Phones	100
	2810		Conference Expenses	400
	2820		Subsistence	100
	3510		Casual Car Allowance	300
	7030		Other Expenses	2,000
				157,780

NET CONTROLLABLE

157,780

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HUMAN RESOURCES

HUMAN RESOURCES

25106			<u>Human Resources</u>	
	0100		Salary With Oncost	222,540
	0520		Staff Professional Fees	450
	0710		Staff Health Checks	3,300
	0712		Employee Support	2,400
	0770		Long Service Awards	500
	0785		Staff Awards	3,000
	2320		Stationery	200
	2531		Childcare Voucher Scheme	1,200
	2701		Computer Paper & Materials	240
	2734		Mobile Phones	120
	2950		Membership Subscriptions	6,130
	3330	3801	Hire Of Leased Car	3,190
	3510		Casual Car Allowance	870
	7805	R817	Transfer To Reserve	15,170
	9806	R821	Transfer To/From Reserve	(2,420)
				256,890
			NET CONTROLLABLE	256,890

MODERN APPRENTICES

25701			<u>Modern Apprentices</u>	
	0100		Salary With Oncost	85,940
	9806	R834	Transfer To/From Reserve	(45,440)
				40,500
			NET CONTROLLABLE	40,500

ORGANISATIONAL DEVELOPMENT

25401			<u>P.E.T.-General</u>	
	0940		Training Fees - Incl.Reg.	7,200
				7,200
25501			<u>In Service Training</u>	
	0940		Training Fees - Incl.Reg.	27,120
	0941		Health & Safety Training	250
				27,370
25601			<u>E.S.C.-General</u>	
	0940		Training Fees - Incl.Reg.	14,280
				14,280
			NET CONTROLLABLE	48,850

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

MARKETING & COMMUNICATIONS

REPROGRAPHICS

24002		<u>Reprographics</u>	
	0100	Salary With Oncost	58,180
	2030	Maint.Equipment/Furniture	6,300
	2360	Printing Paper/Materials	14,350
	2370	Printing-Machine Rentals	28,380
	2390	Photocopy Mach.Rent/Meter Chge	21,690
	2430	Licences(Miscellaneous)	620
	2702	Computer Equip.& Software	1,400
	9401	Fees/Charges For Services	(25,800)
			105,120

NET CONTROLLABLE

105,120

MARKETING & COMMUNICATIONS

21302		<u>Marketing & Communications</u>	
	0100	Salary With Oncost	240,660
	2010	New Equip. & Furniture	1,000
	2030	Maint.Equipment/Furniture	1,000
	2310	Newspapers & Publications	790
	2320	Stationery	230
	2528	Best Value Surveys	3,000
	2702	Computer Equip.& Software	9,100
	2734	Mobile Phones	1,200
	2820	Subsistence	200
	2940	Publicity/Promotion Exp.	38,750
	2950	Membership Subscriptions	270
	2970	Advertising General	20,540
	3510	Casual Car Allowance	660
	3551	Rail Travel	200
	9806	R860 Transfer To/From Reserve	(25,000)
	9806	R872 Transfer To/From Reserve	(7,600)
			285,000

21304		<u>Sponsorship</u>	
	2015	Signs	8,590
	7080	Payments To Ecc	2,740
	9200	Sponsorship	(66,750)
	9405	Advertising	(40,790)
			(96,210)

NET CONTROLLABLE

188,790

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

GRAPHIC DESIGN

24001

Graphic Design & Printing

0100	Salary With Oncost	72,730
2300	Printing-Outwork	38,200
9401	Fees/Charges For Services	(16,170)
		94,760

NET CONTROLLABLE

94,760

MAIL SERVICES

22109

Mail Services

0100	Salary With Oncost	22,780
2020	Hired Equipment	3,730
2030	Maint.Equipment/Furniture	640
2732	Fax Machine	900
2750	Postages	104,530
2950	Membership Subscriptions	600
3090	Misc.Transport Costs	6,720
		139,900

NET CONTROLLABLE

139,900

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

OPERATIONS

CAR PARKS

10601		<u>Car Parks-General</u>	
	1010	General Repair & Maint.	9,000
	1280	Lights/Fittings/Electrics	1,500
	1313	Weed Control	460
	1315	3801 Horticultural Services Charge	8,610
	1420	Electricity	280
	2510	Bank Charges	2,100
	2521	Management Fees (TEC)	2,500
	2602	All Risks Insurance	40
	5370	Colchester Bc	173,200
	7028	Parkmark Accreditation	2,250
	7030	Other Expenses	1,000
	7300	Insurance Excess	1,000
	9401	Fees/Charges For Services	(70,800)
	9423	Pcn Off Street	(63,000)
			68,140
10602		<u>George Yard Car Park</u>	
	1010	General Repair & Maint.	5,190
	1210	Lift Repairs & Maint.	7,000
	1315	3801 Horticultural Services Charge	5,240
	1420	Electricity	33,430
	1500	Combined Water/Sewer Chge	390
	1820	Unified Business Rate-Ndr	71,930
	2121	Water Coolers Expenditure	250
	2601	Engineering Insurance	580
	2602	All Risks Insurance	20
	2609	General Insurance	4,730
	2730	Telephone Charges	400
	2950	Membership Subscriptions	950
	9401	Fees/Charges For Services	(345,000)
	9410	Season Tickets/Permits	(64,700)
	9447	Electric Charging Point	(50)
			(279,640)
10609		<u>Station Approach Car Park</u>	
	1306	3801 Sweeping & Scavenging	980
	1500	Combined Water/Sewer Chge	70
	1820	Unified Business Rate-Ndr	4,300
	9401	Fees/Charges For Services	(32,500)
	9410	Season Tickets/Permits	(6,000)
			(33,150)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
10610			<u>Newlands Drive Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	450
	1500		Combined Water/Sewer Chge	70
	1820		Unified Business Rate-Ndr	24,700
	9401		Fees/Charges For Services	(201,000)
	9410		Season Tickets/Permits	(9,800)
				(185,090)
10611			<u>White Horse Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	1,470
	1820		Unified Business Rate-Ndr	15,560
	9401		Fees/Charges For Services	(87,000)
				(69,970)
10612			<u>Lockrams Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,030
	9410		Season Tickets/Permits	(10,300)
				(3,780)
10613			<u>Mill Lane Car Park</u>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,790
	9401		Fees/Charges For Services	(53,000)
	9410		Season Tickets/Permits	(4,500)
				(50,220)
10614			<u>Mayland Drive Car Park</u>	
	1820		Unified Business Rate-Ndr	2,670
	9401		Fees/Charges For Services	(1,500)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				(11,280)
10617			<u>Hadfelda Sq Hat Pev Car Park</u>	
	1500		Combined Water/Sewer Chge	70
	1820		Unified Business Rate-Ndr	1,700
	9410		Season Tickets/Permits	(4,000)
				(2,230)
10621			<u>Causeway House Car Park</u>	
	9401		Fees/Charges For Services	(2,500)
				(2,500)
10622			<u>Easton Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	660
	1820		Unified Business Rate-Ndr	9,950
	9401		Fees/Charges For Services	(80,000)
				(68,900)
10623			<u>Braintree Road Car Park</u>	
	1306		Sweeping & Scavenging	490
	9410		Season Tickets/Permits	(500)
				(10)
			NET CONTROLLABLE	(638,630)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

CEMETERIES

65001			<u>Cemeteries-General</u>	
	0100		Salary With Oncost	99,450
	0520		Staff Professional Fees	100
	1740		Contract Cleaning	11,990
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	3,850
	2734		Mobile Phones	150
	2950		Membership Subscriptions	220
	3210	3801	Transport Costs-Vehicles	4,590
	3510		Casual Car Allowance	500
				121,350
65002			<u>Braintree Cemetery</u>	
	1010		General Repair & Maint.	4,850
	1250		Fire Alarm/Extinguisher Maint.	60
	1307		Tree Maintenance	800
	1310		Landscaping	500
	1314		Grave Digging	19,180
	1315	3801	Horticultural Services Charge	57,100
	1410		Gas	730
	1420		Electricity	310
	1500		Combined Water/Sewer Chge	390
	1740		Contract Cleaning	2,620
	1750		Trade Waste Collection	2,900
	1820		Unified Business Rate-Ndr	5,560
	2601		Engineering Insurance	110
	2609		General Insurance	140
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(23,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(30,000)
	9419		Maintenance Of Graves	(6,000)
	9433		Memorial Bench Or Tree	(250)
	9501		General Rent	(8,030)
				22,470
65003			<u>Bocking Cemetery</u>	
	1010		General Repair & Maint.	6,160
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	280
	1310		Landscaping	200
	1314		Grave Digging	7,270
	1315	3801	Horticultural Services Charge	20,970
	1420		Electricity	1,290
	1500		Combined Water/Sewer Chge	110
	1820		Unified Business Rate-Ndr	2,840
	2609		General Insurance	220
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(14,000)
	9417		Memorials	(2,500)
	9418		Interment Fees	(14,000)
	9419		Maintenance Of Graves	(3,480)
	9433		Memorial Bench Or Tree	(250)
				5,650

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
65004			<u>Halstead Cemetery</u>	
	1010		General Repair & Maint.	1,780
	1307		Tree Maintenance	250
	1310		Landscaping	300
	1314		Grave Digging	9,790
	1315	3801	Horticultural Services Charge	44,050
	1420		Electricity	680
	1500		Combined Water/Sewer Chge	760
	1820		Unified Business Rate-Ndr	1,280
	2609		General Insurance	200
	5220		Sub-Contractors:General	1,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(12,000)
	9417		Memorials	(3,400)
	9418		Interment Fees	(11,700)
	9419		Maintenance Of Graves	(1,440)
	9433		Memorial Bench Or Tree	(250)
	9501		General Rent	(8,030)
				23,770
65005			<u>Witham Cemetery</u>	
	1010		General Repair & Maint.	1,130
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1310		Landscaping	310
	1314		Grave Digging	12,200
	1315	3801	Horticultural Services Charge	18,560
	1420		Electricity	400
	1500		Combined Water/Sewer Chge	610
	1750		Trade Waste Collection	2,000
	1820		Unified Business Rate-Ndr	2,000
	2609		General Insurance	80
	5262		Waste Disposal & Transport	300
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(16,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(20,500)
	9419		Maintenance Of Graves	(1,900)
	9433		Memorial Bench Or Tree	(250)
				(6,420)
NET CONTROLLABLE				166,820

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

DISCOVERY CENTRE

66211			<u>Discovery Centre</u>	
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	3,000
	2500		Other Professional Fees	12,000
	2511		Security Services	380
	2602		All Risks Insurance	80
	2609		General Insurance	190
	5320		Essex County Council	39,500
	6820		Revenue Contributions	155,240
	7030		Other Expenses	1,000
	9442		Sports Pitch Income	(42,000)
	9806	R861	Transfer To/From Reserve	(155,240)
				15,150

NET CONTROLLABLE

15,150

MARKETS

11102			<u>Markets</u>	
	0100		Salary With Oncost	17,760
	0130		Overtime - Monthly Pay	200
	1040		Electrical Works	300
	1306	3801	Sweeping & Scavenging	6,210
	1420		Electricity	1,190
	1820		Unified Business Rate-Ndr	15,440
	2734		Mobile Phones	100
	2940		Publicity/Promotion Exp.	400
	5321		Ecc Disposal Costs	4,000
	7030		Other Expenses	500
	9501		General Rent	(80,000)
				(33,900)

NET CONTROLLABLE

(33,900)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
PARKS				
33201			<u>Parks & Open Spaces</u>	
	1010		General Repair & Maint.	27,220
	1308		Bedding	13,000
	1309		Fencing/Walls	10,000
	1310		Landscaping	2,740
	1315	3801	Horticultural Services Charge	754,280
	1318		Hanging Baskets/Containers	12,000
	1500		Combined Water/Sewer Chge	90
	2011		New Litter Bins/ New Dog Bins	1,500
	2015		Signs	1,000
	2602		All Risks Insurance	170
	7300		Insurance Excess	300
	9501		General Rent	(8,500)
	9700		Miscellaneous Income	(600)
	9806	R836	Transfer To/From Reserve	(98,110)
				715,090
33205			<u>Play Areas</u>	
	1310		Landscaping	1,500
	2030		Maint.Equipment/Furniture	48,540
	2602		All Risks Insurance	20
	7051		Health & Safety Contingency	200
				50,260
33209			<u>Allotments</u>	
	1500		Combined Water/Sewer Chge	1,000
	2950		Membership Subscriptions	60
	7051		Health & Safety Contingency	2,000
	9431		Allotments Income	(13,500)
				(10,440)
33213			<u>Highway Verges</u>	
	1315	3801	Horticultural Services Charge	122,960
	9101		Ecc Joint Financing Conts	(28,670)
				94,290
33217			<u>Sports Grounds</u>	
	1010		General Repair & Maint.	8,090
	1315	3801	Horticultural Services Charge	107,900
	1410		Gas	1,160
	1420		Electricity	1,060
	1500		Combined Water/Sewer Chge	6,670
	1610		Building Insurance	220
	1740		Contract Cleaning	13,040
	1820		Unified Business Rate-Ndr	4,550
	2010		New Equip. & Furniture	1,000
	2030		Maint.Equipment/Furniture	1,470
	5330		Community Associations	1,700
	7300		Insurance Excess	2,330
	7051		Health & Safety Contingency	1,000
	9402		Lettings-Facility/Casual Users	(9,000)
	9501		General Rent	(5,600)
				135,590
33221			<u>Closed Churchyards</u>	
	1010		General Repair & Maint.	1,000
	1315	3801	Horticultural Services Charge	6,080
	2602		All Risks Insurance	30
				7,110

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
33225			<u>Parks Other</u>	
	1010		General Repair & Maint.	1,000
	1310		Landscaping	5,150
	2609		General Insurance	200
	7051		Health & Safety Contingency	400
				6,750
33229			<u>Silver End Memorial Gardens</u>	
	1010		General Repair & Maint.	4,750
	1315	3801	Horticultural Services Charge	6,250
	1420		Electricity	190
	1820		Unified Business Rate-Ndr	670
	2602		All Risks Insurance	100
	2609		General Insurance	30
	5360		Payments To Parish Councils	2,040
	7051		Health & Safety Contingency	200
				14,230
33233			<u>Halstead Public Gardens</u>	
	0130		Overtime - Monthly Pay	4,000
	1010		General Repair & Maint.	6,270
	1308		Bedding	2,630
	1315	3801	Horticultural Services Charge	8,310
	1500		Combined Water/Sewer Chge	70
	2602		All Risks Insurance	120
	7051		Health & Safety Contingency	200
				21,600
NET CONTROLLABLE				1,034,480

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
PUBLIC CONVENIENCES				
31101			<u>Public Conveniences-General</u>	
	0130		Overtime - Monthly Pay	3,120
	1730		Cleaning Materials	5,000
	2210		Protective Clothing	260
				8,380
31102			<u>B&B Public Gardens Toilets</u>	
	1780		Clinical Waste	120
				120
31103			<u>Btree Bus Park Toilets</u>	
	0100		Salary With Oncost	8,720
	1010		General Repair & Maint.	3,600
	1410		Gas	160
	1420		Electricity	2,730
	1500		Combined Water/Sewer Chge	1,420
	1780		Clinical Waste	450
	2609		General Insurance	180
	2734		Mobile Phones	60
	7051		Health & Safety Contingency	500
				17,820
31109			<u>Lockrams Lane Toilets</u>	
	0100		Salary With Oncost	8,720
	1010		General Repair & Maint.	2,220
	1410		Gas	180
	1420		Electricity	830
	1500		Combined Water/Sewer Chge	1,360
	1610		Building Insurance	40
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,360
	2734		Mobile Phones	60
	7051		Health & Safety Contingency	500
				17,690
31110			<u>Maldon Road Park Toilets</u>	
	0100		Salary With Oncost	5,230
	1010		General Repair & Maint.	1,000
	9105		Witham Town Council	(5,570)
				660
NET CONTROLLABLE				44,670

Efin Code			Description	Budget 2019/20
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	140
				140
NET CONTROLLABLE				23,140

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

STREET CLEANSING & RAPID RESPONSE

33801			<u>Street Cleansing</u>	
	0100		Salary With Oncost	617,970
	0110		Standby	2,000
	0130		Overtime - Monthly Pay	40,000
	0300		Agency/Sep Staff	78,440
	0710		Staff Health Checks	500
	0940		Training Fees - Incl.Reg.	5,500
	1250		Fire Alarm/Extinguisher Maint.	30
	1306	3801	Sweeping & Scavenging	(17,480)
	1313		Weed Control	2,200
	1750		Trade Waste Collection	6,740
	2010		New Equip. & Furniture	10,000
	2011		New Litter Bins/ New Dog Bins	12,000
	2030		Maint.Equipment/Furniture	1,000
	2086		Purchase Of Sacks (Street)	14,000
	2090		Other Tools & Materials	9,000
	2092		Consumable Materials	8,000
	2210		Protective Clothing	12,000
	2734		Mobile Phones	2,100
	2950		Membership Subscriptions	4,710
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	161,310
	3220		Transport Costs-Plant	9,780
	5220		Sub-Contractors:General	72,040
	5330		Community Associations	3,000
	5360		Payments To Parish Councils	82,900
	7300		Insurance Excess	500
	9230		Greenfields Ch Sla	(16,000)
	9452		Temporary Traffic Reg Orders	(1,000)
	9700		Miscellaneous Income	(2,000)
	9801		Recharge To Other Rev.A/C	0
				1,119,440
33809			<u>Street Nameplates</u>	
	2090		Other Tools & Materials	500
	2095		Street Nameplates	3,500
				4,000
33813			<u>Highway Ranger</u>	
	0100		Salary With Oncost	53,000
	0130		Overtime - Monthly Pay	1,030
	0300		Agency/Sep Staff	1,050
	0940		Training Fees - Incl.Reg.	580
	2010		New Equip. & Furniture	1,000
	2015		Signs	200
	2090		Other Tools & Materials	1,000
	2092		Consumable Materials	200
	2210		Protective Clothing	150
	3210	3801	Transport Costs-Vehicles	9,110
	7030		Other Expenses	3,000
	9101		Ecc Joint Financing Conts	(75,000)
				(4,680)
34201			<u>Abandoned Vehicles</u>	
	5261		Abandoned Vehicles Removal	2,000
				2,000
34301			<u>Radio Control</u>	
	1420		Electricity	400
				400
			NET CONTROLLABLE	1,121,160

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

CORDONS FARM

33706

<u>Cordons Farm</u>			
0100		Salary With Oncost	50,120
0130		Overtime - Monthly Pay	3,000
0300		Agency/Sep Staff	3,500
1010		General Repair & Maint.	20,000
1420		Electricity	740
1610		Building Insurance	90
1770		Toilets-Hire	1,200
1810		Rent	17,750
1820		Unified Business Rate-Ndr	11,490
2010		New Equip. & Furniture	1,000
2020		Hired Equipment	3,000
2030		Maint.Equipment/Furniture	300
2060		Chemicals,Fertilisers,Poisons	3,000
2210		Protective Clothing	200
2430		Licences(Miscellaneous)	2,900
2601		Engineering Insurance	230
2701		Computer Paper & Materials	300
2734		Mobile Phones	100
3210	3801	Transport Costs-Vehicles	22,930
3220		Transport Costs-Plant	3,000
3320		Plant Hire	2,900
5262	3011	Waste Disposal & Transp (Stre)	54,000
5262	3017	Waste Disposal & Transp (Hort)	12,480
5262	3019	Waste Disposal & Transp (GenB)	18,710
5264		Emptying Of X Tanks	30,000
5540		Pest Control	450
7030		Other Expenses	11,300
7051		Health & Safety Contingency	1,000
9217	3011	Ecc Disposal Credits (Stre)	(1,060)
9219	3011	Ecc Recycling Credits (Stre)	(63,320)
			211,310

