



Braintree District Council

# Budget Book

2022 - 2023

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## **Introduction**

This book brings together the financial plans and budgets that were approved by the Council at its meeting on 21<sup>st</sup> February 2022. 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 2022/23 – 2025/26 General Fund budget profile accompanied by details of new service demands/ bids and planned savings.



## Council Tax Resolution 2022/23

### **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 2022/23 as **54,957** Band D equivalents; and also that the amount set out in Column 2 of Schedule A should be the Council Tax Base for dwellings in those parts of the district listed in Column 1 of Schedule A to this resolution.

### **2. Calculation of the Council Tax Requirement**

- 2.1 In calculating the Council Tax Requirement the following amounts have been calculated by the Council for the year 2022/23, in accordance with the Local Government Finance Act 1992 (as amended):-
- 2.1.1 **£83,829,718**, 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, local precepts issued to the Council, and the Council's share of the estimated Collection Fund balance at 31 March 2022 in respect of business rates.
- 2.1.2 **£70,745,720**, being the income estimated by the Council which will be credited to the General Fund revenue account in accordance with proper practice. This amount includes specific and general government grants, the estimated use of earmarked financial reserves and general balances, retained business rates, and the Council's share of the estimated Collection Fund balance at 31 March 2022 in respect of council tax.
- 2.1.3 **£13,083,998**, being the Council Tax Requirement for the year calculated as the difference between expenditure and income as set out above.
- 2.1.4 **£2,662,502**, 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:
- 3.1.1 **£238.08**, 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.
- 3.1.2 **£189.63**, 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:

<b>Property Band</b>	<b>Band as proportion of Band D</b>	<b>Council Tax Rate</b>
A	6/9	£126.42
B	7/9	£147.49
C	8/9	£168.56
D	9/9	£189.63
E	11/9	£231.77
F	13/9	£273.91
G	15/9	£316.05
H	18/9	£379.26

3.2 The District Council's basic amount of Council Tax equates to a Council Tax Requirement for the Council's own purposes (excluding town and parish precepts) of **£10,421,496**.

3.3 Under the principles set by the Secretary of State for Levelling Up, Housing and Communities for the 2022/23 financial year, the basic amount of Council Tax calculated by the Council is not deemed excessive and therefore does not require a referendum to be held.

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

#### **4. Special Expenses**

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

#### **5. Council Tax Setting**

5.1 It is noted that the Council has been advised of the following precepts:

- Essex County Council £77,001,352
- Police, Fire & Crime Commissioner – Essex Police £12,009,204



- Police, Fire & Crime Commissioner – Essex Fire Service £4,139,911

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

<b>Property Band</b>	<b>Essex County Council</b>	<b>Essex Police</b>	<b>Essex Fire Service</b>
A	£934.08	£145.68	£50.22
B	£1,089.76	£169.96	£58.59
C	£1,245.44	£194.24	£66.96
D	£1,401.12	£218.52	£75.33
E	£1,712.48	£267.08	£92.07
F	£2,023.84	£315.64	£108.81
G	£2,335.20	£364.20	£125.55
H	£2,802.24	£437.04	£150.66

5.3 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	203.64	4,492	22.06	211.69
ASHEN	152.16	6,050	39.76	229.39
BELCHAMP OTTEN	75.64	1,250	16.53	206.16
BELCHAMP ST PAUL	168.83	3,750	22.21	211.84
BELCHAMP WALTER	105.34	5,873	55.75	245.38
BIRDBROOK	154.24	13,685	88.73	278.36
BLACK NOTLEY	967.22	48,000	49.63	239.26
BORLEY	57.92	1,307	22.57	212.20
BRADWELL	230.18	12,010	52.18	241.81
BRAINTREE	14777.98	-	0.00	189.63
BULMER	272.75	10,719	39.30	228.93
BURES HAMLET	324.13	30,817	95.08	284.71
CASTLE HEDINGHAM	488.27	30,502	62.47	252.10
COGGESHALL	1853.33	182,124	98.27	287.90
COLNE ENGAINE	411.35	25,397	61.74	251.37
CRESSING	749.72	43,000	57.35	246.98
EARLS COLNE	1446.14	135,000	93.35	282.98
FEERING	870.77	70,042	80.44	270.07
FINCHINGFIELD	693.61	47,485	68.46	258.09
FOXEARH & LISTON	155.23	7,962	51.29	240.92
GESTINGTHORPE	177.01	9,668	54.62	244.25
GOSFIELD	582.72	36,931	63.38	253.01
GREAT BARDFIELD	597.33	46,000	77.01	266.64
GREAT MAPLESTEAD	172.87	9,000	52.06	241.69
GREAT NOTLEY	2597.17	92,719	35.70	225.33
GREAT YELDHAM	628.83	49,386	78.54	268.17
GREENSTEAD GREEN	275.97	11,972	43.38	233.01
HALSTEAD	4348.52	212,599	48.89	238.52
HATFIELD PEVEREL	1881.79	82,138	43.65	233.28
HELIONS BUMPSTEAD	177.80	14,671	82.51	272.14
HENNYS,MIDDLETON & TWINSTEAD	241.87	9,756	40.34	229.97
KELVEDON	1353.57	129,982	96.03	285.66
LITTLE MAPLESTEAD	113.75	5,927	52.11	241.74
LITTLE YELDHAM, TILBURY JUXTA CLARE, & OVINGTON	241.66	7,800	32.28	221.91
PANFIELD	344.00	23,780	69.13	258.76
PEBMARSH	233.05	12,402	53.22	242.85
PENTLOW	109.30	6,000	54.89	244.52
RAYNE	878.60	50,299	57.25	246.88
RIDGEWELL	236.61	20,090	84.91	274.54
RIVENHALL	302.60	14,000	46.27	235.90
SHALFORD	366.90	22,727	61.94	251.57
SIBLE HEDINGHAM	1667.05	106,900	64.13	253.76
SILVER END	1199.47	80,065	66.75	256.38
STAMBOURNE	173.35	8,267	47.69	237.32
STEEPLE BUMPSTEAD	620.46	43,409	69.96	259.59
STISTED	282.25	15,134	53.62	243.25
STURMER	202.36	11,740	58.02	247.65
TERLING & FAIRSTEAD	421.01	27,892	66.25	255.88
THE SALINGS	226.91	16,275	71.72	261.35
TOPPESFIELD	217.70	17,493	80.35	269.98
WETHERSFIELD	549.35	41,582	75.69	265.32
WHITE COLNE	216.02	12,243	56.68	246.31
WHITE NOTLEY & FAULKBORNE	246.81	17,000	68.88	258.51
WICKHAM ST PAUL	139.58	12,784	91.59	281.22
WITHAM	8774.31	704,406	80.28	269.91
	<b>54957.00</b>	<b>2,662,502</b>		

COUNCIL TAX RESOLUTION - TOTAL COUNCIL TAX BY PARISH/BAND

PARISH/AREA	TOTAL COUNCIL TAX £							
	A	B	C	D	E	F	G	H
ALPHAMSTONE & LAMARSH	1271.11	1482.96	1694.81	1906.66	2330.36	2754.06	3177.77	3813.32
ASHEN	1282.91	1496.72	1710.54	1924.36	2352.00	2779.63	3207.27	3848.72
BELCHAMP OTTEN	1267.42	1478.66	1689.89	1901.13	2323.60	2746.08	3168.55	3802.26
BELCHAMP ST PAUL	1271.21	1483.07	1694.94	1906.81	2330.55	2754.28	3178.02	3813.62
BELCHAMP WALTER	1293.57	1509.16	1724.76	1940.35	2371.54	2802.73	3233.92	3880.70
BIRDBROOK	1315.55	1534.81	1754.07	1973.33	2411.85	2850.37	3288.88	3946.66
BLACK NOTLEY	1289.49	1504.40	1719.32	1934.23	2364.06	2793.89	3223.72	3868.46
BORLEY	1271.45	1483.35	1695.26	1907.17	2330.99	2754.80	3178.62	3814.34
BRADWELL	1291.19	1506.38	1721.58	1936.78	2367.18	2797.57	3227.97	3873.56
BRAINTREE	1256.40	1465.80	1675.20	1884.60	2303.40	2722.20	3141.00	3769.20
BULMER	1282.60	1496.37	1710.13	1923.90	2351.43	2778.97	3206.50	3847.80
BURES HAMLET	1319.79	1539.75	1759.72	1979.68	2419.61	2859.54	3299.47	3959.36
CASTLE HEDINGHAM	1298.05	1514.39	1730.73	1947.07	2379.75	2812.43	3245.12	3894.14
COGGESHALL	1321.91	1542.23	1762.55	1982.87	2423.51	2864.15	3304.78	3965.74
COLNE ENGAINÉ	1297.56	1513.82	1730.08	1946.34	2378.86	2811.38	3243.90	3892.68
CRESSING	1294.63	1510.41	1726.18	1941.95	2373.49	2805.04	3236.58	3883.90
EARLS COLNE	1318.63	1538.41	1758.18	1977.95	2417.49	2857.04	3296.58	3955.90
FEERING	1310.03	1528.36	1746.70	1965.04	2401.72	2838.39	3275.07	3930.08
FINCHINGFIELD	1302.04	1519.05	1736.05	1953.06	2387.07	2821.09	3255.10	3906.12
FOXEARH & LISTON	1290.59	1505.69	1720.79	1935.89	2366.09	2796.29	3226.48	3871.78
GESTINGTHORPE	1292.81	1508.28	1723.75	1939.22	2370.16	2801.10	3232.03	3878.44
GOSFIELD	1298.65	1515.10	1731.54	1947.98	2380.86	2813.75	3246.63	3895.96
GREAT BARDFIELD	1307.74	1525.70	1743.65	1961.61	2397.52	2833.44	3269.35	3923.22
GREAT MAPLESTEAD	1291.11	1506.29	1721.48	1936.66	2367.03	2797.40	3227.77	3873.32
GREAT NOTLEY	1280.20	1493.57	1706.93	1920.30	2347.03	2773.77	3200.50	3840.60
GREAT YELDHAM	1308.76	1526.89	1745.01	1963.14	2399.39	2835.65	3271.90	3926.28
GREENSTEAD GREEN	1285.32	1499.54	1713.76	1927.98	2356.42	2784.86	3213.30	3855.96
HALSTEAD	1288.99	1503.83	1718.66	1933.49	2363.15	2792.82	3222.48	3866.98
HATFIELD PEVEREL	1285.50	1499.75	1714.00	1928.25	2356.75	2785.25	3213.75	3856.50
HELIONS BUMPSTEAD	1311.41	1529.97	1748.54	1967.11	2404.25	2841.38	3278.52	3934.22
HENNYNS,MIDDLETON & TWINSTEAD	1283.29	1497.18	1711.06	1924.94	2352.70	2780.47	3208.23	3849.88
KELVEDON	1320.42	1540.49	1760.56	1980.63	2420.77	2860.91	3301.05	3961.26
LITTLE MAPLESTEAD	1291.14	1506.33	1721.52	1936.71	2367.09	2797.47	3227.85	3873.42
LITTLE YELDHAM,	1277.92	1490.91	1703.89	1916.88	2342.85	2768.83	3194.80	3833.76
TILBURY JUXTA CLARE, & OVINGTON								
PANFIELD	1302.49	1519.57	1736.65	1953.73	2387.89	2822.05	3256.22	3907.46
PEBMARSH	1291.88	1507.19	1722.51	1937.82	2368.45	2799.07	3229.70	3875.64
PENTLOW	1292.99	1508.49	1723.99	1939.49	2370.49	2801.49	3232.48	3878.98
RAYNE	1294.57	1510.33	1726.09	1941.85	2373.37	2804.89	3236.42	3883.70
RIDGEWELL	1313.01	1531.84	1750.68	1969.51	2407.18	2844.85	3282.52	3939.02
RIVENHALL	1287.25	1501.79	1716.33	1930.87	2359.95	2789.03	3218.12	3861.74
SHALFORD	1297.69	1513.98	1730.26	1946.54	2379.10	2811.67	3244.23	3893.08
SIBLE HEDINGHAM	1299.15	1515.68	1732.20	1948.73	2381.78	2814.83	3247.88	3897.46
SILVER END	1300.90	1517.72	1734.53	1951.35	2384.98	2818.62	3252.25	3902.70
STAMBOURNE	1288.19	1502.89	1717.59	1932.29	2361.69	2791.09	3220.48	3864.58
STEEPLE BUMPSTEAD	1303.04	1520.21	1737.39	1954.56	2388.91	2823.25	3257.60	3909.12
STISTED	1292.15	1507.50	1722.86	1938.22	2368.94	2799.65	3230.37	3876.44
STURMER	1295.08	1510.93	1726.77	1942.62	2374.31	2806.01	3237.70	3885.24
TERLING & FAIRSTEAD	1300.57	1517.33	1734.09	1950.85	2384.37	2817.89	3251.42	3901.70
THE SALINGS	1304.21	1521.58	1738.95	1956.32	2391.06	2825.80	3260.53	3912.64
TOPPESFIELD	1309.97	1528.29	1746.62	1964.95	2401.61	2838.26	3274.92	3929.90
WETHERSFIELD	1306.86	1524.67	1742.48	1960.29	2395.91	2831.53	3267.15	3920.58
WHITE COLNE	1294.19	1509.88	1725.58	1941.28	2372.68	2804.07	3235.47	3882.56
WHITE NOTLEY & FAULKBOURNE	1302.32	1519.37	1736.43	1953.48	2387.59	2821.69	3255.80	3906.96
WICKHAM ST PAUL	1317.46	1537.04	1756.61	1976.19	2415.34	2854.50	3293.65	3952.38
WITHAM	1309.92	1528.24	1746.56	1964.88	2401.52	2838.16	3274.80	3929.76

**COUNCIL TAXBASE 2022/23 - SUMMARY BY BAND**

COUNCIL TAX BAND	TOTAL NO. OF DWELLINGS	EXEMPT DWELLINGS	DISABLED RELIEF ADJ.		SUB-TOTAL	DISCOUNTS					EFFECTIVE DISCOUNTS	EMPTY HOMES PREMIUM	LOCAL SUPPORT SCHEME	FAMILY ANNEXE	EQUIV. NO. OF DWELLINGS	RELEVANT AMOUNT	TAX BASE @ 99.0 COLL. RATE		
			-	+		Nil Discount	25% Discount	50% Discount	50% Second Homes	50% Empty Homes									
AR		0		7	7	0	4	0	0	0	1	0	4	0	2	1	1		
A	6148	416	7	70	5795	324	3675	5	4	0	923	74	1053	23	3833	2555	2530		
B	17322	290	70	97	17059	420	7250	15	0	0	1820	69	2053	0	13221	10283	10180		
C	19451	204	97	62	19212	242	5741	26	0	1	1449	32	1245	2	16533	14696	14549		
D	9991	90	62	51	9890	132	2386	17	0	0	605	5	303	1	8984	8984	8894		
E	7614	67	51	37	7533	109	1309	17	0	1	336	6	84	0	7115	8696	8610		
F	4496	19	37	22	4462	69	579	17	0	0	153	5	21	0	4291	6198	6136		
G	2302	12	22	9	2277	47	281	21	0	0	81	6	6	0	2194	3656	3619		
H	224	2	9		213	11	23	5	0	0	8	0	0	0	204	409	405		
<b>TOTAL</b>	<b>67548</b>	<b>1100</b>	<b>355</b>	<b>355</b>	<b>66448</b>	<b>1354</b>	<b>21248</b>	<b>123</b>	<b>4</b>	<b>2</b>	<b>5377</b>	<b>197</b>	<b>4769</b>	<b>25</b>	<b>56376</b>	<b>55478</b>	<b>54923</b>		
																<i>Add Contributions in Lieu</i>		<b>34</b>	<b>34</b>
																<b>TAXBASE</b>		<b>55512</b>	<b>54957</b>

**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 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>Business Plan</b>							
Asset Management	(2,182,680)	16,230	0	(107,940)	11,970	0	(2,262,420)
Community & Leisure	759,020	0	61,250	(72,470)	29,250	(96,000)	681,050
Corporate Management Plan	2,047,500	95,000	0	(35,450)	43,350	0	2,150,400
Economic Development	216,290	0	72,000	0	6,750	(72,000)	223,040
Environment	776,290	3,000	50,000	(16,000)	51,010	(59,500)	804,800
Finance	932,090	70,000	100,000	(13,000)	82,670	150,000	1,321,760
Governance	1,209,620	11,100	0	0	41,770	0	1,262,490
Housing Services	955,460	0	0	(175,000)	31,620	0	812,080
Human Resources	358,690	0	0	(19,000)	7,210	0	346,900
ICT & Facilities	1,708,650	70,170	0	0	70,480	0	1,849,300
Marketing & Communications	615,200	0	0	(33,000)	22,930	0	605,130
Operations	6,386,460	115,200	0	(187,500)	224,600	(44,500)	6,494,260
Strategic Investment	23,220	0	0	0	0	0	23,220
Sustainable Development	1,023,740	209,140	150,000	0	45,470	(150,000)	1,278,350
<b>COST OF SERVICES</b>	<b>14,829,550</b>	<b>589,840</b>	<b>433,250</b>	<b>(659,360)</b>	<b>669,080</b>	<b>(272,000)</b>	<b>15,590,360</b>
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	1,454,456	0	309,370	(50,000)	13,250	(2,855,524)	(1,128,448)
Parish and Town Council Grants	33,640	0	0	0	0	(33,640)	0
Transfer to/ (from) Earmarked Reserves	(7,617,183)	0	0	0	0	6,297,093	(1,320,090)
Contribution to/(from) Balances	(636,395)	0	0	0	0	999,051	362,656
<b>BRAINTREE BUDGET</b>	<b>8,064,068</b>	<b>589,840</b>	<b>742,620</b>	<b>(709,360)</b>	<b>682,330</b>	<b>4,134,980</b>	<b>13,504,478</b>
Central Government Grants	(338,417)	0	0	0	0	(62,035)	(400,452)
Retained Business Rates	(4,979,024)	0	0	0	0	(219,739)	(5,198,763)
Rural Services Grant	(23,217)	0	0	0	0	0	(23,217)
Collection Fund Surplus - Business Rates	7,368,666	0	0	0	0	(4,631,488)	2,737,178
Collection Fund Surplus - Council Tax	(170,882)	0	0	0	0	(26,846)	(197,728)
<b>AMOUNT TO BE MET FROM COUNCIL TAX PAYERS</b>	<b>9,921,194</b>	<b>589,840</b>	<b>742,620</b>	<b>(709,360)</b>	<b>682,330</b>	<b>(805,128)</b>	<b>10,421,496</b>

## GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>ASSET MANAGEMENT</b>	<b>(2,182,680)</b>	<b>16,230</b>	<b>0</b>	<b>(107,940)</b>	<b>11,970</b>	<b>0</b>	<b>(2,262,420)</b>
<u>Services</u>							
Commercial Property Mgt: Industrial Land	(768,570)	0	0	(28,000)	(170)	0	(796,740)
Commercial Property Mgt: Industrial Units	(224,430)	0	0	(79,940)	240	0	(304,130)
Commercial Property Mgt: Shops	(151,810)	0	0	0	50	0	(151,760)
Commercial Property Mgt: Other Investment Properties	(1,214,540)	0	0	0	0	0	(1,214,540)
Commercial Property Mgt: Central Overheads	0	0	0	0	0	0	0
Non-Commercial Property Mgt	(104,150)	16,230	0	0	1,100	0	(86,820)
Public & Community Halls	(14,590)	0	0	0	50	0	(14,540)
<b>sub-total services</b>	<b>(2,478,090)</b>	<b>16,230</b>		<b>(107,940)</b>	<b>1,270</b>	<b>0</b>	<b>(2,568,530)</b>
<u>Service Units &amp; Holding Accounts</u>							
Asset Management Unit	295,410	0	0	0	10,700	0	306,110
	<b>295,410</b>	<b>0</b>		<b>0</b>	<b>10,700</b>	<b>0</b>	<b>306,110</b>
<b>COMMUNITY &amp; LEISURE</b>	<b>759,020</b>	<b>0</b>	<b>61,250</b>	<b>(72,470)</b>	<b>29,250</b>	<b>(96,000)</b>	<b>681,050</b>
<u>Services</u>							
Community Transport	67,680	0	0	(12,530)	6,110	0	61,260
Community Safety & Development	139,380	0	0	0	4,880	0	144,260
Equalities & Diversity	1,000	0	0	0	0	0	1,000
External Funding	141,580	0	0	(12,470)	0	0	129,110
Member Grant Scheme	75,000	0	61,250	0	0	(75,000)	61,250
Health Development	55,570	0	0	0	1,410	0	56,980
Leisure Management	(77,080)	0	0	(24,830)	3,760	0	(98,150)
Museum	187,280	0	0	(13,640)	70	0	173,710
Town Hall Centre	100,210	0	0	(9,000)	11,360	(21,000)	81,570
<b>sub-total services</b>	<b>690,620</b>	<b>0</b>	<b>61,250</b>	<b>(72,470)</b>	<b>27,590</b>	<b>(96,000)</b>	<b>610,990</b>
<u>Service Units &amp; Holding Accounts</u>							
Community Wellbeing	68,400	0	0	0	1,660	0	70,060
<b>sub-total service units</b>	<b>68,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,660</b>	<b>0</b>	<b>70,060</b>

**GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR**

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>CORPORATE MANAGEMENT PLAN</b>	<b>2,047,500</b>	<b>95,000</b>	<b>0</b>	<b>(35,450)</b>	<b>43,350</b>	<b>0</b>	<b>2,150,400</b>
<u>Services</u>							
Corporate Management	0	0	0	0	0	0	0
<b>sub-total services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Service Units &amp; Holding Accounts</u>							
Civic Support	51,460	0	0	0	1,850	0	53,310
Corporate Management Team	710,710	95,000	0	0	24,250	0	829,960
Heads of Service	618,230	0	0	0	2,530	0	620,760
Commercial	114,820	0	0	0	3,310	0	118,130
Business Improvement Team	138,430	0	0	0	6,330	0	144,760
Customer Contact Centre	368,500	0	0	(24,750)	5,080	0	348,830
Procurement	45,350	0	0	(10,700)	0	0	34,650
<b>sub-total service units</b>	<b>2,047,500</b>	<b>95,000</b>	<b>0</b>	<b>(35,450)</b>	<b>43,350</b>	<b>0</b>	<b>2,150,400</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>216,290</b>	<b>0</b>	<b>72,000</b>	<b>0</b>	<b>6,750</b>	<b>(72,000)</b>	<b>223,040</b>
<u>Services</u>							
Economic Development	196,290	0	72,000	0	6,750	(72,000)	203,040
Business Support & Engagement	20,000	0	0	0	0	0	20,000
<b>sub-total services</b>	<b>216,290</b>	<b>0</b>	<b>72,000</b>	<b>0</b>	<b>6,750</b>	<b>(72,000)</b>	<b>223,040</b>
<b>ENVIRONMENT</b>	<b>776,290</b>	<b>3,000</b>	<b>50,000</b>	<b>(16,000)</b>	<b>51,010</b>	<b>(59,500)</b>	<b>804,800</b>
<u>Services</u>							
Building Control	86,280	0	0	0	13,340	0	99,620
Carbon - Management & Admin	8,490	0	0	(10,000)	2,880	0	1,370
Climate Change	0	0	50,000	0	0	(50,000)	0
Electric Car Charging	0	0	0	0	0	0	0
Public Lighting	11,790	0	0	0	1,790	0	13,580
Environmental Protection	288,040	3,000	0	0	12,210	(9,500)	293,750
Health Protection	213,700	0	0	0	6,840	0	220,540
Public Health & Housing	8,460	0	0	0	320	0	8,780
Pest Control	9,040	0	0	0	1,260	0	10,300
Emergency Planning	54,460	0	0	(3,000)	1,060	0	52,520
Licensing	41,390	0	0	0	10,110	0	51,500
<b>sub-total services</b>	<b>721,650</b>	<b>3,000</b>	<b>50,000</b>	<b>(13,000)</b>	<b>49,810</b>	<b>(59,500)</b>	<b>751,960</b>
<u>Service Units &amp; Holding Accounts</u>							
Health, Safety & Emergency Planning Unit	54,640	0	0	(3,000)	1,200	0	52,840
<b>sub-total service units</b>	<b>54,640</b>	<b>0</b>	<b>0</b>	<b>(3,000)</b>	<b>1,200</b>	<b>0</b>	<b>52,840</b>

**GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR**

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>FINANCE</b>	<b>932,090</b>	<b>70,000</b>	<b>100,000</b>	<b>(13,000)</b>	<b>82,670</b>	<b>150,000</b>	<b>1,321,760</b>
<u>Services</u>							
Benefits - Administration	228,880	0	0	0	14,930	0	243,810
Benefits - Net Paid/Subsidy	(148,930)	0	100,000	0	0	(100,000)	(148,930)
Local Tax Collection	92,190	0	0	0	21,610	0	113,800
Treasury Management	(756,500)	0	0	0	500	250,000	(506,000)
<b>sub-total services</b>	<b>(584,360)</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>37,040</b>	<b>150,000</b>	<b>(297,320)</b>
<u>Service Units &amp; Holding Accounts</u>							
Insurance	165,390	30,000	0	0	8,610	0	204,000
Internal Audit	176,100	0	0	0	6,720	0	182,820
Cashiering Services	192,910	0	0	0	2,720	0	195,630
Revenues & Benefits System & Support	327,500	0	0	0	12,340	0	339,840
Financial Services	532,020	20,000	0	0	10,740	0	562,760
Corporate Management (Finance)	85,830	20,000	0	0	2,960	0	108,790
HR & Payroll System	36,700	0	0	(13,000)	1,540	0	25,240
Payroll Shared Service	0	0	0	0	0	0	0
<b>sub-total service units</b>	<b>1,516,450</b>	<b>70,000</b>	<b>0</b>	<b>(13,000)</b>	<b>45,630</b>	<b>0</b>	<b>1,619,080</b>
<b>GOVERNANCE</b>	<b>1,209,620</b>	<b>11,100</b>	<b>0</b>	<b>0</b>	<b>41,770</b>	<b>0</b>	<b>1,262,490</b>
<u>Services</u>							
Democratic Representation & Mgt	568,330	0	0	0	10,740	0	579,070
Electoral Services	207,800	11,100	0	0	4,920	0	223,820
Land Charges	(53,380)	0	0	0	4,200	0	(49,180)
<b>sub-total services</b>	<b>722,750</b>	<b>11,100</b>	<b>0</b>	<b>0</b>	<b>19,860</b>	<b>0</b>	<b>753,710</b>
<u>Service Units &amp; Holding Accounts</u>							
Legal Services	207,520	0	0	0	12,440	0	219,960
Member Resources	279,350	0	0	0	9,470	0	288,820
<b>sub-total service units</b>	<b>486,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,910</b>	<b>0</b>	<b>508,780</b>



## GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>HOUSING SERVICES</b>	<b>955,460</b>	<b>0</b>	<b>0</b>	<b>(175,000)</b>	<b>31,620</b>	<b>0</b>	<b>812,080</b>
<u>Services</u>							
Homelessness & Temporary Accommodation	149,070	0	0	(175,000)	2,820	0	(23,110)
Housing Advice	498,310	0	0	0	24,940	0	523,250
<b>sub-total services</b>	<b>647,380</b>	<b>0</b>	<b>0</b>	<b>(175,000)</b>	<b>27,760</b>	<b>0</b>	<b>500,140</b>
<u>Service Units &amp; Holding Accounts</u>							
Housing Assessment	159,960	0	0	0	6,530	0	166,490
Research & Development	148,120	0	0	0	(2,670)	0	145,450
<b>sub-total service units</b>	<b>308,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,860</b>	<b>0</b>	<b>311,940</b>
<b>HUMAN RESOURCES</b>	<b>358,690</b>	<b>0</b>	<b>0</b>	<b>(19,000)</b>	<b>7,210</b>	<b>0</b>	<b>346,900</b>
<u>Service Units &amp; Holding Accounts</u>							
Human Resources	269,340	0	0	(19,000)	7,210	0	257,550
Modern Apprentices	40,500	0	0	0	0	0	40,500
Organisational Development	48,850	0	0	0	0	0	48,850
<b>sub-total service units</b>	<b>358,690</b>	<b>0</b>	<b>0</b>	<b>(19,000)</b>	<b>7,210</b>	<b>0</b>	<b>346,900</b>
<b>ICT &amp; FACILITIES</b>	<b>1,708,650</b>	<b>70,170</b>	<b>0</b>	<b>0</b>	<b>70,480</b>	<b>0</b>	<b>1,849,300</b>
<u>Services</u>							
Closed Circuit Television	14,490	0	0	0	10	0	14,500
<b>sub-total services</b>	<b>14,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>14,500</b>
<u>Service Units &amp; Holding Accounts</u>							
Customer Service Duty Officers	162,510	0	0	0	5,950	0	168,460
Corporate Business Systems	396,210	70,170	0	0	15,470	0	481,850
Business Systems Team	575,300	0	0	0	18,830	0	594,130
Council Offices	367,890	0	0	0	22,910	0	390,800
Corporate Projects & Web	192,250	0	0	0	7,310	0	199,560
<b>sub-total service units</b>	<b>1,694,160</b>	<b>70,170</b>	<b>0</b>	<b>0</b>	<b>70,470</b>	<b>0</b>	<b>1,834,800</b>

**GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR**

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>MARKETING &amp; COMMUNICATIONS</b>	<b>615,200</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>22,930</b>	<b>0</b>	<b>605,130</b>
<u>Service Units &amp; Holding Accounts</u>							
Reprographics	113,810	0	0	(10,000)	5,080	0	108,890
Marketing & Communications	287,720	0	0	0	12,770	0	300,490
Graphic Design	88,210	0	0	0	2,340	0	90,550
Mail Services	125,460	0	0	(23,000)	2,740	0	105,200
<b>sub-total service units</b>	<b>615,200</b>	<b>0</b>	<b>0</b>	<b>(33,000)</b>	<b>22,930</b>	<b>0</b>	<b>605,130</b>
<b>OPERATIONS</b>	<b>6,386,460</b>	<b>115,200</b>	<b>0</b>	<b>(187,500)</b>	<b>224,600</b>	<b>(44,500)</b>	<b>6,494,260</b>
<u>Services</u>							
Car Parks	(656,220)	0	0	0	10,210	(36,500)	(682,510)
Cemeteries	22,500	0	0	(1,500)	1,950	0	22,950
Discovery Centre	21,180	0	0	0	30	0	21,210
Markets	(11,090)	0	0	0	5,710	0	(5,380)
Parks	730	0	0	0	4,160	0	4,890
Public Conveniences	53,330	0	0	0	1,650	0	54,980
Roadside Features	23,140	0	0	0	10	0	23,150
Street Cleansing & Rapid Response	1,227,500	0	0	0	31,950	0	1,259,450
Cordons Farm	184,020	0	0	(5,000)	3,830	0	182,850
Refuse And Recycling	2,813,780	65,200	0	(176,000)	99,870	(8,000)	2,794,850
<b>sub-total services</b>	<b>3,678,870</b>	<b>65,200</b>	<b>0</b>	<b>(182,500)</b>	<b>159,370</b>	<b>(44,500)</b>	<b>3,676,440</b>
<u>Service Units &amp; Holding Accounts</u>							
Fleet Management Unit	166,410	0	0	0	4,530	(1,230)	169,710
Fleet - Operating Costs	80,540	50,000	0	0	520	1,230	132,290
Fleet - Lease Car Scheme	0	0	0	0	0	0	0
Operations Mgt & Admin	986,940	0	0	0	24,950	0	1,011,890
Lakes Road Depot & Offices	232,060	0	0	0	8,440	0	240,500
Horticultural Services	980,370	0	0	(5,000)	22,660	0	998,030
Street Scene Protection	261,270	0	0	0	4,130	0	265,400
<b>sub-total service units</b>	<b>2,707,590</b>	<b>50,000</b>	<b>0</b>	<b>(5,000)</b>	<b>65,230</b>	<b>0</b>	<b>2,817,820</b>

**GENERAL FUND SUMMARY 2022/23 - BUDGET CHANGES FROM PREVIOUS YEAR**

	Controllable Budgets						Approved Budget 2022/23
	Base Budget 2021/22 (Updated)	Additional Costs (Growth and New Demands) - Ongoing	Additional Costs (Growth and New Demands) - One- off	Reductions and Savings	Pay, Pension Fund, Inflation & Recharges	Other Budget Changes	
<b>STRATEGIC INVESTMENT</b>	<b>23,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,220</b>
<u>Services</u>							
Strategic Investment Team	23,220	0	0	0	0	0	23,220
<b>sub-total services</b>	<b>23,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,220</b>
<b>SUSTAINABLE DEVELOPMENT</b>	<b>1,023,740</b>	<b>209,140</b>	<b>150,000</b>	<b>0</b>	<b>45,470</b>	<b>(150,000)</b>	<b>1,278,350</b>
<u>Services</u>							
Development Management	218,380	209,140	150,000	0	41,200	(150,000)	468,720
Landscape & Countryside	86,980	0	0	0	0	0	86,980
Local Plan	125,580	0	0	0	0	0	125,580
Public Transport/Traffic Management	3,000	0	0	0	0	0	3,000
<b>sub-total services</b>	<b>433,940</b>	<b>209,140</b>	<b>150,000</b>	<b>0</b>	<b>41,200</b>	<b>(150,000)</b>	<b>684,280</b>
<u>Service Units &amp; Holding Accounts</u>							
Parks & Landscape Services	260,910	0	0	0	(7,900)	0	253,010
Planning Policy	328,890	0	0	0	12,170	0	341,060
<b>sub-total service units</b>	<b>589,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,270</b>	<b>0</b>	<b>594,070</b>
<b>CORPORATE FINANCING &amp; OTHER ITEMS</b>	<b>(6,765,482)</b>	<b>0</b>	<b>309,370</b>	<b>(50,000)</b>	<b>13,250</b>	<b>4,406,980</b>	<b>(2,085,882)</b>
Reversal of Capital Financing	0	0	0	0	0	0	0
Corporate Financing	1,454,456	0	309,370	(50,000)	13,250	(2,855,524)	(1,128,448)
Parish & Town Council Grants	33,640	0	0	0	0	(33,640)	0
Transfer to/ (from) Earmarked Reserves	(7,617,183)	0	0	0	0	6,297,093	(1,320,090)
Contribution to/(from) Balances	(636,395)	0	0	0	0	999,051	362,656
<b>BRAINTREE PROPOSED BUDGET</b>	<b>8,064,068</b>	<b>589,840</b>	<b>742,620</b>	<b>(709,360)</b>	<b>682,330</b>	<b>4,134,980</b>	<b>13,504,478</b>

**GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>Business Plan</b>								
Asset Management	1,415,750	(3,678,170)	(2,262,420)	(15,010)	297,030	232,860	(363,120)	(2,110,660)
Community & Leisure	1,276,260	(595,210)	681,050	49,260	88,050	353,490	(139,170)	1,032,680
Corporate Management Plan	2,400,800	(250,400)	2,150,400	27,660	736,280	1,791,760	(2,512,530)	2,193,570
Economic Development	248,040	(25,000)	223,040	226,390	0	125,640	0	575,070
Environment	1,684,850	(880,050)	804,800	81,500	88,300	673,560	(207,920)	1,440,240
Finance	30,974,330	(29,652,570)	1,321,760	116,000	1,128,440	502,300	(2,008,040)	1,060,460
Governance	1,459,990	(197,500)	1,262,490	15,000	249,470	981,640	(693,560)	1,815,040
Housing Services	1,262,800	(450,720)	812,080	(610)	973,270	318,250	(973,270)	1,129,720
Human Resources	346,900	0	346,900	19,790	50	86,600	(412,840)	40,500
ICT & Facilities	1,849,300	0	1,849,300	0	166,500	94,160	(2,052,270)	57,690
Marketing & Communications	711,930	(106,800)	605,130	33,300	0	157,370	(795,800)	0
Operations	12,241,720	(5,747,460)	6,494,260	106,110	3,047,340	942,080	(3,432,660)	7,157,130
Strategic Investment	316,630	(293,410)	23,220	210,220	0	158,350	0	391,790
Sustainable Development	3,017,960	(1,739,610)	1,278,350	189,630	680,540	647,480	(929,630)	1,866,370
<b>COST OF SERVICES</b>	<b>59,207,260</b>	<b>(43,616,900)</b>	<b>15,590,360</b>	<b>1,059,240</b>	<b>7,455,270</b>	<b>7,065,540</b>	<b>(14,520,810)</b>	<b>16,649,600</b>
Reversal of Capital Financing	0	0	0	0	0	0	0	0
Corporate Financing	1,088,500	(2,216,948)	(1,128,448)	0	0	0	0	(1,128,448)
Parish and Town Council Grants	0	0	0	0	0	0	0	0
Transfer to/ (from) Earmarked Reserves	(1,320,090)	0	(1,320,090)	(1,059,240)	0	0	0	(2,379,330)
Contribution to/(from) Balances	362,656	0	362,656	0	0	0	0	362,656
<b>BRAINTREE BUDGET</b>	<b>59,338,326</b>	<b>(45,833,848)</b>	<b>13,504,478</b>	<b>0</b>	<b>7,455,270</b>	<b>7,065,540</b>	<b>(14,520,810)</b>	<b>13,504,478</b>
Central Government Grants	0	(400,452)	(400,452)	0	0	0	0	(400,452)
Retained Business Rates	14,586,224	(19,784,987)	(5,198,763)	0	0	0	0	(5,198,763)
Rural Services Grant	0	(23,217)	(23,217)	0	0	0	0	(23,217)
Collection Fund Surplus - Business Rates	0	2,737,178	2,737,178	0	0	0	0	2,737,178
Collection Fund Surplus - Council Tax	0	(197,728)	(197,728)	0	0	0	0	(197,728)
<b>AMOUNT TO BE MET FROM COUNCIL TAX PAYERS</b>	<b>73,924,550</b>	<b>(63,503,054)</b>	<b>10,421,496</b>	<b>0</b>	<b>7,455,270</b>	<b>7,065,540</b>	<b>(14,520,810)</b>	<b>10,421,496</b>

## GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>ASSET MANAGEMENT</b>	<b>1,415,750</b>	<b>(3,678,170)</b>	<b>(2,262,420)</b>	<b>(15,010)</b>	<b>297,030</b>	<b>232,860</b>	<b>(363,120)</b>	<b>(2,110,660)</b>
<u>Services</u>								
Commercial Property Mgt: Industrial Land	17,980	(814,720)	(796,740)	0	0	0	0	(796,740)
Commercial Property Mgt: Industrial Units	141,190	(445,320)	(304,130)	0	0	0	0	(304,130)
Commercial Property Mgt: Shops	10,090	(161,850)	(151,760)	0	0	0	0	(151,760)
Commercial Property Mgt: Other Investment Properties	20,630	(1,235,170)	(1,214,540)	0	0	0	0	(1,214,540)
Commercial Property Mgt: Central Overheads	0	0	0	0	187,880	64,440	0	252,320
Non-Commercial Property Mgt	818,810	(905,630)	(86,820)	(15,010)	88,160	93,530	0	79,860
Public & Community Halls	50,320	(64,860)	(14,540)	0	20,990	17,880	0	24,330
<b>sub-total services</b>	<b>1,059,020</b>	<b>(3,627,550)</b>	<b>(2,568,530)</b>	<b>(15,010)</b>	<b>297,030</b>	<b>175,850</b>	<b>0</b>	<b>(2,110,660)</b>
<u>Service Units &amp; Holding Accounts</u>								
Asset Management Unit	356,730	(50,620)	306,110	0	0	57,010	(363,120)	0
<b>sub-total service units</b>	<b>356,730</b>	<b>(50,620)</b>	<b>306,110</b>	<b>0</b>	<b>0</b>	<b>57,010</b>	<b>(363,120)</b>	<b>0</b>
<b>COMMUNITY &amp; LEISURE</b>	<b>1,276,260</b>	<b>(595,210)</b>	<b>681,050</b>	<b>49,260</b>	<b>88,050</b>	<b>353,490</b>	<b>(139,170)</b>	<b>1,032,680</b>
<u>Services</u>								
Community Transport	255,010	(193,750)	61,260	0	2,940	74,340	0	138,540
Community Safety & Development	163,160	(18,900)	144,260	0	56,150	52,210	(41,550)	211,070
Equalities & Diversity	1,000	0	1,000	0	0	0	0	1,000
External Funding	129,110	0	129,110	0	20,110	14,160	0	163,380
Member Grant Scheme	61,250	0	61,250	0	0	0	0	61,250
Health Development	56,980	0	56,980	49,260	450	81,600	0	188,290
Leisure Management	143,460	(241,610)	(98,150)	0	7,060	58,990	0	(32,100)
Museum	173,710	0	173,710	0	0	2,810	0	176,520
Town Hall Centre	222,520	(140,950)	81,570	0	1,340	41,820	0	124,730
<b>sub-total services</b>	<b>1,206,200</b>	<b>(595,210)</b>	<b>610,990</b>	<b>49,260</b>	<b>88,050</b>	<b>325,930</b>	<b>(41,550)</b>	<b>1,032,680</b>
<u>Service Units &amp; Holding Accounts</u>								
Community Wellbeing	70,060	0	70,060	0	0	27,560	(97,620)	0
<b>sub-total service units</b>	<b>70,060</b>	<b>0</b>	<b>70,060</b>	<b>0</b>	<b>0</b>	<b>27,560</b>	<b>(97,620)</b>	<b>0</b>

## GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>CORPORATE MANAGEMENT PLAN</b>	<b>2,400,800</b>	<b>(250,400)</b>	<b>2,150,400</b>	<b>27,660</b>	<b>736,280</b>	<b>1,791,760</b>	<b>(2,512,530)</b>	<b>2,193,570</b>
<u>Services</u>								
Corporate Management	0	0	0	0	665,830	1,527,740	0	2,193,570
<b>sub-total services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>665,830</b>	<b>1,527,740</b>	<b>0</b>	<b>2,193,570</b>
<u>Service Units &amp; Holding Accounts</u>								
Civic Support	53,310	0	53,310	0	18,550	10,770	(82,630)	0
Corporate Management Team	829,960	0	829,960	0	31,230	59,840	(921,030)	0
Heads of Service	620,760	0	620,760	0	0	41,570	(662,330)	0
Commercial	128,130	(10,000)	118,130	0	0	9,500	(127,630)	0
Business Improvement Team	144,760	0	144,760	0	2,010	16,360	(163,130)	0
Customer Contact Centre	348,830	0	348,830	9,090	10,730	105,970	(474,620)	0
Procurement	275,050	(240,400)	34,650	18,570	7,930	20,010	(81,160)	0
<b>sub-total service units</b>	<b>2,400,800</b>	<b>(250,400)</b>	<b>2,150,400</b>	<b>27,660</b>	<b>70,450</b>	<b>264,020</b>	<b>(2,512,530)</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>248,040</b>	<b>(25,000)</b>	<b>223,040</b>	<b>226,390</b>	<b>0</b>	<b>125,640</b>	<b>0</b>	<b>575,070</b>
<u>Services</u>								
Economic Development	228,040	(25,000)	203,040	226,390	0	125,640	0	555,070
Business Support & Engagement	20,000	0	20,000	0	0	0	0	20,000
<b>sub-total services</b>	<b>248,040</b>	<b>(25,000)</b>	<b>223,040</b>	<b>226,390</b>	<b>0</b>	<b>125,640</b>	<b>0</b>	<b>575,070</b>
<b>ENVIRONMENT</b>	<b>1,684,850</b>	<b>(880,050)</b>	<b>804,800</b>	<b>81,500</b>	<b>88,300</b>	<b>673,560</b>	<b>(207,920)</b>	<b>1,440,240</b>
<u>Services</u>								
Building Control	431,620	(332,000)	99,620	0	1,340	83,740	0	184,700
Carbon - Management & Admin	123,120	(121,750)	1,370	0	600	27,450	(28,890)	530
Climate Change	0	0	0	50,000	0	0	0	50,000
Electric Car Charging	1,500	(1,500)	0	0	0	0	0	0
Public Lighting	13,580	0	13,580	0	230	2,430	0	16,240
Land Drainage & Flooding	0	0	0	0	230	280	0	510
Environmental Protection	409,550	(115,800)	293,750	3,000	1,330	390,050	(105,090)	583,040
Health Protection	232,540	(12,000)	220,540	0	1,040	40,210	0	261,790
Public Health & Housing	12,780	(2,000)	10,780	31,000	45,100	8,870	0	95,750
Private Sector Housing Grants	0	0	0	0	29,440	1,160	0	30,600
Pest Control	50,800	(40,500)	10,300	0	150	28,570	0	39,020
Emergency Planning	50,520	0	50,520	0	150	4,190	0	54,860
Licensing	306,000	(254,500)	51,500	(2,500)	2,380	71,820	0	123,200
<b>sub-total services</b>	<b>1,632,010</b>	<b>(880,050)</b>	<b>751,960</b>	<b>81,500</b>	<b>81,990</b>	<b>658,770</b>	<b>(133,980)</b>	<b>1,440,240</b>
<u>Service Units &amp; Holding Accounts</u>								
Health, Safety & Emergency Planning Unit	52,840	0	52,840	0	6,310	14,790	(73,940)	0
<b>sub-total service units</b>	<b>52,840</b>	<b>0</b>	<b>52,840</b>	<b>0</b>	<b>6,310</b>	<b>14,790</b>	<b>(73,940)</b>	<b>0</b>

**GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>FINANCE</b>	<b>30,974,330</b>	<b>(29,652,570)</b>	<b>1,321,760</b>	<b>116,000</b>	<b>1,128,440</b>	<b>502,300</b>	<b>(2,008,040)</b>	<b>1,060,460</b>
<u>Services</u>								
Benefits - Administration	606,480	(362,670)	243,810	0	405,070	137,260	(68,390)	717,750
Benefits - Net Paid/Subsidy	27,411,300	(27,560,230)	(148,930)	100,000	0	0	0	(48,930)
Local Tax Collection	825,720	(711,920)	113,800	0	606,140	124,390	(94,850)	749,480
Treasury Management	303,070	(809,070)	(506,000)	0	39,370	0	0	(466,630)
<b>sub-total services</b>	<b>29,146,570</b>	<b>(29,443,890)</b>	<b>(297,320)</b>	<b>100,000</b>	<b>1,050,580</b>	<b>261,650</b>	<b>(163,240)</b>	<b>951,670</b>
<u>Service Units &amp; Holding Accounts</u>								
Insurance	204,000	0	204,000	0	9,380	4,980	(218,360)	0
Internal Audit	182,820	0	182,820	0	6,280	22,890	(211,990)	0
Cashiering Services	195,630	0	195,630	0	10,510	41,710	(247,850)	0
Revenues & Benefits System & Support	339,840	0	339,840	0	20,370	93,860	(454,070)	0
Financial Services	562,760	0	562,760	16,000	11,050	61,130	(650,940)	0
Corporate Management (Finance)	108,790	0	108,790	0	0	0	0	108,790
HR & Payroll System	56,160	(30,920)	25,240	0	18,200	5,080	(48,520)	0
Payroll Shared Service	177,760	(177,760)	0	0	2,070	11,000	(13,070)	0
<b>sub-total service units</b>	<b>1,827,760</b>	<b>(208,680)</b>	<b>1,619,080</b>	<b>16,000</b>	<b>77,860</b>	<b>240,650</b>	<b>(1,844,800)</b>	<b>108,790</b>
<b>GOVERNANCE</b>	<b>1,459,990</b>	<b>(197,500)</b>	<b>1,262,490</b>	<b>15,000</b>	<b>249,470</b>	<b>981,640</b>	<b>(693,560)</b>	<b>1,815,040</b>
<u>Services</u>								
Democratic Representation & Mgt	579,070	0	579,070	0	197,740	765,100	0	1,541,910
Electoral Services	224,320	(500)	223,820	(30,000)	2,760	69,920	(4,110)	262,390
Land Charges	144,820	(194,000)	(49,180)	0	0	59,920	0	10,740
<b>sub-total services</b>	<b>948,210</b>	<b>(194,500)</b>	<b>753,710</b>	<b>(30,000)</b>	<b>200,500</b>	<b>894,940</b>	<b>(4,110)</b>	<b>1,815,040</b>
<u>Service Units &amp; Holding Accounts</u>								
Legal Services	222,960	(3,000)	219,960	45,000	48,970	38,860	(352,790)	0
Member Resources	288,820	0	288,820	0	0	47,840	(336,660)	0
<b>sub-total service units</b>	<b>511,780</b>	<b>(3,000)</b>	<b>508,780</b>	<b>45,000</b>	<b>48,970</b>	<b>86,700</b>	<b>(689,450)</b>	<b>0</b>

## GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>HOUSING SERVICES</b>	<b>1,262,800</b>	<b>(450,720)</b>	<b>812,080</b>	<b>(610)</b>	<b>973,270</b>	<b>318,250</b>	<b>(973,270)</b>	<b>1,129,720</b>
<u>Services</u>								
Homelessness & Temporary Accommodation	420,610	(443,720)	(23,110)	(270,820)	500,580	49,830	0	256,480
Housing Advice	523,250	0	523,250	182,490	7,940	115,860	(492,640)	336,900
Housing Enabling	0	0	0	0	321,490	12,450	0	333,940
Housing Strategy	0	0	0	0	143,260	58,910	0	202,170
<b>sub-total services</b>	<b>943,860</b>	<b>(443,720)</b>	<b>500,140</b>	<b>(88,330)</b>	<b>973,270</b>	<b>237,050</b>	<b>(492,640)</b>	<b>1,129,490</b>
<u>Service Units &amp; Holding Accounts</u>								
Housing Assessment	173,490	(7,000)	166,490	87,720	0	53,040	(309,120)	(1,870)
Research & Development	145,450	0	145,450	0	0	28,160	(171,510)	2,100
<b>sub-total service units</b>	<b>318,940</b>	<b>(7,000)</b>	<b>311,940</b>	<b>87,720</b>	<b>0</b>	<b>81,200</b>	<b>(480,630)</b>	<b>230</b>
<b>HUMAN RESOURCES</b>	<b>346,900</b>	<b>0</b>	<b>346,900</b>	<b>19,790</b>	<b>50</b>	<b>86,600</b>	<b>(412,840)</b>	<b>40,500</b>
<u>Service Units &amp; Holding Accounts</u>								
Human Resources	257,550	0	257,550	19,790	50	82,680	(360,070)	0
Modern Apprentices	40,500	0	40,500	0	0	0	0	40,500
Organisational Development	48,850	0	48,850	0	0	0	(48,850)	0
Staff Representatives	0	0	0	0	0	3,920	(3,920)	0
<b>sub-total service units</b>	<b>346,900</b>	<b>0</b>	<b>346,900</b>	<b>19,790</b>	<b>50</b>	<b>86,600</b>	<b>(412,840)</b>	<b>40,500</b>
<b>ICT &amp; FACILITIES</b>	<b>1,849,300</b>	<b>0</b>	<b>1,849,300</b>	<b>0</b>	<b>166,500</b>	<b>94,160</b>	<b>(2,052,270)</b>	<b>57,690</b>
<u>Services</u>								
Closed Circuit Television	14,500	0	14,500	0	43,020	170	0	57,690
<b>sub-total services</b>	<b>14,500</b>	<b>0</b>	<b>14,500</b>	<b>0</b>	<b>43,020</b>	<b>170</b>	<b>0</b>	<b>57,690</b>
<u>Service Units &amp; Holding Accounts</u>								
Customer Service Duty Officers	168,460	0	168,460	0	12,480	13,460	(194,400)	0
Corporate Business Systems	481,850	0	481,850	0	17,930	8,840	(508,620)	0
Business Systems Team	594,130	0	594,130	0	19,190	43,120	(656,440)	0
Council Offices	390,800	0	390,800	0	65,870	17,240	(473,910)	0
Corporate Projects & Web	199,560	0	199,560	0	8,010	11,330	(218,900)	0
<b>sub-total service units</b>	<b>1,834,800</b>	<b>0</b>	<b>1,834,800</b>	<b>0</b>	<b>123,480</b>	<b>93,990</b>	<b>(2,052,270)</b>	<b>0</b>



**GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>MARKETING &amp; COMMUNICATIONS</b>	<b>711,930</b>	<b>(106,800)</b>	<b>605,130</b>	<b>33,300</b>	<b>0</b>	<b>157,370</b>	<b>(795,800)</b>	<b>0</b>
<u>Service Units &amp; Holding Accounts</u>								
Reprographics	134,690	(25,800)	108,890	0	0	31,870	(140,760)	0
Marketing & Communications	356,240	(55,750)	300,490	33,300	0	85,340	(419,130)	0
Graphic Design	116,800	(26,250)	90,550	0	0	20,720	(111,270)	0
Mail Services	104,200	1,000	105,200	0	0	19,440	(124,640)	0
<b>sub-total service units</b>	<b>711,930</b>	<b>(106,800)</b>	<b>605,130</b>	<b>33,300</b>	<b>0</b>	<b>157,370</b>	<b>(795,800)</b>	<b>0</b>
<b>OPERATIONS</b>	<b>12,241,720</b>	<b>(5,747,460)</b>	<b>6,494,260</b>	<b>106,110</b>	<b>3,047,340</b>	<b>942,080</b>	<b>(3,432,660)</b>	<b>7,157,130</b>
<u>Services</u>								
Car Parks	448,000	(1,130,510)	(682,510)	0	51,120	38,870	0	(592,520)
Cemeteries	229,050	(206,100)	22,950	0	194,560	24,260	0	241,770
Discovery Centre	57,710	(36,500)	21,210	0	0	0	0	21,210
Markets	52,620	(58,000)	(5,380)	0	4,090	8,170	0	6,880
Parks	72,980	(68,090)	4,890	98,110	1,326,820	87,760	0	1,517,580
Public Conveniences	61,180	(6,200)	54,980	0	6,430	7,560	0	68,970
Roadside Features	23,150	0	23,150	0	0	0	0	23,150
Street Cleansing & Rapid Response	1,358,770	(99,320)	1,259,450	0	213,220	105,620	0	1,578,290
Cordons Farm	268,500	(85,650)	182,850	0	27,250	10,260	0	220,360
Refuse And Recycling	6,507,250	(3,712,400)	2,794,850	8,000	700,420	342,240	0	3,845,510
Dog Fouling & Warden	0	0	0	0	77,390	16,250	0	93,640
<b>sub-total services</b>	<b>9,079,210</b>	<b>(5,402,770)</b>	<b>3,676,440</b>	<b>106,110</b>	<b>2,601,300</b>	<b>640,990</b>	<b>0</b>	<b>7,024,840</b>
<u>Service Units &amp; Holding Accounts</u>								
Fleet Management Unit	169,710	0	169,710	0	35,170	45,040	(249,920)	0
Fleet - Operating Costs	132,290	0	132,290	0	0	0	0	132,290
Fleet - Lease Car Scheme	21,350	(21,350)	0	0	0	0	0	0
Operations Mgt & Admin	1,011,890	0	1,011,890	0	37,070	120,220	(1,169,180)	0
Lakes Road Depot & Offices	240,500	0	240,500	0	17,130	8,130	(265,760)	0
Horticultural Services	1,311,870	(313,840)	998,030	0	286,790	97,890	(1,382,710)	0
Street Scene Protection	274,900	(9,500)	265,400	0	69,880	29,810	(365,090)	0
<b>sub-total service units</b>	<b>3,162,510</b>	<b>(344,690)</b>	<b>2,817,820</b>	<b>0</b>	<b>446,040</b>	<b>301,090</b>	<b>(3,432,660)</b>	<b>132,290</b>