NET CONTROLLABLE

211,310

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
REFUSE & RECYCLING				
33504			<u>Collection Costs</u>	
	0100		Salary With Oncost	1,506,660
	0130		Overtime - Monthly Pay	116,970
	0300		Agency/Sep Staff	319,640
	3021		Diesel Fuel	12,250
	3210	3801	Transport Costs-Vehicles	831,560
	3310		Hire Of Vehicles	90,000
	7011		Expenditure Savings Profiled	26,730
				2,903,810
33512			<u>Bring Banks</u>	
	0100		Salary With Oncost	53,420
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	47,410
				120,830
33514			<u>Clinical Waste Collections</u>	
	5220		Sub-Contractors:General	11,000
				11,000
33516			<u>Sack & Wheelie Bin Procurement</u>	
	2013		New Wheelie Bins	60,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	13,840
	2093		Recycling Sacks	218,100
	2730		Telephone Charges	100
				293,040
33520			<u>Sack & Wheelie Bin Delivery</u>	
	0100		Salary With Oncost	86,270
	3210	3801	Transport Costs-Vehicles	15,940
	3310		Hire Of Vehicles	4,000
				106,210
33524			<u>Special Collections</u>	
	5220		Sub-Contractors:General	72,000
	9224		Ecc Re-Use Credits	(140)
	9409		Other Recoverable Charges	(50,000)
				21,860
33528			<u>Trade Waste</u>	
	0100		Salary With Oncost	152,240
	2012		New Trade Waste Bins	22,000
	2032		Maint Of Trade Waste Bins	1,000
	2085		Purchase Of Trade Waste Sacks	1,050
	3210	3801	Transport Costs-Vehicles	2,210
	5220		Sub-Contractors:General	6,000
	5260		Payments To External Mrfs	18,360
	5321		Ecc Disposal Costs	456,540
	9322		Sales Of Sacks (Blue)	(17,000)
	9323		Sale Of Sacks (Trade Recy)	(10,000)
	9401		Fees/Charges For Services	(960,000)
	9801		Recharge To Other Rev.A/C	(22,290)
				(349,890)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
33552			<u>General Operational O/Heads</u>	
	0710		Staff Health Checks	2,000
	0940		Training Fees - Incl.Reg.	14,150
	2092		Consumable Materials	2,000
	2210		Protective Clothing	20,000
	2734		Mobile Phones	1,500
	3120		Repairs	5,230
	7030		Other Expenses	3,250
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	10,000
				59,130
33556			<u>Promotional Costs</u>	
	2750		Postages	18,840
	2905		Recycling Donations	4,000
				22,840
33560			<u>Management Depot & Admin</u>	
	3210	3801	Transport Costs-Vehicles	5,380
				5,380
33564			<u>General Administrative O/Heads</u>	
	0810		Advertising	1,000
	2320		Stationery	500
	2500		Other Professional Fees	10,000
	2703		Computer Maintenance	65,000
	2950		Membership Subscriptions	1,250
	7030		Other Expenses	3,920
				81,670
33568			<u>Income Account</u>	
	9217	3009	Disposal Credits	(35,180)
	9219		Ecc Recycling Credits (Dry)	(877,040)
	9219	3008	Ecc Recycling Credits (Green)	(309,100)
	9220	3008	Ecc Tipping Away (Green)	(52,170)
	9309	3001	Sale Of Recyclable Mats (Glass)	(35,000)
	9309	3002	Sale Of Recyclable Mats (Paper)	(3,000)
	9309	3004	Sale Of Recyclable Mats (Textiles)	(6,000)
	9700		Miscellaneous Income	(2,000)
				(1,319,490)
33506			<u>Food Waste Service</u>	
	0100		Salary With Oncost	349,570
	3210	3801	Transport Costs-Vehicles	91,700
	3310		Hire Of Vehicles	30,000
	9101		Ecc Joint Financing Conts	(636,520)
				(165,250)
33548			<u>External Mrfs</u>	
	3090	3008	External Haulage (Green)	55,940
	5260	3009	Payments To External Mrfs	524,600
				580,540
			NET CONTROLLABLE	2,371,680

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

FLEET MANAGEMENT UNIT

30109		<u>Fleet Management Unit</u>	
	0100	Salary With Oncost	66,130
	0103	Staffing Costs Profile	35,000
	0940	Training Fees - Incl.Reg.	1,000
	2010	New Equip. & Furniture	10,500
	2030	Maint.Equipment/Furniture	3,500
	2090	Other Tools & Materials	3,690
	2210	Protective Clothing	1,000
	2320	Stationery	250
	2703	Computer Maintenance	10,380
	2734	Mobile Phones	500
	2950	Membership Subscriptions	1,040
	3090	Misc.Transport Costs	12,000
	3310	Hire Of Vehicles	76,000
	5220	Sub-Contractors:General	43,000
	5630	Performance Bond	4,000
	7030	Other Expenses	18,000
			285,990

NET CONTROLLABLE

285,990

FLEET - OPERATING COSTS

30112		<u>Fleet Mgt - Operational</u>	
	0103	Staffing Costs Profile	130,000
	3021	Diesel Fuel	484,400
	3060	Road Fund Licence	25,130
	3110	Parts & Materials	257,900
	3120	Repairs	16,440
	3210	3801 Transport Costs-Vehicles	(1,354,120)
	3340	Leasing	326,210
	3610	General Veh./Plant Ins.	114,040
	7805	R812 Transfer To Reserve	151,450
	9801	Recharge To Other Rev.A/C	0
			151,450

NET CONTROLLABLE

151,450

FLEET - LEASE CAR SCHEME

30115		<u>Fleet - Lease Car Scheme</u>	
	3140	Leased Car Maintenance	9,390
	3330	3801 Hire Of Leased Car	(69,100)
	3331	Lease Car N.I.Contributions	9,400
	3332	Leased Car Irrecoverable Vat	4,380
	3350	Contract Hire	43,680
	3530	Leased Car Mileage Allowance	5,700
	3650	Leased Car Insurance	10,530
	7050	Contingency	13,440
	9204	Contributions	(27,420)
			0

NET CONTROLLABLE

0

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

OPERATIONS MGT & ADMIN

30120

Operations Mgt & Admin

0100		Salary With Oncost	801,260
0103		Staffing Costs Profile	25,000
0130		Overtime - Monthly Pay	4,000
0710		Staff Health Checks	300
0940		Training Fees - Incl.Reg.	500
2010		New Equip. & Furniture	1,000
2030		Maint.Equipment/Furniture	200
2110		Provisions,Foods & Snacks	130
2210		Protective Clothing	250
2320		Stationery	1,500
2734		Mobile Phones	1,750
2810		Conference Expenses	250
3210	3801	Transport Costs-Vehicles	15,970
3330	3801	Hire Of Leased Car	7,730
3510		Casual Car Allowance	900
			860,740

NET CONTROLLABLE

860,740

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

LAKES ROAD DEPOT & OFFICES

30135

Lakes Road Depot & Offices

1010	General Repair & Maint.	7,000
1040	Electrical Works	1,000
1050	Plumbing/W.C. Repairs/Maint	500
1220	Heat/Ventil'N Rep/Maint.	500
1250	Fire Alarm/Extinguisher Maint.	400
1270	Security Alarm Payments	1,400
1280	Lights/Fittings/Electrics	1,000
1410	Gas	850
1420	Electricity	13,730
1500	Combined Water/Sewer Chge	4,780
1610	Building Insurance	1,650
1730	Cleaning Materials	100
1740	Contract Cleaning	6,940
1750	Trade Waste Collection	2,400
1780	Clinical Waste	1,000
1810	Rent	50,780
1820	Unified Business Rate-Ndr	56,500
1860	Service Charges	10,500
2010	New Equip. & Furniture	1,150
2020	Hired Equipment	750
2030	Maint.Equipment/Furniture	100
2050	Tv/Sound Rentals/Licence	300
2092	Consumable Materials	100
2120	Vending Machine Supplies	100
2121	Water Coolers Expenditure	1,600
2609	General Insurance	40
2730	Telephone Charges	3,360
5264	Emptying Of X Tanks	1,500
7030	Other Expenses	200
7051	Health & Safety Contingency	1,000
		171,230

30140

Unit 9 Workshop

1010	General Repair & Maint.	2,000
1250	Fire Alarm/Extinguisher Maint.	100
1270	Security Alarm Payments	1,000
1420	Electricity	5,290
1500	Combined Water/Sewer Chge	360
1610	Building Insurance	100
1820	Unified Business Rate-Ndr	9,260
1860	Service Charges	1,750
7051	Health & Safety Contingency	320
		20,180

NET CONTROLLABLE

191,410

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

HORTICULTURAL SERVICES

33901

Horticultural - Central Costs

0100		Salary With Oncost	732,180
0130		Overtime - Monthly Pay	3,180
0300		Agency/Sep Staff	30,040
0710		Staff Health Checks	500
0940		Training Fees - Incl.Reg.	10,000
1315	3801	Horticultural Services Charge	(1,229,530)
2010		New Equip. & Furniture	7,000
2090		Other Tools & Materials	25,500
2092		Consumable Materials	1,500
2210		Protective Clothing	6,000
2734		Mobile Phones	800
3210	3801	Transport Costs-Vehicles	75,470
5220		Sub-Contractors:General	115,200
7051		Health & Safety Contingency	4,000
7300		Insurance Excess	2,750
9101		Ecc Joint Financing Conts	(130,200)
9221		Ecc Contract Income	(34,670)
9401		Fees/Charges For Services	(138,100)
9700		Miscellaneous Income	(8,000)
9804		Contracts Recharged	0
			(526,380)

33902

Horticultural - Plant Shop

0100		Salary With Oncost	55,240
2010		New Equip. & Furniture	2,600
2030		Maint.Equipment/Furniture	650
2210		Protective Clothing	350
2734		Mobile Phones	100
3021		Diesel Fuel	28,190
3022		Petrol	4,000
3050		Tyres	3,070
3120		Repairs	4,320
3150		Plant Materials	27,220
3210	3801	Transport Costs-Vehicles	8,550
3340		Operating Lease Payments	82,860
3610		General Veh./Plant Ins.	20,110
5220		Sub-Contractors:General	1,350
			238,610

NET CONTROLLABLE

(287,770)

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

STREET WARDENS

33805			<u>Street Wardens</u>	
	0100		Salary With Oncost	28,370
	2010		New Equip. & Furniture	200
	2090		Other Tools & Materials	100
	2210		Protective Clothing	450
	2734		Mobile Phones	1,000
	3210	3801	Transport Costs-Vehicles	5,710
	7030		Other Expenses	750
				36,580

NET CONTROLLABLE

36,580

STREET SCENE PROTECTION

33401			<u>Street Scene Protection</u>	
	0100		Salary With Oncost	156,580
	0110		Standby	2,400
	0130		Overtime - Monthly Pay	230
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	2,000
	2090		Other Tools & Materials	290
	2210		Protective Clothing	350
	2320		Stationery	200
	2504		Legal Fees	2,000
	2508		Vets Fees	4,000
	2734		Mobile Phones	550
	2950		Membership Subscriptions	1,020
	3210	3801	Transport Costs-Vehicles	16,770
	3510		Casual Car Allowance	2,800
	7030		Other Expenses	150
	9401		Fees/Charges For Services	(250)
	9406		Fines	(6,400)
	9408		Licences	(2,300)
	9451		Stray Dogs Income	(2,000)
				181,390

NET CONTROLLABLE

181,390

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

STRATEGIC INVESTMENT

GROWTH DELIVERY

61620			<u>Growth Delivery</u>	
	0100		Salary With Oncost	563,820
	0810		Staff Advertising	50,000
	2502		Consultants Fees	200,000
	3330	3801	Hire Of Leased Car	2,960
	7020		Payments	1,000
	9802		Recharge to Other Funds	(100,000)
	9803		Tfr To Capital Funds	(349,000)
	9806	R860	Transfer To/From Reserve	(357,820)
				10,960
			NET CONTROLLABLE	10,960

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

SUSTAINABLE DEVELOPMENT

DEVELOPMENT MANAGEMENT

60103 Development Management Unit

0100		Salary With Oncost	1,351,820
0520		Staff Professional Fees	2,200
0940		Training Fees - Incl.Reg.	7,950
2010		New Equip. & Furniture	1,280
2310		Newspapers & Publications	50
2320		Stationery	4,380
2502		Consultants Fees	35,000
2611		Proff Negligence Ins	710
2702		Computer Equip.& Software	4,000
2734		Mobile Phones	200
2950		Membership Subscriptions	3,140
3330	3801	Hire Of Leased Car	17,530
3510		Casual Car Allowance	6,060
3551		Rail Travel	1,000
5320		Essex County Council	23,550
9309		Other Sales	(500)
9806	R809	Transfer To/From Reserve	(23,550)
			1,434,820

60201 Development Mgt Fee Based

2960		Statutory Advertising	1,120
5320		Essex County Council	98,400
9206		Costs Recovered	(129,500)
9235		Plan Perform. Agreements	(75,000)
9401		Fees/Charges For Services	(1,268,220)
			(1,373,200)

60202 Development Mgt Legal/Appeals

2504		Legal Fees	500,000
7805	R881	Transfer To Reserve	500,000
9806	R881	Transfer To/From Reserve	(500,000)
			500,000

NET CONTROLLABLE

561,620

STREET NAMING & NUMBERING

60901 Street Naming & Numbering

0100		Salary With Oncost	14,550
9401		Fees/Charges For Services	(10,140)
			4,410

NET CONTROLLABLE

4,410

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		
LANDSCAPE & COUNTRYSIDE				
60801			<u>Tree Maintenance</u>	
	1307		Tree Maintenance	41,060
	2702		Computer Equip.& Software	2,000
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
				44,980
61101			<u>Countryside Management Project</u>	
	5350		Payments To Other La'S	12,000
				12,000
NET CONTROLLABLE				56,980
LOCAL PLAN				
60701			<u>Local Plan</u>	
	2500		Other Professional Fees	100,580
	2502		Consultants Fees	25,000
	7030		Other Expenses	200,000
	9806	R814	Transfer To/From Reserve	(200,000)
				125,580
NET CONTROLLABLE				125,580
PUBLIC TRANSPORT/TRAFFIC MANAGEMENT				
61001			<u>Public Transport/Traffic Mgmt</u>	
	5320		Essex County Council	3,000
				3,000
NET CONTROLLABLE				3,000

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

PARKS & LANDSCAPE SERVICES

60108

Landscape Services

0100		Salary With Oncost	179,630
0520		Staff Professional Fees	450
0940		Training Fees - Incl.Reg.	1,800
2210		Protective Clothing	200
2320		Stationery	100
2502		Consultants Fees	3,970
2734		Mobile Phones	270
2950		Membership Subscriptions	760
3330	3801	Hire Of Leased Car	3,980
3510		Casual Car Allowance	3,000
9700		Miscellaneous Income	(200)
			193,960

NET CONTROLLABLE

193,960

PLANNING POLICY

60104

Planning Policy Unit

0100		Salary With Oncost	289,340
0520		Staff Professional Fees	1,050
2010		New Equip. & Furniture	300
2320		Stationery	320
2700		Computer Bureaux Chge/Lic	600
2880		Office Hospitality Exp.	250
2950		Membership Subscriptions	1,120
3510		Casual Car Allowance	1,210
3551		Rail Travel	500
3554		Car Parking	50
5320		Essex County Council	7,200
			301,940

NET CONTROLLABLE

301,940

Efin Code			Description	Budget 2019/20
Cost Centre	Account Code	Activity Code ****		

CORPORATE FINANCING & OTHER ITEMS

CORPORATE FINANCING - OTHER

20834		<u>Corporate Financing - Other</u>	
	2500	Other Professional Fees	150,000
	2609	General Insurance	9,860
	5370	Colchester Bc	350,000
	6042	Minimum Revenue Provision	380,170
	6820	Revenue Contributions	6,384,000
	7030	Other Expenses	50,000
	7805	R860 Transfer To Reserve	1,250,191
	7805	R890 Transfer To Reserve	703,034
	9022	New Homes Bonus Grant	(1,250,191)
	9108	Essex Pool	(646,000)
	9114	Repay Technical Agreement	(460,000)
	9803	Tfr To Capital Funds	(100,000)
	9806	R800 Transfer To/From Reserve	(6,078,000)
	9806	R801 Transfer To/From Reserve	(9,860)
	9806	R860 Transfer To/From Reserve	(856,000)
	9B00	Balance Sheet Contra	916,837
			794,041

NET CONTROLLABLE **794,041**

EFFICIENCY SAVINGS TARGET

20832		<u>Efficiency Savings Target</u>	
	0100	Salary With Oncost	(200,000)
	0104	Annual Leave Purchase	(10,000)
	7010	Adjustments	50,990
			(159,010)

NET CONTROLLABLE **(159,010)**

PARISH & TOWN COUNCIL GRANTS

10203		<u>Parish & Town Council Grants</u>	
	2903	Miscellaneous Grants	21,040
			21,040

NET CONTROLLABLE **21,040**

UNAPPORTIONABLE OVERHEADS

20831		<u>Unapportionable Central Overhd</u>	
	0201	Pension Fund - Added Years	629,980
	0750	Annuity	6,790
			636,770

NET CONTROLLABLE **636,770**

Capital Programme Resources Summary - 2019/20 to 2022/23

	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Provisions £
Resources					
Resources - Balance B/fwd	12,935,000	16,201,000	18,200,000	17,908,000	17,667,000
Capital Receipts	6,006,000	17,190,000	6,649,000	6,948,000	0
Grants & Contributions	2,375,000	863,000	863,000	863,000	0
Reserves	6,539,000	2,500,000	0	0	0
Borrowing	18,687,000	-2,755,000	-4,684,000	-2,354,000	0
	46,542,000	33,999,000	21,028,000	23,365,000	17,667,000
Expenditure					
Approved Programme					
- Housing Services - B/fwd	1,330,000	0	0	0	0
- Housing Services Approved	963,000	0	0	0	0
- Other Services - B/fwd	611,000	0	0	0	0
- Other Services Approved	939,000	50,000	50,000	0	1,942,000
- Strategic Investment	26,291,000	13,614,000	935,000	3,563,000	3,000,000
Capital Salaries					
- Capital Salaries	207,000	207,000	207,000	207,000	0
Anticipated Requirements					
- Housing Services	0	963,000	963,000	963,000	0
- Other Services	0	965,000	965,000	965,000	0
	30,341,000	15,799,000	3,120,000	5,698,000	4,942,000
Resources - Balance c/fwd	16,201,000	18,200,000	17,908,000	17,667,000	12,725,000

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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Capital Programme Approved Projects 2019/20

General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
IDOX Scanners	81170	xxxx	89G5	40,000
Business Solutions Total				80,000
Youth Facilities and Play Area Refurbishment Programme	81170	xxxx	8905	80,000
Footpaths on Public Open Spaces	81200	xxxx	8880	150,000
Open Spaces Infrastructure	81200	xxxx	89C0	50,000
Replacement of Park Benches	81170	xxxx	89G6	15,000
Cemetery Memorial Repairs	81220	xxxx	8862	25,000
Operations Total				320,000
Planned Maintenance of Council Owned Assets	81160	xxxx	8914	425,000
Asset Management Total				425,000
IDOX Enterprise and Mobile Working Apps	81170	xxxx	89G7	35,000
Sustainable Development Total				35,000
Artificial Grass Pitch at Gt Notley Country Park Refurbishment	81170	xxxx	8825	155,000
Installation of Pool Pods	81170	xxxx	89C6	24,000
Enterprise, Culture & Leisure Total				179,000
General Fund Total				1,039,000

Housing Investment Programme

Disabled Facility Grants (Council)	84101	4310	8A01	863,000
Home Renovation Grants	84102	4310	8A02	100,000
Housing Investment Total				963,000

Capital Salaries

- Internal Recharges	100,000
- Strategic Investment	107,000

GRAND TOTAL* **2,209,000**

*Excludes projects approved in earlier years which are still ongoing

Capital Account Codes List (indicated by xxxx above)

1100	Major Repairs & Refurbishment
1110	Major Alterations
2010	New Equipment
2400	Planning Application Fees
2440	Stamp Duties
2450	Land Registry
2460	Building Control Fees
2500	Other Professional Fees
2502	Consultants Fees
2503	Architects Fees (External)
2504	Legal Fees
2506	QS Fees (External)
2702	Computer Equipment & Software
4310	Hsg Improvement Grants
4810	Housing Association Grant
5210	Main Contractor
5220	Sub Contractors : General

For details of Account Codes not listed please contact Accountancy.