**GENERAL FUND SUMMARY 2022/23 - CONTROLLABLE 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	Controllable Net Cost of Services
<b>STRATEGIC INVESTMENT</b>	<b>316,630</b>	<b>(293,410)</b>	<b>23,220</b>	<b>210,220</b>	<b>0</b>	<b>158,350</b>	<b>0</b>	<b>391,790</b>
<u>Services</u>								
Growth Delivery	316,630	(293,410)	23,220	210,220	0	158,350	0	391,790
<b>sub-total services</b>	<b>316,630</b>	<b>(293,410)</b>	<b>23,220</b>	<b>210,220</b>	<b>0</b>	<b>158,350</b>	<b>0</b>	<b>391,790</b>
<b>SUSTAINABLE DEVELOPMENT</b>	<b>3,017,960</b>	<b>(1,739,610)</b>	<b>1,278,350</b>	<b>189,630</b>	<b>680,540</b>	<b>647,480</b>	<b>(929,630)</b>	<b>1,866,370</b>
<u>Services</u>								
Development Management	2,163,760	(1,695,040)	468,720	195,850	195,310	443,150	(147,620)	1,155,410
Environmental Improvements	0	0	0	0	49,870	0	0	49,870
Landscape & Countryside	87,560	(580)	86,980	7,500	48,930	0	0	143,410
Local Plan	125,580	0	125,580	0	380,290	20,790	0	526,660
Public Transport/Traffic Management	3,000	0	3,000	0	1,770	40	0	4,810
<b>sub-total services</b>	<b>2,379,900</b>	<b>(1,695,620)</b>	<b>684,280</b>	<b>203,350</b>	<b>676,170</b>	<b>463,980</b>	<b>(147,620)</b>	<b>1,880,160</b>
<u>Service Units &amp; Holding Accounts</u>								
Parks & Landscape Services	267,000	(13,990)	253,010	0	4,370	51,840	(323,010)	(13,790)
Planning Policy	371,060	(30,000)	341,060	(13,720)	0	131,660	(459,000)	0
<b>sub-total service units</b>	<b>638,060</b>	<b>(43,990)</b>	<b>594,070</b>	<b>(13,720)</b>	<b>4,370</b>	<b>183,500</b>	<b>(782,010)</b>	<b>(13,790)</b>
<b>CORPORATE FINANCING &amp; OTHER ITEMS</b>	<b>131,066</b>	<b>(2,216,948)</b>	<b>(2,085,882)</b>	<b>(1,059,240)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,145,122)</b>
Reversal of Capital Financing	0	0	0	0				0
Corporate Financing	1,088,500	(2,216,948)	(1,128,448)	0				(1,128,448)
Parish & Town Council Grants	0	0	0	0				0
Transfer to/ (from) Earmarked Reserves	(1,320,090)	0	(1,320,090)	(1,059,240)				(2,379,330)
Contribution to/(from) Balances	362,656	0	362,656	0				362,656
<b>BRAINTREE PROPOSED BUDGET</b>	<b>59,338,326</b>	<b>(45,833,848)</b>	<b>13,504,478</b>	<b>0</b>	<b>7,455,270</b>	<b>7,065,540</b>	<b>(14,520,810)</b>	<b>13,504,478</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>ASSET MANAGEMENT</b>				
<b>COMMERCIAL PROPERTY MGT: INDUSTRIAL LAND</b>				
<b>27202</b>			<b><u>Benfield Way Braintree</u></b>	
	9502		Commercial/Industrial Rents	(55,000)
				<b>(55,000)</b>
<b>27204</b>			<b><u>Springwood Drive Braintree</u></b>	
	1306		Sweeping & Scavenging	1,960
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	13,980
	9409		Other Recoverable Charges	(2,900)
	9502		Commercial/Industrial Rents	(321,120)
				<b>(308,000)</b>
<b>27205</b>			<b><u>Freebournes Rd Witham</u></b>	
	1306		Sweeping & Scavenging	1,960
	9502		Commercial/Industrial Rents	(340,000)
				<b>(338,040)</b>
<b>27206</b>			<b><u>Perry Rd Enterprise Witham</u></b>	
	9502		Commercial/Industrial Rents	(95,700)
				<b>(95,700)</b>
<b>NET CONTROLLABLE</b>				<b>(796,740)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>COMMERCIAL PROPERTY MGT: INDUSTRIAL UNITS</b>				
<b>27101</b>			<b><u>Industrial Units-General</u></b>	
	1010		General Repair & Maint.	32,330
	1820		Unified Business Rate-Ndr	10,840
	2601		Engineering Insurance	60
	9502		Commercial/Industrial Rents	(59,560)
	9502		Vacancy Provision	52,380
				<b>36,050</b>
<b>27104</b>			<b><u>Warner Drive Braintree</u></b>	
	1610		Building Insurance	180
	1810		Rent	95,100
	9502		Commercial/Industrial Rents	(128,950)
				<b>(33,670)</b>
<b>27105</b>			<b><u>Former Depot Great Yeldham</u></b>	
	9502		Commercial/Industrial Rents	(22,500)
				<b>(22,500)</b>
<b>27106</b>			<b><u>Everitt Way Sible Hedingham</u></b>	
	1610		Building Insurance	170
	9502		Commercial/Industrial Rents	(30,050)
				<b>(29,880)</b>
<b>27107</b>			<b><u>Enterprise Hse Rippers Ct,S/H</u></b>	
	1420		Electricity	480
	1500		Combined Water/Sewer Chge	420
	1610		Building Insurance	490
	9401		Fees/Charges For Services	(500)
	9502		Commercial/Industrial Rents	(85,640)
				<b>(84,750)</b>
<b>27108</b>			<b><u>Enterprise Ct Eastways Witham</u></b>	
	1306		Sweeping & Scavenging	980
	1610		Building Insurance	80
	9502		Commercial/Industrial Rents	(115,500)
				<b>(114,440)</b>
<b>27109</b>			<b><u>Stepfields Witham</u></b>	
	1610		Building Insurance	60
	9502		Commercial/Industrial Rents	(55,000)
				<b>(54,940)</b>
			<b>NET CONTROLLABLE</b>	<b>(304,130)</b>
<b>COMMERCIAL PROPERTY MGT: SHOPS</b>				
<b>27501</b>			<b><u>Shops</u></b>	
	1010		General Repair & Maint.	6,940
	1420		Electricity	250
	1860		Service Charges	2,900
	9501		General Rent	(161,850)
				<b>(151,760)</b>
			<b>NET CONTROLLABLE</b>	<b>(151,760)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>COMMERCIAL PROPERTY MGT: OTHER INVESTMENT PROPERTIES</b>				
<b>27302</b>			<b><u>Cathcart Hse High St Braintree</u></b>	
	9502		Commercial/Industrial Rents	(21,000)
				<b>(21,000)</b>
<b>27304</b>			<b><u>Mayland House</u></b>	
	9502		Commercial/Industrial Rents	(486,570)
				<b>(486,570)</b>
<b>27314</b>			<b><u>Grove House</u></b>	
	9502		Commercial/Industrial Rents	(66,650)
				<b>(66,650)</b>
<b>27315</b>			<b><u>Corner House</u></b>	
	1010		General Repair & Maint.	1,550
	1410		Gas	2,930
	1420		Electricity	2,290
	1500		Combined Water/Sewer Chge	790
	1740		Contract Cleaning	1,090
	1820		Unified Business Rate-Ndr	1,230
	2500		Other Professional Fees	700
	2511		Security Services	210
	2609		General Insurance	940
	9443		Service Charges	(13,890)
	9501		General Rent	(20,290)
	9501		Vacancy Provision	1,890
				<b>(20,560)</b>
<b>27316</b>			<b><u>Connaught House</u></b>	
	9502		Commercial/Industrial Rents	(319,500)
				<b>(319,500)</b>
<b>27317</b>			<b><u>Block B Braintree College</u></b>	
	7020		Payments	3,000
	9443		Service Charges	(3,000)
	9501		General Rent	(139,800)
				<b>(139,800)</b>
<b>27318</b>			<b><u>3/4 Century Drive</u></b>	
	1860		Service Charges	3,200
	9443		Service Charges	(3,200)
	9502		Commercial/Industrial Rents	(64,100)
				<b>(64,100)</b>
<b>27320</b>			<b><u>Silver End Doctors Surgery</u></b>	
	9502		Commercial/Industrial Rents	(33,000)
				<b>(33,000)</b>
<b>27321</b>			<b><u>Commercial Property (Other)</u></b>	
	9502		Commercial/Industrial Rents	(33,860)
				<b>(33,860)</b>
<b>28103</b>			<b><u>1 Freebournes Court</u></b>	
	1860		Service Charges	2,700
	9443		Service Charges	(2,700)
	9501		General Rent	(29,500)
				<b>(29,500)</b>
<b>NET CONTROLLABLE</b>				<b>(1,214,540)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>NON-COMMERCIAL PROPERTY MGT</b>				
<b>10618</b>			<b><u>Blythes Meadow Car Park</u></b>	
	9501		General Rent	(92,500)
				<b>(92,500)</b>
<b>27110</b>			<b><u>Braintree Enterprise Centre</u></b>	
	1010		General Repair & Maint.	8,130
	1250		Fire Alarm/Extinguisher Maint.	1,600
	1270		Security Alarm Payments	1,100
	1410		Gas	1,160
	1420		Electricity	31,390
	1500		Combined Water/Sewer Chge	1,400
	1730		Cleaning materials	300
	1740		Contract Cleaning	7,820
	1750		Trade Waste Collection	480
	1770		Toilets-Hygiene	1,000
	1790		Health & Safety	520
	1820		Unified Business Rate-Ndr	11,160
	2121		Water Coolers Expenditure	300
	2500		Other Professional Fees	2,050
	2511		Security Services	640
	2609		General Insurance	4,330
	5540		Pest Control	640
	7050		Contingency	7,770
	9443		Service Charges	(57,820)
	9502		Commercial/Industrial Rents	(180,070)
	9502		Vacancy Provision	9,610
	9503		Licence to Occupy	(720)
				<b>(147,210)</b>
<b>27112</b>			<b><u>Springwood Grow-on Units</u></b>	
	1860		Service Charges	1,690
	9443		Service Charges	(1,690)
	9502		Commercial/Industrial Rents	(45,600)
	9502		Vacancy Provision	2,660
				<b>(42,940)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>27113</b>			<b><u>Osier House</u></b>	
	1010		General Repair & Maint.	410
	1250		Fire Alarm/Extinguisher Maint.	110
	1270		Security Alarm Payments	80
	1610		Building Insurance	570
	1740		Contract Cleaning	2,340
	1750		Trade Waste Collection	1,720
	1820		Unified Business Rate-Ndr	1,530
	2500		Other Professional Fees	700
	2511		Security Services	400
	2601		Engineering Insurance	290
	9443		Service Charges	(8,040)
	9502		Commercial/Industrial Rents	(22,870)
	9502		Vacancy Provision	1,850
				<b>(20,910)</b>
<b>27120</b>			<b><u>I-Construct Hub</u></b>	
	1010		General Repair & Maint.	3,000
	1040		Electrical Works	1,000
	1050		Plumbing/W.C. Repairs/Maint	500
	1220		Heat/Ventil'N Rep/Maint.	2,000
	1250		Fire Alarm/Extinguisher Maint.	750
	1260		Automatic Door Maint.	650
	1270		Security Alarm Payments	1,000
	1284		Health & Safety	500
	1285		Fire Safety Remedial Work	500
	1300		General Maint.Of Grounds	500
	1420		Electricity	12,300
	1500		Combined Water/Sewer Chge	820
	1740		Contract Cleaning	8,290
	1750		Trade Waste Collection	500
	1820		Unified Business Rate-Ndr	50,000
	2010		New Equip. & Furniture	500
	2015		Signs	300
	2609		General Insurance	2,000
	5540		Pest Control	240
	7011		Expenditure Savings profiled	(27,110)
	9403		Charges-Hire/Use Equip/Rooms	(20,000)
	9443		Service Charges	(15,640)
	9501		General Rent	(22,600)
				<b>0</b>
<b>27130</b>			<b><u>H120 Enterprise Centre</u></b>	
	0103		Staffing Costs Profile	157,290
	0810		Advertising	5,000
	0860		Recruitment Fees	9,720
	1300		General Maint.Of Grounds	2,770
	1820		Unified Business Rate-Ndr	28,320
	2010		New Equip. & Furniture	4,850
	2500		Other Professional Fees	18,000
	2511		Security Services	1,880
	2940		Publicity/Promotion Exp.	40,000
	6042		Minimum Revenue Provision	62,120
	7020		Payments	66,730
	7030		Other Expenses	7,500
	7805		Transfer To Reserve	15,010
	9402		Lettings-Facility/Casual Users	(12,460)
	9403		Charges-Hire/Use Equip/Rooms	(5,720)
	9501		General Rent	(81,240)
	9700		Miscellaneous Income	(10,400)
				<b>309,370</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>27301</b>			<b><u>Property Management-General</u></b>	
	1010		General Repair & Maint.	14,290
	1019		Planned Maintenance	25,000
	1286		Asbestos Surveys	900
	1610		Building Insurance	830
	2500		Other Professional Fees	13,000
				<b>54,020</b>
<b>27303</b>			<b><u>Warners Mill B'Tree</u></b>	
	1306		Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	3,000
	9410		Season Tickets/Permits	(10,930)
				<b>(7,440)</b>
<b>27331</b>			<b><u>Feasibility Projects</u></b>	
	2502		Consultants Fees	10,000
				<b>10,000</b>
<b>28105</b>			<b><u>Causeway House (Lettings)</u></b>	
	7010		Adjustments	182,240
	9443		Service Charges	(172,170)
	9501		General Rent	(159,280)
				<b>(149,210)</b>
			<b>NET CONTROLLABLE</b>	<b>(86,820)</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>PUBLIC &amp; COMMUNITY HALLS</b>				
10701	1010		<b>Public Halls-General</b> General Repair & Maint.	17,410 <b>17,410</b>
10703	2601		<b>Witham Public Hall</b> Engineering Insurance	150 <b>150</b>
10704	1220		<b>Silver End Village Hall</b> Heat/Ventil'N Rep/Maint.	300
	1250		Fire Alarm/Extinguisher Maint.	1,000
	1410		Gas	9,340
	1420		Electricity	8,980
	1500		Combined Water/Sewer Chge	7,430
	1610		Building Insurance	4,060
	2601		Engineering Insurance	400
	9443		Service Charges	(24,830)
	9501		General Rent	(30,900)
				<b>(24,220)</b>
10705	9501		<b>Rivenhall Village Hall</b> General Rent	(1,750) <b>(1,750)</b>
10706	9501		<b>Goldingham Hall</b> General Rent	(100) <b>(100)</b>
10708	9501		<b>Dengie Hall</b> General Rent	(6,500) <b>(6,500)</b>
10712	1610		<b>Great Notley Village Hall</b> Building Insurance	1,020 <b>1,020</b>
10715	2609		<b>Silver Street Pavilion</b> General Insurance	230
	9402		Lettings-Facility/Casual Users	(30)
				<b>200</b>
10716	9501		<b>Rickstones</b> General Rent	(750) <b>(750)</b>
<b>NET CONTROLLABLE</b>				<b>(14,540)</b>
<b>ASSET MANAGEMENT UNIT</b>				
26111	0100		<b>Asset Management Unit</b> Salary With Oncost	333,150
	0103		Staffing Costs Profile	13,050
	0520		Staff Professional Fees	2,600
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	500
	2310		Newspapers & Publications	300
	2320		Stationery	250
	2502		Consultants Fees	3,400
	2950		Membership Subscriptions	1,730
	3510		Casual Car Allowance	1,250
	9401		Fees/Charges For Services	(50,620)
				<b>306,110</b>
<b>NET CONTROLLABLE</b>				<b>306,110</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## COMMUNITY & LEISURE

### COMMUNITY TRANSPORT

<b>11402</b>		<b><u>Community Transport</u></b>	
	0100	Salary With Oncost	180,210
	0110	Standby	4,490
	0130	Overtime - Monthly Pay	540
	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	4,790
	2734	Mobile Phones	280
	2880	Office Hospitality Exp.	4,000
	2950	Membership Subscriptions	190
	3090	Misc.Transport Costs	9,060
	3210	3801 Transport Costs-Vehicles	43,950
	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)
			<b>61,260</b>
		<b>NET CONTROLLABLE</b>	<b>61,260</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>COMMUNITY SAFETY &amp; DEVELOPMENT</b>				
<b>14101</b>			<b><u>Community Safety &amp; Development</u></b>	
	0100		Salary With Oncost	111,780
	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
				<b>114,340</b>
<b>14120</b>			<b><u>Community Projects</u></b>	
	0100		Salary With Oncost	24,700
	7020		Payments	7,020
	7030		Other Expenses	10,000
	9806	R824	Transfer To/From Reserve	(34,700)
				<b>7,020</b>
<b>15200</b>			<b><u>Community Safety (Csp)</u></b>	
	0100		Salary With Oncost	39,460
	9109		Essex Police Jt Financing	(18,900)
				<b>20,560</b>
<b>15300</b>			<b><u>Safeguarding</u></b>	
	5320		Essex County Council	2,340
				<b>2,340</b>
<b>NET CONTROLLABLE</b>				<b>144,260</b>
<b>EQUALITIES &amp; DIVERSITY</b>				
<b>21404</b>			<b><u>Equalities &amp; Diversity</u></b>	
	7020		Payments	1,000
				<b>1,000</b>
<b>NET CONTROLLABLE</b>				<b>1,000</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>EXTERNAL FUNDING</b>				
<b>10205</b>			<b>External Funding</b>	
	2900	1417	Grants-Welfare (Comm 360)	16,870
	2900	1419	Grants-Welfare (CAB)	112,240
				<b>129,110</b>
<b>NET CONTROLLABLE</b>				<b>129,110</b>
<b>MEMBER GRANT SCHEME</b>				
<b>10235</b>			<b>Member Grant Scheme</b>	
	2903		Grants-Welfare (Comm 360)	61,250
				<b>61,250</b>
<b>NET CONTROLLABLE</b>				<b>61,250</b>
<b>COMMUNITY WELLBEING</b>				
<b>10102</b>			<b>Community Wellbeing</b>	
	0100		Salary With Oncost	68,190
	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
				<b>70,060</b>
<b>NET CONTROLLABLE</b>				<b>70,060</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>HEALTH DEVELOPMENT</b>				
<b>12901</b>			<b>Health Development</b>	
	0100		Salary With Oncost	52,570
	0711		Well Being Programme	600
	3510		Casual Car Allowance	500
	7020		Payments	3,310
				<b>56,980</b>
<b>12903</b>			<b>Public Health Agenda</b>	
	0100		Salary With Oncost	3,520
	9806		Transfer To/From Reserve	(3,520)
				<b>0</b>
<b>12905</b>			<b>Livewell Child</b>	
	0100		Salary With Oncost	3,520
	9806		Transfer To/From Reserve	(3,520)
				<b>0</b>
<b>12907</b>			<b>Health &amp; Leis Develop Chip Fund</b>	
	0100		Salary With Oncost	32,220
	7020		Payments	10,000
	9806		Transfer To/From Reserve	(42,220)
				<b>0</b>
<b>NET CONTROLLABLE</b>				<b>56,980</b>
<b>LEISURE MANAGEMENT</b>				
<b>13001</b>			<b>Leisure Contract</b>	
	0100		Salary With Oncost	74,720
	0520		Staff Professional Fees	140
	1610		Building Insurance	21,070
	1860		Service Charges	15,440
	2734		Mobile Phones	120
	2820		Subsistence	70
	3510		Casual Car Allowance	1,300
	3551		Rail Travel	100
	5291		Leisure Contract - Variations	30,000
	7030		Other Expenses	500
	9117		School Joint Financing	(35,000)
	9445		Leisure Contract Fees	(206,610)
				<b>(98,150)</b>
<b>NET CONTROLLABLE</b>				<b>(98,150)</b>
<b>MUSEUM</b>				
<b>12401</b>			<b>Museum-General</b>	
	2602		All Risks Insurance	150
	2609		General Insurance	300
	2909		Grant - Museum Trust	171,690
				<b>172,140</b>
<b>12403</b>			<b>Bocking Windmill</b>	
	1010		General Repair & Maint.	1,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1420		Electricity	250
	1610		Building Insurance	220
				<b>1,570</b>
<b>NET CONTROLLABLE</b>				<b>173,710</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**TOWN HALL CENTRE**

10901

**Town Hall Centre**

0100	Salary With Oncost	139,600
0130	Overtime - Monthly Pay	4,710
1010	General Repair & Maint.	5,210
1040	Electrical Works	500
1050	Plumbing/W.C. Repairs/Maint	200
1210	Lift Repairs & Maint.	1,500
1250	Fire Alarm/Extinguisher Maint.	2,000
1270	Security Alarm Payments	1,000
1280	Lights/Fittings/Electrics	500
1284	Health & Safety	500
1287	CCTV Maintenance	200
1302	Floral Decs.-Internal	200
1318	Hanging Baskets/Containers	200
1410	Gas	6,030
1420	Electricity	5,520
1500	Combined Water/Sewer Chge	2,840
1610	Building Insurance	2,060
1630	Hirers Liability	3,480
1720	Window Cleaning	1,100
1730	Cleaning Materials	200
1740	Contract Cleaning	3,360
1750	Trade Waste Collection	1,390
1770	Toilets-Hygiene	800
1820	Unified Business Rate-Ndr	20,210
2010	New Equip. & Furniture	1,400
2030	Maint.Equipment/Furniture	950
2050	TV Sound/Rental Licences	750
2090	Other Tools & Materials	300
2092	Consumable Materials	500
2110	Provisions,Foods & Snacks	1,000
2120	Vending Machine Supplies	1,500
2121	Water Coolers Expenditure	750
2130	Vending Machine Rental	1,000
2210	Protective Clothing	200
2220	Uniforms & Name Badges	800
2230	Laundry	200
2320	Stationery	380
2390	Photocopy Mach.Rent/Meter Chge	1,200
2430	Licences(Miscellaneous)	850
2500	Other Professional Fees	800
2601	Engineering Insurance	440
2602	All Risks Insurance	90
2701	Computer Paper & Materials	100
2704	System Development	4,000
2730	Telephone Charges	700
2734	Mobile Phones	150
2940	Publicity/Promotion Exp.	200
2950	Membership Subscriptions	210
2970	Advertising General	200
3510	Casual Car Allowance	40
7030	Other Expenses	500
9302	Sale Of Provisions	(4,000)
9306	Sale Of Meals/Drinks	(1,000)
9402	Lettings-Facility/Casual Users	(88,200)
9404	Admission Charges	(1,000)
9439	Community Priced Weddings	(7,000)
9440	Wedding Hire	(8,000)
9700	Miscellaneous Income	(200)
9713	Income Savings Profiled	(29,550)
9801	Recharge To Other Rev.A/C	(2,000)
		<b>81,570</b>

**NET CONTROLLABLE**

**81,570**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>CORPORATE MANAGEMENT PLAN</b>				
<b>CIVIC SUPPORT</b>				
20002	0100		<b>Civic Support</b>	
			Salary With Oncost	53,310
				<b>53,310</b>
<b>NET CONTROLLABLE</b>				<b>53,310</b>
<b>CORPORATE MANAGEMENT TEAM</b>				
20001			<b>Corporate Management Team</b>	
	0100		Salary With Oncost	713,220
	0103		Staffing Costs Profile	101,580
	0520		Staff Professional Fees	1,400
	0940		Training Fees - Incl.Reg.	1,500
	2010		New Equip. & Furniture	300
	2110		Provisions, Foods & Snacks	200
	2310		Newspapers & Publications	440
	2320		Stationery	320
	2701		Computer Paper & Materials	250
	2734		Mobile Phones	1,000
	2810		Conference Expenses	3,200
	2880		Office Hospitality Exp.	200
	3330	3801	Hire Of Leased Car	5,350
	3510		Casual Car Allowance	220
	3550		Public Transport	780
				<b>829,960</b>
<b>NET CONTROLLABLE</b>				<b>829,960</b>
<b>HEADS OF SERVICE</b>				
20003			<b>Senior Managers Group</b>	
	0100		Salary With Oncost	605,870
	0103		Staffing Costs Profile	2,750
	0520		Staff Professional Fees	340
	2734		Mobile Phones	280
	2810		Conference Expenses	1,000
	3330	3801	Hire Of Leased Car	9,340
	3510		Casual Car Allowance	1,180
				<b>620,760</b>
<b>NET CONTROLLABLE</b>				<b>620,760</b>
<b>COMMERCIAL</b>				
24401			<b>Commercial</b>	
	0100		Salary With Oncost	128,130
	9108		External Income	(10,000)
				<b>118,130</b>
<b>NET CONTROLLABLE</b>				<b>118,130</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>BUSINESS IMPROVEMENT TEAM</b>				
<b>24301</b>			<b><u>Business Improvement Team</u></b>	
	0100		Salary With Oncost	127,820
	0940		Training Fees - Incl.Reg.	500
	2320		Stationery	200
	2500		Other Professional Fees	3,000
	2700		Computer Bureaux Chge/Lic	6,000
	2703		Computer Maintenance	5,450
	3510		Casual Car Allowance	200
	3551		Rail Travel	100
	3554		Car Parking	50
	7030		Other Expenses	1,440
				<b>144,760</b>
			<b>NET CONTROLLABLE</b>	<b>144,760</b>
<b>CUSTOMER CONTACT CENTRE</b>				
<b>26122</b>			<b><u>Customer Contact Centre</u></b>	
	0100		Salary With Oncost	349,190
	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	1,000
	2734		Mobile Phones	100
	2735		Purchase Hand/ Head Sets	500
	3510		Casual Car Allowance	160
	5320		Essex County Council	3,550
	9806	R809	Transfer To/From Reserve	(9,090)
				<b>348,830</b>
			<b>NET CONTROLLABLE</b>	<b>348,830</b>
<b>PROCUREMENT</b>				
<b>22102</b>			<b><u>Central Purchasing</u></b>	
	7220		Transfers Within Procurement	71,810
	9806	R869	Transfer To/From Reserve	(18,570)
	9820		Transfers Within Procurement	(18,590)
				<b>34,650</b>
<b>22501</b>			<b><u>Essex Procurement Hub</u></b>	
	0100		Salary With Oncost	204,320
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	500
	2320		Stationery	100
	2502		Consultants Fees	500
	2611		Proff Negligence Ins	4,500
	2702		Computer Equip.& Software	6,800
	2734		Mobile Phones	300
	2950		Membership Subscriptions	350
	3510		Casual Car Allowance	2,500
	3550		Public Transport	200
	7040		Refunds	(18,550)
	7220		Transfers Within Procurement	18,590
	9111		Hub Subscriptions - Other La'S	(50,000)
	9205		Commissions	(100,000)
	9820		Transfers Within Procurement	(71,810)
	X920		Printing(Reprographics)	200
				<b>0</b>
			<b>NET CONTROLLABLE</b>	<b>34,650</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### ECONOMIC DEVELOPMENT

#### ECONOMIC DEVELOPMENT

<b>61601</b>			<b><u>Economic Development</u></b>	
	0100		Salary With Oncost	291,120
	0103		Staffing Costs Profile	50,000
	0940		Training Fees - Incl.Reg.	100
	2010		New Equip. & Furniture	250
	2020		Hired Equipment	4,500
	2320		Stationery	140
	2502		Consultants Fees	1,300
	2702		Computer Equip. & Software	6,000
	2734		Mobile Phones	240
	2820		Subsistence	30
	2940		Publicity/Promotion Exp.	8,000
	2950		Membership Subscriptions	5,360
	3510		Casual Car Allowance	2,000
	5320		Essex County Council	10,000
	7030		Other Expenses	75,390
	9106		Ecc Joint Financing Conts	(25,000)
	9806	R828	Transfer To/From Reserve	(150,200)
	9806	R893	Transfer To/From Reserve	(51,190)
	9806	R898	Transfer To/From Reserve	(25,000)
				<b>203,040</b>

#### NET CONTROLLABLE

**203,040**

#### BUSINESS SUPPORT & ENGAGEMENT

<b>61605</b>			<b><u>Business Support &amp; Engagement</u></b>	
	7020		Payments	20,000
				<b>20,000</b>