Capital Strategy 2019/20

1. Introduction

- 1.1 The capital strategy provides a high-level overview of how capital expenditure, capital financing and treasury management activities contribute towards the Council's ability to provide local public services along with an overview of how the associated risks are managed and what the implications are for future financial sustainability.
- 1.2 The Council is required by legislation to comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance in Local Authorities (the CIPFA Code) when assessing the affordability, prudence and sustainability of its capital investment plans.
- 1.3 Fundamental to the prudential framework is the requirement to set a number of indicators which collectively give Members an overview of the impact over time of the Council's capital expenditure plans upon its revenue budget, borrowings, and investments. These indicators are included in this strategy.

2. Capital Expenditure and Financing

- 2.1 Capital expenditure is where the Council spends money on assets which will give benefits for more than one year, such as land and property, vehicles and plant, computer systems, and other equipment. These may be held for either service delivery; rental to others; or for administrative purposes. Capital expenditure can also include spending by the Council on assets owned by other bodies but used by the Council for services, or by giving loans or grants to other third parties enabling them to buy or improve assets, e.g. via the Council's disabled facilities grant programme.
- 2.2 The Council has some limited discretion on what counts as capital expenditure, for example, assets costing below £10,000 are not capitalised and are charged to revenue in year. In certain circumstances the Council can capitalise interest costs on major investment projects, which would otherwise be charged to the General Fund revenue account. Details of the Council's policy on capitalisation can be found in the Statement of Accounts [\[here\]](#).
- 2.3 Over the medium-term the Council's planned capital expenditure is shown in the table below:

Table 1: Estimates of Capital Expenditure

	2017/18 Actual £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Other Services	2.714	3.766	1.550	1.015	1.015	0.965
Housing	0.860	0.708	2.293	0.963	0.963	0.963
District Investment Strategy	1.010	8.370	26.291	13.614	0.935	3.563
Capital Salaries	0.268	0.207	0.207	0.207	0.207	0.207
Total	4.852	13.051	30.341	15.799	3.120	5.698

2.4 The above forecasts include projects both already approved, as well as some 'pipeline' schemes within the overall District Investment Strategy programme.

2.5 **Governance:** The Corporate Director (Section 151 Officer) is responsible for preparing the annual capital programme and medium-term forecasts. Service managers will prepare bids, supported by the necessary business case, for projects which they are proposing should be included. Bids are collated by the central finance team who calculate any associated financing. The Council's Management Board will appraise all bids based on a comparison of service priorities and make recommendations to the Cabinet. The final capital programme is presented to Full Council in February each year as part of the overall Budget and Medium Term Financial Strategy.

2.6 Changes may be made to the capital programme in-year following the decision making process set out in the Council's Financial Procedure Rules and related limits as set out in the Council's Constitution which is available on the Council's website [\[here\]](#).

2.7 All capital projects will have a nominated project sponsor and project manager. In-year monitoring of projects is undertaken via the Council's corporate performance monitoring and budgetary control processes, and reported on a quarterly basis to the Cabinet. For major projects officer and Member reference groups are established to oversee delivery.

2.8 All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing or leasing). The planned financing of the above expenditure is as follows:

Table 2: Capital financing

	2017/18 Actual £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
External sources	-1.555	-1.040	-2.375	-0.863	-0.863	-0.863
Own resources	-2.968	-5.702	-9.279	-14.936	-2.257	-4.835
Borrowing	-0.329	-6.309	-18.687			
Total	-4.852	-13.051	-30.341	-15.799	-3.120	-5.698

2.9 Borrowing is only a temporary source of finance, since loans (and leases) must be repaid, and this is therefore replaced over time by other financing. A number of the Council's major investment projects are expected to generate capital receipts from the sale of serviced land and dwellings, which it is planned to use to repay related debt. Any other borrowing will need to be financed by an annual charge to the General Fund revenue account, referred to as Minimum Revenue Provision (MRP).

2.10 Planned MRP and use of capital receipts are as follows:

Table 3: Replacement of debt finance

	2017/18 Actual £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Capital receipts				-2.755	-4.684	-2.354
Annual MRP	-0.329	-0.379	-0.382	-0.417	-0.666	-0.667
Annual lease payments	-0.340	-0.355	-0.308	-0.219	-0.063	-0.004
Total Own Resources applied	-0.669	-0.734	-0.690	-3.391	-5.413	-3.025

2.11 In accordance with statutory guidance, the Council is required to determine its policy for MRP which it considers meets the requirement to provide for debt on a prudent basis. Where MRP is required the Council's policy is to set aside a sum based on a period which is commensurate with that for which the related capital expenditure provides benefit. MRP may not be provided where assets are acquired or developed for sale, as the future capital receipt will be available to finance the related debt. A full policy statement is included within the Council's overall budget setting report, considered and approved annually by Full Council in February [\[here\]](#).

2.12 The Council's underlying need to borrow for past capital expenditure is measured by the Capital Financing Requirement (CFR), a balance sheet derived indicator. The CFR increases when the Council incurs capital spending which it does not finance from its own resources or is not met by some form of external support (e.g. grants and contributions), and reduces as MRP and/ or capital receipts are set aside to replace debt. Based on the above figures for expenditure and financing, the Council's estimated CFR is expected to increase over the medium term as follows:

Table 4: Estimates of Capital Financing Requirement

	31.3.18 Actual £m	31.3.19 Estimate £m	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Capital Financing Requirement (CFR)	8.79	12.37	30.36	26.97	21.56	18.53

2.13 The table above makes provision for borrowing to fund elements of the Council's District Investment Strategy to the extent schemes have been formally approved or pipeline schemes have been developed with sufficient

detail to provide an estimate of likely future borrowing needs. However, as some schemes are still evolving and are based on a number of key assumptions, future forecasts could be subject to significant change.

2.14 **Asset management:** To ensure that capital assets continue to be of long-term use, the Council has in place an asset management strategy which seeks to ensure that the Council's property will support its overall corporate strategy and key priorities, which has developed into the following property objectives:

- Assets must be fit for purpose meeting the needs of those that use them, whether service providers or users;
- Assets must be affordable, which includes sharing their use with other organisations wherever appropriate;
- Commercial assets should generate revenue income that can be used to support the Council's wider service delivery;
- Assets must be safe and comply with the law
- Assets must be sustainable, and running costs should be minimised; and
- Assets that are no longer required by the Council should realise capital receipts which can then be re-invested by the Council.

2.15 **Planned Maintenance:** The Council keeps under review the planned maintenance requirements for all its property through commissioning of regular condition surveys. The annual survey provides the focus for the forthcoming capital programme for which a recurring provision of £425,000 per annum is currently included over the medium-term. Exceptional spending requirements that cannot be met from this annual provision will be subject to a separate business case and needs assessment.

2.16 **Asset disposals:** When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or used to repay debt. Repayments of capital grants, loans and certain investments also generate capital receipts, as well as arrangements in place with Greenfields Community Housing for sharing right-to-buy receipts and VAT savings on specified development works. The table below shows anticipated capital receipts over the medium term:

Table 5: Capital receipts

	2017/18 Actual £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Asset sales	0.000	0.136	4.253	2.291	0.000	0.000
Asset sales (District Investment)	0.000	0.000	0.723	13.869	5.619	5.918
Housing transfer further receipts	2.459	3.250	1.000	1.000	1.000	1.000
Grants and loans repaid	0.054	0.047	0.030	0.030	0.030	0.030
Total	2.513	3.433	6.006	17.190	6.649	6.948

2.17 The table above includes a number of potential asset sales which, whilst contracts have been exchanged, are still subject to the purchaser gaining satisfactory planning consents and therefore there remains risks over the exact timing of receipts being received. Assets derived from District Investment are based on “develop for sale” assets, which may during the progress of schemes switch to alternative long-term rental opportunities. In these circumstances the Council would not realise a capital receipt, which if being used to repay debt would trigger annual financing charges, including MRP, which would need to be covered by the rental income to avoid any negative impact on the General Fund revenue account.

3. Treasury Management

3.1 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, while a shortage of cash will be met by borrowing, to avoid excessive credit balances or overdrafts in the bank current account. The Council typically has higher cash balances in the short-term as revenue income (including local taxes collected) is received before it is spent or paid to the major precepting bodies, coupled with sums held in relation to reserves and balances. The Council’s investment plans anticipate future new borrowing to provide cash for its longer term capital expenditure. In the meantime revenue cash surpluses can be offset against capital cash shortfalls to both reduce and defer the overall borrowing requirement and reduce investment risks (referred to as ‘internal borrowing’).

3.2 The Council currently has £6million of outstanding external borrowing at an average interest rate of 4.70% and is estimating in the current financial year an average investment balance in excess of £50million of treasury investments earning an average rate of circa 2%.

3.3 **Borrowing strategy:** The Council’s main objectives when borrowing will be to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore will need to strike a balance between cheap short-term loans and long-term fixed rate loans where the future cost is known but is higher.

3.4 Projected levels of the Council’s total outstanding debt (which comprises borrowing, and leases are shown below, compared with the CFR (see above).

Table 6: Gross Debt and the Capital Financing Requirement

	31.3.18 Actual £m	31.3.19 Estimate £m	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Debt (incl. leases)	-9.86	-8.51	-20.36	-20.47	-20.12	-19.84
CFR	8.79	12.37	30.36	26.97	21.56	18.53
Internal (-over) borrowing	-1.07	3.86	10.01	6.50	1.43	-1.30

3.5 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. Currently debt is higher than the CFR due to legacy borrowing incurred in 2002, at a time when borrowing was commonly used to fund the capital programme, particularly spending on the stock of social housing dwellings held at that time.

3.6 **Liability benchmark:** To compare the Council’s actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing required. This assumes that cash and investment balances are kept to a minimum level of £10m at each year-end, to maintain liquidity. The following table shows the liability benchmark for 2019/20 and medium-term

Table 7: Borrowing and the Liability Benchmark

	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Borrowing	18.16	18.49	18.21	17.92
Liability benchmark	2.21	2.63	-3.23	-7.08
Difference	15.95	15.87	21.44	25.00

3.7 The table above shows that the Council expects to remain borrowed above its liability benchmark. This is because a deliberate decision has been made to borrow at a time when interest rates are expected to remain low so as to secure cost certainty over the long-term financing requirement of some of the Council’s major investments where it expects to generate, similarly, long-term commercial rent streams.

3.8 **Affordable borrowing limit:** 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.

Table 8: Authorised limit and operational boundary for external debt

	2018/19 Limit	2019/20 Limit	2020/21 Limit	2021/22 Limit	2022/23 Limit
Authorised Limit	25.00	50.00	50.00	50.00	50.00
Operational Boundary	11.00	35.00	35.00	35.00	35.00

3.9 Further details on borrowing are in the Treasury Management Strategy Statement.

3.10 The Limits set above take account a number of the Council’s major investment projects; however, no allowance has been made for borrowing to on-lend to a

potential housing development company. In the event that the Council establishes a company a revision to the above limits will be required and which will be detailed in a future report to the Full Council.

- 3.11 **Investment strategy:** Treasury investments arise from receiving and holding cash before it is required. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.
- 3.12 The Council's policy on treasury investments is to prioritise security and liquidity over yield and to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that will be held for the longer-term, for example because it represents the Council's reserves and balances, is invested more widely in a mix of pooled funds (property, equity, diversified) to balance the risk of loss against the risk of receiving returns below inflation. Both near-term and longer-term investments may be held in pooled funds, where an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at short notice.

Table 9: Treasury management investments

	31.3.18 Actual £m	31.3.19 Estimate £m	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Near-term investments	25.34	16.43	7.95	7.87	13.44	17.00
Longer-term investments	16.00	18.00	18.00	18.00	18.00	18.00
Total Investments	41.34	34.43	25.95	25.87	31.44	35.00

- 3.13 Further details on treasury investments are set out in the Treasury Management Strategy Statement.
- 3.14 **Governance:** Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Corporate Director (Finance) and staff, who must act in line with the treasury management strategy approved by Full Council. A monthly report is made to Finance Management and the Cabinet Member for Finance and Performance. Details of treasury management activities is presented to the Governance Committee as part of a suite of key financial indicators; and also reported in the Council's Quarterly Performance report to Cabinet. The Governance Committee is responsible for scrutinising the treasury management policy and strategies.

4. Investments for Service Purposes

- 4.1 The Council occasionally lends money to third parties to support particular service objectives and/ or stimulate local economic growth. Such loans are made on terms that require repayment with an agreed interest rate, reflecting the circumstances of the loan and third party involved. Where possible, security

for a loan will be sought, e.g. mortgage or charge over assets. Whilst the Council established a Business Growth Loan fund in 2015, to date only one loan has been advanced under this scheme and which is due to be repaid in 2019/20. Following changes in accounting rules, the funds set aside for the Business Growth Loan Fund have been transferred back to the unallocated General Fund balance as agreed by Full Council on 10 December 2018. For any loans advanced in the future, the Council will need to recognise immediately an impairment provision based on the 'expected loss' model of accounting.

- 4.2 **Governance:** Decisions on service investments are made by the relevant service manager in consultation with the Corporate Director (Finance) and relevant Cabinet Member(s), and must meet the criteria and limits laid down in the loan scheme and/ or Council's investment strategy.
- 4.3 Further details on service investments are detailed in the Investment Strategy.

5. Commercial Activities

- 5.1 The Council has for many years invested in property, but with central government financial support for local public services declining, the Council has sought over recent years to adopt a more commercial approach to protect front line services by maximising the potential to generate income. This has included looking at opportunities to build a stronger commercial property portfolio.
- 5.2 In May 2016, the Cabinet approved a District Investment Strategy to provide the necessary infrastructure and investment across the District to support the level of anticipated growth. Since then the Council has embarked on an ambitious programme exploring a wide range of commercial and housing related projects which has culminated in the Council's launch of a £100 million investment plan targeted at four key themes: health, homes, journey and jobs. The overriding objective is to bring about significant benefits to residents and businesses, but also where possible generate income to the Council.
- 5.3 Property held purely for investment were valued at £34.367 million at 31 March 2018, and generated an overall return of around 6%. The portfolio consists of industrial land and units, offices, shops, and health facilities.
- 5.4 With financial return being the main objective, the Council accepts higher risk on these commercial investments than with treasury investments. Revenue income could be put at risk through voids/ lease renewals, as well as from tenant default through non-payment and/ or bankruptcy or insolvency. It is quite common for businesses to approach landlords in times of business difficulties to seek to agree changes in rent levels. The majority of the Council's investment property portfolio has been financed in the past and therefore there is no specific outstanding debt which would need to be financed in the event of a

reduction in rental income. However, this income is taken into account by the Council for budget setting and therefore fluctuations will have an impact on the revenue account.

- 5.5 The capital value of the investment portfolio is assessed annually by an external professional valuer as part of the year-end accounting process. Such valuations are also subject to independent review by the external auditor. Capital values can fall as well as rise, and will be influenced by many external factors, although such fluctuations will not have a direct impact on lease rentals. The Council's intention over recent years has been to retain investment assets and therefore a drop in capital value is not an immediate problem. By maintaining a fairly diversified portfolio this helps to manage the inherent risks.
- 5.6 However, as the Council's normal intention is to hold such assets for the long-term, these fluctuations in market values do not have an immediate impact on the Council's finances and will not affect rent levels.
- 5.7 **Governance:** Decisions on commercial investments are made in accordance with the Council's normal financial procedures and limits. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme.
- 5.8 Further details on commercial investments and limits on their use are in the Investment Strategy.

6. Liabilities

- 6.1 In addition to the Council's liabilities for debt as detailed above, the Council is also committed to making future payments to cover its pension fund deficit (last valued at £14.457million at 31 March 2016).
- 6.2 The Council has contingent liabilities relating to guarantees given for pension fund admissions for the leisure management contract and museum service. The risk of these liabilities being called is considered relatively low and therefore the Council has not set aside any specific financial provision.
- 6.3 Provision has been made to cover the risk associated with outstanding business rate appeals. At 31 March 2018 a sum of £2.695million was set aside, of which £1.078million is the Council's share, with the balance held on behalf of the government and major precepting bodies.
- 6.4 **Governance:** Decisions on incurring new discretionary liabilities are taken as part of any business case approved in accordance with the Council's decision making process. The risk of liabilities crystallising and requiring payment is monitored by the finance team.

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

7. Revenue Budget Implications

7.1 Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 10: Proportion of financing costs to net revenue stream

	2017/18 Actual £m	2018/19 Forecast £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Financing costs	0.265	0.164	0.086	0.136	0.517	0.366
Proportion of net revenue stream	1.84%	1.11%	0.59%	0.92%	3.41%	2.34%

7.2 Whilst the above table shows that after an initial drop, the proportion of financing cost is forecast to increase in the last two years of planning horizon. This increase will, however, be offset by commercial rental income which the underlying assets are expected to generate.

7.3 **Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for up to 40 years into the future.

7.4 All major capital projects are subject to a detailed financial appraisal informed by the Council's in-house Strategic Investment Team and other professional services, supported by external specialists. The Council maintains a rolling Medium Term Financial Strategy, which includes plans to meet future funding shortfalls. Balances and reserves continue to remain significant, and a number of reserves exist specifically to manage risks and provide medium-term financial stability. Capital resources are regularly reviewed with close monitoring undertaken of progress on achieving asset sales against the planned timescales for receipt of proceeds. Where projects anticipate future borrowing the project appraisal will ensure that sufficient resources are generated from sources that have a strong covenant to meet the ongoing revenue financing costs. Sensitivity analysis is undertaken to 'stress test' key project variables, and all major projects include pre-defined trigger points/milestones that require certain conditions to be met before any further progress and financial commitment can be made.

7.5 On the basis of the above, the Corporate Director (Finance) is satisfied that the proposed capital programme is prudent, affordable and sustainable.