#### NET CONTROLLABLE

**20,000**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>ENVIRONMENT</b>				
<b>BUILDING CONTROL</b>				
<b>60102</b>	<b><u>Building Control</u></b>			
	0100		Salary With Oncost	399,120
	0130		Overtime - Monthly Pay	150
	0520		Staff Professional Fees	1,050
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	100
	2210		Protective Clothing	300
	2320		Stationery	750
	2703		Computer Maintenance	3,790
	2734		Mobile Phones	550
	2950		Membership Subscriptions	4,030
	3510		Casual Car Allowance	10,680
				<b>421,220</b>
<b>61501</b>	<b><u>Building Regs Fee Earning Acc</u></b>			
	0200		Other Staffing (Bought In)	6,400
	2500		Other Professional Fees	1,000
	7040		Refunds	2,000
	9401		Fees/Charges For Services	(330,000)
				<b>(320,600)</b>
<b>61502</b>	<b><u>Building Regs Non-Fee Earning</u></b>			
	5220		Sub-Contractors:General	1,000
	9401		Fees/Charges For Services	(2,000)
				<b>(1,000)</b>
				<b>99,620</b>
<b>NET CONTROLLABLE</b>				
<b>CARBON - MANAGEMENT &amp; ADMIN</b>				
<b>35201</b>	<b><u>Energy Conservation</u></b>			
	2035		Maint Of Pv Panels	3,140
	2530		Utility Management Fees	4,000
	9716	PV01	Feed In Tariff - Causeway House PV Panels	(7,300)
	9716	PV02	Feed In Tariff - Witham Leis Ctr PV Panels	(2,200)
	9716	PV03	Feed In Tariff - Halstead Leis Ctr PV Panels	(19,000)
	9716	PV04	Feed In Tariff - Braintree Leis Ctr PV Panels	(22,000)
	9716	PV05	Feed In Tariff - Unit 9 Lakes Road	(2,300)
	9716	PV06	Feed In Tariff - Discovery Centre	(2,000)
	9717	PV01	Export Tariff - Causeway House PV Panels	(400)
	9717	PV02	Export Tariff - Witham Leis Ctr PV Panels	(430)
	9717	PV05	Export Tariff - Unit 9 Lakes Road	(500)
	9717	PV06	Export Tariff - Discovery Centre	(480)
	9718	PV03	Electricity Consumed Recharge - Halstead Leis Ctr PV Panels	(24,540)
	9718	PV04	Electricity Consumed Recharge - Braintree Leis Ctr PV Panels	(25,000)
				<b>(99,010)</b>
<b>35210</b>	<b><u>Carbon Management</u></b>			
	0100		Salary With Oncost	114,490
	0520		Staff Professional Fees	350
	2611		Proff Negligence Ins	140
	3510		Casual Car Allowance	1,000
	9108		External Income	(15,600)
				<b>100,380</b>
				<b>1,370</b>
<b>NET CONTROLLABLE</b>				

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>CLIMATE CHANGE</b>				
<b>35212</b>			<b>Climate Change</b>	
	0103		Staffing Costs Profile	50,000
	9101		Ecc Joint Financing Conts	0
	9806	R898	Transfer To/From Reserve	(50,000)
				<b>0</b>
<b>NET CONTROLLABLE</b>				<b>0</b>
<b>ELECTRIC CAR CHARGING</b>				
<b>35208</b>			<b>Electric Car Charging</b>	
	2030		Maintenance Of Equipment	1,500
	9447		Electric Charging Point	(1,500)
				<b>0</b>
<b>NET CONTROLLABLE</b>				<b>0</b>
<b>PUBLIC LIGHTING</b>				
<b>35301</b>			<b>Public Lighting</b>	
	1010		General Repair & Maint.	2,000
	1040		Electrical Works	1,000
	1280		Lights/Fittings/Electrics	1,000
	1420		Electricity	9,580
				<b>13,580</b>
<b>NET CONTROLLABLE</b>				<b>13,580</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### ENVIRONMENTAL PROTECTION

30801		<u>Environmental Protection</u>		
	0100		Salary With Oncost	369,510
	0110		Standby	25,490
	0130		Overtime - Monthly Pay	1,020
	0520		Staff Professional Fees	1,300
	0940		Training Fees - Incl.Reg.	100
	2010		New Equip. & Furniture	200
	2030		Maint.Equipment/Furniture	4,000
	2504		Legal Fees	500
	2734		Mobile Phones	600
	2950		Membership Subscriptions	540
	3330	3801	Hire Of Leased Car	3,590
	3510		Casual Car Allowance	4,400
	5602		Air/Water Quality/Contam Land	800
	7030		Other Expenses	500
	9401		Fees/Charges For Services	(16,000)
	9409		Other Recoverable Charges	(600)
	9700		Miscellaneous Income	(200)
	9803		Tfr To Capital Funds	(99,000)
	9806	R898	Transfer To/From Reserve	(3,000)
				<b>293,750</b>

### NET CONTROLLABLE

**293,750**

### HEALTH PROTECTION

30701		<u>Health Protection</u>		
	0100		Salary With Oncost	214,990
	0520		Staff Professional Fees	1,500
	0940		Training Fees - Incl.Reg.	1,000
	2010		New Equip. & Furniture	500
	2090		Other Tools & Materials	150
	2210		Protective Clothing	200
	2500		Other Professional Fees	3,000
	2501		Analysts Fees	2,500
	2734		Mobile Phones	1,000
	2950		Membership Subscriptions	460
	3330	3801	Hire Of Leased Car	3,510
	3510		Casual Car Allowance	3,000
	7020		Payments	730
	9400		Tuition Fees	(2,000)
	9401		Fees/Charges For Services	(7,000)
	9408		Licences	(2,000)
	9454		Fhrs Re-Score Visits	(1,000)
				<b>220,540</b>

### NET CONTROLLABLE

**220,540**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>PUBLIC HEALTH &amp; HOUSING</b>				
<b>30102</b>			<b>Public Health &amp; Housing</b>	
	2950		Membership Subscriptions	8,980
	7030		Other Expenses	800
	9408		Licences	(2,000)
				<b>7,780</b>
<b>40208</b>			<b>Stock Condition Survey</b>	
	5603		Stock Condition Survey	34,000
	7805	R864	Transfer To Reserve	3,000
	9806	R864	Transfer From Reserve	(34,000)
				<b>3,000</b>
<b>NET CONTROLLABLE</b>				<b>10,780</b>
<b>PEST CONTROL</b>				
<b>36401</b>			<b>Pest Control</b>	
	0100		Salary With Oncost	41,980
	0130		Overtime - Monthly Pay	510
	2010		New Equip. & Furniture	200
	2060		Chemicals,Fertilisers,Poisons	2,500
	2210		Protective Clothing	100
	2734		Mobile Phones	100
	3210	3801	Transport Costs-Vehicles	5,410
	9401		Fees/Charges For Services	(14,500)
	9700		Miscellaneous Income	(21,000)
	9801		Recharge To Other Rev.A/C	(5,000)
				<b>10,300</b>
<b>NET CONTROLLABLE</b>				<b>10,300</b>
<b>EMERGENCY PLANNING</b>				
<b>25201</b>			<b>Emergency Planning</b>	
	0100		Salary With Oncost	40,420
	0940		Training Fees - Incl.Reg.	6,820
	2010		New Equip. & Furniture	800
	2734		Mobile Phones	110
	3510		Casual Car Allowance	100
	5380		Essex County Fire & Rescue	1,270
	7030		Other Expenses	1,000
				<b>50,520</b>
<b>NET CONTROLLABLE</b>				<b>50,520</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### LICENSING

<b>62001</b>		<b>Licensing</b>	
	0100	Salary With Oncost	275,290
	0130	Overtime - Monthly Pay	520
	0520	Staff Professional Fees	240
	0940	Training Fees - Incl.Reg.	1,000
	2010	New Equip. & Furniture	150
	2210	Protective Clothing	100
	2703	Computer Maintenance	3,920
	2734	Mobile Phones	150
	2950	Membership Subscriptions	660
	3510	Casual Car Allowance	2,760
			<b>284,790</b>

<b>66501</b>		<b>Taxi Licences</b>	
	0940	Training Fees - Incl.Reg.	480
	2010	New Equip. & Furniture	500
	2090	Other Tools & Materials	5,500
	2320	Stationery	80
	2504	Legal Fees	1,500
	2522	Criminal Records Bureau	4,000
	2527	Dvla Checks	1,000
	2703	Computer Maintenance	390
	2960	Statutory Advertising	800
	7805	R866 Transfer To Reserve	2,500
	9206	Costs Recovered	(5,000)
	9408	Licences	(115,000)
			<b>(103,250)</b>

<b>66520</b>		<b>Animal Welfare Licensing</b>	
	0940	Training Fees - Incl.Reg.	1,500
	2508	Vets Fees	1,500
	9408	Licences	(7,500)
			<b>(4,500)</b>

<b>66550</b>		<b>Scrap Metal Licences</b>	
	9408	Licences	(2,000)
			<b>(2,000)</b>

<b>66599</b>		<b>Other Licences</b>	
	0940	Training Fees - Incl.Reg.	720
	2950	Membership Subscriptions	740
	9408	Licences	(125,000)
			<b>(123,540)</b>

**NET CONTROLLABLE 51,500**

### HEALTH, SAFETY & EMERGENCY PLANNING UNIT

<b>25109</b>		<b>Health,Safety &amp; Emerg Plg Unit</b>	
	0100	Salary With Oncost	45,480
	0540	First Aid	1,000
	0550	Fire Marshall	2,200
	0940	Training Fees - Incl.Reg.	200
	2010	New Equip. & Furniture	100
	2210	Protective Clothing	150
	2320	Stationery	100
	2611	Proff Negligence Ins	10
	2734	Mobile Phones	400
	3510	Casual Car Allowance	1,000
	7051	Health & Safety Contingency	2,200
			<b>52,840</b>

**NET CONTROLLABLE 52,840**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## FINANCIAL SERVICES

### BENEFITS - ADMINISTRATION

<b>26109</b>			<b><u>Housing Benefits Unit</u></b>	
	0100		Salary With Oncost	526,190
	0520		Staff Professional Fees	190
	0940		Training Fees - Incl.Reg.	3,770
	2010		New Equip. & Furniture	500
	2450		Land Registry Fees	1,700
	2500		Other Professional Fees	3,500
	2700		Computer Bureaux Chge/Lic	8,500
	2702		Computer Equip.& Software	2,000
	2734		Mobile Phones	510
	2820		Subsistence	150
	2950		Membership Subscriptions	410
	3330	3801	Hire Of Leased Car	2,980
	3510		Casual Car Allowance	1,350
	3550		Public Transport	400
	9003		Dwp	(9,650)
	9007		Dwp - Benefit Admin Grant	(336,770)
				<b>205,730</b>

<b>28605</b>			<b><u>Benefit Fraud</u></b>	
	0100		Salary With Oncost	45,480
	0940		Training Fees - Incl.Reg.	680
	2010		New Equip. & Furniture	500
	2450		Land Registry Fees	100
	2504		Legal Fees	2,200
	2820		Subsistence	50
	2821		Appeals/Witness Expenses	250
	2950		Membership Subscriptions	4,670
	3510		Casual Car Allowance	400
	9212		Revenues Costs Recovered	(1,000)
	9215		Administrative Penalties	(15,250)
				<b>38,080</b>

**NET CONTROLLABLE** **243,810**

### BENEFITS - NET PAID/SUBSIDY

<b>28604</b>			<b><u>Rent Allowances</u></b>	
	4410		Rent Allowances Paid	27,511,300
	9003		Dwp	(236,370)
	9005		Dwp - Rent Allowance Subsidy	(26,923,860)
	9210		Benefit Overpayment Recoveries	(400,000)
	9806	R816	Transfer To/From Reserve	(100,000)
				<b>(148,930)</b>

**NET CONTROLLABLE** **(148,930)**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>LOCAL TAX COLLECTION</b>				
<b>26110</b>			<b><u>Billing &amp; Recovery Team</u></b>	
	0100		Salary With Oncost	610,160
	0103		Staffing Costs Profile	36,310
	0940		Training Fees - Incl.Reg.	3,000
	2010		New Equip. & Furniture	500
	2300		Printing-Outwork	32,560
	2450		Land Registry Fees	1,000
	2512		Debt Collection Agencies	9,200
	2702		Computer Equip.& Software	1,830
	2734		Mobile Phones	350
	2820		Subsistence	100
	3510		Casual Car Allowance	1,850
	3550		Public Transport	150
				<b>697,010</b>
<b>28801</b>			<b><u>Council Tax</u></b>	
	0103		Staffing Costs Profile	74,060
	2410		Court Fees & Charges	12,440
	2505		Bailiffs Fees	2,000
	2750		Postages	3,960
	2900		Grants-Welfare	25,000
	9026		Dclg - Localising Suppt C Tax	(112,410)
	9115		Collection Investment	(51,320)
	9119		Fraud & Compliance Investment	(47,740)
	9212		Revenues Costs Recovered	(296,000)
				<b>(390,010)</b>
<b>28901</b>			<b><u>Non-Domestic Rates</u></b>	
	2410		Court Fees & Charges	700
	2504		Legal Fees	10,000
	2505		Bailiffs Fees	550
	9212		Revenues Costs Recovered	(9,700)
	9222		Cost Of Collection Allowance	(194,750)
				<b>(193,200)</b>
<b>NET CONTROLLABLE</b>				<b>113,800</b>
<b>TREASURY MANAGEMENT</b>				
<b>20811</b>			<b><u>Investment &amp; Other Income</u></b>	
	9630		Interest - Deposits	(23,070)
	9637		Interest - Pooled Funds	(786,000)
				<b>(809,070)</b>
<b>20812</b>			<b><u>Debt Management Expenses</u></b>	
	2510		Bank Charges	570
	2529		Treasury Mgt Advisors	20,500
				<b>21,070</b>
<b>20821</b>			<b><u>Capital Financing</u></b>	
	6020		Interest Payments	282,000
				<b>282,000</b>
<b>NET CONTROLLABLE</b>				<b>(506,000)</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### INSURANCE

26106

#### Insurance Unit

0100	Salary With Oncost	39,460
0103	Staffing Costs Profile	5,500
0520	Staff Professional Fees	400
0620	Employers Liability Ins.	68,750
0650	Officials Indemnity Ins.	9,550
0660	Pa(All Duties) Insurance	3,290
0670	Fidelity Insurance	6,730
2500	Other Professional Fees	500
2602	All Risks Insurance	1,020
2604	Cash In Transit Insurance	460
2605	Libel & Slander Insurance	2,670
2609	General Insurance	(20,000)
2610	Public Liability	85,670
		<b>204,000</b>

#### NET CONTROLLABLE

**204,000**

### INTERNAL AUDIT

26103

#### Internal Audit

0100	Salary With Oncost	163,750
0520	Staff Professional Fees	460
2010	New Equip. & Furniture	100
2320	Stationery	130
2500	Other Professional Fees	15,800
2511	Security Services	2,190
2734	Mobile Phones	150
3510	Casual Car Allowance	240
		<b>182,820</b>

#### NET CONTROLLABLE

**182,820**

### CASHIERING SERVICES

26108

#### Cashiering Services

0100	Salary With Oncost	75,220
0103	Staffing Costs Profile	2,440
2010	New Equip. & Furniture	700
2030	Maint.Equipment/Furniture	890
2510	Bank Charges	91,600
2511	Security Services	4,350
2703	Computer Maintenance	16,430
2704	System Development	4,000
		<b>195,630</b>

#### NET CONTROLLABLE

**195,630**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### REVENUES & BENEFITS SYSTEM & SUPPORT

<b>26119</b>			<b><u>Revenues &amp; Benefits System</u></b>	
	0940		Training Fees - Incl.Reg.	4,000
	2703		Computer Maintenance	158,240
	2704		System Development	4,200
				<b>166,440</b>
<b>26120</b>			<b><u>Revenues &amp; Benefits Support</u></b>	
	0100		Salary With Oncost	172,990
	2320		Stationery	200
	3510		Casual Car Allowance	210
				<b>173,400</b>
			<b>NET CONTROLLABLE</b>	<b>339,840</b>

### FINANCIAL SERVICES

<b>26102</b>			<b><u>Financial Services Unit</u></b>	
	0100		Salary With Oncost	480,570
	0520		Staff Professional Fees	1,380
	0940		Training Fees - Incl.Reg.	6,200
	2310		Newspapers & Publications	4,030
	2320		Stationery	300
	2500		Other Professional Fees	3,930
	2700		Computer Bureaux Chge/Lic	5,310
	2701		Computer Paper & Materials	400
	2950		Membership Subscriptions	1,100
	3510		Casual Car Allowance	1,460
	3551		Rail Travel	1,000
	9806	R860	Transfer To/From Reserve	(16,000)
				<b>489,680</b>
<b>26121</b>			<b><u>Efinancials</u></b>	
	2700		Computer Bureaux Chge/Lic	15,500
	2702		Computer Equip. & Software	2,710
	2703		Computer Maintenance	54,870
				<b>73,080</b>
			<b>NET CONTROLLABLE</b>	<b>562,760</b>

### CORPORATE MANAGEMENT (FINANCE)

<b>20801</b>			<b><u>Corporate Management (Finance)</u></b>	
	2500		Other Professional Fees	350
	2507		Valuers/Estate Agent Fees	10,000
	2509		Audit Fees	83,920
	2510		Bank Charges	11,820
	2700		Computer Bureaux Chge/Lic	700
	5322		Ecc Pension Fund	2,000
				<b>108,790</b>
			<b>NET CONTROLLABLE</b>	<b>108,790</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**HR & PAYROLL SYSTEM**

<b>26124</b>		<b><u>Hr &amp; Payroll System</u></b>	
	2703	Computer Maintenance	44,330
	7801	Transfer From Service Areas	11,830
	9108	External Income	(30,920)
			<b>25,240</b>
		<b>NET CONTROLLABLE</b>	<b>25,240</b>

**PAYROLL SHARED SERVICE**

<b>26125</b>		<b><u>Payroll Shared Service</u></b>	
	0100	Salary With Oncost	183,590
	2611	Proff Negligence Ins	1,000
	7020	Payments	5,000
	7801	Transfer From Service Areas	(11,830)
	9102	Colchester Bc Jt Finance	(67,180)
	9108	External Income	(110,580)
			<b>0</b>
		<b>NET CONTROLLABLE</b>	<b>0</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>GOVERNANCE</b>				
<b>DEMOCRATIC REPRESENTATION &amp; MGT</b>				
<b>20901</b>			<b><u>Cdc - Corporate Policy Making</u></b>	
	1840		Hire Of Premises	1,420
	2700		Computer Bureaux Chge/Lic	5,900
	2810		Conference Expenses	1,500
				<b>8,820</b>
<b>20902</b>			<b><u>Cdc-Represent Local Interests</u></b>	
	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	28,290
	3580		Civic Travel	4,000
				<b>43,320</b>
<b>20903</b>			<b><u>Cdc -Support To Elected Bodies</u></b>	
	0100		Salary With Oncost	12,860
	2734		Mobile Phones	2,630
	2820		Subsistence	200
	2830		Members Allowances	472,850
	2831		Independent Sra'S	3,000
	2860		Members Training Expenses	5,500
	2862		Members Broadband	18,570
	3570		Members Travel	11,320
				<b>526,930</b>
<b>NET CONTROLLABLE</b>				<b>579,070</b>
<b>ELECTORAL SERVICES</b>				
<b>22103</b>			<b><u>Electoral Services Unit</u></b>	
	0100		Salary With Oncost	120,710
	0520		Staff Professional Fees	150
	0940		Training Fees - Incl.Reg.	400
	3510		Casual Car Allowance	720
				<b>121,980</b>
<b>22201</b>			<b><u>District Elections</u></b>	
	2010		New Equip. & Furniture	300
	2020		Hired Equipment	700
	7805	R822	Transfer To Reserve	30,000
				<b>31,000</b>
<b>22401</b>			<b><u>Electoral Registration</u></b>	
	2300		Printing-Outwork	7,600
	2320		Stationery	2,400
	2390		Photocopy Mach.Rent/Meter Chge	900
	2513		Elections Canvassing Fees	9,180
	2700		Computer Bureaux Chge/Lic	10,270
	2750		Postages	40,990
	9304		Sale Of Publications/Maps	(500)
				<b>70,840</b>
<b>NET CONTROLLABLE</b>				<b>223,820</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>LAND CHARGES</b>				
<b>22301</b>			<b>Local Land Charges</b>	
	0100		Salary With Oncost	106,220
	0940		Training Fees - Incl.Reg.	500
	2010		New Equip. & Furniture	200
	2606		Land Charges Insurance	4,880
	2704		System Development	2,460
	2950		Membership Subscriptions	120
	3551		Rail Travel	230
	5320		Essex County Council	30,210
	9401		Fees/Charges For Services	(194,000)
				<b>(49,180)</b>
<b>NET CONTROLLABLE</b>				<b>(49,180)</b>
<b>LEGAL SERVICES</b>				
<b>22105</b>			<b>Legal Services</b>	
	0100		Salary With Oncost	223,270
	0103		Staffing Costs Profile	25,030
	0520		Staff Professional Fees	1,600
	0940		Training Fees - Incl.Reg.	200
	2030		Maint.Equipment/Furniture	100
	2310		Newspapers & Publications	12,510
	2450		Land Registry Fees	710
	2611		Proff Negligence Ins	80
	2702		Computer Equip.& Software	2,100
	2950		Membership Subscriptions	2,020
	3510		Casual Car Allowance	240
	3560		Mileage Allow.-Occasional	100
	9206		Costs Recovered	(3,000)
	9806	R860	Transfer To/From Reserve	(45,000)
				<b>219,960</b>
<b>NET CONTROLLABLE</b>				<b>219,960</b>
<b>MEMBER RESOURCES</b>				
<b>22106</b>			<b>Member Resources</b>	
	0100		Salary With Oncost	273,670
	0103		Staffing Costs Profile	4,960
	0520		Staff Professional Fees	380
	0940		Training Fees - Incl.Reg.	1,350
	2030		Maint.Equipment/Furniture	50
	2310		Newspapers & Publications	240
	2320		Stationery	1,000
	2330		Books	50
	2701		Computer Paper & Materials	330
	2950		Membership Subscriptions	3,510
	2990		Data Protection Act	2,900
	3510		Casual Car Allowance	380
				<b>288,820</b>
<b>NET CONTROLLABLE</b>				<b>288,820</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## HOUSING SERVICES

### HOMELESSNESS & TEMPORARY ACCOMMODATION

<b>40211</b>		<b><u>Housing The Homeless</u></b>	
	0110	Standby	6,240
	2523	Doctors / Medical Fees	200
	2703	Computer Maintenance	5,130
	2822	Bed & Breakfast	10,000
	2823	Swep- Sev W Accom	3,000
	2903	Miscellaneous Grants	9,300
	3553	Taxi Fares	240
	5700	Landlord Incentives	500
	7030	Other Expenses	1,000
	7110	Write-Offs	6,260
	7805	R816 Transfer To Reserve	270,820
	9002	Dclg - Other	(411,820)
	9409	Other Recoverable Charges	(6,000)
			<b>(105,130)</b>
<b>40229</b>		<b><u>Leahurst</u></b>	
	1810	Rent	15,500
	9501	General Rent	(15,500)
			<b>0</b>
<b>40232</b>		<b><u>Digby Court</u></b>	
	7020	Payments	7,500
			<b>7,500</b>
<b>40225</b>		<b><u>Temporary Accommodation</u></b>	
	0100	Salary With Oncost	45,480
	2010	New Equip. & Furniture	2,000
	2504	Legal Fees	780
	2734	Mobile Phones	100
	3510	Casual Car Allowance	200
	5280	Greenfields Ch	14,000
			<b>62,560</b>
<b>40226</b>		<b><u>Bradford Street</u></b>	
	0100	Salary With Oncost	4,550
	1010	General Repair & Maint.	7,500
	1250	Fire Alarm/Extinguisher Maint.	350
	1420	Electricity	6,190
	1510	Metered Water Charge	700
	1610	Building Insurance	20
	1740	Contract Cleaning	550
	1850	Council Tax	2,500
	9501	General Rent	(7,400)
	9506	Service Charges	(3,000)
			<b>11,960</b>
		<b>NET CONTROLLABLE</b>	<b>(23,110)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>HOUSING ADVICE</b>				
<b>40105</b>			<b><u>Housing Advisory</u></b>	
	0100		Salary With Oncost	699,440
	0810		Recruitment Advertising	1,000
	0940		Training Fees - Incl.Reg.	2,000
	2010		New Equip. & Furniture	800
	2320		Stationery	300
	2450		Land Registry Fees	250
	2518		Language Line	600
	2734		Mobile Phones	500
	2810		Conference Expenses	100
	3510		Casual Car Allowance	250
	7030		Other Expenses	500
	9806	R816	Transfer To/From Reserve	(182,490)
				<b>523,250</b>
<b>NET CONTROLLABLE</b>				<b>523,250</b>
<b>HOUSING ASSESSMENT</b>				
<b>40106</b>			<b><u>Housing Assessment</u></b>	
	0100		Salary With Oncost	252,260
	0130		Overtime - Monthly Pay	1,740
	0940		Training Fees - Incl.Reg.	1,230
	2010		New Equip. & Furniture	400
	2523		Doctors / Medical Fees	100
	3510		Casual Car Allowance	350
	9806	R816	Transfer To/From Reserve	(87,720)
				<b>168,360</b>
<b>40212</b>			<b><u>Choice Based Lettings</u></b>	
	2703		Computer Maintenance	5,130
	9409		Other Recoverable Charges	(7,000)
				<b>(1,870)</b>
<b>NET CONTROLLABLE</b>				<b>166,490</b>
<b>RESEARCH &amp; DEVELOPMENT</b>				
<b>40104</b>			<b><u>Research &amp; Development</u></b>	
	0100		Salary With Oncost	139,320
	0130		Overtime - Monthly Pay	470
	0520		Staff Professional Fees	500
	0940		Training Fees - Incl.Reg.	960
	2010		New Equip. & Furniture	200
	2810		Conference Expenses	200
	3510		Casual Car Allowance	200
	7030		Other Expenses	1,500
				<b>143,350</b>
<b>40102</b>			<b><u>Empty Homes</u></b>	
	2950		Membership Subscriptions	100
				<b>100</b>
<b>40203</b>			<b><u>Grants</u></b>	
	2903		Miscellaneous Grants	1,000
	2950		Membership Subscriptions	1,000
				<b>2,000</b>
<b>NET CONTROLLABLE</b>				<b>145,450</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### HUMAN RESOURCES

#### HUMAN RESOURCES

25106		<u>Human Resources</u>	
	0100	Salary With Oncost	234,570
	0103	Staffing Costs Profile	21,660
	0520	Staff Professional Fees	450
	0710	Staff Health Checks	2,000
	0712	Employee Support	7,220
	0785	Staff Awards	500
	2320	Stationery	350
	2531	Childcare Voucher Scheme	500
	2734	Mobile Phones	120
	2950	Membership Subscriptions	6,280
	3330	3801 Hire Of Leased Car	3,150
	3510	Casual Car Allowance	540
	9806	R821 Transfer To/From Reserve	(19,790)
			<b>257,550</b>

#### NET CONTROLLABLE

**257,550**

#### MODERN APPRENTICES

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

#### NET CONTROLLABLE

**40,500**

#### ORGANISATIONAL DEVELOPMENT

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

#### NET CONTROLLABLE

**48,850**



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>ICT &amp; FACILITIES</b>				
<b>CLOSED CIRCUIT TELEVISION</b>				
<b>28301</b>			<b>Closed Circuit Television</b>	
	2030		Maint.Equipment/Furniture	4,300
	2602		All Risks Insurance	200
	2731		Telephone Line Rentals	10,000
				<b>14,500</b>
			<b>NET CONTROLLABLE</b>	<b>14,500</b>
<b>CUSTOMER SERVICE DUTY OFFICERS</b>				
<b>26112</b>			<b>Customer Servs Duty Officers</b>	
	0100		Salary With Oncost	151,570
	0110		Standby	6,190
	0130		Overtime - Monthly Pay	9,600
	2220		Uniforms & Name Badges	360
	2511		Security Services	490
	2734		Mobile Phones	250
				<b>168,460</b>
			<b>NET CONTROLLABLE</b>	<b>168,460</b>
<b>CORPORATE BUSINESS SYSTEMS</b>				
<b>24103</b>			<b>Desktops</b>	
	2702		Computer Equip.& Software	9,350
	2703		Computer Maintenance	2,240
				<b>11,590</b>
<b>24104</b>			<b>Hardware/Software</b>	
	2702		Computer Equip.& Software	550
	2703		Computer Maintenance	95,440
				<b>95,990</b>
<b>24105</b>			<b>Data Network</b>	
	2700		Computer Bureaux Chge/Lic	83,460
	2703		Computer Maintenance	69,050
				<b>152,510</b>
<b>24106</b>			<b>Research / Development</b>	
	2704		System Development	14,000
	2950		Membership Subscriptions	10,140
				<b>24,140</b>
<b>24109</b>			<b>IT Infrastructure</b>	
	2500		Other Professional Fees	3,160
	2700		Computer Bureaux Chge/Lic	43,950
	2703		Computer Maintenance	119,960
	2734		Mobile Phones	500
				<b>167,570</b>
<b>24202</b>			<b>Voice Network</b>	
	2703		Computer Maintenance	27,590
	2730		Telephone Charges	2,160
	2734		Mobile Phones	300
				<b>30,050</b>
			<b>NET CONTROLLABLE</b>	<b>481,850</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### BUSINESS SYSTEMS TEAM