8. Knowledge and Skills

- 8.1 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.
- 8.2 To ensure the Council can deliver its ambitious District Investment Strategy, the Council is introducing a permanent structure to its Strategic Investment Team, including a Head of Strategic Investment, supported by a number of project directors and managers, drawn from the development sector (both private and public).
- 8.3 Where specialist knowledge and skills are still required, use will continue to be made of external advisers and consultants that are specialists in their field. The Council currently employs Arlingclose Limited as treasury management advisers, and will engage appropriate expert advisors for its commercial activities. This approach is more cost effective than employing all such staff directly, and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.
- 8.4 The Council actively promotes training and development of all its staff. This is reinforced by the mandatory requirement for continuing professional development amongst those qualified members of staff involved in the Council's capital, commercial investments, and treasury management activities.
- 8.5 The Corporate Director (Finance) will ensure that elected members tasked with treasury management responsibilities, including those responsible for scrutiny, have access to training relevant to their needs and those responsibilities.
- 8.6 Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively. The Governance Committee undertake an annual self-assessment which is aimed at measuring their effectiveness and from which any future training needs are identified.
- 8.7 The Council also has a Member Development Group (a sub-committee of the Cabinet), which is responsible for leading, managing and reviewing elected Member development for the organisation, including identifying the appropriate training required as relevant to the various roles undertaken by Members.

Treasury Management Strategy Statement 2019/20

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 invested substantial sums of money, and holds some legacy borrowing and 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 at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code) which requires the Council to approve a treasury management strategy before the start of each financial year. This report fulfils the Council's legal obligation under the *Local Government Act 2003* to have regard to the CIPFA Code.
- 1.3. Investments held for service purposes or for commercial profit are considered in the Council's Investment Strategy (which will form part of the Council's overall budget report for 2019/20).

2. Treasury Management Policy and Practices

- 2.1. The CIPFA Code recommends that all public service organisations maintains a treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities. The following statements set out the Council's policy:
 - The Council defines its treasury management activities as the management of its investments and cash flows, its banking, money market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
 - The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.
 - The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It 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.

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

3. External Context

- 3.1. **Economic background:** The UK's progress negotiating its exit from the European Union, together with its future trading arrangements, will continue to be a major influence on the Council's treasury management strategy for 2019/20.
- 3.2. UK Consumer Price Inflation (CPI) for October was up 2.4% year/year, slightly below the consensus forecast and broadly in line with the Bank of England's (BoE) November Inflation Report. The most recent labour market data for October 2018 showed the unemployment rate edged up slightly to 4.1% while the employment rate of 75.7% was the joint highest on record. The 3-month average annual growth rate for pay excluding bonuses was 3.3% as wages continue to rise steadily and provide some pull on general inflation. Adjusted for inflation, real wages grew by 1.0%, a level still likely to have little effect on consumer spending.
- 3.3. The rise in quarterly Gross Domestic Product (GDP) growth to 0.6% in Q3 from 0.4% in the previous quarter was due to weather-related factors boosting overall household consumption and construction activity over the summer following the weather-related weakness in Q1. At 1.5%, annual GDP growth continues to remain below trend. Looking ahead, the BoE, in its November Inflation Report, expects GDP growth to average around 1.75% over the forecast horizon, providing the UK's exit from the EU is relatively smooth.
- 3.4. Following the Bank of England's decision to increase Bank Rate to 0.75% in August, no changes to monetary policy has been made since. However, the Bank expects that should the economy continue to evolve in line with its November forecast, further increases in Bank Rate will be required to return inflation to the 2% target. The Monetary Policy Committee continues to reiterate that any further increases will be at a gradual pace and limited in extent.
- 3.5. While US growth has slowed over 2018, the economy continues to perform robustly. The US Federal Reserve continued its tightening bias throughout 2018, pushing rates to the current 2.25%-2.50% in December. The Fed stated the strength of the US economy, expected to grow 3% in 2018, justified the

increase and that any future increases would come at a slower pace given concerns over slowing global growth.

- 3.6. **Credit outlook:** The big four UK banking groups have now divided their retail and investment banking divisions into separate legal entities under ringfencing legislation. Bank of Scotland, Barclays Bank UK, HSBC UK Bank, Lloyds Bank, National Westminster Bank, Royal Bank of Scotland and Ulster Bank are the ringfenced banks that now only conduct lower risk retail banking activities. Barclays Bank, HSBC Bank, Lloyds Bank Corporate Markets and NatWest Markets are the investment banks. Credit rating agencies have adjusted the ratings of some of these banks with the ringfenced banks generally being better rated than their non-ringfenced counterparts.
- 3.7. The Bank of England released its latest report on bank stress testing, illustrating that all entities included in the analysis were deemed to have passed the test once the levels of capital and potential mitigating actions presumed to be taken by management were factored in. The BoE did not require any bank to raise additional capital.
- 3.8. European banks are considering their approach to Brexit, with some looking to create new UK subsidiaries to ensure they can continue trading here. The credit strength of these new banks remains unknown, although the chance of parental support is assumed to be very high if ever needed. The uncertainty caused by protracted negotiations between the UK and EU is weighing on the creditworthiness of both UK and European banks with substantial operations in both jurisdictions.
- 3.9. The European Commission announced in December a series of temporary measures it has started to implement in case the UK leaves the EU without a plan. The measures are aimed at limiting disruption in some key areas, such as finance, with some financial services regulations being recognised as equivalent to the EU's for one to two years.
- 3.10. **Interest rate forecast:** Following the increase in Bank Rate to 0.75% in August 2018, the Council's treasury management adviser Arlingclose is forecasting two more 0.25% hikes during 2019 to take official UK interest rates to 1.25%. The Bank of England's MPC has maintained expectations for slow and steady rate rises over the forecast horizon. The MPC continues to have a bias towards tighter monetary policy but is reluctant to push interest rate expectations too strongly. Arlingclose believes that MPC members consider both that ultra-low interest rates result in other economic problems, and that higher Bank Rate will be a more effective policy weapon should downside Brexit risks crystallise when rate cuts will be required.
- 3.11. The UK economic environment remains relatively soft, despite seemingly strong labour market data. Arlingclose's view is that the economy still faces a

challenging outlook as it exits the European Union and Eurozone growth softens. The possibility of a “no deal” Brexit still hangs over economic activity and as such, the risks to the interest rate forecast are considered firmly to the downside.

3.12. Gilt yields and hence long-term borrowing rates have remained at low levels but some upward movement from current levels is expected based on Arlingclose’s interest rate projections, due to the strength of the US economy and the ECB’s forward guidance on higher rates. 10-year and 20-year gilt yields are forecast to remain around 1.7% and 2.2% respectively over the interest rate forecast horizon, however volatility arising from both economic and political events are likely to continue to offer borrowing opportunities.

3.13. A more detailed economic and interest rate forecast provided by Arlingclose is attached at **Appendix B**

3.14. For the purpose of setting the budget, it has been assumed that new short-term investments will be made at an average rate of 0.75%. The Council is currently using a project rate of 2.9% where new long-term borrowing may be implied.

4. Local Context

4.1. The following table shows the actual and forecast balances derived from the Council’s Balance Sheet that relate to its treasury management activities:

Table 1: Balance sheet summary and forecast

	31.3.18 Actual £m	31.3.19 Estimate £m	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Capital Financing Requirement (CFR)	8.79	12.37	30.36	26.97	21.56	18.53
Less: Other debt liabilities	-3.86	-2.51	-2.20	-1.98	-1.92	-1.91
Loan CFR	4.93	9.86	28.17	24.99	19.64	16.62
Less: External borrowing	-6.00	-6.00	-18.16	-18.49	-18.21	-17.92
Internal (-Over) Borrowing	-1.07	3.86	10.01	6.50	1.43	-1.30
Less: Usable reserves	-38.16	-39.58	-37.97	-34.06	-34.25	-34.73
Less: Working capital	-2.11	1.31	2.01	1.69	1.37	1.03
Investments	41.34	34.42	25.95	25.87	31.44	35.00

4.2. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. The Council has an increasing CFR due to its capital programme, which it is currently expecting to meet in part by increased external borrowing over the forecast period. However, this strategy is supplemented by keeping external borrowing and investments below their underlying levels, by also using what is referred to as ‘internal borrowing’. The main advantage of this strategy is that it lowers exposure to external debt, and at the same time, lowers investment risks, including counterparty risk, supporting the

principle that security is the primary objective. However, no strategy is risk free, and internal borrowing can only be a temporary arrangement as at some time in the future the cash being used will be required. This approach is based on the expectation that capital receipts will be generated from a number of major projects which will then be used to finance the expenditure incurred. The risk is that should the capital receipts not be realised, the Council could be forced to borrow at a time which is less favourable to current conditions.

4.3. CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 1 confirms that the Council expects to comply with this recommendation.

4.4. **Liability benchmark:** To compare the Council's actual borrowing against an alternative strategy, a 'liability benchmark' has been calculated showing the lowest risk level of future borrowing. This assumes the same forecasts as table 1 above, but that cash and investment balances are kept to a minimum level of £10million at each year-end to maintain sufficient liquidity but minimise credit risk.

Table 2: Liability benchmark

	31.3.20 Forecast £m	31.3.21 Forecast £m	31.3.22 Forecast £m	31.3.23 Forecast £m
Loan CFR	28.17	24.99	19.64	16.62
Less: Usable reserves	-37.97	-34.06	-34.25	-34.73
Less: Working capital	2.01	1.69	1.37	1.03
Plus: minimum investments	10.00	10.00	10.00	10.00
Liability Benchmark	2.21	2.63	-3.23	-7.08

4.5. This approach would minimise the level of external borrowing required over the medium-term, but would require the Council to reduce its strategic investments in pooled funds (currently £18million is invested), which in turn would have a negative impact on the revenue account.

4.6. The Corporate Director (Finance) will, within the limits approved by Council, have flexibility to adjust the balance between borrowing and investments to respond to changing circumstances.

5. Borrowing Strategy

5.1. The Council currently holds £6million of legacy debt incurred in March 2002, with a maturity date of March 2042, subject to lender options (see below). The balance sheet forecast in table 1 shows that the Council expects to increase its borrowing in 2019/20 and over the medium-term as it undertakes major capital investment. The Council may also borrow additional sums in any year to pre-fund future years' financing requirements, providing this does not exceed the authorised limit for borrowing.

- 5.2. **Objectives:** The Council's chief objective will be 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 the Council's long-term plans change is a secondary objective.
- 5.3. **Strategy:** The Council's future borrowing strategy will address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead.
- 5.4. By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist the Council with this 'cost of carry' and breakeven analysis. Its output may determine whether the Council borrows additional sums at long-term fixed rates in 2019/20 with a view to keeping future interest costs low, even if this causes additional cost in the short-term. This approach will be taken in the context that for the Council's investment programme a finance project rate of 2.9% has been assumed.
- 5.5. Alternatively, the Council may arrange forward starting loans during 2019/20, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.
- 5.6. **Sources of borrowing:** The approved sources of long-term and short-term borrowing are:
- Public Works Loan Board (PWLB) and any successor body
 - 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. **Other sources of debt finance:** In addition, capital finance may be raised by the leasing (or other similar financing) which is not classed as borrowing but treated as other debt liabilities.

- 5.8. **LOBOs:** The Council's current external borrowing is in the form of two loans of £3million each on LOBO (Lender's Option, Borrower's Option) terms, where the lender has six-monthly options to propose an increase in the interest rate, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost. Whilst the Council understands that the lender is unlikely to exercise their options in the current low interest rate environment, there remains an element of refinancing risk. The Council will take the option to repay LOBO loans at no cost if it has the opportunity to do so. Currently it is not anticipated that any future borrowing will be on LOBO terms.
- 5.9. **Short-term and variable rate loans:** Whilst these may be used as part of any future borrowing, these loans leave the Council exposed to the risk of short-term interest rate rises and will therefore be subject to exposure limits reflected in a future financing strategy.
- 5.10. **Debt rescheduling:** The lender of the LOBOs may be prepared to negotiate premature redemption terms. The Council may take advantage of this where this is expected to lead to an overall cost saving and/ or a reduction in risk.

6. Investment Strategy

- 6.1. The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. In the current year, the Council's investment balances are expected to average around £55million. In the medium-term these levels are expected to reduce as the Council implements its capital investment plans, with the annual average reducing to around £40million.
- 6.2. **Objectives:** The CIPFA Code requires the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's 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 Council will aim 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. **Negative interest rates:** If the UK enters into a recession in 2019/20, there is a small chance that the Bank of England could set its Bank Rate at or below zero, which is likely to feed through to negative interest rates on all low risk, short-term investment options. This situation already exists in many other European countries. In this event, security will be measured as receiving the contractually

agreed amount at maturity, even though this may be less than the amount originally invested.

6.4. **Strategy:** Given the risk and very low returns from short-term unsecured bank investments, the Council will maintain its diversification towards higher yielding asset classes through longer-term investments. A portion of the Council's surplus cash will continue to be invested in short-term unsecured bank deposits, money market funds (MMFs), loans to other local authorities, and the UK Government via the Debt Management Office.

6.5. **IFRS9 Business model:** Under the new International Financial Reporting Standard (IFRS) 9, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its internally managed treasury investments by a business model of collecting the contractual cash flows and therefore, these investments will continue to be accounted for at amortised cost.

6.6. IFRS9 also requires the Council to account for changes in the fair value of its pooled fund investments, the result of which could have been to introduce significant volatility into the Council's budget setting. However, in November 2018, the Government issued regulations which will provide a statutory override mitigating the impact on the General Fund revenue account. These regulations will apply for a period of five years commencing from 1 April 2018.

6.7. **Approved counterparties:** The Council may invest its surplus funds with any of the counterparty types in table 3 below, subject to the cash limits (per counterparty) and the time limits shown.

Table 3: Approved investment counterparties and limits

Counterparty or Credit Rating	Financial Institutions: Unsecured	Financial Institutions: Secured	Government	Registered Providers (Housing)
UK Government			£ unlimited 50 years	
UK Local Authorities			£5m per authority 5 years	
Supranational bodies with rating of at least AA+			£5m per body 25 years	
AA+ or AAA	£3m 5 years	£5m 10 years		£5m 5 years
AA- or AA	£3m 3 years	£5m 4 years		
A+	£3m 2 years	£5m 3 years		
A	£3m 13 months	£5m 2 years		

Counterparty or Credit Rating	Financial Institutions: Unsecured	Financial Institutions: Secured	Government	Registered Providers (Housing)
A-	£3m 6 months	£4m 2 years		
Unrated Building Societies	£1m 6 months			
MMFs, Pooled Funds, and Real Estate Investment Funds	£5m per fund			

This table must be read in conjunction with the notes below

- 6.8. **Credit rating:** Investment limits are set by reference to the lowest published long-term credit rating from a selection of external rating agencies. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.
- 6.9. **Banks 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. **Banks secured:** Covered bonds, reverse repurchase agreements and other collateralised arrangements with banks and building societies. These investments are secured on the bank's assets, which limits the potential losses in the unlikely event of insolvency, and means that they are exempt from bail-in. 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 to determine cash and time limits. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments.
- 6.11. **Government:** Loans, bonds and bills issued or guaranteed by the UK Government and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk. Investments with the UK Central Government may be made in unlimited amounts for up to 50 years. Also includes lending to other UK local authorities.
- 6.12. **Registered providers:** Loans and bonds issued by, guaranteed by or secured on the assets of registered providers of social housing and registered social landlords, formerly known as housing associations. These bodies are tightly regulated and as providers of public services, they retain the likelihood of receiving government support if needed.

- 6.13. **Money Market Funds/ Pooled funds:** Shares or units in diversified investment vehicles consisting of any of the above investment types, plus for some funds, equity shares and property. These funds have the advantage of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a fee. Short-term Money Market Funds that offer same-day liquidity and very low or no volatility will be used as an alternative to instant access bank accounts, while pooled funds whose value changes with market prices and/or have a notice period will be used for longer investment periods.
- 6.14. **Bond, equity and property funds** offer enhanced returns over the longer term, but are more volatile in the short term. These allow the Council to diversify 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 Council's investment objectives will be monitored regularly.
- 6.15. **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.
- 6.16. **Operational bank accounts:** The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments, but are still subject to the risk of a bank bail-in, and balances will therefore normally be kept at/ around £1 million (net); although for specific cash flow purposes higher balances may be held for short periods. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.
- 6.17. **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by the Council's treasury advisers, 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.
- 6.18. Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “rating watch negative” or “credit watch negative”) 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. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.
- 6.19. **Other information on the security of investments:** The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. 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.
- 6.20. In the event of deteriorating financial market conditions which is affecting the creditworthiness of all organisations that is not reflected in credit ratings, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. 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 the Council's cash balances, then the surplus will be deposited with the UK Government via the Debt Management Office or invested in government treasury bills for example, or with other local authorities. This will cause a reduction in the level of investment income earned, but will protect the principal sum invested.
- 6.21. **Investment limits:** The Council's revenue reserves available to cover investment losses are forecast to be circa £26 million on 31st March 2019. To protect the impact on these reserves in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5 million. A group of banks under the same ownership will be treated as a single organisation. Limits will also be placed on fund managers, foreign countries and industry sectors as shown in the table below.

Table 4: Investment limits

	Cash limit
Any single organisation/ fund, except the UK Central Government	£5m each
UK Central Government	unlimited
Any group of pooled funds under the same management organisation	£10m per manager
Pooled funds (held for the long-term)	£20m in total
Foreign countries (if not via pooled/ money market fund)	£5m per country
Registered providers and registered social landlords	£5m in total
Unsecured investments with building societies	£5m in total
Money market funds	£25m in total
Real estate investment trusts	£5m in total

6.22. **Liquidity management:** The Council prepares a medium-term cash flow forecast 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 the Council being forced to borrow on unfavourable terms to meet its financial commitments. Limits on long-term investments are set by reference to the Council's medium-term financial plan and cash flow forecast. A detailed in-year cash flow statement is maintained to manage short-term liquidity.

7. Treasury Management Indicators

- 7.1. Exposure to treasury management risks is measured and managed using the following indicators.
- 7.2. **Security:** Exposure to credit risk is measured by monitoring the value-weighted average credit rating of the investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk. The target average credit rating adopted is to aim to maintain the Council's portfolio at an overall rating of at least A.
- 7.3. **Interest rate exposures:** This indicator is set to control the Council's exposure to interest rate risk. Whilst the Council has an anticipated increase in borrowing requirement, it still has a significant investment portfolio meaning that at present a 1% increase in rates would have a net beneficial impact on the Council.
- 7.4. Conversely, a 1% reduction in interest rates would have an overall negative impact due to a reduction in investment income. Therefore, the upper limit on the one-year revenue impact of a 1% fall in interest rates is £750,000.

- 7.5. The impact of a change in interest rates is calculated on the assumption that maturing loans and investments will be replaced at current rates +/-1%.
- 7.6. **Maturity structure of borrowing:** This indicator is set to control the Council's exposure to refinancing risk. At present the only borrowing the Council has is its LOBO debt which means the earliest date of repayment could be within 12 months if the lender exercised their options at the first available date. The Council's medium-term plans imply new borrowing in future and at which point any future refinancing risks will be addressed.
- 7.7. **Principal sums invested for periods longer than a year:** The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments (excluding pooled funds which although being held for the long-term can still be accessed at relatively short notice). The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2019/20	2020/21	2021/22
Limit on principal invested beyond year end	£10m	£8m	£5m

8. Related Matters

- 8.1. The CIPFA Code requires the Council to include the following in its treasury management strategy.
- 8.2. **Financial Derivatives:** Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits).
- 8.3. The Council will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Council is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. 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.
- 8.4. Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria. The current value of any amount due from a derivative counterparty will count against the counterparty credit limit and the relevant foreign country limit.
- 8.5. **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 it 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 the Council's treasury management activities, the Corporate Director (Finance) believes this to be the most appropriate status.