24101		<b>Business Systems Team</b>	
	0100	Salary With Oncost	554,790
	0110	Standby	13,920
	0130	Overtime - Monthly Pay	12,140
	0940	Training Fees - Incl.Reg.	6,000
	1840	Hire Of Premises	1,160
	2320	Stationery	300
	2609	General Insurance	3,880
	2734	Mobile Phones	750
	3510	Casual Car Allowance	840
	3550	Public Transport	50
	3551	Rail Travel	180
	3554	Car Parking	120
			<b>594,130</b>
<b>NET CONTROLLABLE</b>			<b>594,130</b>

### COUNCIL OFFICES

28104		<b>Causeway House</b>	
	0100	Salary With Oncost	39,460
	1010	General Repair & Maint.	37,610
	1050	Plumbing/W.C. Repairs/Maint	2,500
	1210	Lift Repairs & Maint.	2,500
	1220	Heat/Ventil'N Rep/Maint.	5,000
	1240	Generator Maintenance	1,500
	1250	Fire Alarm/Extinguisher Maint.	5,000
	1260	Automatic Door Maint.	1,500
	1270	Security Alarm Payments	1,000
	1280	Lights/Fittings/Electrics	500
	1290	Air Conditioning Maint.	4,000
	1306	3801 Sweeping & Scavenging	980
	1312	Road Repairs	500
	1410	Gas	20,800
	1420	Electricity	105,470
	1500	Combined Water/Sewer Chge	8,880
	1610	Building Insurance	10,550
	1720	Window Cleaning	1,200
	1730	Cleaning Materials	500
	1740	Contract Cleaning	77,200
	1750	Trade Waste Collection	7,140
	1770	Toilets-Hygiene	2,300
	1781	Confidential Waste Disposal	3,000
	1810	Rent	15,000
	1820	Unified Business Rate-Ndr	207,360
	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	940
	2602	All Risks Insurance	630
	5540	Pest Control	610
	7010	Adjustments	(182,240)
	X920	Printing(Reprographics)	500
			<b>390,800</b>
<b>NET CONTROLLABLE</b>			<b>390,800</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>CORPORATE PROJECTS &amp; WEB</b>				
<b>24107</b>			<b><u>Website/Intranet</u></b>	
	0560		Webcasting	5,020
	2700		Computer Bureaux Chge/Lic	3,810
	2703		Computer Maintenance	79,200
				<b>88,030</b>
<b>24303</b>			<b><u>Corporate Projects &amp; Web</u></b>	
	0100		Salary With Oncost	82,610
	0103		Staffing Costs Profile	27,720
	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
				<b>111,530</b>
<b>NET CONTROLLABLE</b>				<b>199,560</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## MARKETING & COMMUNICATIONS

### REPROGRAPHICS

<b>24002</b>		<b><u>Reprographics</u></b>	
	0100	Salary With Oncost	70,980
	2030	Maint.Equipment/Furniture	6,300
	2360	Printing Paper/Materials	14,320
	2370	Printing-Machine Rentals	29,380
	2390	Photocopy Mach.Rent/Meter Chge	11,690
	2430	Licences(Miscellaneous)	620
	2702	Computer Equip. & Software	1,400
	9401	Fees/Charges For Services	(25,800)
			<b>108,890</b>

### NET CONTROLLABLE

**108,890**

## MARKETING & COMMUNICATIONS

<b>21302</b>		<b><u>Marketing &amp; Communications</u></b>	
	0100	Salary With Oncost	300,550
	0520	Staff Professional Fees	250
	0940	Training Fees - Incl.Reg.	1,000
	2010	New Equip. & Furniture	1,000
	2310	Newspapers & Publications	790
	2320	Stationery	180
	2702	Computer Equip. & Software	9,800
	2734	Mobile Phones	1,200
	2940	Publicity/Promotion Exp.	38,750
	2950	Membership Subscriptions	290
	2970	Advertising General	20,540
	2990	Data Protection Act	3,000
	3510	Casual Car Allowance	660
	3551	Rail Travel	200
	9806	R860 Transfer To/From Reserve	(25,000)
	9806	R872 Transfer To/From Reserve	(8,300)
			<b>344,910</b>

<b>21304</b>		<b><u>Sponsorship</u></b>	
	2015	Signs	8,590
	7080	Payments To Ecc	2,740
	9200	Sponsorship	(46,750)
	9405	Advertising	(9,000)
			<b>(44,420)</b>

### NET CONTROLLABLE

**300,490**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>GRAPHIC DESIGN</b>				
<b>24001</b>			<b>Graphic Design &amp; Printing</b>	
	0100		Salary With Oncost	88,600
	2300		Printing-Outwork	28,200
	9401		Fees/Charges For Services	(26,250)
				<b>90,550</b>
			<b>NET CONTROLLABLE</b>	<b>90,550</b>
<b>MAIL SERVICES</b>				
<b>22109</b>			<b>Mail Services</b>	
	0100		Salary With Oncost	30,180
	2020		Staffing Costs Profile	3,730
	2030		Hired Equipment	640
	2602		Maint.Equipment/Furniture	20
	2750		All Risks Insurance	62,910
	3090		Fax Machine	6,720
	9106		Postages	1,000
				<b>105,200</b>
			<b>NET CONTROLLABLE</b>	<b>105,200</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## OPERATIONS

### CAR PARKS

<b>10601</b>			<b><u>Car Parks-General</u></b>	
	1010		General Repair & Maint.	9,000
	1280		Lights/Fittings/Electrics	1,500
	1313		Weed Control	900
	1420		Electricity	390
	2510		Bank Charges	8,000
	2521		Management Fees/Charges	2,500
	2602		All Risks Insurance	40
	2960		Statutory Advertising	1,000
	5370		Colchester Bc	191,000
	7028		Parkmark Accreditation	2,250
	7030		Other Expenses	1,000
	9423		Pcn Off Street	(65,000)
				<b>152,580</b>
<b>10602</b>			<b><u>George Yard Car Park</u></b>	
	1010		General Repair & Maint.	5,190
	1210		Lift Repairs & Maint.	8,000
	1287		Cctv Maintenance	1,800
	1420		Electricity	40,740
	1500		Combined Water/Sewer Chge	450
	1610		Building Insurance	6,950
	1820		Unified Business Rate-Ndr	72,640
	2121		Water Coolers Expenditure	250
	2601		Engineering Insurance	620
	2602		All Risks Insurance	50
	2730		Telephone Charges	500
	9401		Fees/Charges For Services	(382,900)
	9410		Season Tickets/Permits	(64,700)
				<b>(310,410)</b>
<b>10609</b>			<b><u>Station Approach Car Park</u></b>	
	1306	3801	Sweeping & Scavenging	980
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	4,340
	9401		Fees/Charges For Services	(45,000)
	9410		Season Tickets/Permits	(6,000)
				<b>(45,600)</b>
<b>10610</b>			<b><u>Newlands Drive Car Park</u></b>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	630
	1500		Combined Water/Sewer Chge	80
	1820		Unified Business Rate-Ndr	24,950
	9401		Fees/Charges For Services	(230,000)
	9410		Season Tickets/Permits	(9,800)
				<b>(213,650)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>10611</b>			<b><u>White Horse Lane Car Park</u></b>	
	1306	3801	Sweeping & Scavenging	1,470
	1820		Unified Business Rate-Ndr	15,720
	9401		Fees/Charges For Services	(96,000)
				<b>(78,810)</b>
<b>10612</b>			<b><u>Lockrams Lane Car Park</u></b>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,090
	9410		Season Tickets/Permits	(10,300)
				<b>(3,720)</b>
<b>10613</b>			<b><u>Mill Lane Car Park</u></b>	
	1306	3801	Sweeping & Scavenging	490
	1820		Unified Business Rate-Ndr	6,870
	9401		Fees/Charges For Services	(65,000)
	9410		Season Tickets/Permits	(4,500)
				<b>(62,140)</b>
<b>10614</b>			<b><u>Mayland Drive Car Park</u></b>	
	1820		Unified Business Rate-Ndr	2,700
	9401		Fees/Charges For Services	(1,000)
	9410		Season Tickets/Permits	(10,700)
	9505		Right Of Way/Access	(1,750)
				<b>(10,750)</b>
<b>10621</b>			<b><u>Causeway House Car Park</u></b>	
	9401		Fees/Charges For Services	(2,900)
				<b>(2,900)</b>
<b>10622</b>			<b><u>Easton Road Car Park</u></b>	
	1306		Sweeping & Scavenging	490
	1420		Electricity	920
	1820		Unified Business Rate-Ndr	14,850
	9401		Fees/Charges For Services	(87,000)
				<b>(70,740)</b>
<b>10623</b>			<b><u>Braintree Road Car Park</u></b>	
	1306		Sweeping & Scavenging	490
	9410		Season Tickets/Permits	(500)
				<b>(10)</b>
<b>10625</b>			<b><u>Victoria Square Car Park</u></b>	
	1420		Electricity	750
	1820		Unified Business Rate-Ndr	10,350
	9401		Fees/Charges For Services	(47,460)
				<b>(36,360)</b>
			<b>NET CONTROLLABLE</b>	<b>(682,510)</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>CEMETERIES</b>				
<b>65001</b>			<b><u>Cemeteries-General</u></b>	
	0100		Salary With Oncost	109,670
	0520		Staff Professional Fees	100
	0940		Training Fees - Incl.Reg.	500
	1740		Contract Cleaning	8,150
	2210		Protective Clothing	100
	2220		Uniforms & Name Badges	400
	2703		Computer Maintenance	4,200
	2734		Mobile Phones	200
	2950		Membership Subscriptions	330
	3510		Casual Car Allowance	1,300
				<b>124,950</b>
<b>65002</b>			<b><u>Braintree Cemetery</u></b>	
	1010		General Repair & Maint.	4,850
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1220		Heat/Ventil'N Rep/Maint.	250
	1250		Fire Alarm/Extinguisher Maint.	60
	1280		Lights/Fittings/Electrics	250
	1307		Tree Maintenance	500
	1410		Gas	1,400
	1420		Electricity	430
	1500		Combined Water/Sewer Chge	450
	1610		Building Insurance	380
	1750		Trade Waste Collection	3,150
	1820		Unified Business Rate-Ndr	5,620
	2601		Engineering Insurance	110
	5265		Grave Digging	17,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(23,000)
	9417		Memorials	(6,750)
	9418		Interment Fees	(31,000)
	9419		Maintenance Of Graves	(6,000)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(370)
	9501		General Rent	(8,430)
				<b>(40,350)</b>
<b>65003</b>			<b><u>Bocking Cemetery</u></b>	
	1010		General Repair & Maint.	6,160
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	300
	1420		Electricity	1,810
	1500		Combined Water/Sewer Chge	120
	1610		Building Insurance	160
	1820		Unified Business Rate-Ndr	2,900
	5265		Grave Digging	9,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(17,000)
	9417		Memorials	(2,500)
	9418		Interment Fees	(16,000)
	9419		Maintenance Of Graves	(3,700)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(380)
				<b>(18,340)</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>65004</b>			<b><u>Halstead Cemetery</u></b>	
	1010		General Repair & Maint.	1,780
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1220		Heat/Ventil'N Rep/Maint.	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	250
	1420		Electricity	950
	1500		Combined Water/Sewer Chge	890
	1610		Building Insurance	230
	1820		Unified Business Rate-Ndr	1,620
	5220		Sub-Contractors:General	1,000
	5265		Grave Digging	11,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(12,500)
	9417		Memorials	(3,400)
	9418		Interment Fees	(16,700)
	9419		Maintenance Of Graves	(1,440)
	9433		Memorial Bench Or Tree	(250)
	9455		Memorial Plaques	(370)
	9501		General Rent	(8,030)
				<b>(23,680)</b>
<b>65005</b>			<b><u>Witham Cemetery</u></b>	
	1010		General Repair & Maint.	1,130
	1040		Electrical Works	250
	1050		Plumbing/W.C. Repairs/Maint	250
	1250		Fire Alarm/Extinguisher Maint.	40
	1307		Tree Maintenance	100
	1420		Electricity	550
	1500		Combined Water/Sewer Chge	710
	1610		Building Insurance	100
	1750		Trade Waste Collection	2,200
	1820		Unified Business Rate-Ndr	2,020
	5262		Waste Disposal & Transport	300
	5265		Grave Digging	20,000
	7051		Health & Safety Contingency	500
	9416		Exclusive Rights Of Burial	(18,000)
	9417		Memorials	(6,000)
	9418		Interment Fees	(21,250)
	9419		Maintenance Of Graves	(1,900)
	9433		Memorial Bench Or Tree	(250)
	9455		Memotial Plaques	(380)
				<b>(19,630)</b>
<b>NET CONTROLLABLE</b>				<b>22,950</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### DISCOVERY CENTRE

<b>66211</b>		<b>Discovery Centre</b>	
	2010	New Equip. & Furniture	1,000
	2030	Maint.Equipment/Furniture	3,000
	2500	Other Professional Fees	12,000
	2511	Security Services	830
	2602	All Risks Insurance	80
	2609	General Insurance	300
	5320	Essex County Council	39,500
	7030	Other Expenses	1,000
	9204	Contributions	(1,500)
	9442	Sports Pitch Income	(35,000)
			<b>21,210</b>

### NET CONTROLLABLE

**21,210**

### MARKETS

<b>11102</b>		<b>Markets</b>	
	0100	Salary With Oncost	20,250
	0130	Overtime - Monthly Pay	3,000
	1040	Electrical Works	300
	1306	3801 Sweeping & Scavenging	6,210
	1420	Electricity	1,660
	1820	Unified Business Rate-Ndr	15,600
	2210	Protective Clothing	100
	2734	Mobile Phones	100
	2970	Advertising General	400
	5321	Ecc Disposal Costs	4,000
	7030	Other Expenses	1,000
	9501	General Rent	(58,000)
			<b>(5,380)</b>

### NET CONTROLLABLE

**(5,380)**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>PARKS</b>				
<b>33201</b>			<b><u>Parks &amp; Open Spaces</u></b>	
	1010		General Repair & Maint.	24,000
	1308		Bedding	11,000
	1309		Fencing/Walls	9,000
	1310		Landscaping	2,000
	1318		Hanging Baskets/Containers	9,000
	2011		New Litter Bins/ New Dog Bins	1,500
	2015		Signs	1,000
	2602		All Risks Insurance	550
	7300		Insurance Excess	300
	9501		General Rent	(8,500)
	9700		Miscellaneous Income	(1,500)
	9806	R836	Transfer To/From Reserve	(98,110)
				<b>(49,760)</b>
<b>33205</b>			<b><u>Play Areas</u></b>	
	1310		Landscaping	900
	2030		Maint.Equipment/Furniture	40,000
	2602		All Risks Insurance	20
	2950		Membership Subscriptions	190
	7051		Health & Safety Contingency	200
				<b>41,310</b>
<b>33209</b>			<b><u>Allotments</u></b>	
	1010		General Repair & Maint.	10,000
	1500		Combined Water/Sewer Chge	1,370
	2950		Membership Subscriptions	60
	7051		Health & Safety Contingency	3,000
	9431		Allotments Income	(15,000)
				<b>(570)</b>
<b>33213</b>			<b><u>Highway Verges</u></b>	
	9101		Ecc Joint Financing Conts	(28,670)
				<b>(28,670)</b>
<b>33217</b>			<b><u>Sports Grounds</u></b>	
	1010		General Repair & Maint.	5,000
	1410		Gas	2,230
	1420		Electricity	2,520
	1500		Combined Water/Sewer Chge	6,400
	1740		Contract Cleaning	13,430
	1820		Unified Business Rate-Ndr	3,030
	2010		New Equip. & Furniture	500
	7300		Insurance Excess	2,330
	7051		Health & Safety Contingency	1,000
	9402		Lettings-Facility/Casual Users	(9,000)
	9501		General Rent	(5,420)
				<b>22,020</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>33221</b>			<b><u>Closed Churchyards</u></b>	
	1010		General Repair & Maint.	1,000
	2602		All Risks Insurance	30
				<b>1,030</b>
<b>33225</b>			<b><u>Parks Other</u></b>	
	1010		General Repair & Maint.	400
	2602		All Risks Insurance	30
	2609		General Insurance	250
	7051		Health & Safety Contingency	400
				<b>1,080</b>
<b>33229</b>			<b><u>Silver End Memorial Gardens</u></b>	
	1050		Plumbing/W.C. Repairs/Maint	1,000
	1420		Electricity	260
	1610		Building Insurance	30
	1820		Unified Business Rate-Ndr	680
	2602		All Risks Insurance	100
	5360		Payments To Parish Councils	4,370
	7051		Health & Safety Contingency	400
				<b>6,840</b>
<b>33233</b>			<b><u>Halstead Public Gardens</u></b>	
	0130		Overtime - Monthly Pay	4,240
	1010		General Repair & Maint.	5,270
	1308		Bedding	920
	1420		Electricity	330
	1500		Combined Water/Sewer Chge	340
	1610		Building Insurance	20
	2602		All Risks Insurance	90
	7051		Health & Safety Contingency	400
				<b>11,610</b>
			<b>NET CONTROLLABLE</b>	<b>4,890</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>PUBLIC CONVENIENCES</b>				
<b>31101</b>			<b>Public Conveniences-General</b>	
	1730		Cleaning Materials	3,500
	2210		Protective Clothing	200
				<b>3,700</b>
<b>31102</b>			<b>B&amp;B Public Gardens Toilets</b>	
	1780		Clinical Waste	120
				<b>120</b>
<b>31103</b>			<b>Btree Bus Park Toilets</b>	
	7020		Payments	20,500
				<b>20,500</b>
<b>31109</b>			<b>Lockrams Lane Toilets</b>	
	0100		Salary With Oncost	10,360
	0130		Overtime - Monthly Pay	4,100
	1010		General Repair & Maint.	2,220
	1410		Gas	340
	1420		Electricity	1,160
	1500		Combined Water/Sewer Chge	3,000
	1610		Building Insurance	40
	1780		Clinical Waste	420
	1820		Unified Business Rate-Ndr	3,400
	7051		Health & Safety Contingency	500
				<b>25,540</b>
<b>31110</b>			<b>Maldon Road Park Toilets</b>	
	0100		Salary With Oncost	6,220
	0130		Overtime - Monthly Pay	4,100
	1010		General Repair & Maint.	1,000
	9105		Witham Town Council	(6,200)
				<b>5,120</b>
<b>NET CONTROLLABLE</b>				<b>54,980</b>
<b>ROADSIDE FEATURES</b>				
<b>63001</b>			<b>Roadside Features-General</b>	
	2015		Signs	200
	5220		Sub-Contractors:General	200
				<b>400</b>
<b>63002</b>			<b>War Memorials</b>	
	1010		General Repair & Maint.	200
	1280		Lights/Fittings/Electrics	100
	2602		All Risks Insurance	50
				<b>350</b>
<b>63004</b>			<b>Bus Shelters</b>	
	1010		General Repair & Maint.	250
				<b>250</b>
<b>63006</b>			<b>Roundabouts</b>	
	5220		Sub-Contractors:General	22,000
				<b>22,000</b>
<b>63007</b>			<b>Other Fountains</b>	
	2602		All Risks Insurance	150
				<b>150</b>
<b>NET CONTROLLABLE</b>				<b>23,150</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>STREET CLEANSING &amp; RAPID RESPONSE</b>				
<b>33801</b>			<b>Street Cleansing</b>	
	0100		Salary With Oncost	700,160
	0110		Standby	2,080
	0130		Overtime - Monthly Pay	57,000
	0300		Agency/Sep Staff	95,020
	0710		Staff Health Checks	750
	0940		Training Fees - Incl.Reg.	5,500
	1250		Fire Alarm/Extinguisher Maint.	30
	1306	3801	Sweeping & Scavenging	(17,480)
	1313		Weed Control	3,500
	1750		Trade Waste Collection	7,240
	2010		New Equip. & Furniture	10,000
	2011		New Litter Bins/ New Dog Bins	12,000
	2030		Maint.Equipment/Furniture	500
	2086		Purchase Of Sacks (Street)	14,000
	2090		Other Tools & Materials	9,000
	2092		Consumable Materials	8,000
	2210		Protective Clothing	12,000
	2703		Computer Maintenance	16,360
	2734		Mobile Phones	1,600
	2950		Membership Subscriptions	4,730
	3022		Petrol	200
	3210	3801	Transport Costs-Vehicles	166,390
	3220		Transport Costs-Plant	4,320
	3310		Hire Of Vehicles	4,210
	3610		General Veh./Plant Ins.	1,550
	5220		Sub-Contractors:General	60,000
	5330		Community Associations	9,270
	5360		Payments To Parish Councils	87,980
	7300		Insurance Excess	500
	9230		Greenfields Ch Sla	(20,320)
	9452		Temporary Traffic Reg Orders	(1,000)
	9700		Miscellaneous Income	(3,000)
				<b>1,252,090</b>
<b>33809</b>			<b>Street Nameplates</b>	
	2090		Other Tools & Materials	500
	2095		Street Nameplates	3,500
				<b>4,000</b>
<b>33813</b>			<b>Highway Ranger</b>	
	0100		Salary With Oncost	63,000
	0130		Overtime - Monthly Pay	1,090
	0300		Agency/Sep Staff	1,250
	0940		Training Fees - Incl.Reg.	580
	2010		New Equip. & Furniture	1,000
	2090		Other Tools & Materials	1,000
	2210		Protective Clothing	150
	3022		Petrol	120
	3210	3801	Transport Costs-Vehicles	6,620
	7030		Other Expenses	1,500
	9101		Ecc Joint Financing Conts	(75,000)
				<b>1,310</b>
<b>34201</b>			<b>Abandoned Vehicles</b>	
	5261		Abandoned Vehicles Removal	1,500
				<b>1,500</b>
<b>34301</b>			<b>Radio Control</b>	
	1420		Electricity	550
				<b>550</b>
<b>NET CONTROLLABLE</b>				<b>1,259,450</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### CORDONS FARM

**33706**

<b>Cordons Farm</b>			
0100		Salary With Oncost	55,640
0130		Overtime - Monthly Pay	3,180
0300		Agency/Sep Staff	4,170
0940		Training Fees - Incl.Reg.	1,000
1010		General Repair & Maint.	15,000
1420		Electricity	1,020
1500		Combined Water/Sewer Chge	920
1610		Building Insurance	340
1770		Toilets-Hire	1,200
1810		Rent	17,750
1820		Unified Business Rate-Ndr	11,610
2010		New Equip. & Furniture	1,000
2020		Hired Equipment	3,000
2030		Maint.Equipment/Furniture	300
2060		Chemicals,Fertilisers,Poisons	2,600
2210		Protective Clothing	200
2430		Licences(Miscellaneous)	3,300
2601		Engineering Insurance	240
2701		Computer Paper & Materials	500
2734		Mobile Phones	100
3210	3801	Transport Costs-Vehicles	34,390
3220		Transport Costs-Plant	3,000
3320		Plant Hire	2,900
3610		General Veh./Plant Ins.	780
5262	3011	Waste Disposal & Transp (Stre)	48,890
5262	3017	Waste Disposal & Transp (Hort)	13,240
5262	3019	Waste Disposal & Transp (GenB)	7,430
5264		Emptying Of X Tanks	28,000
5540		Pest Control	800
7030		Other Expenses	5,000
7051		Health & Safety Contingency	1,000
9217	3011	Ecc Disposal Credits (Stre)	(1,080)
9219	3011	Ecc Recycling Credits (Stre)	(84,570)
			<b>182,850</b>

### NET CONTROLLABLE

**182,850**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>REFUSE &amp; RECYCLING</b>				
<b>33504</b>			<b><u>Collection Costs</u></b>	
	0100		Salary With Oncost	1,704,720
	0130		Overtime - Monthly Pay	99,770
	0300		Agency/Sep Staff	297,310
	3021		Diesel Fuel	20,000
	3210	3801	Transport Costs-Vehicles	1,161,930
	3310		Hire Of Vehicles	63,340
	5320		ECC Tipping Charge	33,280
				<b>3,380,350</b>
<b>33512</b>			<b><u>Bring Banks</u></b>	
	0100		Salary With Oncost	48,520
	0130		Overtime - Monthly Pay	2,820
	0300		Agency/Sep Staff	8,640
	2034		Maint Of Bring Banks	20,000
	3210	3801	Transport Costs-Vehicles	54,360
	5220		Sub-Contractors:General	8,160
	9806	R898	Transfer To/From Reserve	(8,000)
				<b>134,500</b>
<b>33514</b>			<b><u>Clinical Waste Collections</u></b>	
	5220		Sub-Contractors:General	20,000
				<b>20,000</b>
<b>33516</b>			<b><u>Sack &amp; Wheelie Bin Procurement</u></b>	
	2013		New Wheelie Bins	80,000
	2033		Maint Of Wheelie Bins	1,000
	2090		Black Sacks	11,650
	2093		Recycling Sacks	204,040
	2730		Telephone Charges	100
				<b>296,790</b>
<b>33520</b>			<b><u>Sack &amp; Wheelie Bin Delivery</u></b>	
	0100		Salary With Oncost	99,540
	0130		Overtime - Monthly Pay	4,680
	0300		Agency/Sep Staff	14,370
	3210	3801	Transport Costs-Vehicles	13,400
	3310		Hire Of Vehicles	4,210
				<b>136,200</b>
<b>33524</b>			<b><u>Special Collections</u></b>	
	0100		Salary With Oncost	37,320
	0130		Overtime - Monthly Pay	1,770
	0300		Agency/Sep Staff	3,200
	3210	3801	Transport Costs-Vehicles	12,930
	9409		Other Recoverable Charges	(60,000)
				<b>(4,780)</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>33528</b>			<b><u>Trade Waste</u></b>	
	0100		Salary With Oncost	150,540
	0130		Overtime - Monthly Pay	8,730
	0300		Agency/Sep Staff	26,770
	2012		New Trade Waste Bins	30,000
	2032		Maint Of Trade Waste Bins	1,000
	2085		Purchase Of Trade Waste Sacks	900
	2521	3026	Management Fees/Charges	280
	3090	3026	External Transportation	6,480
	3210	3801	Transport Costs-Vehicles	1,680
	5220		Sub-Contractors:General	4,000
	5260	3026	Sub-Contractors:General	16,910
	5320	3026	Payments To External Mrfs	4,110
	5321		Ecc Disposal Costs	464,790
	5321	3022	Ecc Disposal Costs	320
	9309	3026	Sale Of Mixed Dry Materials	(11,830)
	9322		Sales Of Sacks (Blue)	(12,000)
	9323		Sale Of Sacks (Trade Recy)	(8,000)
	9401		Fees/Charges For Services	(1,015,000)
	9801		Recharge To Other Rev.A/C	(30,000)
				<b>(360,320)</b>
<b>33552</b>			<b><u>General Operational O/Heads</u></b>	
	0710		Staff Health Checks	4,610
	0940		Training Fees - Incl.Reg.	12,000
	2092		Consumable Materials	2,000
	2210		Protective Clothing	22,000
	2734		Mobile Phones	1,540
	3120		Repairs	5,310
	7030		Other Expenses	5,000
	7051		Health & Safety Contingency	1,000
	7300		Insurance Excess	10,000
				<b>63,460</b>
<b>33556</b>			<b><u>Promotional Costs</u></b>	
	2750		Postages	25,000
	2905		Recycling Donations	3,000
				<b>28,000</b>
<b>33560</b>			<b><u>Management Depot &amp; Admin</u></b>	
	3210	3801	Transport Costs-Vehicles	4,760
				<b>4,760</b>
<b>33564</b>			<b><u>General Administrative O/Heads</u></b>	
	0810		Advertising	1,020
	2320		Stationery	100
	2500		Other Professional Fees	15,000
	2703		Computer Maintenance	80,530
	2950		Membership Subscriptions	1,700
	7030		Other Expenses	5,000
				<b>103,350</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>33568</b>			<b><u>Income Account</u></b>	
	9217	3009	Disposal Credits	(153,760)
	9219		Ecc Recycling Credits (Dry)	(866,050)
	9219	3008	Ecc Recycling Credits (Green)	(345,380)
	9220	3008	Ecc Tipping Away (Green)	(57,380)
	9309	3001	Sale Of Materials - Glass	(31,000)
	9309	3002	Sale Of Materials - Newspaper	(2,000)
	9309	3004	Sale Of Materials - Textiles	(5,000)
	9309	3009	Sals Of Materials - Mixed Dry	(430,000)
	9453		Second Green Bin	(13,000)
	9700		Miscellaneous Income	(2,000)
				<b>(1,905,570)</b>
<b>33506</b>			<b><u>Food Waste Service</u></b>	
	0100		Salary With Oncost	402,920
	0130		Overtime - Monthly Pay	23,270
	0300		Agency/Sep Staff	74,710
	2019		New Kitchen Caddies	5,000
	3210	3801	Transport Costs-Vehicles	117,280
	3310		Hire Of Vehicles	6,300
	9101		Ecc Joint Financing Conts	(670,000)
				<b>(40,520)</b>
<b>33548</b>			<b><u>External Mrfs</u></b>	
	2521	3009	Management Fees/Charges	10,000
	3090		External Transportation	5,000
	3090	3008	External Transportation	73,130
	3090	3009	External Transportation	235,500
	5260	3009	Payments To External Mrfs	615,000
				<b>938,630</b>
			<b>NET CONTROLLABLE</b>	<b>2,794,850</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### FLEET MANAGEMENT UNIT