9. Financial Implications

9.1. The budget for investment income in 2019/20 is £0.996million, based on an average investment portfolio of £40.75million, which equates to an overall return of circa 2.4%. This comprises £825,000 of estimated dividend income from the Council's pooled funds (a return of 4.6%), and £171,000 of estimated interest from short-term investments (equivalent to a return of 0.75%). Interest on debt to be paid in 2019/20 and charged to the General Fund revenue account is estimated at £282,000, based on an average debt portfolio of £6million and average interest rate of 4.7%. A number of major projects are also expected to incur additional financing cost during 2019/20 of £387,000, which the Council is proposing to capitalise as development interest and which will form part of the overall project cost to be financed from either capital receipts and/ or long-term borrowing. The latter will be repaid from future commercial rental income. Estimated interest of £111,000 is also payable on assets acquired through lease type arrangements, the cost of which is budgeted within the relevant service. If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.

10. Other Options Considered

10.1. The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Corporate Director (Finance), having consulted the Cabinet Member for Finance and Performance, believes that the above strategy represents an appropriate balance between risk management and cost effectiveness. Some alternative strategies, with their financial and risk management implications, are listed below.

Alternative	Impact on income and expenditure	Impact on risk management
Invest in a narrower range of counterparties and/or for shorter times	Interest income will be lower	Lower chance of losses from credit related defaults, but any such losses may be greater
Invest in a wider range of counterparties and/or for longer times	Interest income will be higher	Increased risk of losses from credit related defaults, but any such losses may be smaller
Borrow additional sums at long-term fixed interest rates	Debt interest costs will rise; this is unlikely to be offset by	Higher investment balance leading to a higher impact in

	higher investment income	the event of a default; however long-term interest costs may be more certain
Borrow short-term or variable loans instead of long-term fixed rates	Debt interest costs will initially be lower	Increases in debt interest costs will be broadly offset by rising investment income in the medium term, but long-term costs may be less certain
Reduce level of new borrowing by increasing internal borrowing	Saving on debt interest is likely to exceed lost investment income	Reduced investment balance leading to a lower impact in the event of a default; however long-term interest costs may be less certain

Appendix A – Treasury Management Practices (TMPs)

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

Appendix B – Arlingclose Economic & Interest Rate Forecast December 2018

Underlying assumptions:

- Our central interest rate forecasts are predicated on there being a transitional period following the UK's official exit from the EU.
- The MPC has a bias towards tighter monetary policy but is reluctant to push interest rate expectations too strongly. We believe that MPC members consider that: 1) tight labour markets will prompt inflationary pressure in the future, 2) ultra-low interest rates result in other economic problems, and 3) higher Bank Rate will be a more effective policy weapon if downside risks to growth crystallise.
- Both our projected outlook and the increase in the magnitude of political and economic risks facing the UK economy means we maintain the significant downside risks to our forecasts, despite the potential for slightly stronger growth next year as business investment rebounds should the EU Withdrawal Agreement be approved. The potential for severe economic outcomes has increased following the poor reception of the Withdrawal Agreement by MPs. We expect the Bank of England to hold at or reduce interest rates from current levels if Brexit risks materialise.
- The UK economic environment is relatively soft, despite seemingly strong labour market data. GDP growth recovered somewhat in the middle quarters of 2018, but more recent data suggests the economy slowed markedly in Q4. Our view is that the UK economy still faces a challenging outlook as the country exits the European Union and Eurozone economic growth softens.
- Cost pressures are easing but inflation is forecast to remain above the Bank's 2% target through most of the forecast period. Lower oil prices have reduced inflationary pressure, but the tight labour market and decline in the value of sterling means inflation may remain above target for longer than expected.
- Global economic growth is slowing. Despite slower growth, the European Central Bank is conditioning markets for the end of QE, the timing of the first rate hike (2019) and their path thereafter. More recent US data has placed pressure on the Federal Reserve to reduce the pace of monetary tightening – previous hikes and heightened expectations will, however, slow economic growth.
- Central bank actions and geopolitical risks have and will continue to produce significant volatility in financial markets, including bond markets.

Forecast:

- The MPC has maintained expectations of a slow rise in interest rates over the forecast horizon, but recent events around Brexit have dampened interest rate expectations. Our central case is for Bank Rate to rise twice in 2019, after the UK exits the EU. The risks are weighted to the downside.
- Gilt yields have remained at low levels. We expect some upward movement from current levels based on our central case that the UK will enter a transitional period following its EU exit in March 2019. However, our

projected weak economic outlook and volatility arising from both economic and political events will continue to offer borrowing opportunities.

	Dec-18	Mar-19	Jun-19	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Average
Official Bank Rate														
Upside risk	0.00	0.00	0.00	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.17
Arlingclose Central Case	0.75	0.75	1.00	1.00	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.13
Downside risk	0.00	-0.50	-0.75	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-0.85
3-mth money market rate														
Upside risk	0.10	0.10	0.10	0.10	0.15	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.17
Arlingclose Central Case	0.90	0.95	1.10	1.30	1.40	1.40	1.40	1.35	1.35	1.35	1.35	1.35	1.35	1.27
Downside risk	-0.20	-0.45	-0.60	-0.80	-0.90	-0.90	-0.90	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.76
1-yr money market rate														
Upside risk	0.20	0.30	0.30	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.35	0.33
Arlingclose Central Case	1.15	1.25	1.35	1.50	1.70	1.60	1.50	1.40	1.35	1.35	1.35	1.35	1.35	1.40
Downside risk	-0.35	-0.50	-0.60	-0.80	-0.90	-0.90	-0.90	-0.85	-0.85	-0.85	-0.85	-0.85	-0.85	-0.77
5-yr gilt yield														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
Arlingclose Central Case	1.15	1.25	1.35	1.50	1.50	1.40	1.35	1.35	1.30	1.30	1.30	1.30	1.30	1.33
Downside risk	-0.50	-0.60	-0.65	-0.80	-0.80	-0.70	-0.65	-0.65	-0.65	-0.65	-0.65	-0.65	-0.65	-0.66
10-yr gilt yield														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
Arlingclose Central Case	1.50	1.65	1.70	1.80	1.80	1.75	1.75	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Downside risk	-0.55	-0.70	-0.70	-0.80	-0.80	-0.75	-0.75	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.71
20-yr gilt yield														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
Arlingclose Central Case	2.00	2.10	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.18
Downside risk	-0.60	-0.70	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.73
50-yr gilt yield														
Upside risk	0.25	0.30	0.30	0.35	0.35	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.37
Arlingclose Central Case	1.90	1.95	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.99
Downside risk	-0.60	-0.70	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.75	-0.73

PWLB Certainty Rate (Maturity Loans) = Gilt yield + 0.80%

PWLB Infrastructure Rate (Maturity Loans) = Gilt yield + 0.60%

Investment Strategy 2019/20

1. Introduction

- 1.1 The Council invests its money for three broad purposes:
- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as **treasury management investments**),
 - to support local public services principally by lending to third parties (**service investments**); and
 - to earn investment income (known as **commercial investments** where this is the main purpose).
- 1.2 This investment strategy is a new report for 2019/20, meeting the requirements of statutory guidance and focuses on the second and third of these categories.

2. Treasury Management Investments

- 2.1 The Council typically receives its income in cash (e.g. from taxes and grants) before it pays for its expenditure in cash (e.g. through payroll and invoices). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy (CIPFA). The amount of treasury management investments will inevitably fluctuate during the year but is estimated to average around £41million during the 2019/20 financial year.
- 2.2 **Contribution:** The contribution that these investments make to the objectives of the Council is to support effective treasury management activities, including generating a return for the Council which helps support the overall budget position.
- 2.3 **Further details:** Full details of the Council's policies and strategy for its treasury management investments are covered in a separate document, the Treasury Management Strategy Statement, an appendix to the annual budget report approved by Full Council each February.

3. Service Investments: Loans

- 3.1 **Contribution:** The Council occasionally lends money to third parties to support particular service objectives and/ or stimulate local economic growth. In the past, such loans have typically been targeted at supporting housing,

e.g. providing mortgages to individuals to help them buy former council houses, or to housing associations supporting development of affordable housing schemes. Until recently, the Council provided a cash-backed indemnity to assist first time home buyers through the Braintree Local Authority Mortgage Scheme (LAMS) in partnership with Essex County Council. Since 2015, the Council has also had a Business Growth Loan Fund scheme in place to provide repayable business loans to small-medium sized enterprises, helping support economic and employment growth in the District.

- 3.2 At 31 March 2018, the value of all service loans outstanding was £2.352million, including £2m in respect of the Braintree LAMS, which has since been repaid.
- 3.3 **Security:** The main risk to the Council when making service loans is that the borrower will be unable to repay the principal lent and/or the interest due. The Corporate Director (Finance) will advise on whether the aggregate financial exposure of existing and any proposed new loan(s) is proportionate to the size of the Council, after taking into account any allowance required to be charged to the General Fund revenue account for potential non-payment using the 'expected loss' model of accounting, now required under the CIPFA Accounting Code of Practice from April 2018.
- 3.4 Wherever possible the Council will seek to secure loans on the assets of the borrower or seek some form of guarantee. In the event of non-payment the Council has credit control arrangements in place to seek recovery using all appropriate means.
- 3.5 **Risk assessment:** The Council assesses the risk of loss before entering into a loan and keeps this under review during the term of the loan. Lending criteria was approved by the Cabinet for the Business Growth Loan Fund. Applications seeking loans of up to £50,000, are assessed by officers and approved by the Corporate Director (Finance). Applications for funding above £50,000 are approved by the Cabinet Member for Economic Development, in consultation with the Corporate Director and Cabinet Member for Finance and Performance.
- 3.6 For all other loans appropriate due diligence is undertaken by officers and decisions taken in accordance with the Council's decision-making rules set out in the Constitution and Financial Procedures. The Council may also seek advice and support from third party experts where significant financial support is being requested and/ or proposed by a service in furtherance of the Council's corporate priorities.

4. Service Investments: Shares

- 4.1 **Contribution:** Another form of potential support by the Council can be through the purchase of shares in a corporate body which has been established or exists to pursue activities which support the Council's corporate strategy and priorities. Currently, the only company in which the Council holds shares is the North Essex Garden Communities Ltd, a joint strategic entity owned in equal shares by the Council along with Essex County Council, Colchester Borough Council and Tendring District Council. The purpose of NEGC Ltd is to support the local authorities in the development and delivery of three potential garden communities in North Essex. The Council's current shareholding is limited to 25 Ordinary Shares at £1 each (£25) and funding provided so far has been to the wider NEGC project in the form of revenue contributions. As a shareholder the Council has representation on the NEGC Ltd Board, and certain reserved matters can only be progressed by the approval of shareholders taking matters through each council's own decision making process.
- 4.2 In future, a business case is likely to be presented to the Council where it may be asked to consider a more formalised funding arrangement with NEGC Ltd. This could seek lending directly to NEGC Ltd (or a new local development corporation) and/ or providing some form of loan guarantee to third party funder(s). Any such request will be subject to appropriate due diligence and would need the approval of Full Council.
- 4.3 **The Council may** consider other opportunities to invest in the share capital of a corporate entity. Such opportunities would again be subject to due diligence and consideration by Full Council, including the associated risks.

5. Commercial Investments: Property

- 5.1 **Contribution:** The Council has a commercial property portfolio from which it seeks to generate income and/ or to contribute towards the Council's wider economic and regeneration agenda. Where property is held solely to earn income and/ or for capital appreciation they are classified as Investment Property and reported as such on the Balance Sheet of the Council's annual accounts. Other property not meeting the strict definition, but which are partially held to generate income along with other wider objectives are included in the Balance Sheet category Property, Plant and Equipment (PPE) as Other Land and Buildings.
- 5.2 At 31 March 2018, the assessed value of the Council's commercial property portfolio was £35.014million as analysed in Table1:

Table 1: Commercial Property Market Value

	Actual 31.3.18 £m
Investment Property	
Industrial Land	9.897
Industrial Units	4.057
Shops	2.037
Offices	15.773
Health Facilities	1.904
Other	0.699
Sub-total Investment Property	34.367
Held as Land & Buildings under PPE	0.647
Commercial Property	35.014

- 5.3 The Council's existing commercial portfolio has been developed over many years, with much of its origin in the support of economic development (e.g. industrial land and units) or the provision of ancillary facilities to serve housing estates (e.g. shops). More so now, however, is that much of this property is being retained for the income yield. Over time the Council has also diversified into offices and other commercial assets, and in recent years has bought-out head leases on property held on Council land resulting in greater control over sites as well as increasing overall value and income. With the exception of one office block, all property in the portfolio are contained within the boundary of the district. Through the District Investment Strategy the Council will continue to expand the number and range of commercial property holdings.
- 5.4 Security: In accordance with government guidance, the Council considers a property investment to be secure if its accounting valuation is at or higher than its purchase cost including taxes and transaction costs.
- 5.5 A fair value assessment of the Council's investment property portfolio is made annually at the end of each financial year which enables the Council to assess whether the underlying asset provides security for the capital investment. Where the fair value of the underlying assets is no longer sufficient to provide security against a loss, mitigating actions will be considered, to ensure that appropriate action is taken to protect the capital sum invested. However, the Council's main strategic objective for its commercial property portfolio is to retain assets for the purposes of income generation, rather than looking to realise capital appreciation, although this may be considered in certain circumstances. Consequently, holding property (even if fair values fall below purchase cost due to fluctuating property market conditions) is likely to be most appropriate course of action taken by the Council.

- 5.6 **Risk assessment:** The Council assesses the risk of loss before entering into and whilst holding property investments by carrying out due diligence as part of a full business case, including an assessment of the risks both in terms of the immediate acquisition/ development of an asset, and for its longer-term operation (e.g. lifecycle costs, prospective tenant covenants etc.). Each proposed investment will have a financial appraisal which considers all costs and income over an appropriate time span using a range of assumptions that will be tested through sensitivity analysis. Investments are subject to the Council's Investment Toolkit appraisal methodology (see below).
- 5.7 Where investments are funded from borrowing, the cost of servicing the related debt will fall on the General Fund and is included in the investment appraisal and, if approved, ultimately reflected in the Council's revenue budget. A prerequisite for a project to proceed will be its ability to service this debt and also, where appropriate, make a positive contribution towards the Council's wider service objectives and/ or financial resources. However, it needs to be recognised that commercial activities do carry risks, particularly where debt is being financed over the long-term and future lease arrangements are not guaranteed. The Corporate Director (Finance) will keep under review the quantum of debt which is subject to financing from rental income to ensure that it is proportionate in the context of the Council's overall revenue resources.
- 5.8 The Council employs the expertise of an in-house Strategic Investment Team and Asset Management Service, who will also be supported by relevant external specialists experienced in the relevant market for which the Council is seeking to invest. Where external advice is sought this will be procured through the Council's normal contract procedure rules.
- 5.9 **Liquidity:** Compared with other investment types, property is relatively difficult to sell and convert to cash at short notice, and can take a considerable period to sell in certain market conditions. However, as referred to above, the Council's strategic objective is to hold assets for their long-term rental income.

6. Loan Commitments and Financial Guarantees

- 6.1 Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Council.
- 6.2 Currently the Council has not entered into any loan commitments, and the only guarantees relate to pension fund admission agreements for the leisure management contract and museum service where the Council would be

called upon to meet any unpaid liabilities owed to the Pension Fund as result of default.

- 6.3 The Council is a Scheme Creditor in an arrangement for the administration of the former Municipal Mutual Insurance Ltd, which became insolvent in the early 1990's. Under the arrangement the Council is liable for clawback of insurance claims previously settled amounting to £198,712. This amount is based on the gross payments subject to the arrangement, less a protected sum of £50,000, and after deduction of the amount already paid by the Council following imposition of a 25% levy. At present there is no indication that the administrators will be imposing a further levy.
- 6.4 The Council will approach any request for loan commitment or financial guarantee in the same way it does all investment decisions, carrying due diligence and a full financial and risk appraisal.

7. Proportionality of the Council's Investments

- 7.1 Income from the Council's investment activities contributes towards achieving a balanced revenue budget. Table 2 below shows how the extent to which the Council is reliant on achieving this income to fund services over the period of the current Medium Term Financial Strategy is increasing, as expressed as a proportion of Net Revenue Stream.

Table 2: Proportionality of Investments

	2017/18 Actual £m	2018/19 Latest £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Commercial Property income	2.668	2.959	3.028	3.034	3.791	3.613
Treasury Management income	0.837	0.970	0.996	0.952	0.979	1.025
Total investment income	3.504	3.929	4.024	3.986	4.770	4.638
As % of Net Revenue Stream	24%	27%	28%	27%	31%	30%

Net Revenue Stream = Budget Requirement funded from council tax and retained business rates

- 7.2 Commercial property income is derived from contractual leasing arrangements and is therefore easier to predict, subject to assumptions regarding future lease renewals, allowances for void periods, and the solvency of tenants.
- 7.3 Treasury management income will be more susceptible to economic and market sentiment, which will influence interest rates and other investment returns. A significant proportion of the treasury income is from the Council's pooled fund investments in a mix of property, equity and diversified funds. These funds are largely dependent upon corporate dividends and will display volatility in terms of their market valuations.

- 7.4 The Corporate Director (Finance) will continue to monitor the proportionality of all investments to ensure that the budget does not become exposed to an excessive level of risk when compared to overall financial resources. As part of the annual budget setting process the Corporate Director (Finance) will report on the robustness of the budget and medium-term plans taking into account the level of investment income assumed and any related financing costs.

8. Borrowing in Advance of Need

- 8.1 Government guidance is that local authorities must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed. The Council's current borrowing is above its Capital Financing Requirement (or CFR) – a measure of the Council's need to borrow for capital purposes – and which could be construed as indirectly borrowing for investment purposes. However, this position exists due to legacy debt incurred at a time when the Council had a positive borrowing requirement for its capital programme. Looking ahead the Council is planning to increase its capital investment in the District leading to an increase in its CFR. The current plans assume this increase in CFR will be matched in part by additional new external borrowing with the balance funded from internal borrowing the latter reducing the Council's overall investment balances. On this basis borrowing will clearly be for capital purposes and not purely for investment.

9. Capacity & Skills

9.1 Officers

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

- 9.2 Treasury management investments are undertaken by the Council's Finance team, supported with expert advice from Arlingclose Ltd, a firm of treasury management advisors to the public sector.
- 9.3 The Strategic Investment Team is responsible for the delivery of the Council's development programme across residential and commercial projects. In October 2018, a permanent structure for the team was approved, including the appointment of a Head of Strategic Investment, who will be supported by a number of project directors and managers. The expectation is that these positions will be recruited from the development sector (private and public). The team is also supported by both in-house and external specialists in areas

such as finance, legal, design, development, etc., and where necessary interim consultants will be used to manage fluctuating workloads as the team respond to emerging opportunities.