30109		<u>Fleet Management Unit</u>	
	0100	Salary With Oncost	115,090
	0940	Training Fees - Incl.Reg.	1,000
	2010	New Equip. & Furniture	10,500
	2020	Hired Equipment	1,000
	2030	Maint.Equipment/Furniture	3,500
	2090	Other Tools & Materials	4,000
	2121	Water Coolers Expenditure	500
	2210	Protective Clothing	1,000
	2230	Laundry	2,500
	2320	Stationery	1,250
	2430	Licences(Miscellaneous)	400
	2527	Dvla Checks	1,000
	2602	All Risks Insurance	230
	2703	Computer Maintenance	6,550
	2734	Mobile Phones	500
	2950	Membership Subscriptions	1,110
	3210	3801 Transport Costs-Vehicles	12,580
	7030	Other Expenses	7,000
			<b>169,710</b>

### NET CONTROLLABLE

**169,710**

### FLEET - OPERATING COSTS

30112		<u>Fleet Mgt - Operational</u>	
	0100	Salary With Oncost	129,410
	0130	Overtime - Monthly Pay	21,310
	3021	Diesel Fuel	520,930
	3060	Road Fund Licence	28,780
	3110	Parts & Materials	353,220
	3120	Repairs	12,300
	3210	3801 Transport Costs-Vehicles	(1,758,810)
	3340	Leasing	562,620
	3610	General Veh./Plant Ins.	247,720
			<b>117,480</b>

30116

### Fleet Parts Stock

	3023	Oil	2,100
	3025	Adblue	3,680
	3110	Parts	9,030
			<b>14,810</b>

### NET CONTROLLABLE

**132,290**

### FLEET - LEASE CAR SCHEME

30115		<u>Fleet - Lease Car Scheme</u>	
	3140	Leased Car Maintenance	6,570
	3330	3801 Hire Of Leased Car	(50,710)
	3331	Lease Car N.I.Contributions	8,140
	3332	Leased Car Irrecoverable Vat	3,350
	3350	Contract Hire	33,420
	3530	Leased Car Mileage Allowance	2,320
	3650	Leased Car Insurance	11,000
	7050	Contingency	7,260
	9204	Contributions	(21,350)
			<b>0</b>

### NET CONTROLLABLE

**0**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**OPERATIONS MGT & ADMIN**

<b>30120</b>			<b>Operations Mgt &amp; Admin</b>	
	0100		Salary With Oncost	939,710
	0103		Staffing Costs Profile	31,610
	0130		Overtime - Monthly Pay	6,320
	0810		Advertising	1,000
	0940		Training Fees - Incl.Reg.	1,000
	0960		Seminars	100
	2010		New Equip. & Furniture	1,200
	2110		Provisions,Foods & Snacks	130
	2210		Protective Clothing	250
	2320		Stationery	1,500
	2734		Mobile Phones	1,500
	2810		Conference Expenses	100
	3210	3801	Transport Costs-Vehicles	14,440
	3330	3801	Hire Of Leased Car	10,430
	3510		Casual Car Allowance	2,000
	7030		Other Expenses	600
				<b>1,011,890</b>
			<b>NET CONTROLLABLE</b>	<b>1,011,890</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**LAKES ROAD DEPOT & OFFICES**

<b>30135</b>			<b><u>Lakes Road Depot &amp; Offices</u></b>	
	1010		General Repair & Maint.	9,000
	1040		Electrical Works	1,000
	1050		Plumbing/W.C. Repairs/Maint	500
	1220		Heat/Ventil'N Rep/Maint.	500
	1250		Fire Alarm/Extinguisher Maint.	500
	1270		Security Alarm Payments	1,400
	1280		Lights/Fittings/Electrics	1,000
	1287		Cctv Maintenance	2,000
	1410		Gas	1,630
	1420		Electricity	23,270
	1500		Combined Water/Sewer Chge	7,410
	1610		Building Insurance	1,500
	1730		Cleaning Materials	400
	1740		Contract Cleaning	7,860
	1750		Trade Waste Collection	2,600
	1780		Clinical Waste	900
	1810		Rent	64,100
	1820		Unified Business Rate-Ndr	57,060
	1860		Service Charges	12,080
	2010		New Equip. & Furniture	1,500
	2020		Hired Equipment	750
	2030		Maint.Equipment/Furniture	100
	2050		Tv/Sound Rentals/Licence	320
	2121		Water Coolers Expenditure	1,900
	2601		Engineering Insurance	480
	2609		General Insurance	100
	2730		Telephone Charges	4,500
	5264		Emptying Of X Tanks	1,000
	5540		Pest Control	500
	7030		Other Expenses	200
	7051		Health & Safety Contingency	2,000
				<b>208,060</b>
<b>30140</b>			<b><u>Unit 9 Workshop</u></b>	
	1010		General Repair & Maint.	2,000
	1250		Fire Alarm/Extinguisher Maint.	100
	1270		Security Alarm Payments	1,500
	1420		Electricity	6,690
	1500		Combined Water/Sewer Chge	420
	1820		Unified Business Rate-Ndr	17,590
	1860		Service Charges	2,000
	2601		Engineering Insurance	50
	2602		All Risks Insurance	130
	2609		General Insurance	560
	7030		Other Expenses	1,000
	7051		Health & Safety Contingency	400
				<b>32,440</b>
<b>NET CONTROLLABLE</b>				<b>240,500</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### HORTICULTURAL SERVICES

33901		<u>Horticultural - Central Costs</u>		
0100		Salary With Oncost		802,540
0130		Overtime - Monthly Pay		4,000
0300		Agency/Sep Staff		32,340
0710		Staff Health Checks		500
0850		Crb Checks		100
0940		Training Fees - Incl.Reg.		10,000
2010		New Equip. & Furniture		8,000
2090		Other Tools & Materials		20,000
2092		Consumable Materials		1,000
2210		Protective Clothing		6,000
2734		Mobile Phones		800
3210	3801	Transport Costs-Vehicles		76,990
3310		Hire Of Vehicles		4,210
5220		Sub-Contractors:General		115,200
7051		Health & Safety Contingency		4,000
7300		Insurance Excess		2,750
9101		Ecc Joint Financing Conts		(130,190)
9401		Fees/Charges For Services		(183,650)
				<b>774,590</b>

33902		<u>Horticultural - Plant Shop</u>		
0100		Salary With Oncost		60,200
2010		New Equip. & Furniture		2,000
2030		Maint.Equipment/Furniture		650
2210		Protective Clothing		350
2734		Mobile Phones		120
3021		Diesel Fuel		21,000
3022		Petrol		4,500
3050		Tyres		3,000
3120		Repairs		6,500
3150		Plant Materials		26,000
3210	3801	Transport Costs-Vehicles		6,420
3340		Operating Lease Payments		88,350
3610		General Veh./Plant Ins.		3,000
5220		Sub-Contractors:General		1,350
				<b>223,440</b>

### NET CONTROLLABLE **998,030**

### STREET SCENE PROTECTION

33401		<u>Street Scene Protection</u>		
0100		Salary With Oncost		230,730
0110		Standby		2,500
0130		Overtime - Monthly Pay		230
0940		Training Fees - Incl.Reg.		3,000
2010		New Equip. & Furniture		1,000
2090		Other Tools & Materials		390
2210		Protective Clothing		750
2320		Stationery		200
2504		Legal Fees		3,000
2508		Vets Fees		3,600
2734		Mobile Phones		1,000
2950		Membership Subscriptions		1,020
3210	3801	Transport Costs-Vehicles		25,280
3510		Casual Car Allowance		1,200
7030		Other Expenses		1,000
9206		Costs Recovered		(1,000)
9406		Fines		(7,000)
9451		Stray Dogs Income		(1,500)
				<b>265,400</b>

### NET CONTROLLABLE **265,400**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**STRATEGIC INVESTMENT**

**STRATEGIC INVESTMENT TEAM**

61620

<u>Strategic Investment Team</u>			
0100		Salary With Oncost	169,020
0200		Other Staffing (Bought In)	354,000
3330	3801	Hire Of Leased Car	2,830
7020		Payments	1,000
9803		Tfr To Capital Funds	(293,410)
9806	R860	Transfer To/From Reserve	(210,220)
			<b>23,220</b>

**NET CONTROLLABLE**

**23,220**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

## SUSTAINABLE DEVELOPMENT

### DEVELOPMENT MANAGEMENT

<b>60103</b>			<b><u>Development Management Unit</u></b>	
	0100		Salary With Oncost	1,746,130
	0103		Staffing Costs Profile	209,140
	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
	2611		Proff Negligence Ins	1,770
	2702		Computer Equip.& Software	15,000
	2734		Mobile Phones	200
	2950		Membership Subscriptions	3,360
	3330	3801	Hire Of Leased Car	9,530
	3510		Casual Car Allowance	7,040
	3551		Rail Travel	1,000
	5320		Essex County Council	98,400
	9309		Other Sales	(500)
				<b>2,106,930</b>
<b>60201</b>			<b><u>Development Mgt Fee Based</u></b>	
	2502		Consultants Fees	70,010
	2960		Statutory Advertising	1,120
	5320		Essex County Council	28,250
	9401		Fees/Charges For Services	(1,449,900)
	9806	R892	Transfer To/From Reserve	(61,010)
				<b>(1,411,530)</b>
<b>60202</b>			<b><u>Development Mgt Legal/Appeals</u></b>	
	2504		Legal Fees	134,840
	9806	R881	Transfer To/From Reserve	(134,840)
				<b>0</b>
<b>60204</b>			<b><u>Pre-Application Advice</u></b>	
	9401		Fees/Charges For Services	(139,500)
				<b>(139,500)</b>
<b>60205</b>			<b><u>Planning Performance Agreement</u></b>	
	9235		Plan Perform. Agreements	(85,000)
				<b>(85,000)</b>
<b>60901</b>			<b><u>Street Naming &amp; Numbering</u></b>	
	0100		Salary With Oncost	17,960
	9401		Fees/Charges For Services	(20,140)
				<b>(2,180)</b>
			<b>NET CONTROLLABLE</b>	<b>468,720</b>



Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		
<b>LANDSCAPE &amp; COUNTRYSIDE</b>				
<b>60801</b>			<b><u>Tree Maintenance</u></b>	
	1304		Shrubs & Planting	7,500
	1307		Tree Maintenance	71,060
	2702		Computer Equip. & Software	2,000
	4340		Tree Planting Grants	2,500
	9700		Miscellaneous Income	(580)
	9806	R836	Transfer To/From Reserve	(7,500)
				<b>74,980</b>
<b>61101</b>			<b><u>Countryside Management Project</u></b>	
	5350		Payments To Other La'S	12,000
				<b>12,000</b>
			<b>NET CONTROLLABLE</b>	<b>86,980</b>
<b>LOCAL PLAN</b>				
<b>60701</b>			<b><u>Local Plan</u></b>	
	2500		Other Professional Fees	50,580
	2502		Consultants Fees	25,000
	7805	R814	Transfer To Reserve	50,000
				<b>125,580</b>
			<b>NET CONTROLLABLE</b>	<b>125,580</b>
<b>PUBLIC TRANSPORT/TRAFFIC MANAGEMENT</b>				
<b>61001</b>			<b><u>Public Transport/Traffic Mgmt</u></b>	
	5320		Essex County Council	3,000
				<b>3,000</b>
			<b>NET CONTROLLABLE</b>	<b>3,000</b>
<b>PARKS &amp; LANDSCAPE SERVICES</b>				
<b>60108</b>			<b><u>Landscape Services</u></b>	
	0100		Salary With Oncost	241,770
	0103		Staffing Costs Profile	13,790
	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	810
	3510		Casual Car Allowance	3,840
	9700		Miscellaneous Income	(200)
	9806	R809	Transfer To/From Reserve	(13,790)
				<b>253,010</b>
			<b>NET CONTROLLABLE</b>	<b>253,010</b>

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

**PLANNING POLICY**

**60104**

**Planning Policy Unit**

0100		Salary With Oncost	344,660
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	1,200
3510		Casual Car Allowance	1,210
3551		Rail Travel	500
3554		Car Parking	50
5320		Essex County Council	7,200
7805	R814	Transfer To Reserve	13,720
9002		Dclg - Other	(30,000)
			<b>341,060</b>

**NET CONTROLLABLE**

**341,060**

Efin Code			Description	Budget 2022/23
Cost Centre	Account Code	Activity Code ****		

### CORPORATE FINANCING & OTHER ITEMS

#### CORPORATE FINANCING - OTHER

<b>20834</b>		<b><u>Corporate Financing - Other</u></b>	
	2609	General Insurance	9,860
	6042	Minimum Revenue Provision	503,870
	6820	Revenue Contributions	180,000
	7030	Other Expenses	50,000
	7805	R860 Transfer To Reserve	1,656,948
	9022	New Homes Bonus Grant	(1,656,948)
	9114	Repay Technical Agreement	(460,000)
	9803	Tfr To Capital Funds	(100,000)
	9806	R800 Transfer To/From Reserve	(50,000)
	9806	R801 Transfer To/From Reserve	(9,860)
	9806	R811 Transfer To/From Reserve	(150,000)
	9806	R890 Transfer To/From Reserve	(2,737,178)
	9806	R898 Transfer To/From Reserve	(30,000)
	9B00	Balance Sheet Contra	362,656
			<b>(2,430,652)</b>

**NET CONTROLLABLE** **(2,430,652)**

#### EFFICIENCY SAVINGS TARGET

<b>20832</b>		<b><u>Efficiency Savings Target</u></b>	
	0100	Salary With Oncost	(300,000)
	0104	Annual Leave Purchase	(25,000)
	7010	Adjustments	58,750
			<b>(266,250)</b>

**NET CONTROLLABLE** **(266,250)**

#### UNAPPORTIONABLE OVERHEADS

<b>20831</b>		<b><u>Unapportionable Central Overhd</u></b>	
	0201	Pension Fund - Added Years	603,740
	0750	Annuity	7,280
			<b>611,020</b>

**NET CONTROLLABLE** **611,020**

## Capital Programme Resources Summary - 2021/22 to 2025/26

	2021/22 £m	2022/23 £m	2023/24 £m	2024/25 £m	2025/26 £m
<b>Capital Resources:</b>					
Capital resources b/f	17.8				
Capital receipts	8.9	4.0	3.4	1.7	1.9
Grants & contributions	8.4	1.3	0.0	-0.1	-0.1
Reserves	2.5	0.2			
Borrowing	9.9	2.9			
<b>Resources In-Year</b>	<b>47.5</b>	<b>8.4</b>	<b>3.4</b>	<b>1.6</b>	<b>1.8</b>
<b>Capital Expenditure:</b>					
Existing programme	33.3	9.2	0.2	0.2	
<b>Future Items</b>					
Bids for 2022/23		1.5			
Future Provisional Bids			1.1	0.7	0.5
Capital Salaries (prov)		0.1	0.1	0.1	0.1
<b>Expenditure</b>	<b>33.3</b>	<b>10.8</b>	<b>1.4</b>	<b>1.0</b>	<b>0.6</b>
<b>Net In-Year Resources</b>	<b>14.2</b>	<b>-2.4</b>	<b>2.0</b>	<b>0.6</b>	<b>1.2</b>
Less provisions	8.1				
<b>Net Est. Resources</b>	<b>6.10</b>	<b>-2.40</b>	<b>2.00</b>	<b>0.60</b>	<b>1.20</b>
Aggregate Est. Resources					7.50

Project Name	Cost Centre	Account Code (see list below)	Activity Code	Approved Budget (£)
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## Capital Programme Approved Projects 2022/23

### General Fund Programme

Technology Replacement Programme	81170	xxxx	8331	40,000
Microsoft SQL Data Management Tool Upgrade	81170	xxxx	89JS	40,000
Unified Communications Infrastructure Upgrade	81170	xxxx	89JT	79,000
Causeway House Server Room Gas Suppression Upgrade	81170	xxxx	89JU	19,000
Causeway House CCTV Server Upgrade	81170	xxxx	89JV	31,000
Causeway House Servers & Infrastructure Upgrade	81170	xxxx	89JW	359,000
Network Infrastructure Upgrade	81170	xxxx	89JX	35,000
<b>ICT &amp; Facilities Total</b>				<b>603,000</b>

Vehicle Workshop Improvements	81140	xxxx	89J2	40,000
Play Area Refurbishment	81170	xxxx	8905	150,000
Corporate Customer Relationship Management & In-Cab Technology	81170	xxxx	89K1	150,000
<b>Operations Total</b>				<b>340,000</b>

Planned Maintenance of Council Properties 2022/23	81160	xxxx	8914	456,900
<b>Asset Management Total</b>				<b>456,900</b>

Halstead Leisure Centre Changing Rooms Refurbishment				55,000
<b>Community &amp; Leisure Total</b>				<b>55,000</b>

Air Quality Monitoring Equipment				30,000
Licensing Module				15,000
<b>Environment Total</b>				<b>45,000</b>

<b>General Fund Total</b>				<b>1,499,900</b>
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<b>Capital Salaries</b>				
- Corporate				100,000

<b>GRAND TOTAL*</b>				<b>1,599,900</b>
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\*Excludes projects approved in earlier years which are still ongoing

### Capital Account Codes List (indicated by xxxx above)

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

For details of Account Codes not listed please contact Accountancy.

## **Capital & Investment Strategy 2022/23 to 2025/26**

### **1. INTRODUCTION AND CONTEXT**

- 1.1 This capital & investment strategy gives a high-level overview of how capital expenditure, capital financing, treasury management, and investment activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability.
- 1.2 Decisions made under this strategy will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework and to a local policy framework, as summarised below.
- 1.3 The strategy provides an overarching policy framework for the Council's capital programme and planning, and forms part of a suite of strategies which provide a holistic view of the Council's financial planning framework. With this in mind this document should be considered in conjunction with the Medium-Term Financial Strategy, and Treasury Management Strategy.

### **2. CAPITAL FRAMEWORK**

- 2.1 The Council's Corporate Strategy sets out the strategic direction and key priorities for the period 2020 to 2024, which can be found on the Council's website [\[here\]](#).
- 2.2 Performance is measured towards the delivery of the agreed outcomes and reported quarterly and annually to Cabinet and full Council.

### **3. GOVERNANCE**

- 3.1 The Financial Procedure Rules detail how capital projects are approved and added into the capital programme.
- 3.2 All proposed new capital schemes must be supported by a business case. Bids are collated by the central finance team who calculate any associated financing costs. Management Board will review all new bids prior to their consideration by the Cabinet and Full Council.
- 3.3 Due diligence is carried out on all new proposals to determine whether the scheme is deemed suitable. Financial and capital planning reviews are carried out prior to any business case being presented to Management Board.

3.4 An investment toolkit is used where appropriate to evaluate proposals:

Financial Assessment	Qualitative Assessment
Discounted Cash Flows/ Net Present Value	Corporate Strategy – fit with objectives, measure of success etc.
Affordability	Impact Assessment – customer, organisational, environmental, stakeholder, and legal
Investment Return (if applicable)	Risk – identified risks, likelihood/ impact, mitigation

3.5 As projects under consideration will vary, it is also recognised that assessment of benefits and risks will need to be tailored to the specific circumstances.

#### 4. CAPITAL EXPENDITURE & FINANCING

4.1 Capital expenditure is where the Council spends money on assets, such as property, or vehicles and equipment, which will be used for more than one year. This might also include spending on assets owned by other bodies, and loans and grants to other third parties. The Council has some discretion on what counts as capital expenditure, for example, assets costing below £10,000 are generally not capitalised and are charged to revenue in year. For large projects development interest may be capitalised where external borrowing is incurred.

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

**Table 1 Medium Term Capital Programme**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
Climate Change and the Environment	0.4	1.3	2.1	0.0	0.1	0.0	0.0
Communities	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Economic Growth	26.8	20.2	1.6	0.2	0.1	0.0	0.0
Finance & Corporate Transformation	0.2	0.2	0.7	0.4	0.0	0.0	0.0
Health & Wellbeing	0.8	0.5	0.3	0.1	0.1	0.0	0.0
Housing, Assets and Skills	1.6	9.9	5.6	0.6	0.6	0.5	0.0
Operations and Commercialisation	1.4	0.4	0.2	0.0	0.0	0.0	0.0
Planning and Infrastructure	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Provisions	0.0	0.0	0.0	0.0	0.0	0.0	8.1
Capital Salaries	0.6	0.7	0.3	0.1	0.1	0.1	0.0
<b>Total</b>	<b>31.9</b>	<b>33.3</b>	<b>10.8</b>	<b>1.4</b>	<b>1.0</b>	<b>0.6</b>	<b>8.1</b>

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

4.3 Included within the above programme are: projects which have previously been approved; new capital bids for 2022/23; future capital requirements that have been highlighted for 2023/24 to 2025/26; and capital provisions. The total forecast spend over the period 2021/22 to 2025/26 is £47.1m, with a further £8.1m of provisions.

4.4 Capital expenditure is financed by a range of sources which may either be ringfenced or unringfenced. The source of financing is always identified and approved at the time of capital project approval. The capital programme is currently financed by:

- External sources – government grants and other contributions including S106
- Own resources – reserves, capital receipts, or charged to revenue
- Debt – borrowing or other form of credit arrangement

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

**Table 2 Capital Programme Financing**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
External sources	4.9	8.4	1.3	0.0	0.0	0.0	0.0
Own resources	15.3	15.0	6.6	3.7	3.3	3.1	8.1
Borrowing	11.7	9.9	2.9	-2.3	-2.3	-2.5	0.0
<b>Total</b>	<b>31.9</b>	<b>33.3</b>	<b>10.8</b>	<b>1.4</b>	<b>1.0</b>	<b>0.6</b>	<b>8.1</b>

4.6 The Council's Section 151 Officer will consider the most appropriate manner in which to finance the capital programme, generally adopting the principle that resources that are restricted should be used first whenever the conditions of that funding can be met.

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

4.8 Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

**Table 3 Replacement of Debt Finance**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Capital receipts	0.0	7.2	1.8	2.3	2.3	2.5
Annual MRP	0.5	0.5	0.8	0.8	0.6	0.6
Annual lease payments	0.2	0.1	0.0	0.0	0.0	0.0
<b>Total Own Resources applied</b>	<b>0.7</b>	<b>7.8</b>	<b>2.6</b>	<b>3.1</b>	<b>2.9</b>	<b>3.1</b>

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

4.10 The underlying requirement to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), a balance sheet derived indicator. The CFR increases with new debt financed capital expenditure and reduces by the amount of annual MRP and capital receipts used to replace debt.

4.11 Over recent years the CFR has increased due to unfinanced expenditure on the Manor Street regeneration scheme and Horizon 120 Business Park. The CFR is expected to continue to rise before then reducing from 2023/24 as set out in Table 4:



**Table 4 Prudential Indicator: Estimates of Capital Financing Requirement**

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
<b>Capital Financing Requirement</b>	<b>23.8</b>	<b>25.9</b>	<b>26.3</b>	<b>23.2</b>	<b>20.3</b>	<b>17.2</b>

## 5. ASSET MANAGEMENT

### Strategy

5.1 To ensure that property assets continue to be of long-term use and support the Council's overall corporate strategy, an Asset Management Strategy is in place which sets out the following key objectives:

- Property assets must be fit for purpose, safe and comply with the law;
- Assets should be sustainable and affordable with running costs minimised and shared wherever possible;
- Commercial property should generate revenue income that supports the Council's wider service objectives; and
- Where no longer required, assets should be disposed.

### Planned Maintenance

5.2 Planned maintenance requirements are reviewed regularly through condition surveys. The surveys inform any future capital expenditure requirements which are undertaken as part of an annual rolling programme of works. Exceptional requirements that cannot be met from existing programmes are subject to a business case and needs assessment.

### Asset Disposals

5.3 When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. A number of the Council's strategic capital projects generate assets that are intended for sale. Under an agreement with Greenfields Community Housing (now Eastlight) capital receipts are received from right-to-buy sales and VAT savings on certain development works. The following table shows the amounts of capital receipts anticipated over the medium-term which are assumed to provide capital financing resources or are to be used to reduce borrowing:

**Table 5: Capital receipts anticipated**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	Provisions Forecast £m
Asset sales	0.0	1.8	0.0	0.0	0.0	0.0	0.0
Asset sales (Strategic Investment)	3.4	14.1	4.2	4.2	2.5	2.5	2.5
Housing transfer further receipts	1.7	2.3	1.6	1.5	1.5	1.5	0.0
<b>Total</b>	<b>5.1</b>	<b>18.2</b>	<b>5.8</b>	<b>5.7</b>	<b>4.0</b>	<b>4.0</b>	<b>2.5</b>

## 6. TREASURY MANAGEMENT

- 6.1 Treasury management is concerned with keeping sufficient but not excessive cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required. The Council typically has a positive cash flow position due to the level of reserves and balances. This increases in the year due to timing differences between receiving income and incurring budgeted spend. Revenue cash surpluses are offset against capital cash shortfalls to reduce external borrowing.

### Borrowing Strategy

- 6.2 When it becomes necessary to increase borrowing, the main objectives will be to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are potentially conflicting, and therefore a balance will need to be struck between cheap short-term loans and long-term fixed rate loans where the future cost is known but higher.
- 6.3 Projected levels of total outstanding debt (which comprises borrowing and leases) are shown below, compared with the capital financing requirement.

**Table 6 Gross Debt and the Capital Financing Requirement**

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
Debt (incl. lease arrangements)	8.0	7.9	16.9	16.9	16.9	16.9
CFR	23.8	25.9	26.3	23.2	20.3	17.2
<b>Internal borrowing (-)</b>	<b>-15.8</b>	<b>-18.0</b>	<b>-9.4</b>	<b>-6.3</b>	<b>-3.4</b>	<b>-0.3</b>

- 6.4 Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from Table 6, the Council expects to comply with this requirement over the medium term.

### Liability Benchmark

- 6.5 The liability benchmark is a recommended measure of the amount of external borrowing that would be required if risk is minimised by maintaining cash and investment balances to a minimum level, suggested in this case to be £10m for liquidity purposes and to allow the Council to retain professional investor status under the Markets in Financial Instruments Directive (MiFID) regulations. On these assumptions there would be no requirement to increase the Council's external borrowing as implied in Table 6 over the medium term. However, this strategy would require a reassessment of the amount that it would be prudent to retain invested in long-term pooled funds which at the present time would lead to an overall adverse impact on the revenue budget. The position will be monitored in light of changing circumstances and the requirement to ensure the most appropriate position for risk management is taken.

### Borrowing Limits

- 6.6 The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower

“operational boundary” is also set as a warning level should debt approach the limit. The limits for 2022/23 and subsequent financial years is £50m and £30m respectively.

- 6.7 Under the Council’s banking services contract with Lloyds Bank Plc, group current account facilities are provided that permit gross negative balances of up to £20m on any one account, subject to a net aggregate limit of £100k. The gross amount is therefore not included in the above limits. Under normal circumstances a credit balance of circa £1.5m is maintained for liquidity. The arrangement is subject to a formal set-off agreement.

### Treasury Investment Strategy

- 6.8 The approach to treasury investments is to prioritise security and liquidity over yield. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks or money market funds, to minimise the risk of loss. Money that will be held for a longer term is invested more widely in pooled funds which have exposure to bonds, shares and property. By using pooled funds an external fund manager makes decisions on which particular investments to buy and the Council may request its money back at relatively short notice.

**Table 7 Treasury Management Investments**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Pooled Funds (long-term)	18.5	19.0	19.0	19.0	19.0	19.0
Short-term investments	44.1	40.0	31.0	26.0	26.0	26.0
<b>Total Average Investment</b>	<b>62.6</b>	<b>59.0</b>	<b>50.0</b>	<b>45.0</b>	<b>45.0</b>	<b>45.0</b>

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

## 7. COMMERCIAL ACTIVITIES

- 7.1 The Council has built up a property portfolio over many years. With the general decline in central government financial support this has led to a greater focus in recent years on optimising opportunities that arise to expand the portfolio with the aim of generating revenue income to protect front-line services. Allied to this has been an overarching district investment strategy targeted at the four key themes of: health, homes, journey, and jobs; which together will result in significant benefits to residents and businesses in across the district.
- 7.2 At 31 March 2021, the assessed value of the Council’s property portfolio was £50m; including ground leases, industrial units, offices, shops and health facilities. Work-in-progress on further property related developments amounted to £36m.
- 7.3 Through its property portfolio the Council is exposed to landlord risks, as well as potential fluctuations in property market prices. Whilst the majority of the current portfolio is debt free and therefore absent of on-going financing costs, a budget shortfall in income would arise from any break in rental streams. Recent projects

approved as part of the district investment strategy have been based on some increased borrowing, either to be repaid from long-term rentals, and/ or from the sale of assets created as part of the projects. This creates a financing risk should these income streams not be realised in the timescales anticipated. These risks are managed through seeking high quality tenancies and ensuring a diverse portfolio, along with working with partners engaged to promote and develop sites further for sale to businesses.

- 7.4 A valuation assessment is made annually of properties which assesses whether values are equal to or higher than original purchase cost, and used as a measure of the level of security. Portfolio management identifies underperforming assets for which an appropriate strategy is adopted, including either reinvestment or disposal. As direct property is an illiquid investment it is not used for treasury management, instead investments are made via pooled funds where money can be withdrawn at relatively much shorter timescales.

## 8. SERVICE INVESTMENTS

- 8.1 Money is occasionally lent to third parties where it is being used in support of local public services or provides some local economic impact and is consistent with the corporate strategy. Current loans are for relatively small sums which are not material to the overall finances of the Council. Where possible, security is obtained for any loans, and interest is charged on amounts outstanding.

## 9. OTHER LIABILITIES

- 9.1 In addition to the debt detailed above, the Council is committed to making future payments to cover pension fund obligations.
- 9.2 The Council has contingent liabilities relating to guarantees given for pension fund admissions for the external providers of leisure management and museum services.
- 9.3 Provision has been made to cover the risks associated with outstanding business rate appeals totalling £4.7m at 31 March 2021, of which £1.9m relates to the Council's share of this overall risk.
- 9.4 Further details on liabilities and guarantees can be found in the Council's Statement of Accounts [\[here\]](#).

## 10. REVENUE BUDGET IMPLICATIONS

- 10.1 Net financing costs (interest payable and MRP less investment income) is shown in the table below and compared to the Councils overall budget.

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

	2020/21 Actual	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Financing costs (net) £k	186	159	495	505	263	263
Proportion of Budget	1.2%	1.0%	3.0%	3.1%	1.6%	1.6%

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

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

	2020/21 Actual	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast	2024/25 Forecast	2025/26 Forecast
Asset Management Net Income £m	2.5	2.5	2.3	2.5	2.7	2.7
Proportion of Budget	16.4%	16.2%	14.2%	15.6%	16.4%	16.0%

- 10.3 Income is projected to reduce in 2022/23 as it is currently predicted that the new Horizon 120 Enterprise Centre will operate at a net cost in the short-term whilst income streams for this Centre develop.
- 10.4 Failure to achieve the above net income would result in a budget shortfall that would have to be met from either making service cuts or by drawing down on balances and reserves. In the latter case this is only sustainable in the short-term.
- 10.5 The Section 151 Officer will monitor the level of reliance on treasury investment and property income which will form part of an annual review of the robustness of the budget and medium term financial plans.

## **11. KNOWLEDGE AND SKILLS**

- 11.1 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions.
- 11.2 A Strategic Investment Team is responsible for delivery of a number of the Council's major capital projects. The team is resourced by a mixture of permanent and temporary staff to ensure continuity whilst also aligning capacity and experience to current projects. Support is also provided by in-house and external specialists in finance, legal, procurement, design, development, etc.
- 11.3 The Asset Management team is responsible for the day-to-day management of the property portfolio, including both responsive and planned maintenance, as well as advising on active portfolio management.
- 11.4 Treasury management is undertaken by the central finance team with advice from an external treasury management firm, Arlingclose Ltd.
- 11.5 Strategic leadership at officer level is exercised through Management Board. The Programme and Project Assurance Team (PPAT) provides independent and objective oversight of the likely future performance of approved projects for key stakeholders. Where appropriate, dedicated project teams are established including representatives from across the Council.
- 11.6 The Leader of the Council and other Cabinet Members, along with Management Board and other key officers comprise the Investment and Development Programme Steering Group. This group has overall oversight of the investment programme co-ordinating projects as well as considering and evaluating new projects. The Steering Group also

provides strategic direction on treasury management, in particular on pooled fund investments.

- 11.7 For significant projects, Member reference groups/ boards are used to provide advice and guidance and to hold projects to account for delivery and scope.
- 11.8 Scrutiny is undertaken through a number of committees: the Performance Management Scrutiny Committee; and the Governance and Audit Scrutiny Committee.
- 11.9 Training and development is actively promoted for all staff, which is reinforced by the mandatory requirements for continuous professional development from membership of professional bodies.
- 11.10 An active programme of Member development is in place and those charged with governance are reminded of their responsibilities to ensure they have the necessary skills to complete their role effectively.

## Appendix A – Medium Term Capital Programme

Cabinet Portfolio/ Project	MTFS Period £000	Profile by Financial Year					Provisions £000
		21/22	22/23	23/24	24/25	25/26	
		£000	£000	£000	£000	£000	
<b>Climate Change and the Environment</b>							
Air Quality Monitoring Equipment	30	-	30	-	-	-	-
Allotments Great Notley Country Park	70	3	67	-	-	-	-
Braintree Tree Planting Schemes	18	18	-	-	-	-	-
Car Parks - Electric Car Charger Works (DfT funded)	48	48	-	-	-	-	-
CCTV for Halstead Public Gardens	15	15	-	-	-	-	-
Cemeteries Gardens of Remembrance	50	25	25	-	-	-	-
Cemetery Memorial Repairs	103	18	45	20	20	-	-
Bulb/Tree Planting	30	30	-	-	-	-	-
Cycle Parking	27	-	27	-	-	-	-
Lakes Road Sub-Station and Electric Chargers	80	9	71	-	-	-	-
Newland Street Electric Chargers	20	20	-	-	-	-	-
Disabled Facilities Grants	1,645	750	895	-	-	-	-
Drainage Works Braintree Cemetery	96	5	91	-	-	-	-
Halstead Public Gardens inclusive Play Park	50	50	-	-	-	-	-
Handyman	4	4	-	-	-	-	-
Home Repairs Assistance	3	3	-	-	-	-	-
Hoppit Mead – Local Nature Reserve Designation	10	8	2	-	-	-	-
Housing Renovation Grants <sup>1</sup>	189	40	69	-	40	40	-
John Ray Park Improvements	6	6	-	-	-	-	-
Kelvedon Recreation Ground	76	-	76	-	-	-	-
Open Space Path Repairs	191	46	145	-	-	-	-
Parks & Open Spaces Infrastructure Works	38	-	38	-	-	-	-
Play Area Refurbishment Programme	263	113	150	-	-	-	-
Replacement Litter Bins	35	35	-	-	-	-	-
Replacement Park Benches	10	10	-	-	-	-	-
Rivenhall Village Hall Footpath	13	13	-	-	-	-	-
Rose Hill Park	109	-	109	-	-	-	-
Shalford Playing Field	17	-	17	-	-	-	-
Skate Park Replacements	200	-	200	-	-	-	-
Witham Town Park Entrance	52	52	-	-	-	-	-
<b>Communities</b>							
Maltings Lane Community Facility (Feasibility)	68	68	-	-	-	-	-
Community Transport - Minibus Replacement <sup>1</sup>	40	-	-	40	-	-	-
<b>Economic Growth</b>							
Braintree Town Centre Regeneration	13,134	13,024	111	-	-	-	-
Horizon 120 Business Park (incl. capitalised interest prov.)	5,333	4,263	708	213	149	-	-
I-Construct Innovation Centre	1,506	1,506	-	-	-	-	-
Public Realm Improvements	1,081	1,081	-	-	-	-	-
Superfast Broadband	356	356	-	-	-	-	-
Town Centre Improvements (Halstead & Witham)	746	-	746	-	-	-	-

## Appendix A – Medium Term Capital Programme

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year					Provisions
		21/22	22/23	23/24	24/25	25/26	
	£000	£000	£000	£000	£000	£000	£000
<b>Finance &amp; Corporate Transformation</b>							
Arcserve backup system renewal <sup>1</sup>	250	-	-	250	-	-	-
Business Continuity / Disaster Recovery Systems	6	6	-	-	-	-	-
Causeway House CCTV Server Upgrade	31	-	31	-	-	-	-
Causeway House Server Room Gas Suppression upgrade	19	-	19	-	-	-	-
Causeway House Servers & Infrastructure Upgrade	359	-	359	-	-	-	-
CCTV Camera Upgrade	21	16	5	-	-	-	-
Digital Services Upgrade	24	24	-	-	-	-	-
Finance system E-Procurement/ Db Capture	13	13	-	-	-	-	-
IDOX Enterprise & Mobile Working Apps	22	22	-	-	-	-	-
Microsoft Office 365	7	7	-	-	-	-	-
Microsoft SQL Data Management Tool Upgrade	40	-	40	-	-	-	-
Network Infrastructure Upgrade	35	-	35	-	-	-	-
Server Room Review	10	5	5	-	-	-	-
Technology Replacement Annual Programme	200	40	40	40	40	40	-
Unified Communications Infrastructure Upgrade	79	-	79	-	-	-	-
Website Customer Access	80	30	50	-	-	-	-
<b>Health &amp; Wellbeing</b>							
Accessible Pool Pods	12	12	-	-	-	-	-
Braintree Sport & Health Club - Sports Floors <sup>1</sup>	90	-	-	90	-	-	-
Braintree Sport & Health Club - Athletics Track LED Floodlights <sup>1</sup>	40	-	-	40	-	-	-
Braintree Sports & Health Club - Resurface Artificial Grass Pitch	260	-	260	-	-	-	-
Cricket Safety Netting	21	21	-	-	-	-	-
Great Notley All Weather Pitch	47	47	-	-	-	-	-
Halstead Leisure Centre Artificial Grass Pitch	445	445	-	-	-	-	-
Halstead Leisure Centre - Changing rooms refurbishment	55	-	55	-	-	-	-
Halstead Leisure Centre - Sports Hall External Cladding <sup>1</sup>	80	-	-	-	80	-	-
Rickstones Play Field - Goals	5	5	-	-	-	-	-
<b>Housing, Assets and Skills</b>							
Horizon 120 Enterprise	13,566	9,436	4,129	-	-	-	-
Industrial Estates Improvement Fund	66	66	-	-	-	-	-
Local authority social housing grants	640	-	640	-	-	-	-
Planned Maintenance of Council Owned Assets <sup>1</sup>	2,853	414	857	589	553	440	-
<b>Operations and Commercialisation</b>							
Acquisition of 17 Light Commercial Vehicles (second hand)	96	96	-	-	-	-	-
Cordons Farm Improvements	59	59	-	-	-	-	-
Customer Relationship Management and In-Cab Technology	150	-	150	-	-	-	-
Licensing Module	15	-	15	-	-	-	-
Operations Depot Refurbishment	19	19	-	-	-	-	-
Recycling Pods	3	3	-	-	-	-	-
Utility Compaction Vehicle	173	173	-	-	-	-	-
Vehicle Workshop Improvements	15	-	15	-	-	-	-
Waste Transfer Station Resurfacing and Drainage Works	15	15	-	-	-	-	-
Workshop Improvements	40	-	40	-	-	-	-



## **Appendix A – Medium Term Capital Programme**

Cabinet Portfolio/ Project	MTFS Period	Profile by Financial Year					Provisions
		21/22	22/23	23/24	24/25	25/26	
	£000	£000	£000	£000	£000	£000	£000
<b>Planning and Infrastructure</b>							
Planning Software Purchase and Installation	10	10	-	-	-	-	-
<b>Provisions &amp; Capital Salaries</b>							
Provisions	8,107	-	-	-	-	-	8,107
Capital Salaries	1,315	675	340	100	100	100	-
<b>Total</b>	<b>55,155</b>	<b>33,278</b>	<b>10,786</b>	<b>1,382</b>	<b>982</b>	<b>620</b>	<b>8,107</b>

<sup>1</sup> Relate to or include future provisional capital requirements

## **Appendix B – Minimum Revenue Policy (MRP)**

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

### **Asset Life Method**

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

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

### **Lease life Method**

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

### **Capital Loans**

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

### **Assets Developed or Acquired for Sale**

Where capital receipts are generated from an asset that represent part of the proposed financing, these will be used to reduce the CFR and, therefore, reduce the requirement for MRP. If it becomes apparent that future sales will not be achieved in the timescales anticipated and/ or there is a reduction in market value meaning capital expenditure incurred will not be recouped, then MRP will be made based on the Asset Life Method.

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

## **Treasury Management Strategy 2022/23**

### **1. INTRODUCTION**

- 1.1 Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council has substantial investments and legacy borrowing, with plans to increase the latter in future, meaning it is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 1.2 Treasury risk management is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2017 Edition* (the CIPFA Code).

### **2. TREASURY MANAGEMENT POLICY & PRACTICES**

- 2.1 The following treasury management policy is adopted by the Council:
- 2.2 Treasury management activities are defined as the management of investments and cash flows, banking, money market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.
- 2.3 The successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the Council, and any financial instruments entered into to manage these risks.
- 2.4 Effective treasury management will provide support towards the achievement of the Council's business and service objectives. The Council is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance measurement techniques, within the context of effective risk management.
- 2.5 The manner in which the Council will seek to achieve its policies and objectives for treasury management are set out in a number of Treasury Management Practices (TMPs), along with supporting schedules – see **Appendix A** for a list of TMPs that are currently maintained.
- 2.6 Arlingclose Ltd (Arlingclose) are the Council's appointed treasury management advisors until November 2022.

### 3. EXTERNAL CONTEXT

- 3.1 Treasury management activities take place within an economic and market backdrop, including changes in credit outlook. **Appendix B** provides an Economic and Interest Rate Forecast by Arlingclose as at 17<sup>th</sup> December 2021, which has been used for the purposes of formulating this strategy. Inevitably, events and circumstances will change and as such the Council's treasury management activities will respond accordingly.

### 4. LOCAL CONTEXT

- 4.1 The following table shows the actual and forecast amounts of borrowing and investments for the Council over the medium-term.

**Table 1 Balance Sheet Analysis**

	31.3.21 Actual £m	31.3.22 Forecast £m	31.3.23 Forecast £m	31.3.24 Forecast £m	31.3.25 Forecast £m	31.3.26 Forecast £m
<b>Capital Financing Requirement</b>	<b>23.8</b>	<b>25.9</b>	<b>26.3</b>	<b>23.2</b>	<b>20.3</b>	<b>17.2</b>
Less: Lease Liabilities	-2.0	-1.9	-1.9	-1.9	-1.9	-1.9
<b>Borrowing CFR</b>	<b>21.8</b>	<b>24.0</b>	<b>24.4</b>	<b>21.3</b>	<b>18.4</b>	<b>15.3</b>
Less: External borrowing	-6.0	-6.0	-15.0	-15.0	-15.0	-15.0
<b>Internal Borrowing</b>	<b>15.8</b>	<b>18.0</b>	<b>9.4</b>	<b>6.3</b>	<b>3.4</b>	<b>0.3</b>
Less: Usable reserves	-52.5	-39.9	-36.1	-34.6	-34.9	-26.6
Less: Working capital	-1.5	-2.8	-1.8	-2.2	-2.1	-2.1
<b>Investments</b>	<b>38.2</b>	<b>24.7</b>	<b>28.5</b>	<b>30.5</b>	<b>33.6</b>	<b>28.4</b>

- 4.2 The Capital Financing Requirement (CFR) measures the underlying need to borrow for capital purposes – actual borrowing may differ. Usable reserves (capital and revenue) and working capital represent underlying resources available for investment. The current strategy is to maintain borrowing and investments below their underlying levels, referred to as internal borrowing.
- 4.3 In recent years the CFR has increased due to an anticipated increase in borrowing as part of the agreed financing for a number of strategic capital projects. This increased borrowing requirement is currently being met through internal borrowing, which has the effect of reducing investment balances. From 2022/23, external borrowing is projected to increase as part of the long-term financing proposals for the Manor Street regeneration and Horizon 120 Enterprise Centre projects. The decision as to whether to commit to this additional borrowing will be kept under review in light of prevailing forecasts of cash balances and interest rates. The CFR reduces in later years reflecting the financing of the Horizon 120 Business Park expenditure which is being achieved through sale of serviced land plots. The table above demonstrates that total debt is expected to be lower than the highest forecast CFR, a key requirement of the CIPFA Prudential Code.

- 4.4 **The Liability Benchmark** is a measure of borrowing need based on an alternative strategy which aims to show the lowest risk level of borrowing. This assumes the same forecasts as in Table 1 above, but that all cash and investment balances are kept to a minimum level of £10m, at each year-end to maintain sufficient liquidity and minimise credit risk. This would also maintain investments at a level that ensures the Council retains its ‘professional status’ for investment activities.

**Table 2 Liability Benchmark**

	<b>31.3.22 Forecast £m</b>	<b>31.3.23 Forecast £m</b>	<b>31.3.24 Forecast £m</b>	<b>31.3.25 Forecast £m</b>	<b>31.3.26 Forecast £m</b>
Borrowing CFR	24.0	24.4	21.3	18.4	15.3
Less: Usable reserves	-39.9	-36.1	-34.6	-34.9	-26.6
Less: Working capital	-2.8	-1.8	-2.2	-2.1	-2.1
Plus: minimum investments	10.0	10.0	10.0	10.0	10.0
<b>Liability Benchmark</b>	<b>-8.7</b>	<b>-3.5</b>	<b>-5.5</b>	<b>-8.6</b>	<b>-3.4</b>

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

## **5. BORROWING STRATEGY**

- 5.1 The Council currently holds £6m of loans, which were taken out in 2002. The balance sheet forecast in Table 1 shows that borrowing is expected to increase from 2022/23. Additional borrowing may be incurred to pre-fund future years’ requirements, providing this does not exceed the Council’s own authorised limit for borrowing.
- 5.2 **Objectives:** The chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should long-term plans change is a secondary objective.
- 5.3 **Strategy:** The borrowing strategy is to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. With short-term interest rates currently much lower than long-term rates, it is likely to be more cost effective in the short-term to either use internal resources, or to borrow short-term loans instead. By doing so, net borrowing costs (after allowing for foregone investment income) can be reduced alongside a reduction

in overall treasury risk. The benefits of this approach will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when long-term borrowing rates are forecast to rise modestly. Arlingclose will assist in calculating the 'cost of carry' and breakeven analysis.

- 5.4 The Council will consider long-term loans from a variety of potential sources, including Public Works Loan Board (PWLB), the capital markets, and local authorities. The Council acknowledges that PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield, which will be a key consideration on future capital investment projects.
- 5.5 As part of any borrowing activity, forward starting loans might be used, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved without suffering a cost of carry in the intervening period.
- 5.6 In addition, short-term loans may be used to cover unplanned cash flow shortages.
- 5.7 **Sources of borrowing:** The approved sources of long-term and short-term borrowing are:
- HM Treasury's PWLB lending facility
  - any institution approved for investments (see below)
  - any other bank or building society authorised to operate in the UK
  - any other UK public sector body
- 5.8 Other specialist lenders of finance may be considered, e.g. the Municipal Bonds Agency Plc; however, in these circumstances any proposal would be included within the business case that would require separate Council approval.
- 5.9 As a condition of accessing the PWLB, the Council will be required to confirm there is no intention to buy investment assets primarily for yield in its medium term capital plans.
- 5.10 **Other sources of debt finance:** In addition, capital finance may be raised by leasing or other similar arrangements that are not borrowing, but may be classed as other debt liabilities.
- 5.11 **LOBOs:** The Council holds £6m of LOBO (Lender's Option Borrower's Option) loans where the lender has the option to propose an increase in the interest rate at set dates, following which the Council has the option to either accept the new rate or to repay the loan at no additional cost. In the current interest rate environment it is unlikely that the lender will exercise their options, although there remains an element of refinancing risk.

- 5.12 **Short-term and variable rate loans:** These loans result in exposure to the risk of short-term interest rate rises and are therefore subject to an appropriate level of interest rate exposure in any future portfolio determination. Financial derivatives may be used to manage this interest rate risk (see section below).
- 5.13 **Debt rescheduling:** The lender of the LOBOs may be prepared to negotiate premature redemption terms which might be agreed if this was expected to lead to an overall cost saving or a reduction in risk. The Council continues to work with Arlingclose in reviewing any opportunities for refinancing the existing loans.

## 6. TREASURY INVESTMENT STRATEGY

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

**Table 3 Average Investment Balances**

	2020/21 Actual £m	2021/22 Forecast £m	2022/23 Forecast £m	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m
Pooled Funds (long-term)	18.5	19.0	19.0	19.0	19.0	19.0
Short-term investments	44.1	40.0	31.0	26.0	26.0	26.0
<b>Total Average Investment</b>	<b>62.6</b>	<b>59.0</b>	<b>50.0</b>	<b>45.0</b>	<b>45.0</b>	<b>45.0</b>

- 6.2 Cash balances in 2020/21 and 2021/22 have been affected by the passporting of significant funds through local authorities by government to support businesses and individuals. Average cash balances are higher than the underlying amounts expected at year-end from holding balances and reserves due to normal in-year cashflow benefits.
- 6.3 **Objectives:** The CIPFA Code requires treasury funds to be invested prudently, having regard to security and liquidity before seeking the highest rate of return, or yield. The objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the aim will be to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested.
- 6.4 **Negative interest rates:** The coronavirus pandemic saw market rates, including those offered by the Debt Management Office, become negative. Since investments cannot pay negative income, negative rates will be applied by reducing the value of investments. 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.
- 6.5 **Strategy:** Given the increasing risk and very low returns from short-term unsecured bank investments, the Council has in the past diversified into more

secure and/or higher yielding asset classes. This scope for increasing this diversification will be kept under review.

- 6.6 **Approved counterparties:** Surplus funds may be invested with any of the counterparty types in Table 4 below, subject to the limits shown.

**Table 4 Approved Investment Counterparties**

Sector	Time limit	Counterparty limit	Sector limit
UK Government	50 years	Unlimited	n/a
Local authorities (UK)	5 years	£5m	Unlimited
Secured investments*	5 years	£5m	(a) Unlimited (UK) (b) Foreign £5m per country – max all £10m
Banks (unsecured)*	13 months	£3m	(a) Unlimited (UK) (b) Foreign £3m per country – max all £6m
Building societies (unsecured)	13 months	£3m	£5m
Registered providers (unsecured)*	5 years	£3m	£5m
Money market funds*	n/a	£5m	Unlimited
Strategic pooled funds	n/a	£5m	£25m
Real estate investment trusts	n/a	£3m	£6m

- 6.7 **Minimum credit rating\*:** Treasury investments in these sectors will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.
- 6.8 For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.
- 6.9 **Secured investments:** Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments.



- 6.10 **Banks and building societies (unsecured):** Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.
- 6.11 **Registered providers (unsecured):** Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated and as providers of public services, they retain the likelihood of receiving government support if needed.
- 6.12 **Money market funds:** Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, care is taken to diversify investments over a variety of providers to ensure access to cash at all times.
- 6.13 **Strategic pooled funds:** Bond, equity and property funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow diversification into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the investment objectives will be monitored regularly.
- 6.14 **Real estate investment trusts (REITs):** Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term, but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.
- 6.15 **Operational bank accounts:** The Council has financial exposure, for example through current accounts, collection accounts and merchant acquiring services. These are not classed as investments but are still subject to the risk of a bank bail-in, and therefore balances are maintained at a minimum level commensurate with operational requirements.
- 6.16 **Risk assessment and credit ratings:** Credit ratings are obtained and monitored by Arlingclose, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
  - any existing investments that can be recalled or sold at no cost will be, and
  - full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.
- 6.17 Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as “negative watch”) so that it may fall below the approved rating criteria, then only investments that can be withdrawn at short notice will be made with that organisation until the outcome of the review is announced.
- 6.18 **Other information on the security of investments:** Full regard is given to other available information on the credit quality of organisations, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from Arlingclose. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.
- 6.19 When deteriorating financial market conditions affect the creditworthiness of all organisations, investments will be restricted to those of higher credit quality along with reductions in the maximum duration. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest in, then increased amounts will be held with UK Government or other local authorities. This will likely cause investment returns to fall but will protect the principal sum invested.
- 6.20 **Investment limits:** Revenue reserves available to cover investment losses are forecast to be around £25m at 31<sup>st</sup> March 2022, reducing over the medium term to an average of around £22m. In order that no more than 25% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £5m.
- 6.21 **Liquidity management:** A medium-term cash flow forecast is maintained to determine the maximum period for which funds may prudently be committed. The forecast is compiled on a prudent basis to minimise the risk of being forced to borrow on unfavourable terms to meet financial commitments. Limits on long-term investments are set by reference to a medium-term financial plan and cash flow forecast. A daily cash flow for the financial year is maintained to manage short-term liquidity requirements.
- 6.22 Liquid cash is spread over a number of accounts and funds to ensure that access to cash is maintained in the event of operational difficulties at any one provider.

## 7. TREASURY MANAGEMENT INDICATORS

- 7.1 The Council measures and manages its exposures to treasury management risks using the following indicators.
- 7.2 **Security:** A voluntary measure of exposure to credit risk has been adopted by monitoring the value-weighted average credit rating of the investment portfolio. The target is to maintain the portfolio at an overall equivalent credit rating of at least A.
- 7.3 **Refinancing risk:** Current exposure to refinancing risk of borrowing is limited to the existing LOBOs which have six-monthly call dates. Liquid funds are maintained which mitigate this risk, along with access to refinancing through PWLB, LA to LA lending, or capital markets if necessary. Any new borrowing undertaken in line with this strategy will be arranged to control future refinancing risk by ensuring a spread of maturities.
- 7.4 **Principal sums invested for periods longer than a year:** The purpose of this indicator is to control exposure to the risk of incurring losses by seeking early repayment of investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Table 5 Investment beyond One Year Limit

Price risk indicator	2022/23	2023/24	2024/25
Limit on principal invested beyond year end	£15m	£10m	£5m

## 8. OTHER RELATED MATTERS

- 8.1 **Financial derivatives:** Standalone financial derivatives (such as swaps, forwards, futures and options) will only be used where they can be clearly demonstrated to reduce the overall level of financial risk exposure, and having taken appropriate advice. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.
- 8.2 **Markets in Financial Instruments Directive (MiFID):** The Council has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of treasury management activities, the Corporate Director (Finance) believes this to be the most appropriate status.