- 9.4 The Council's Asset Management Team is responsible for the day-to-day management of the Council's investment and other commercial property portfolio. This includes ensuring that the property portfolio is maintained through responsive and planned maintenance, and that assets remain fit-for purpose, including meeting all regulatory requirements. The Team will keep under review both opportunities for further property investment as well recommending where assets no longer contribute to the Council's objectives and disposal can realise greater value.
- 9.5 Strategic leadership at officer level for the Council's investment programme is through the District Growth Officer Group, which includes the Chief Executive, Directors, and other representatives from across the Council's professional and technical services. The aim of this group is to provide strategic leadership over the District Investment Strategy and ensure that all investment opportunities are reviewed and prioritised at an early stage. The group will also monitor the development and delivery of schemes.

9.6 **Members**

The Council has a number of Cabinet sub-committees that are directly involved in its investment and commercial development activities:

- 9.7 The Strategic Investment Programme Group (SIPG) has overall oversight of the strategic investment programme co-ordinating the range of projects as well as considering and evaluating new and emerging projects, and scoring them against the Corporate Investment Toolkit. The group also supports decision making around the Council's long-term treasury management investments in pooled funds.
- 9.8 Reporting to the SIPG are a number of Project Reference Groups which have been formed to support the relevant Cabinet Portfolio Holder and officers in the management and development of specific projects. The reference groups provide advice and guidance as well as holding projects to account ensuring that they deliver in accordance with the approved scope. Project reference groups have been established/ proposed for the development of the strategic employment site at Great Notley (Horizon 120); the review and establishment of a housing development company; and for the Manor Street regeneration project.
- 9.9 The project groups are supplementary to the on-going roles of the Overview and Scrutiny Committee and the Governance Committee.

9.10 Skills Training

The Council actively promotes training and development of all its staff. This is reinforced by the mandatory requirement for continuing professional development amongst those qualified members of staff involved in the Council's capital, commercial investments, and treasury management activities.

- 9.11 The Corporate Director (Finance) will ensure that elected members tasked with treasury management responsibilities, including those responsible for scrutiny, have access to training relevant to their needs and those responsibilities.
- 9.12 Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively. The Governance Committee undertake an annual self-assessment which is aimed at measuring their effectiveness and from which any future training needs are identified.
- 9.13 The Council also has a Member Development Group (a sub-committee of the Cabinet), which is responsible for leading, managing and reviewing elected Member development for the organisation, including identifying the appropriate training required as relevant to the various roles undertaken by Members.

10. Decision Making

- 10.1 To evaluate investment opportunities the Council has adopted a Corporate Investment Toolkit which seeks to balance the different elements of a potential investment or project. This is illustrated by the following diagram:

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

* Typical weightings but can be revised depending on nature of opportunity being assessed

- 10.2 Each element of the appraisal tool is given a score of between 1 and 10, before an overall weighted score is calculated. The Council has established a benchmark weighted score of 6 as being the 'norm' for acceptable schemes, although in exceptional circumstances a score below this might be accepted where there are other factors not specifically addressed in the toolkit.
- 10.3 Scoring will be confirmed/ approved by the Strategic Investment Programme Group and which will then form part of the formal decision making report which will be considered by the Cabinet and Full Council in accordance with the Council's normal decision-making process for capital expenditure/ investments.

11. Funding of Investments

- 11.1 Where an investment constitutes capital expenditure then financing can be from a range of capital resources, including: the Council's own resources (capital receipts, reserves and revenue contributions), from third party grants and contributions, or from prudential borrowing.
- 11.2 Government guidance suggests that local authorities should demonstrate how investments are funded. Decision around actual borrowing will be taken as part of the Council's overall treasury management activities, which will inform when and how it is appropriate to borrow. As such the Council may not associate particular assets with particular liabilities. However, the following investments could be described as being funded by borrowing:
- 11.3 **Investment Property** – The Council acquired an investment property in 2014/15 and although no new external borrowing was incurred for the purchase, the Council effectively utilised the cash backed element of its "over-borrowed" position which existed at that time. Consequently, annual minimum revenue provision (MRP) is being charged to revenue and as at 31 March 2018 the outstanding amount still to be financed was £3.011million.
- 11.4 **Other Commercial Property** – a number of projects approved as part of the Council's District Investment Strategy were proposed to be funded either in part or wholly from future new borrowing. These projects include the Manor Street regeneration scheme, and the proposed development of a health centre, both of which will generate commercial rental income that will be used to meet the associated financing costs (interest and MRP). As yet neither scheme has progressed to the stage where actual borrowing has been incurred. An employment site, Horizon 120, recently acquired for future development is also to be funded from borrowing to be repaid from the sale of serviced land. As this project progresses alternative options for long-term leasing arrangements may be considered which would extend the period of

borrowing the associated financing costs of which would become repayable from the rents receivable. The initial land acquisition costs for Horizon 120 are being temporarily funded by internal borrowing. Over the medium-term the estimated amount of new borrowing in respect of all of these projects totals around £25million; however, this is subject to consideration by the Corporate Director (Finance) of the Council's overall capital resources that might be available at the time any firm financing decisions need to be taken.

11.5 **Treasury Management investments** - At 31 March 2018, the Council's actual borrowing exceeded its Capital Financing Requirement by £1.08million, which means that cash available for investment purposes was higher. The Council has had an "over-borrowed" position for many years due to legacy debt for which the opportunity to repay early on terms acceptable to the Council has not arisen. However, from 2018/19 this over-borrowed position is expected to reverse as, whilst the CFR increases, external borrowing is planned to increase at a lower rate.

11.6 Other than as explained above, the remainder of the Council's investments are derived from balances and reserves and income received in advance of expenditure (in-year cash flows).

12. Rate of return received

12.1 The rate of return on investment property and treasury management investments is shown in the table below:

	2017/18 Actual £m	2018/19 Latest £m	2019/20 Forecast £m	2020/21 Forecast £m	2021/22 Forecast £m	2022/23 Forecast £m
Investment Property	6.2%	6.2%	6.6%	6.6%	6.6%	6.5%
Treasury Management	1.5%	1.9%	2.4%	2.7%	2.5%	2.3%
Total	3.3%	3.6%	4.3%	4.6%	4.4%	4.1%

Minimum Revenue Provision (MRP) Policy Statement

1. Where a local authority has financed capital expenditure by debt, it is required to consider what revenue resources need to be set aside to repay that debt in later years. The amount charged to the revenue budget (and hence against Council Tax) is referred to as Minimum Revenue Provision (or MRP) and it is this requirement that means local authorities must ensure borrowing is affordable and sustainable.
2. Statutory guidance issued by the Ministry for Housing, Communities and Local Government (MHCLG) requires that the Council sets an annual policy with regards to the basis on which MRP is to be determined. The broad aim of the Guidance is to ensure that debt is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits (or where borrowing is supported by Government funding, MRP is aligned with the period over which grant will be received). There are different methodologies for calculating MRP depending upon the circumstances and it is for each Council, in conjunction with its external auditor, to determine what MRP is prudent to make. **Taking into account the MHCLG Guidance the following methods of providing MRP are those that will be applied by this Council:**
3. **Regulatory method** – this applies Regulations to any pre-2008 capital expenditure. As the Council's CFR on pre-2008 expenditure is negative there is no requirement for MRP to be made on this past expenditure (i.e. effectively the Council has over provided for past debt).
4. **Asset life method** – this is for new unsupported borrowing (i.e. borrowing which does not attract any government financing). MRP will be determined by charging the expenditure over the expected useful life of the relevant assets. This may be on an equal instalment basis or annuity basis. MRP on purchases of freehold land will be charged over a maximum of 50 years. MRP on expenditure not related to fixed assets but which has been capitalised by regulation or direction will be charged over a maximum of 20 years. The Council may calculate MRP on a period shorter than the expected life of an asset where it considers this to be more prudent and/ or is part of an investment appraisal where the Council is seeking a specified payback period.
5. **Lease life method** – this is for assets acquired using lease arrangements. MRP will match the portion of the annual lease payment used to write-down the lease liability.
6. **Capital loans and advances** – where capital loans/ advances are made to other bodies and there remains an expectation that the sums advanced are to be repaid through either a formal loan repayment agreement or a planned future sale of an asset then no MRP will be charged. Such arrangements will be kept under review

and MRP may be charged where doubt is raised over repayment of all or part of the sum advanced.

7. **Assets developed or acquired for sale (including investment properties)** – where the Council has borrowed to fund the acquisition and/ or development of assets and there is a plan for a future sale from which the capital receipt is intended to reduce/ repay this borrowing, then no MRP will be charged. In the event that it is expected that there will be a significant delay in realising the capital receipt, in line with the plan, an appropriate level of MRP will be charged (e.g. with reference to asset life).
8. MRP will normally be charged in the financial year following the one in which the capital expenditure is incurred. However, MRP may be deferred beyond this period whilst an asset is under development and has not yet become operational (or available for sale if relevant).
9. The Council may make voluntary MRP and/ or apply capital receipts in lieu of MRP as part of a strategy to reduce future revenue costs.

FINANCIAL LIMITS

The following Authority wide limits were originally approved by Council on 6th December 2010.

Revenue Virement

The levels of authorisation for budget head revenue virements are:

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

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

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

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

The exceptions to the above framework are that:

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

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

Capital Virement

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

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

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

Debts and Stock Write-offs

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

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

The exception to the above framework is that:

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

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
10102	Community Wellbeing	Community Services
10203	Parish & Town Council Grants	Corporate Financing
10205	External Funding	Community Services
10235	Member Grant Scheme	Community Services
10601	Car Parks-General	Operations
10602	George Yard Car Park	Operations
10609	Station Approach Car Park	Operations
10610	Newlands Drive Car Park	Operations
10611	White Horse Lane Car Park	Operations
10612	Lockrams Lane Car Park	Operations
10613	Mill Lane Car Park	Operations
10614	Mayland Drive Car Park	Operations
10617	Hadfelda Sq Hat Pev Car Park	Operations
10618	Blythes Meadow Car Park	Asset Management
10621	Causeway House Car Park	Operations
10622	Easton Road Car Park	Operations
10623	Braintree Road Car Park	Operations
10701	Public Halls-General	Asset Management
10703	Witham Public Hall	Asset Management
10704	Silver End Village Hall	Asset Management
10705	Rivenhall Village Hall	Asset Management
10706	Goldingham Hall	Asset Management
10708	Dengie Hall	Asset Management
10712	Great Notley Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
10716	Rickstones	Asset Management
10901	Town Hall Centre	Environment & Leisure
11102	Markets	Operations
11402	Community Transport	Community Services
12401	Museum-General	Environment & Leisure
12403	Bocking Windmill	Environment & Leisure
12901	Health Development	Environment & Leisure
12903	Public Health Agenda	Environment & Leisure
12904	Livewell Website	Environment & Leisure
12905	Livewell Child	Environment & Leisure
13001	Leisure Contract	Environment & Leisure
14101	Community Safety & Development	Community Services
14120	Community Projects	Community Services
15200	Community Safety (Csp)	Community Services
15300	Safeguarding	Community Services
20001	Corporate Management Team	Corporate Management Plan
20002	Civic Support	Corporate Management Plan
20003	Senior Managers Group	Corporate Management Plan
20801	Corporate Management (General)	Finance
20811	Investment & Other Income	Finance
20812	Debt Management Expenses	Finance
20821	Capital Financing	Finance
20831	Unapportionable Central Overhd	Corporate Financing

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
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 Services
22102	Central Purchasing	Finance
22103	Electoral Services Unit	Governance
22105	Legal Services	Governance
22106	Member Resources	Governance
22109	Mail Services	Marketing & Communications
22201	District Elections	Governance
22301	Local Land Charges	Governance
22401	Electoral Registration	Governance
22501	Essex Procurement Hub	Finance
24001	Graphic Design & Printing	Marketing & Communications
24002	Reprographics	Marketing & Communications
24101	Business Systems Team	Business Solutions
24103	Desktops	Business Solutions
24104	Hardware/Software	Business Solutions
24105	Data Network	Business Solutions
24106	Research / Development	Business Solutions
24107	Website/Intranet	Business Solutions
24109	It Infrastructure	Business Solutions
24202	Voice Network	Business Solutions
24301	Business Improvement Team	Finance
24303	Corporate Projects & Web	Business Solutions
24401	Commercial	Corporate Management Plan
25106	Human Resources	Human Resources
25109	Health,Safety & Emerg Plg Unit	Environment & Leisure
25120	H&S Training (Trading)	Environment & Leisure
25201	Emergency Planning	Environment & Leisure
25401	P.E.T.-General	Human Resources
25501	In Service Training	Human Resources
25601	E.S.C.-General	Human Resources
25701	Modern Apprentices	Human Resources
26102	Financial Services Unit	Finance
26103	Internal Audit	Finance
26106	Insurance Unit	Finance
26108	Cashiering Services	Finance
26109	Housing Benefits Unit	Finance
26110	Billing & Recovery Team	Finance
26111	Asset Management Unit	Asset Management
26112	Customer Servs Duty Officers	Business Solutions
26119	Revenues & Benefits System	Finance
26120	Revenues & Benefits Support	Finance

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
26121	Efinancials	Finance
26122	Customer Contact Centre	Finance
26124	Hr & Payroll System	Finance
27101	Industrial Units-General	Asset Management
27104	Warner Drive Braintree	Asset Management
27105	Former Depot Great Yeldham	Asset Management
27106	Everitt Way Sible Hedingham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
27108	Enterprise Ct Eastways Witham	Asset Management
27109	Stepfields Witham	Asset Management
27110	Braintree Enterprise Centre	Asset Management
27111	BEC - Conference Centre	Asset Management
27112	Springwood Grow-on units	Asset Management
27113	Osier House	Asset Management
27201	Industrial Land-General	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
27305	Advertising Hoardings	Asset Management
27314	Grove House	Asset Management
27315	Corner House	Asset Management
27316	Connaught House	Asset Management
27317	Block B Braintree College	Asset Management
27318	3/4 Century Drive	Asset Management
27320	Silver End Doctors Surgery	Asset Management
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	1 Freebournes Court	Asset Management
28104	Causeway House (Bdc Office)	Business Solutions
28105	Causeway House (Lettings)	Asset Management
28301	Closed Circuit Television	Business Solutions
28604	Rent Allowances	Finance
28605	Benefit Fraud	Finance
28801	Council Tax	Finance
28901	Non-Domestic Rates	Finance
30102	Public Health & Housing	Environment & Leisure
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30115	Fleet - Lease Car Scheme	Operations
30120	Operations Mgt & Admin	Operations
30135	Lakes Road Depot & Offices	Operations
30140	Unit 9 Workshop	Operations

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
30701	Health Protection	Environment & Leisure
30801	Environmental Protection	Environment & Leisure
31101	Public Conveniences-General	Operations
31102	B&B Public Gardens Toilets	Operations
31103	Btree Bus Park Toilets	Operations
31109	Lockrams Lane Toilets	Operations
31110	Maldon Road Park Toilets	Operations
33201	Parks & Open Spaces	Operations
33205	Play Areas	Operations
33209	Allotments	Operations
33213	Highway Verges	Operations
33217	Sports Grounds	Operations
33221	Closed Churchyards	Operations
33225	Parks Other	Operations
33229	Silver End Memorial Gardens	Operations
33233	Halstead Public Gardens	Operations
33401	Street Scene Protection	Operations
33504	Collection Costs	Operations
33506	Food Waste Service	Operations
33512	Bring Banks	Operations
33514	Clinical Waste Collections	Operations
33516	Sack & Wheelie Bin Procurement	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33524	Special Collections	Operations
33528	Trade Waste	Operations
33548	External Mrfs	Operations
33552	General Operational O/Heads	Operations
33556	Promotional Costs	Operations
33560	Management Depot & Admin	Operations
33564	General Administrative O/Heads	Operations
33568	Income Account	Operations
33706	Cordons Farm	Operations
33801	Street Cleansing	Operations
33805	Street Wardens	Operations
33809	Street Namplates	Operations
33813	Highway Ranger	Operations
33901	Horticultural - Central Costs	Operations
33902	Horticultural - Plant Shop	Operations
34201	Abandoned Vehicles	Operations
34301	Radio Control	Operations
35201	Energy Conservation	Environment & Leisure
35210	Carbon Management	Environment & Leisure
35301	Public Lighting	Environment & Leisure
36401	Pest Control	Environment & Leisure
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Advisory	Housing Services
40106	Housing Assessment	Housing Services

NUMERICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
40203	Grants	Housing Services
40206	Rent Bond Scheme	Housing Services
40208	Stock Condition Survey	Environment & Leisure
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40225	Temporary Accommodation	Housing Services
40226	Bradford Street	Housing Services
40229	Leahurst	Housing Services
40232	Digby Court	Housing Services
40233	Great Eastern Close	Housing Services
40703	Supporting People Carecall	Housing Services
60102	Building Control	Environment & Leisure
60103	Development Management Unit	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
60108	Landscape Services	Sustainable Development
60201	Development Mgt Fee Based	Sustainable Development
60202	Development Mgt Legal/Appeals	Sustainable Development
60701	Local Plan	Sustainable Development
60801	Tree Maintenance	Sustainable Development
60901	Street Naming & Numbering	Sustainable Development
61001	Public Transport/Traffic Mgmt	Sustainable Development
61101	Countryside Management Project	Sustainable Development
61501	Building Regs Fee Earning Acc	Environment & Leisure
61502	Building Regs Non-Fee Earning	Environment & Leisure
61601	Economic Development	Economic Development
61605	Business Support & Engagement	Economic Development
61620	Growth Delivery	Strategic Investment
62001	Licensing	Environment & Leisure
63001	Roadside Features-General	Operations
63002	War Memorials	Operations
63004	Bus Shelters	Operations
63006	Roundabouts	Operations
63007	Other Fountains	Operations
65001	Cemeteries-General	Operations
65002	Braintree Cemetery	Operations
65003	Bocking Cemetery	Operations
65004	Halstead Cemetery	Operations
65005	Witham Cemetery	Operations
66211	Discovery Centre	Operations
66501	Taxi Licences	Environment & Leisure
66520	Animal Welfare Licensing	Environment & Leisure
66550	Scrap Metal Licences	Environment & Leisure
66599	Other Licences	Environment & Leisure
99900	Corporate Financing	Corporate Financing

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
28103	1 Freebournes Court	Asset Management
27318	3/4 Century Drive	Asset Management
34201	Abandoned Vehicles	Operations
27305	Advertising Hoardings	Asset Management
33209	Allotments	Operations
66520	Animal Welfare Licensing	Environment & Leisure
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
27111	BEC - Conference Centre	Asset Management
28605	Benefit Fraud	Finance
27202	Benfield Way Braintree	Asset Management
26110	Billing & Recovery Team	Finance
27317	Block B Braintree College	Asset Management
10618	Blythes Meadow Car Park	Asset Management
65003	Bocking Cemetery	Operations
12403	Bocking Windmill	Environment & Leisure
40226	Bradford Street	Housing Services
65002	Braintree Cemetery	Operations
27110	Braintree Enterprise Centre	Asset Management
10623	Braintree Road Car Park	Operations
33512	Bring Banks	Operations
31103	Btree Bus Park Toilets	Operations
60102	Building Control	Environment & Leisure
61501	Building Regs Fee Earning Acc	Environment & Leisure
61502	Building Regs Non-Fee Earning	Environment & Leisure
63004	Bus Shelters	Operations
24301	Business Improvement Team	Finance
61605	Business Support & Engagement	Economic Development
24101	Business Systems Team	Business Solutions
20821	Capital Financing	Finance
10601	Car Parks-General	Operations
35210	Carbon Management	Environment & Leisure
26108	Cashiering Services	Finance
27302	Cathcart Hse High St Braintree	Asset Management
28104	Causeway House (Bdc Office)	Business Solutions
28105	Causeway House (Lettings)	Asset Management
10621	Causeway House Car Park	Operations
20901	Cdc - Corporate Policy Making	Governance
20903	Cdc -Support To Elected Bodies	Governance
20902	Cdc-Represent Local Interests	Governance
65001	Cemeteries-General	Operations
22102	Central Purchasing	Finance
40212	Choice Based Lettings	Housing Services
20002	Civic Support	Corporate Management Plan
33514	Clinical Waste Collections	Operations
33221	Closed Churchyards	Operations
28301	Closed Circuit Television	Business Solutions
33504	Collection Costs	Operations

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
24401	Commercial	Corporate Management Plan
27321	Commercial Property (Other)	Asset Management
14120	Community Projects	Community Services
14101	Community Safety & Development	Community Services
15200	Community Safety (Csp)	Community Services
11402	Community Transport	Community Services
10102	Community Wellbeing	Community Services
27316	Connaught House	Asset Management
33706	Cordons Farm	Operations
27315	Corner House	Asset Management
99900	Corporate Financing	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20801	Corporate Management (General)	Finance
20001	Corporate Management Team	Corporate Management Plan
24303	Corporate Projects & Web	Business Solutions
28801	Council Tax	Finance
61101	Countryside Management Project	Sustainable Development
26122	Customer Contact Centre	Finance
26112	Customer Servs Duty Officers	Business Solutions
24105	Data Network	Business Solutions
20812	Debt Management Expenses	Finance
10708	Dengie Hall	Asset Management
24103	Desktops	Business Solutions
60103	Development Management Unit	Sustainable Development
60201	Development Mgt Fee Based	Sustainable Development
60202	Development Mgt Legal/Appeals	Sustainable Development
40232	Digby Court	Housing Services
66211	Discovery Centre	Operations
22201	District Elections	Governance
25601	E.S.C.-General	Human Resources
10622	Easton Road Car Park	Operations
61601	Economic Development	Economic Development
20832	Efficiency Savings Target	Corporate Financing
26121	Efinancials	Finance
22401	Electoral Registration	Governance
22103	Electoral Services Unit	Governance
25201	Emergency Planning	Environment & Leisure
40102	Empty Homes	Housing Services
35201	Energy Conservation	Environment & Leisure
27108	Enterprise Ct Eastways Witham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
30801	Environmental Protection	Environment & Leisure
21404	Equalities & Diversity	Community Services
22501	Essex Procurement Hub	Finance
27106	Everitt Way Sible Hedingham	Asset Management
10205	External Funding	Community Services
33548	External Mrfs	Operations
27331	Feasibility Projects	Asset Management

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
26102	Financial Services Unit	Finance
30115	Fleet - Lease Car Scheme	Operations
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
33506	Food Waste Service	Operations
27105	Former Depot Great Yeldham	Asset Management
27205	Freebournes Rd Witham	Asset Management
33564	General Administrative O/Heads	Operations
33552	General Operational O/Heads	Operations
10602	George Yard Car Park	Operations
10706	Goldingham Hall	Asset Management
40203	Grants	Housing Services
24001	Graphic Design & Printing	Marketing & Communications
40233	Great Eastern Close	Housing Services
10712	Great Notley Village Hall	Asset Management
27314	Grove House	Asset Management
61620	Growth Delivery	Strategic Investment
25120	H&S Training (Trading)	Environment & Leisure
10617	Hadfelda Sq Hat Pev Car Park	Operations
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
24104	Hardware/Software	Business Solutions
12901	Health Development	Environment & Leisure
30701	Health Protection	Environment & Leisure
25109	Health,Safety & Emerg Plg Unit	Environment & Leisure
33813	Highway Ranger	Operations
33213	Highway Verges	Operations
33901	Horticultural - Central Costs	Operations
33902	Horticultural - Plant Shop	Operations
40105	Housing Advisory	Housing Services
40106	Housing Assessment	Housing Services
26109	Housing Benefits Unit	Finance
40211	Housing The Homeless	Housing Services
26124	Hr & Payroll System	Finance
25106	Human Resources	Human Resources
25501	In Service Training	Human Resources
33568	Income Account	Operations
27201	Industrial Land-General	Asset Management
27101	Industrial Units-General	Asset Management
26106	Insurance Unit	Finance
26103	Internal Audit	Finance
20811	Investment & Other Income	Finance
24109	It Infrastructure	Business Solutions
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development
40229	Leahurst	Housing Services
22105	Legal Services	Governance
13001	Leisure Contract	Environment & Leisure

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
62001	Licensing	Environment & Leisure
12905	Livewell Child	Environment & Leisure
12904	Livewell Website	Environment & Leisure
22301	Local Land Charges	Governance
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	Marketing & Communications
31110	Maldon Road Park Toilets	Operations
33560	Management Depot & Admin	Operations
21302	Marketing & Communications	Marketing & Communications
11102	Markets	Operations
10614	Mayland Drive Car Park	Operations
27304	Mayland House	Asset Management
10235	Member Grant Scheme	Community Services
22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
25701	Modern Apprentices	Human Resources
12401	Museum-General	Environment & Leisure
10610	Newlands Drive Car Park	Operations
28901	Non-Domestic Rates	Finance
30120	Operations Mgt & Admin	Operations
27113	Osier House	Asset Management
63007	Other Fountains	Operations
66599	Other Licences	Environment & Leisure
25401	P.E.T.-General	Human Resources
10203	Parish & Town Council Grants	Corporate Financing
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment & Leisure
60104	Planning Policy Unit	Sustainable Development
33205	Play Areas	Operations
33556	Promotional Costs	Operations
27301	Property Management-General	Asset Management
31101	Public Conveniences-General	Operations
10701	Public Halls-General	Asset Management
30102	Public Health & Housing	Environment & Leisure
12903	Public Health Agenda	Environment & Leisure
35301	Public Lighting	Environment & Leisure
61001	Public Transport/Traffic Mgmt	Sustainable Development
34301	Radio Control	Operations
28604	Rent Allowances	Finance
40206	Rent Bond Scheme	Housing Services
24002	Reprographics	Marketing & Communications
40104	Research & Development	Housing Services
24106	Research / Development	Business Solutions
26120	Revenues & Benefits Support	Finance

ALPHABETICAL COST CENTRE LIST

Cost Centre Code	Cost Centre Name	Business Plan Name
26119	Revenues & Benefits System	Finance
10716	Rickstones	Asset Management
10705	Rivenhall Village Hall	Asset Management
63001	Roadside Features-General	Operations
63006	Roundabouts	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33516	Sack & Wheelie Bin Procurement	Operations
15300	Safeguarding	Community Services
66550	Scrap Metal Licences	Environment & Leisure
20003	Senior Managers Group	Corporate Management Plan
27501	Shops	Asset Management
27320	Silver End Doctors Surgery	Asset Management
33229	Silver End Memorial Gardens	Operations
10704	Silver End Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
33524	Special Collections	Operations
21304	Sponsorship	Marketing & Communications
33217	Sports Grounds	Operations
27204	Springwood Drive Braintree	Asset Management
27112	Springwood Grow-on units	Asset Management
10609	Station Approach Car Park	Operations
27109	Stepfields Witham	Asset Management
40208	Stock Condition Survey	Environment & Leisure
33801	Street Cleansing	Operations
60901	Street Naming & Numbering	Sustainable Development
33809	Street Namplates	Operations
33401	Street Scene Protection	Operations
33805	Street Wardens	Operations
40703	Supporting People Carecall	Housing Services
66501	Taxi Licences	Environment & Leisure
40225	Temporary Accomodation	Housing Services
10901	Town Hall Centre	Environment & Leisure
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing
30140	Unit 9 Workshop	Operations
24202	Voice Network	Business Solutions
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Business Solutions
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management

General Fund Subjective Summary (All Business Plans)

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

GROSS EXPENDITURE

EXP0	Employee Related Expenses	18,519,210	0
EXP1	Premises Related Expenses	1,663,070	22,290
EXP2	Supplies & Services	5,430,120	0
EXP3	Transport Related Expenses	1,879,200	0
EXP4	Transfer Payments	35,142,500	0
EXP5	Third Party Payments	2,436,930	0
EXP6	Capital Financing Costs	7,225,300	0
EXP7	Miscellaneous Expenditure	224,200	156,360
EXPZ	Gf Revenue Account	(6,385,235)	0

TOTAL - GROSS EXPENDITURE		66,135,295	178,650
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GROSS INCOME

INC0	Government Grants	(36,897,521)	0
INC1	Joint Financing Income	(2,607,240)	0
INC2	Other Grants & Reimbursements	(2,943,670)	0
INC3	Sales	(74,500)	0
INC4	Fees & Charges	(4,859,800)	0
INC5	Rents	(3,363,890)	0
INC6	Interest	(1,000,370)	0
INC7	Miscellaneous Income	(135,730)	0
INC8	Internal Recharges	(629,650)	(178,650)

TOTAL - GROSS INCOME		(52,512,371)	(178,650)
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NET CONTROLLABLE EXPENDITURE		13,622,924	
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**General Fund Account Codes By Subjective Level
(All Business Plans)**

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP0	Employee Related Expenses	18,519,210	0
0100	Salary With Oncost	16,532,710	
0102	Staffing Savings Profiled	34,640	
0103	Staffing Costs Profile	265,520	
0104	Annual Leave Purchase	(10,000)	
0110	Standby	56,830	
0130	Overtime - Monthly Pay	210,140	
0200	Other Staffing (Bought In)	30,260	
0201	Pension Fund - Added Years	629,980	
0300	Agency/Sep Staff	432,670	
0520	Staff Professional Fees	14,110	
0540	First Aid	1,000	
0550	Fire Marshall	2,200	
0560	Webcasting	3,570	
0562	Hsg Benefit Transcripts	1,000	
0620	Employers Liability Ins.	91,060	
0650	Officials Indemnity Ins.	5,070	
0660	Pa(All Duties) Insurance	2,600	
0670	Fidelity Insurance	5,740	
0710	Staff Health Checks	7,200	
0711	Well Being Programme	600	
0712	Employee Support	2,400	
0750	Annuity	6,790	
0770	Long Service Awards	500	
0785	Staff Awards	3,000	
0810	Advertising	51,000	
0850	Crb Checks	100	
0940	Training Fees - Incl.Reg.	138,270	
0941	Health & Safety Training	250	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP1	Premises Related Expenses	1,663,070	22,290
1010	General Repair & Maint.	256,550	
1019	Planned Maintenance	25,000	
1040	Electrical Works	2,300	
1050	Plumbing/W.C. Repairs/Maint	3,000	
1210	Lift Repairs & Maint.	10,600	
1220	Heat/Ventil'N Rep/Maint.	5,500	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	9,120	
1260	Automatic Door Maint.	1,500	
1270	Security Alarm Payments	4,400	
1280	Lights/Fittings/Electrics	4,100	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	2,710	
1302	Floral Decs.-Internal	350	
1307	Tree Maintenance	42,490	
1308	Bedding	15,630	
1309	Fencing/Walls	10,000	
1310	Landscaping	10,700	
1312	Road Repairs	500	
1313	Weed Control	2,660	
1314	Grave Digging	48,440	
1318	Hanging Baskets/Containers	12,200	
1410	Gas	23,830	
1420	Electricity	188,350	
1500	Combined Water/Sewer Chge	36,840	
1510	Metered Water Charge	300	
1610	Building Insurance	24,360	
1630	Hirers Liability	3,000	
1720	Window Cleaning	2,200	
1730	Cleaning Materials	7,400	
1740	Contract Cleaning	114,240	
1750	Trade Waste Collection	5,410	22,290
1770	Toilets-Hygiene	5,200	
1780	Clinical Waste	1,990	
1781	Confidential Waste Disposal	3,000	
1810	Rent	199,630	
1820	Unified Business Rate-Ndr	534,970	
1840	Hire Of Premises	2,400	
1850	Council Tax	2,500	
1860	Service Charges	34,200	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP2	Supplies & Services	5,430,120	0
2010	New Equip. & Furniture	59,280	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	22,000	
2013	New Wheelie Bins	60,000	
2015	Signs	10,490	
2020	Hired Equipment	10,180	
2030	Maint.Equipment/Furniture	75,170	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	20,000	
2035	Maint Of Pv Panels	3,140	
2045	Social Car Mileage Payments	3,500	
2050	Tv/Sound Rentals/Licence	710	
2060	Chemicals,Fertilisers,Poisons	5,500	
2085	Purchase Of Trade Waste Sacks	1,050	
2086	Purchase Of Sacks (Street)	14,000	
2090	Other Tools & Materials	59,540	
2092	Consumable Materials	12,300	
2093	Recycling Sacks	218,100	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	230	
2120	Vending Machine Supplies	4,100	
2121	Water Coolers Expenditure	4,600	
2210	Protective Clothing	42,580	
2220	Uniforms & Name Badges	3,560	
2230	Laundry	120	
2300	Printing-Outwork	74,600	
2310	Newspapers & Publications	16,300	
2320	Stationery	17,440	
2330	Books	450	
2360	Printing Paper/Materials	14,350	
2370	Printing-Machine Rentals	28,380	
2390	Photocopy Mach.Rent/Meter Chge	24,090	
2410	Court Fees & Charges	25,140	
2430	Licences(Miscellaneous)	4,170	
2450	Land Registry Fees	4,050	
2500	Other Professional Fees	375,390	
2501	Analysts Fees	2,500	
2502	Consultants Fees	319,020	
2504	Legal Fees	526,800	
2505	Bailiffs Fees	5,250	
2507	Valuers/Estate Agent Fees	6,900	
2508	Vets Fees	5,000	
2509	Audit Fees	59,000	
2510	Bank Charges	89,750	
2511	Security Services	6,930	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	8,580	
2518	Language Line	600	
2521	Management Fees/Charges	2,500	
2522	Criminal Records Bureau	4,000	

General Fund Account Codes By Subjective Level (All Business Plans)		Direct Controllable Budgets (£)	Internal Charging (£)
2523	Doctors / Medical Fees	500	
2527	Dvla Checks	1,000	
2528	Best Value Surveys	3,000	
2529	Treasury Mgt Advisors	19,000	
2530	Utility Management Fees	4,050	
2531	Childcare Voucher Scheme	1,200	
2601	Engineering Insurance	3,230	
2602	All Risks Insurance	1,830	
2604	Cash In Transit Insurance	420	
2605	Libel & Slander Insurance	2,240	
2606	Land Charges Insurance	3,060	
2609	General Insurance	22,450	
2610	Public Liability	106,100	
2611	Proff Negligence Ins	5,420	
2700	Computer Bureaux Chge/Lic	96,990	
2701	Computer Paper & Materials	2,080	
2702	Computer Equip.& Software	59,640	
2703	Computer Maintenance	625,920	
2704	System Development	97,200	
2730	Telephone Charges	29,060	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	1,050	
2734	Mobile Phones	22,270	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	171,740	
2810	Conference Expenses	7,760	
2820	Subsistence	2,280	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	4,000	
2823	Swep- Sev W Accom	1,000	
2830	Members Allowances	383,930	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	13,500	
2862	Members Broadband	7,800	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	5,410	
2900	Grants-Welfare	166,580	
2903	Miscellaneous Grants	95,540	
2905	Recycling Donations	4,000	
2909	Grant - Museum Trust	198,830	
2940	Publicity/Promotion Exp.	52,010	
2950	Membership Subscriptions	88,790	
2960	Statutory Advertising	1,920	
2970	Advertising General	20,540	
2990	Data Protection Act	500	
5630	Performance Bond	4,000	
7020	Payments	366,760	
7030	Other Expenses	423,090	
X920	Printing(Reprographics)	800	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP3	Transport Related Expenses	1,879,200	0
3021	Diesel Fuel	524,840	
3022	Petrol	4,200	
3050	Tyres	3,070	
3060	Road Fund Licence	25,130	
3090	Misc.Transport Costs	83,420	
3110	Parts & Materials	257,900	
3120	Repairs	25,990	
3140	Leased Car Maintenance	9,390	
3150	Plant Materials	27,220	
3220	Transport Costs-Plant	12,780	
3310	Hire Of Vehicles	200,000	
3320	Plant Hire	2,900	
3331	Lease Car N.I.Contributions	9,400	
3332	Leased Car Irrecoverable V.At	4,380	
3340	Operating Lease Payments	409,070	
3350	Contract Hire	43,680	
3510	Casual Car Allowance	64,850	
3530	Leased Car Allowance	5,700	
3550	Public Transport	1,500	
3551	Rail Travel	3,410	
3554	Car Parking	270	
3560	Mileage Allow.-Occasional	100	
3570	Members Travel	11,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	134,150	
3650	Leased Car Insurance	10,530	
EXP4	Transfer Payments	35,142,500	0
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	35,140,000	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

EXP5	Third Party Payments	2,436,930	0
5220	Sub-Contractors:General	344,790	
5260	Payments To External Mrfs	542,960	
5261	Abandoned Vehicles Removal	2,000	
5262	Waste Disposal & Transport	85,490	
5264	Emptying Of X Tanks	31,500	
5280	Greenfields Ch	37,000	
5291	Leisure Contract - Variations	31,000	
5320	Essex County Council	252,400	
5321	Ecc Disposal Costs	460,540	
5322	Ecc Pension Fund	1,000	
5330	Community Associations	4,700	
5350	Payments To Other La'S	30,000	
5360	Payments To Parish Councils	84,940	
5370	Colchester Bc	523,200	
5380	Essex County Fire & Rescue	900	
5410	Central Essex Community Servs	1,000	
5540	Pest Control	2,010	
5602	Air/Water Quality/Contam Land	1,000	
5700	Landlord Incentives	500	
EXP6	Capital Financing Costs	7,225,300	0
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	404,060	
6820	Revenue Contributions	6,539,240	
EXP7	Miscellaneous Expenditure	224,200	156,360
7010	Adjustments	47,940	
7011	Expenditure Savings Profiled	26,730	
7028	Parkmark Accreditation	2,250	
7040	Refunds	76,630	
7050	Contingency	13,440	
7051	Health & Safety Contingency	16,590	
7052	Emergency Planning Contingency	3,000	
7080	Payments To Ecc	2,740	
7110	Write-Offs	18,000	
7220	Transfers Within Procurement		156,360
7300	Insurance Excess	16,880	
EXPZ	Gf Revenue Account	(6,385,235)	0
7805	Transfer To Reserve	2,690,705	
9806	Transfer To/From Reserve	(9,075,940)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC0	Government Grants	(36,897,521)	0
9002	Dclg - Other	(271,560)	
9003	Dwp	(271,680)	
9005	Dwp - Rent Allowance Subsidy	(34,584,630)	
9007	Dwp - Benefit Admin Grant	(367,050)	
9016	Home Office Funding	(21,100)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,250,191)	
9026	Dclg - Localising Suppt C Tax	(129,810)	
INC1	Joint Financing Income	(2,607,240)	0
9101	Ecc Joint Financing Conts	(996,800)	
9105	Witham Town Council	(5,570)	
9106	Ecc Agency Reimbursements	(15,230)	
9108	External Income	(690,230)	
9111	Hub Subscriptions - Other La'S	(250,350)	
9114	Repay Technical Agreement	(460,000)	
9115	Collection Investment	(51,090)	
9117	School Joint Financing	(90,000)	
9119	Fraud & Compliance Investment	(47,970)	
INC2	Other Grants & Reimbursements	(2,943,670)	0
9200	Sponsorship	(66,750)	
9204	Contributions	(55,020)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(138,500)	
9210	Benefit Overpayment Recoveries	(400,000)	
9212	Revenues Costs Recovered	(310,000)	
9215	Administrative Penalties	(23,250)	
9217	Disposal Credits	(36,240)	
9219	Ecc Recycling Credits	(1,249,460)	
9220	Ecc Tipping Away	(52,170)	
9221	Ecc Contract Income	(34,670)	
9222	Cost Of Collection Allowance	(192,690)	
9224	Ecc Re-Use Credits	(140)	
9230	Greenfields Ch Sla	(16,000)	
9235	Plan Perform. Agreements	(75,000)	
9445	Leisure Contract Fees	(193,780)	
INC3	Sales	(74,500)	0
9302	Sale Of Provisions	(2,500)	
9304	Sale Of Publications/Maps	(500)	
9309	Other Sales	(44,500)	
9322	Sales Of Sacks (Blue)	(17,000)	
9323	Sale Of Sacks (Trade Recy)	(10,000)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC4	Fees & Charges	(4,859,800)	0
9400	Tuition Fees	(4,000)	
9401	Fees/Charges For Services	(3,894,600)	
9402	Lettings-Facility/Casual Users	(67,230)	
9403	Charges-Hire/Use Equip/Rooms	(25,000)	
9405	Advertising Charges	(40,790)	
9406	Fines	(6,400)	
9408	Licences	(247,560)	
9409	Other Recoverable Charges	(60,830)	
9410	Season Tickets/Permits	(119,000)	
9416	Exclusive Rights Of Burial	(65,000)	
9417	Memorials	(17,900)	
9418	Interment Fees	(76,200)	
9419	Maintenance Of Graves	(12,820)	
9423	Pcn Off Street	(63,000)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(470)	
9431	Allotments Income	(13,500)	
9433	Memorial Bench Or Tree	(1,000)	
9434	Shopper Bus Fares	(3,500)	
9435	Fare Income	(17,580)	
9436	Group Hire Inc Driver Provided	(49,630)	
9437	Social Car Scheme Regs/Renewal	(11,250)	
9438	Group Hire Reg Driver Provided	(2,320)	
9439	Community Priced Weddings	(5,000)	
9440	Wedding Hire	(3,000)	
9442	Sports Pitch Income	(42,000)	
9447	Electric Charging Point	(50)	
9448	Group Hire Reg (Self Drive)	(170)	
9449	Group Hire Inc(Self Drive)	(2,000)	
9451	Stray Dogs Income	(2,000)	
9452	Temporary Traffic Reg Orders	(1,000)	
INC5	Rents	(3,363,890)	0
9443	Service Charges	(239,410)	
9501	General Rent	(902,600)	
9502	Commercial/Industrial Rents	(2,215,320)	
9503	Licence To Occupy	(2,160)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(2,650)	

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

**Direct
Controllable
Budgets (£)**

**Internal
Charging (£)**

INC6	Interest	(1,000,370)	0
9601	Gross Interest	(70)	
9604	Interest On Mortgages	(2,300)	
9630	Interest - Deposits	(171,000)	
9636	Interest - Other	(2,000)	
9637	Interest - Pooled Funds	(825,000)	
INC7	Miscellaneous Income	(135,730)	0
9700	Miscellaneous Income	(43,280)	
9716	Feed In Tariff	(50,350)	
9717	Export Tariff	(2,560)	
9718	Electricity Consumed Recharge	(39,540)	
INC8	Internal Recharges	(629,650)	(178,650)
9801	Recharge To Other Rev.A/C	(2,650)	(22,290)
9802	Tfr To Other Funds	(100,000)	
9803	Tfr To Capital Funds	(527,000)	
9820	Transfers Within Procurement		(156,360)

General Fund Revenue Profile 2019/20 to 2022/23

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
	£	£	£	£
Base Budget brought forward from previous year	12,419,820	14,189,390	14,924,719	15,158,524
<u>Inflation:</u>				
Pay - annual award and incremental progression	517,720	461,020	427,160	391,660
Other Expenditure Inflation	109,510	114,180	105,030	109,880
Income Inflation	0	0	0	0
Pension Fund and National Insurance contribution adjustments	14,770	201,780	12,840	13,100
<u>Pension Fund Deficit - Triennial payment adjustment:</u>		1,410,890		
<u>New Demands:</u>				
Allowance for Reduced Income/Increased costs previously profiled	204,590	88,500	104,500	
Priority Investment - one-off provision previously profiled	1,245,500	-1,050,000	-188,500	-2,000
New Budget Pressures	868,410	44,690	0	0
<u>Reductions:</u>				
Savings/Additional Income agreed previously profiled	-120,010	-34,530	-19,950	
New Savings/Additional Income - Management	-899,720	38,150	-37,000	-61,000
New Savings/Additional Income - Members	-171,200	0	0	0
Manor Street Development			-162,990	155,610
Additional Savings Required		-539,351	-7,285	-162,760
Updated Base Budget	14,189,390	14,924,719	15,158,524	15,603,014
Addition to Balances	127,947			
Addition back to Balances - Pension Fund Deficit - Triennial payment adjustment	1,410,890			
Contribution from Balances for one-off New Investment	-622,000	-122,000		
Contribution from Earmarked reserves	-566,466	-73,500		
Budget Requirement	14,539,761	14,729,219	15,158,524	15,603,014
Government Grant - Revenue Support Grant	0	0	0	0
Retained Business Rates - Baseline amount	-3,431,026	-3,516,802	-3,604,722	-3,694,840
- Growth above baseline	-1,423,714	-1,421,951	-1,421,951	-1,421,951
Transition and Rural Services grants and returned funding	-22,125	-22,125	-22,125	-22,125
Levy Account Adjustment (2019/20 only)	-52,638			
Collection Fund Balance - Business Rates (Surplus)/Deficit	-57,034			
Collection Fund Balance - Council Tax (Surplus)/Deficit	-113,625			
BDC Requirement from Council Taxpayers	9,439,599	9,768,341	10,109,726	10,464,098
Tax base (+1.5% for 2019/20 onwards and collection rate of 99%)	52,521	53,309	54,109	54,921
Council Tax (Band D)	£179.73	£183.24	£186.84	£190.53
Council Tax per week	£3.46	£3.52	£3.59	£3.66
Percentage Increase	2.99%	1.95%	1.96%	1.97%
Increase per week	£0.10	£0.06	£0.07	£0.07

New Demands 2019/20 onwards

Portfolio	Business Plan	Description	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Comments
Finance & Performance	Finance	Reduction of Council Tax Support and Housing Benefit Administration Subsidy	97,760	88,500	88,500		
Environment & Place	Operations	Recycling - sale of recyclates	120,000				
Finance & Performance	Finance	Procurement service - cost of service has been offset by a share of income received through the use of framework agreements over the last 5 years.	25,000		16,000		Income from Framework Agreements has been in decline in recent years due to increased competition. A reserve built up from surplus rebate income will be fully utilised during 2018/19. A charge will therefore be made for which there is currently no budget. The Procurement Team provides services to five other Essex authorities. The arrangement provides a level of resilience for each authority.
Corporate Services & Asset Management	Governance	Member Induction - following 2019 District Elections	-5,000				
Finance & Performance	Corporate	Surplus on Council Tax Collection Fund - proportion allocated to Town/Parish councils	-33,170				
Total of Allowance for Reduced Income/Increased costs			204,590	88,500	104,500	0	
Health & Communities	Cultural Services	Town Hall Centre - anticipated reduction in income as a consequence of the Manor Street development.	49,000		-42,000	-2,000	The business plan for the Manor Street Development makes an allocation of £49,000 per annum during the construction phase to the Town Hall Centre to offset the loss of income caused by the loss of the car park and the impact of the construction works on hirers and potential hirers.
Health & Communities	Community Services	Councillor Community Grant scheme - funding of current scheme ceases at 31st March 2019. Proposed following consultation to continue with scheme for two years, 2019/20 and 2020/21).	73,500		-73,500		
Environment & Place	Operations	Car Parks - Loss of Manor Street / Victoria Street car parks due to Manor Street Development - during construction period and reduced number of spaces available once development complete.	73,000		-73,000		During the construction phase the existing car parks at Manor Street and Victoria Road are likely to be non-operational (subject to discussion with the appointed contractor) leading to a potential reduction of net income to the Council of £73,000 per annum. The potential longer term impact will be reviewed as part of the Town Centre parking plan. As per report to Cabinet May 2018.
Planning & Housing	Sustainable Development	Planning Appeals Earmarked Reserve - replenish reserve. Current balance of reserve expected to be fully utilised in 2018/19. To be reviewed annually.	500,000	-500,000			As a result of the number of speculative planning applications, arising from the lack of an adopted Local Plan and lack of a 5 year housing land supply, the Development Management Service has seen a sharp increase in the number of planning appeals, specifically public inquiries for major development proposals.
Planning & Housing	Sustainable Development	Housing Development and Local Plan Growth Provision.	500,000	-500,000			To meet potential costs associated with the delivery of housing growth in the District as required in the Local Plan. Proposal for funding to be allocated from the unallocated New Homes Bonus.
Corporate Services & Asset Management	Business Solutions	Obtain technical knowledge and skills from experts to develop BDC knowledge and areas to be covered are: - 1-dfve - Share-point - Cloud Services - Cyber security	50,000	-50,000			To improve the use of technology across BDC to help the organisation provide a better service to customers and citizens. To ensure the integrity and security of data managed and overseen by BDC is maintained to a high standard. To provide a secure means of collaboration with partners and external suppliers. To be funded from ICT Earmarked Reserve
Total of Priority Investment - one-off provision			1,245,500	-1,050,000	-188,500	-2,000	

New Demands 2019/20 onwards

Portfolio	Business Plan	Description	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Comments
Economic Development Environment & Place	Economic Development Environment	Business Support service	20,000				
		Environmental Protection - Reduction in fees and charges	3,000				In the past the number of business requiring local authority regulation in the Braintree District was a lot higher and the fees and charges from administering these business guaranteed an annual income of £18,000 pa. Over the last couple of years the number of local business requiring regulation has decreased so the income now only amounts to £15,000.
Finance & Performance	Finance	Council Tax Sharing Agreement. Proposed revision to terms by major preceptors from current 16% share to districts to 14% in 2019/20 and 12% in 2020/21 and 2021/22	65,730	65,730			Budget in 2018/19 is £525,730 (equates to 16% share)
Finance & Performance	Finance	Council Tax and Business Rates - court costs recovered. The use of text messaging to remind taxpayers of impending recovery action has led to a reduction in court summons and liability orders. Budget in 2018/19 of £378,000 will not be achieved.	70,000				Proposed virement from Housing Benefits budget which is a reduced net cost of £70,000 and is shown on savings schedule.
Corporate Services & Asset Management	Asset Management	Commercial property - Additional staffing requirement to support and manage expanded portfolio	47,870				
Corporate Services & Asset Management	Governance	Land charges income budget not achieved in current year.	78,000				
Environment & Place	Operations	Fleet Management - Contribution (50%) towards the cost (SMG 1 - £50K) of a full-time Transport Manager. The remaining 50% is being funded from within the existing Management and Supervisory budget using the funding from the vacant Deputy Head of Operations post.	25,000				BDC have recently attended a Public Inquiry for non compliance with its 'O' Licence. The Traffic Commissioner has made it clear that he expects the Council to have in place a full-time Transport Manager as a requirement of the 'O' Licence in view of the number of vehicles it operates. Failure to do this would leave the Council at risk of losing its 'O' Licence which would have serious consequences for its front-line services. Services and would necessitate engaging the services of an external provider to manage the fleet at significant additional costs.
Environment & Place	Operations	Undertake a 3rd litter pick of the A120 Braintree Bypass. The current two litter-picks are insufficient to maintain satisfactory cleanliness standards along this busy strategic route.	20,000				The existing frequency of cleaning prompts negative publicity and conflicts with the Council's Clean and Green objectives. The ability to undertake a third litter-pick would achieve a significant improvement in cleanliness and thus increase customer satisfaction.
Environment & Place	Operations	Disposal of dry recyclable materials - increase in gate fee charged - anticipated budget overspend in current year.	178,000				
Environment & Place	Operations	Vehicle fuel increase - anticipated budget overspend in current year.	50,000				
Planning & Housing	Sustainable Development	Development Management staffing structure changes to meet demand. Proposed additional staff requirement - 1 Principal Planner, 3 Planners and 1 Validation/Admin/ICT Support; and the re-grading of a Senior Planner post (currently vacant) to Principal Planner.	231,560				
Finance & Performance	Corporate	Surplus on Council Tax Collection Fund - proportion allocated to Town/Parish councils	21,040	-21,040			
Finance & Performance	Corporate	Recharge of Capital Salaries - Reduce provision to £100,000.	60,210				Based on the level of salaries charged to capital projects in previous years the current budget is overstated.
Total value of Budget Pressures			868,410	44,690	0	0	
New Demands 2019/20 onwards (All) - TOTAL			2,318,500	-916,810	-84,000	-2,000	

Savings Proposals 2019-20 onwards (All)

Portfolio	Business Plan	Description	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Comments
Corporate Services & Asset Management	Asset Management	Commercial portfolio - estimated additional income from rent reviews.	-6,520	-6,030	-6,450		
Corporate Services & Asset Management	Asset Management	Rent review - Connaught House	-29,500				
Corporate Services & Asset Management	Asset Management	Braintree Enterprise Centre and Grow-on units, Springfield Industrial Estate and Corner House, Braintree	-181,180				
Corporate Services & Asset Management	Asset Management	Osier House, Sible Hedingham and Doctors Surgery, Silver End	-30,130				
Corporate Services & Asset Management	Asset Management	Causeway House - fully let - additional rental and service charge income above base budget	-36,800				
	Sub Total - Asset Management		-284,130	-6,030	-6,450	0	
Corporate Services & Asset Management	Business Solutions	Improvements in mobile working, Efficiencies around telephone reporting, etc	-13,000				
	Sub Total - Business Solutions		-13,000	0	0	0	
Health & Communities	Community	Community Safety & Development - Projects budget is £9,500	-4,000				
	Sub Total - Community Services		-4,000	0	0	0	
Health & Communities	Environment	Museum - Transfer of Museum Service to Museum Trust	-8,500	-13,500	-13,500		
Environment & Place	Environment	Pest Control - increase income budget	-5,000				
Environment & Place	Environment	Licensing - reduce annual budget for unmet demand survey from £5,000 to £2,500 per annum.	-2,500				
Environment & Place	Environment	Public Health & Housing - increase the administrative charge for Disabled Facility Grant applications from 10% to 15% of grant value	-31,200				
	Sub Total - Environment & Leisure		-47,200	-13,500	-13,500	0	

Savings Proposals 2019-20 onwards (All)

Portfolio	Business Plan	Description	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Comments
Finance & Performance	Finance	Housing Benefits Officer posts - 3 posts (2.72 fte) currently held vacant to mitigate impact of working age claimants transferring from housing benefit to Universal Credit.	-90,040				Delete 3 posts. Housing Benefit subsidy from the DWP will reduce although rate of reduction and timing are unknown.
Finance & Performance	Finance	Trainee Revenues and Systems Officer - post vacant since March 2018.	-24,430				
Finance & Performance	Finance	Shared Payroll Service with Colchester BC and Epping Forest DC - due to commence 1st June 2019	-19,230	-3,850			
Finance & Performance	Finance	Payroll system cost annual saving	-9,500				
Finance & Performance	Finance	Revenues postage cost.	-7,040				
Finance & Performance	Finance	Interest earned on short-term investments following interest rate rise and estimated increase in balances available to be invested.	-116,000	44,000	-27,000	-46,000	Calculated from the four-year cashflow statement.
Finance & Performance	Finance	External Audit fees - contract awarded to BDO LLP for 2018/19 onwards. Also covers HB Subsidy certification work.	-9,810				
Finance & Performance	Finance	Pensions - cost of added years from past early retirements - payment reducing.	-10,000				
Finance & Performance	Finance	Housing Benefits - improvement in the net cost between benefits awarded and amount recovered through subsidy.	-70,000				Proposed virement to Council Tax/Business Rates Court Costs recovered which is under budget and is shown on new demands schedule.
Finance & Performance	Finance	Additional investment of £2million in a diversified pooled fund.	-65,000				Maximum limit for investment in pooled funds is £20million as agreed by Full Council.
		Sub Total - Finance	-421,050	40,150	-27,000	-46,000	
Corporate Services & Asset Management	Human Resources	Staff restructuring following flexible retirement of Human Resources and Organisational Development Manager in August 2018			-9,000	-14,000	Manager post at 22.5 hours. Saving rises to £28,000 in 2023/24.
		Sub Total - Human Resources	0	0	-9,000	-14,000	
Overall Strategy & Direction	Marketing & Communications	Graphic Design and Print	-5,000	-5,000			
Overall Strategy & Direction	Marketing & Communications	Phase 2 of Sponsorship programme	-15,000	-10,000			
		Sub Total - Marketing & Communications	-20,000	-15,000	0	0	

Savings Proposals 2019-20 onwards (All)

Portfolio	Business Plan	Description	2019/20 £	2020/21 £	2021/22 £	2022/23 £	Comments
Environment & Place	Operations	Fleet Management - Transfer vehicle maintenance from RTR to in-house	-46,000	-2,000	-1,000	-1,000	No adverse impact on customers. This project is about to commence and there will be a level of risk association with this, along with many benefits, as set out in the business case approved by Management Board.
Environment & Place	Operations	Waste Collection - Lower clear sacks usage 6.5m v 7m	-5,000				Price of sacks is linked to oil prices, so costs may increase.
Environment & Place	Operations	Bring banks - lower operating costs	-5,000				No impact on customers. Current maintenance budget has been underspent in previous years.
Environment & Place	Operations	Special Collections (income exceeds target)	-5,000				No impact on customers. Saving being achieved.
Environment & Place	Operations	Cordons Farm - Renegotiated street arising contract & lower operating costs	-10,000				No impact on customers. Saving being achieved.
Environment & Place	Operations	Cease Sinking Fund contribution for the renewal of the Artificial Grass Pitch at the Discovery Centre, Great Notley	-18,000				Pitch is planned to be replaced in 2019/20 and funded from the Sinking Fund. No impact on customers.
	Sub Total - Operations		-89,000	-2,000	-1,000	-1,000	
Planning & Housing	Sustainable Development	Development Management - Planning Application fees - budget exceeded in current year	-156,560				Increases base budget from £1.111m in 2018/19 to £1.268m for 2019/20.
Planning & Housing	Sustainable Development	Development Management - Planning Performance Agreements - a bespoke programme agreed with a developer to cover all pre-application discussions and a timetable for the determination of the planning application, for a 'premium' fee	-75,000				
	Sub Total - Sustainable Development		-231,560	0	0	0	
Overall Strategy & Direction	Corporate	Localism Fund - phase out over next four years	-80,990				
	Sub Total - Corporate Finance and efficiencies		-80,990	0	0	0	
		Savings Proposals 2019/20 onwards (All) - TOTAL	-1,190,930	3,620	-56,950	-61,000	

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