## **9. FINANCIAL IMPLICATIONS**

- 9.1 The budget for investment income in 2022/23 is £809k, based on an average investment portfolio of £50m. This represents an overall estimated return of 1.6%.
- 9.2 Interest payable on current borrowing is £282k per annum. With an increase in prudential borrowing anticipated in 2022/23, interest costs are forecast to rise by up to a further £261k on a full-year basis; however, the actual increase in cost in 2022/23 will be subject to the timing of any new borrowing and the actual rate of interest incurred at the time. The business cases for the projects for which the additional borrowing is expected, include anticipated income through lease arrangements and other income generating activities to meet these additional financing costs.
- 9.3 If actual levels of investments and borrowing, or actual interest rates, differ from those forecast, performance against budget will be correspondingly different.
- 9.4 A treasury management reserve is maintained to cover future financial risks associated with varying investment returns or borrowing costs; and potential reductions in the fair value of investments where these might be realised. Outperformance on treasury management activities that generate increased revenue income (or reduced costs) against the budget will normally be added to the reserve.
- 9.5 Interest charges arising from lease arrangements are covered by the relevant service revenue budgets.

## 10. Other Options Considered

10.1 The CIPFA Code does not prescribe any particular treasury management strategy for local authorities to adopt. The Corporate Director (Finance) 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.

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

## **Appendix A – Treasury Management Practices (TMPs)**

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

## **Appendix B - Arlingclose Economic & Interest Rate Forecast – 17<sup>th</sup> December 2021**

### **1. Economic Background**

- 1.1 The ongoing impact on the UK from coronavirus, together with higher inflation, higher interest rates, and the country's trade position post-Brexit, will be major influences on the Authority's treasury management strategy for 2022/23.
- 1.2 The Bank of England (BoE) increased Bank Rate to 0.25% in December 2021 while maintaining its Quantitative Easing programme at £895 billion. The Monetary Policy Committee (MPC) voted 8-1 in favour of raising rates, and unanimously to maintain the asset purchase programme.
- 1.3 Within the announcement the MPC noted that the pace of the global recovery was broadly in line with its November Monetary Policy Report. Prior to the emergence of the Omicron coronavirus variant, the Bank also considered the UK economy to be evolving in line with expectations, however the increased uncertainty and risk to activity the new variant presents, the Bank revised down its estimates for Q4 Gross Domestic Product (GDP) growth to 0.6% from 1.0%. Inflation was projected to be higher than previously forecast, with the Consumer Price Index (CPI) likely to remain above 5% throughout the winter and peak at 6% in April 2022. The labour market was generally performing better than previously forecast and the BoE now expects the unemployment rate to fall to 4% compared to 4.5% forecast previously, but notes that Omicron could weaken the demand for labour.
- 1.4 UK CPI for November 2021 registered 5.1% year on year, up from 4.2% in the previous month. Core inflation, which excludes the more volatile components, rose to 4.0% y/y from 3.4%. The most recent labour market data for the three months to October 2021 showed the unemployment rate fell to 4.2% while the employment rate rose to 75.5%.
- 1.5 In October 2021, the headline 3-month average annual growth rate for wages were 4.9% for total pay and 4.3% for regular pay. In real terms, after adjusting for inflation, total pay growth was up 1.7% while regular pay was up 1.0%. The change in pay growth has been affected by a change in composition of employee jobs, where there has been a fall in the number and proportion of lower paid jobs.
- 1.6 GDP grew by 1.3% in the third calendar quarter of 2021 according to the initial estimate, compared to a gain of 5.5% q/q in the previous quarter, with the annual rate slowing to 6.6% from 23.6%. The Q3 gain was modestly below the consensus forecast of a 1.5% q/q rise. During the quarter activity measures were boosted by sectors that reopened following pandemic restrictions, suggesting that wider spending was flat. Looking ahead, while

monthly GDP readings suggest there had been some increase in momentum in the latter part of Q3, Q4 growth is expected to be soft.

- 1.7 GDP growth in the euro zone increased by 2.2% in calendar Q3 2021 following a gain of 2.1% in the second quarter and a decline of -0.3% in the first. Headline inflation has been strong, with CPI registering 4.9% year-on-year in November, the fifth successive month of inflation. Core CPI inflation was 2.6% y/y in November, the fourth month of successive increases from July's 0.7% y/y. At these levels, inflation is above the European Central Bank's target of 'below, but close to 2%', putting some pressure on its long-term stance of holding its main interest rate of 0%.
- 1.8 The US economy expanded at an annualised rate of 2.1% in Q3 2021, slowing sharply from gains of 6.7% and 6.3% in the previous two quarters. In its December 2021 interest rate announcement, the Federal Reserve continue to maintain the Fed Funds rate at between 0% and 0.25% but outlined its plan to reduce its asset purchase programme earlier than previously stated and signalled they are in favour of tightening interest rates at a faster pace in 2022, with three 0.25% movements now expected.

## **2. Credit Outlook**

- 2.1 Since the start of 2021, credit default swap (CDS) prices for the larger UK banks have remained low throughout the year up until mid-November when the emergence of Omicron caused them to rise modestly. However, the generally improved economic outlook during 2021 helped bank profitability and reduced the level of impairments many had made as provisions for bad loans. However, the relatively recent removal of coronavirus-related business support measures by the government means the full impact on bank balance sheets may not be known for some time.
- 2.2 The improved economic picture during 2021 led the credit rating agencies to reflect this in their assessment of the outlook for the UK sovereign as well as several financial institutions, revising them from negative to stable and even making a handful of rating upgrades.
- 2.3 Looking ahead, while there is still the chance of bank losses from bad loans as government and central bank support is removed, the institutions on the Authority's counterparty list are well-capitalised and general credit conditions across the sector are expected to remain benign. Duration limits for counterparties on the Authority's lending list are under regular review and will continue to reflect economic conditions and the credit outlook.



### **3. Interest Rate Forecast**

- 3.1 Arlingclose is forecasting that Bank Rate will continue to rise in calendar Q1 2022 to subdue inflationary pressures and the perceived desire by the BoE to move away from emergency levels of interest rates.
- 3.2 Investors continue to price in multiple rises in Bank Rate over the next forecast horizon, and Arlingclose believes that although interest rates will rise again, the increases will not be to the extent predicted by financial markets. In the near-term, the risks around Arlingclose's central case are to the upside while over the medium-term the risks become more balanced.
- 3.3 Yields are expected to remain broadly at current levels over the medium-term, with the 5, 10 and 20 year gilt yields expected to average around 0.65%, 0.90%, and 1.15% respectively. The risks around for short and medium-term yields are initially to the upside but shifts lower later, while for long-term yields the risk is to the upside. However, as ever there will almost certainly be short-term volatility due to economic and political uncertainty and events.

### **4. Detailed Interest Rate Forecast**

#### **4.1 Underlying assumptions:**

- The global recovery from the pandemic has entered a more challenging phase. The resurgence in demand has led to the expected rise in inflationary pressure, but disrupted factors of supply are amplifying the effects, increasing the likelihood of lower growth rates ahead. The advent of the Omicron variant of coronavirus is affecting activity and is also a reminder of the potential downside risks.
- Despite relatively buoyant activity survey data, official GDP data indicates that growth was weakening into Q4 2021. Other data, however, suggested continued momentum, particularly for November. Retail sales volumes rose 1.4%, PMIs increased, and the labour market continued to strengthen. The end of furlough did not appear to have had a significant impact on unemployment. Wage growth is elevated.
- The CPI inflation rate rose to 5.1% for November and will rise higher in the near term. While the transitory factors affecting inflation are expected to unwind over time, policymakers' concern is persistent medium term price pressure.
- These factors prompted the MPC to raise Bank Rate to 0.25% at the December meeting. Short term interest rate expectations remain elevated.
- The outlook, however, appears weaker. Household spending faces pressures from a combination of higher prices and tax rises. In the

immediate term, the Omicron variant has already affected growth – Q4 and Q1 activity could be weak at best.

- Longer-term government bond yields remain relatively low despite the more hawkish signals from the BoE and the Federal Reserve. Investors are concerned that significant policy tightening in the near term will slow growth and prompt the need for looser policy later. Geo-political and coronavirus risks are also driving safe haven buying. The result is a much flatter yield curve, as short-term yields rise even as long-term yields fall.
- The rise in Bank Rate despite the Omicron variant signals that the MPC will act to bring inflation down whatever the environment. It has also made clear its intentions to tighten policy further. While the economic outlook will be challenging, the signals from policymakers suggest their preference is to tighten policy unless data indicates a more severe slowdown.

#### 4.2 **Forecast:**

- The MPC will want to build on the strong message it delivered in December 2021 by tightening policy despite Omicron uncertainty.
- Arlingclose therefore expects Bank Rate to rise to 0.50% in Q1 2022, but then remain there. Risks to the forecast are initially weighted to the upside, but becoming more balanced over time. The Arlingclose central forecast remains below the market forward curve.
- Gilt yields will remain broadly flat from current levels. Yields have fallen sharply at the longer end of the yield curve, but expectations of a rise in Bank Rate have maintained short term gilt yields at higher levels.
- Easing expectations for Bank Rate over time could prompt the yield curve to steepen, as investors build in higher inflation expectations.
- The risks around the gilt yield forecasts vary. The risk for short and medium term yields is initially on the upside but shifts lower later. The risk for long-term yields is weighted to the upside.

	Dec-21	Mar-22	Jun-22	Sep-22	Dec-22	Mar-23	Jun-23	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24
<b>Official Bank Rate</b>													
<b>Upside risk</b>	0.00	0.00	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Arlingclose Central Case</b>	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Downside risk</b>	0.00	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25
<b>3-month money market rate</b>													
<b>Upside risk</b>	0.05	0.05	0.25	0.35	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Arlingclose Central Case</b>	0.25	0.55	0.55	0.60	0.60	0.60	0.60	0.65	0.65	0.65	0.65	0.65	0.65
<b>Downside risk</b>	0.00	-0.25	-0.25	-0.30	-0.30	-0.30	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35
<b>5yr gilt yield</b>													
<b>Upside risk</b>	0.00	0.35	0.45	0.55	0.55	0.55	0.55	0.55	0.55	0.50	0.50	0.45	0.45
<b>Arlingclose Central Case</b>	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.65	0.70	0.75	0.75
<b>Downside risk</b>	-0.10	-0.20	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.30	-0.35	-0.40	-0.40
<b>10yr gilt yield</b>													
<b>Upside risk</b>	0.10	0.25	0.35	0.40	0.45	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55
<b>Arlingclose Central Case</b>	0.80	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.90	0.90	0.95	0.95
<b>Downside risk</b>	-0.10	-0.25	-0.30	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.40	-0.40	-0.40	-0.40
<b>20yr gilt yield</b>													
<b>Upside risk</b>	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Arlingclose Central Case</b>	1.00	1.05	1.10	1.10	1.10	1.10	1.15	1.15	1.15	1.20	1.20	1.20	1.20
<b>Downside risk</b>	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45
<b>50yr gilt yield</b>													
<b>Upside risk</b>	0.25	0.30	0.40	0.45	0.45	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
<b>Arlingclose Central Case</b>	0.70	0.75	0.80	0.85	0.90	0.95	1.00	1.05	1.05	1.10	1.10	1.15	1.15
<b>Downside risk</b>	-0.15	-0.30	-0.35	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.45	-0.45	-0.45	-0.45

PWLB Standard Rate (Maturity Loans) = Gilt yield + 1.00%

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

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

## **Financial Limits & Virement Rules**

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

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

## COST CENTRE LIST - By Business Plan

<b>Cost Centre Code</b>	<b>Cost Centre Name</b>	<b>Business Plan Name</b>
10102	Community Wellbeing	Community & Leisure
10205	External Funding	Community & Leisure
10235	Member Grant Scheme	Community & Leisure
10601	Car Parks-General	Operations
10602	George Yard Car Park	Operations
10609	Station Approach Car Park	Operations
10610	Newlands Drive Car Park	Operations
10611	White Horse Lane Car Park	Operations
10612	Lockrams Lane Car Park	Operations
10613	Mill Lane Car Park	Operations
10614	Mayland Drive Car Park	Operations
10618	Blythes Meadow Car Park	Asset Management
10621	Causeway House Car Park	Operations
10622	Easton Road Car Park	Operations
10623	Braintree Road Car Park	Operations
10625	Victoria Square Car Park	Operations
10701	Public Halls-General	Asset Management
10703	Witham Public Hall	Asset Management
10704	Silver End Village Hall	Asset Management
10705	Rivenhall Village Hall	Asset Management
10706	Goldingham Hall	Asset Management
10708	Dengie Hall	Asset Management
10712	Great Notley Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
10716	Rickstones	Asset Management
10901	Town Hall Centre	Community & Leisure
11102	Markets	Operations
11402	Community Transport	Community & Leisure
12401	Museum-General	Community & Leisure
12403	Bocking Windmill	Community & Leisure
12901	Health Development	Community & Leisure
13001	Leisure Contract	Community & Leisure
14101	Community Safety & Development	Community & Leisure
14120	Community Projects	Community & Leisure
15200	Community Safety (Csp)	Community & Leisure
15300	Safeguarding	Community & Leisure
20001	Corporate Management Team	Corporate Management Plan
20002	Civic Support	Corporate Management Plan
20003	Senior Managers Group	Corporate Management Plan
20801	Corporate Management (General)	Finance
20811	Investment & Other Income	Finance
20812	Debt Management Expenses	Finance
20821	Capital Financing	Finance
20831	Unapportionable Central Overhd	Corporate Financing
20832	Efficiency Savings Target	Corporate Financing

20834	Corporate Financing - Other	Corporate Financing
20901	Cdc - Corporate Policy Making	Governance
20902	Cdc-Represent Local Interests	Governance
20903	Cdc -Support To Elected Bodies	Governance
21302	Marketing & Communications	Marketing & Communications
21304	Sponsorship	Marketing & Communications
21404	Equalities & Diversity	Community & Leisure
22102	Central Purchasing	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
24001	Graphic Design & Printing	Marketing & Communications
24002	Reprographics	Marketing & Communications
24101	Business Systems Team	Ict & Facilities
24103	Desktops	Ict & Facilities
24104	Hardware/Software	Ict & Facilities
24105	Data Network	Ict & Facilities
24106	Research / Development	Ict & Facilities
24107	Website/Intranet	Ict & Facilities
24109	It Infrastructure	Ict & Facilities
24202	Voice Network	Ict & Facilities
24301	Business Improvement Team	Finance
24303	Corporate Projects & Web	Ict & Facilities
24401	Commercial	Corporate Management Plan
25106	Human Resources	Human Resources
25109	Health,Safety & Emerg Plg Unit	Environment
25201	Emergency Planning	Environment
25501	In Service Training	Human Resources
25701	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	Ict & Facilities
26119	Revenues & Benefits System	Finance
26120	Revenues & Benefits Support	Finance
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
27112	Springwood Grow On Units	Asset Management
27113	Osier House	Asset Management
27130	Horizon 120 Enterprise Centre	Asset Management
27202	Benfield Way Braintree	Asset Management
27204	Springwood Drive Braintree	Asset Management
27205	Freebournes Rd Witham	Asset Management
27206	Perry Rd Enterprise Witham	Asset Management
27301	Property Management-General	Asset Management
27302	Cathcart Hse High St Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
27304	Mayland House	Asset Management
27314	Grove House	Asset Management
27315	Corner House	Asset Management
27316	Connaught House	Asset Management
27317	Block B Braintree College	Asset Management
27318	3/4 Century Drive	Asset Management
27320	Silver End Doctors Surgery	Asset Management
27321	Commercial Property (Other)	Asset Management
27331	Feasibility Projects	Asset Management
27501	Shops	Asset Management
28103	1 Freebournes Court	Asset Management
28104	Causeway House (Bdc Office)	Ict & Facilities
28105	Causeway House (Lettings)	Asset Management
28301	Closed Circuit Television	Ict & Facilities
28604	Rent Allowances	Finance
28605	Benefit Fraud	Finance
28801	Council Tax	Finance
28901	Non-Domestic Rates	Finance
30102	Public Health & Housing	Environment
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30116	Fleet Parts Stock	Operations
30120	Operations Mgt & Admin	Operations
30135	Lakes Road Depot & Offices	Operations
30140	Unit 9 Workshop	Operations
30701	Health Protection	Environment
30801	Environmental Protection	Environment
31101	Public Conveniences-General	Operations
31102	B&B Public Gardens Toilets	Operations
31103	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
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
35210	Carbon Management	Environment
35301	Public Lighting	Environment
36401	Pest Control	Environment
40102	Empty Homes	Housing Services
40104	Research & Development	Housing Services
40105	Housing Options	Housing Services
40106	Housing Assessment	Housing Services
40203	Grants	Housing Services
40208	Stock Condition Survey	Environment
40211	Housing The Homeless	Housing Services
40212	Choice Based Lettings	Housing Services
40225	Temporary Accomodation	Housing Services
40226	Bradford Street	Housing Services
40232	Digby Court	Housing Services
60102	Building Control	Environment
60103	Development Management Unit	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
60108	Landscape Services	Sustainable Development
60201	Planning Applications	Sustainable Development
60204	Pre-Application Advice	Sustainable Development
60205	Planning Performance Agreement	Sustainable Development
60701	Local Plan	Sustainable Development
60801	Tree Maintenance	Sustainable Development
60901	Street Naming & Numbering	Sustainable Development



61001	Public Transport/Traffic Mgmt	Sustainable Development
61101	Countryside Management Project	Sustainable Development
61501	Building Regs Fee Earning Acc	Environment
61502	Building Regs Non-Fee Earning	Environment
61601	Economic Development	Economic Development
61605	Business Support & Engagement	Economic Development
61620	Strategic Investment Team	Strategic Investment
62001	Licensing	Environment
63001	Roadside Features-General	Operations
63002	War Memorials	Operations
63004	Bus Shelters	Operations
63006	Roundabouts	Operations
63007	Other Fountains	Operations
65001	Cemeteries-General	Operations
65002	Braintree Cemetery	Operations
65003	Bocking Cemetery	Operations
65004	Halstead Cemetery	Operations
65005	Witham Cemetery	Operations
66211	Discovery Centre	Operations
66501	Taxi Licences	Environment
66520	Animal Activities Licensing	Environment
66550	Scrap Metal Licences	Environment
66599	Other Licences	Environment
99900	Corporate Financing	Corporate Financing

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## COST CENTRE LIST - By Business Plan

Cost Centre Code	Cost Centre Name	Business Plan Name
28103	1 Freebournes Court	Asset Management
27318	3/4 Century Drive	Asset Management
34201	Abandoned Vehicles	Operations
33209	Allotments	Operations
66520	Animal Activities Licensing	Environment
25701	Apprentices	Human Resources
26111	Asset Management Unit	Asset Management
31102	B&B Public Gardens Toilets	Operations
28605	Benefit Fraud	Finance
27202	Benfield Way Braintree	Asset Management
26110	Billing & Recovery Team	Finance
27317	Block B Braintree College	Asset Management
10618	Blythes Meadow Car Park	Asset Management
65003	Bocking Cemetery	Operations
12403	Bocking Windmill	Community & Leisure
40226	Bradford Street	Housing Services
65002	Braintree Cemetery	Operations
27110	Braintree Enterprise Centre	Asset Management
10623	Braintree Road Car Park	Operations
33512	Bring Banks	Operations
31103	Btree Bus Park Toilets	Operations
60102	Building Control	Environment
61501	Building Regs Fee Earning Acc	Environment
61502	Building Regs Non-Fee Earning	Environment
63004	Bus Shelters	Operations
24301	Business Improvement Team	Finance
61605	Business Support & Engagement	Economic Development
24101	Business Systems Team	Ict & Facilities
20821	Capital Financing	Finance
10601	Car Parks-General	Operations
35210	Carbon Management	Environment
26108	Cashiering Services	Finance
27302	Cathcart Hse High St Braintree	Asset Management
28104	Causeway House (Bdc Office)	Ict & Facilities
28105	Causeway House (Lettings)	Asset Management
10621	Causeway House Car Park	Operations
20901	Cdc - Corporate Policy Making	Governance
20903	Cdc -Support To Elected Bodies	Governance
20902	Cdc-Represent Local Interests	Governance
65001	Cemeteries-General	Operations
22102	Central Purchasing	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	Ict & Facilities
33504	Collection Costs	Operations
24401	Commercial	Corporate Management Plan
27321	Commercial Property (Other)	Asset Management
14120	Community Projects	Community & Leisure
14101	Community Safety & Development	Community & Leisure
15200	Community Safety (Csp)	Community & Leisure
11402	Community Transport	Community & Leisure
10102	Community Wellbeing	Community & Leisure
27316	Connaught House	Asset Management
33706	Cordons Farm	Operations
27315	Corner House	Asset Management
99900	Corporate Financing	Corporate Financing
20834	Corporate Financing - Other	Corporate Financing
20801	Corporate Management (General)	Finance
20001	Corporate Management Team	Corporate Management Plan
24303	Corporate Projects & Web	Ict & Facilities
28801	Council Tax	Finance
61101	Countryside Management Project	Sustainable Development
26122	Customer Contact Centre	Finance
26112	Customer Servs Duty Officers	Ict & Facilities
24105	Data Network	Ict & Facilities
20812	Debt Management Expenses	Finance
10708	Dengie Hall	Asset Management
24103	Desktops	Ict & Facilities
60103	Development Management Unit	Sustainable Development
40232	Digby Court	Housing Services
66211	Discovery Centre	Operations
22201	District Elections	Governance
10622	Easton Road Car Park	Operations
61601	Economic Development	Economic Development
20832	Efficiency Savings Target	Corporate Financing
26121	Efinancials	Finance
22401	Electoral Registration	Governance
22103	Electoral Services Unit	Governance
25201	Emergency Planning	Environment
40102	Empty Homes	Housing Services
35201	Energy Conservation	Environment
27108	Enterprise Ct Eastways Witham	Asset Management
27107	Enterprise Hse Rippers Ct,S/H	Asset Management
30801	Environmental Protection	Environment
21404	Equalities & Diversity	Community & Leisure
27106	Everitt Way Sible Hedingham	Asset Management
10205	External Funding	Community & Leisure
33548	External Mrfs	Operations
27331	Feasibility Projects	Asset Management
26102	Financial Services Unit	Finance
30109	Fleet Management Unit	Operations
30112	Fleet Mgt - Operational	Operations
30116	Fleet Parts Stock	Operations
33506	Food Waste Service	Operations

27105	Former Depot Great Yeldham	Asset Management
27205	Freebournes Rd Witham	Asset Management
33564	General Administrative O/Heads	Operations
33552	General Operational O/Heads	Operations
10602	George Yard Car Park	Operations
10706	Goldingham Hall	Asset Management
40203	Grants	Housing Services
24001	Graphic Design & Printing	Marketing & Communications
10712	Great Notley Village Hall	Asset Management
27314	Grove House	Asset Management
65004	Halstead Cemetery	Operations
33233	Halstead Public Gardens	Operations
24104	Hardware/Software	Ict & Facilities
12901	Health Development	Community & Leisure
30701	Health Protection	Environment
25109	Health,Safety & Emerg Plg Unit	Environment
33813	Highway Ranger	Operations
33213	Highway Verges	Operations
27130	Horizon 120 Enterprise Centre	Asset Management
33901	Horticultural - Central Costs	Operations
33902	Horticultural - Plant Shop	Operations
40106	Housing Assessment	Housing Services
26109	Housing Benefits Unit	Finance
40105	Housing Options	Housing Services
40211	Housing The Homeless	Housing Services
26124	Hr & Payroll System	Finance
25106	Human Resources	Human Resources
25501	In Service Training	Human Resources
33568	Income Account	Operations
27101	Industrial Units-General	Asset Management
26106	Insurance Unit	Finance
26103	Internal Audit	Finance
20811	Investment & Other Income	Finance
24109	It Infrastructure	Ict & Facilities
30135	Lakes Road Depot & Offices	Operations
60108	Landscape Services	Sustainable Development
22105	Legal Services	Governance
13001	Leisure Contract	Community & Leisure
62001	Licensing	Environment
22301	Local Land Charges	Governance
60701	Local Plan	Sustainable Development
10612	Lockrams Lane Car Park	Operations
31109	Lockrams Lane Toilets	Operations
22109	Mail Services	Marketing & Communications
31110	Maldon Road Park Toilets	Operations
33560	Management Depot & Admin	Operations
21302	Marketing & Communications	Marketing & Communications
11102	Markets	Operations
10614	Mayland Drive Car Park	Operations
27304	Mayland House	Asset Management
10235	Member Grant Scheme	Community & Leisure

22106	Member Resources	Governance
10613	Mill Lane Car Park	Operations
12401	Museum-General	Community & Leisure
10610	Newlands Drive Car Park	Operations
28901	Non-Domestic Rates	Finance
30120	Operations Mgt & Admin	Operations
27113	Osier House	Asset Management
63007	Other Fountains	Operations
66599	Other Licences	Environment
33201	Parks & Open Spaces	Operations
33225	Parks Other	Operations
27206	Perry Rd Enterprise Witham	Asset Management
36401	Pest Control	Environment
60201	Planning Applications	Sustainable Development
60205	Planning Performance Agreement	Sustainable Development
60104	Planning Policy Unit	Sustainable Development
33205	Play Areas	Operations
60204	Pre-Application Advice	Sustainable Development
33556	Promotional Costs	Operations
27301	Property Management-General	Asset Management
31101	Public Conveniences-General	Operations
10701	Public Halls-General	Asset Management
30102	Public Health & Housing	Environment
35301	Public Lighting	Environment
61001	Public Transport/Traffic Mgmt	Sustainable Development
34301	Radio Control	Operations
28604	Rent Allowances	Finance
24002	Reprographics	Marketing & Communications
40104	Research & Development	Housing Services
24106	Research / Development	Ict & Facilities
26120	Revenues & Benefits Support	Finance
26119	Revenues & Benefits System	Finance
10716	Rickstones	Asset Management
10705	Rivenhall Village Hall	Asset Management
63001	Roadside Features-General	Operations
63006	Roundabouts	Operations
33520	Sack & Wheelie Bin Delivery	Operations
33516	Sack & Wheelie Bin Procurement	Operations
15300	Safeguarding	Community & Leisure
66550	Scrap Metal Licences	Environment
20003	Senior Managers Group	Corporate Management Plan
27501	Shops	Asset Management
27320	Silver End Doctors Surgery	Asset Management
33229	Silver End Memorial Gardens	Operations
10704	Silver End Village Hall	Asset Management
10715	Silver Street Pavilion	Asset Management
33524	Special Collections	Operations
21304	Sponsorship	Marketing & Communications
33217	Sports Grounds	Operations
27204	Springwood Drive Braintree	Asset Management
27112	Springwood Grow On Units	Asset Management

10609	Station Approach Car Park	Operations
27109	Stepfields Witham	Asset Management
40208	Stock Condition Survey	Environment
61620	Strategic Investment Team	Strategic Investment
33801	Street Cleansing	Operations
60901	Street Naming & Numbering	Sustainable Development
33809	Street Namplates	Operations
33401	Street Scene Protection	Operations
66501	Taxi Licences	Environment
40225	Temporary Accomodation	Housing Services
10901	Town Hall Centre	Community & Leisure
33528	Trade Waste	Operations
60801	Tree Maintenance	Sustainable Development
20831	Unapportionable Central Overhd	Corporate Financing
30140	Unit 9 Workshop	Operations
10625	Victoria Square Car Park	Operations
24202	Voice Network	Ict & Facilities
63002	War Memorials	Operations
27104	Warner Drive Braintree	Asset Management
27303	Warners Mill B'Tree	Asset Management
24107	Website/Intranet	Ict & Facilities
10611	White Horse Lane Car Park	Operations
65005	Witham Cemetery	Operations
10703	Witham Public Hall	Asset Management

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

**GROSS EXPENDITURE**

EXP0	Employee Related Expenses	21,680,220	0
EXP1	Premises Related Expenses	1,896,590	26,420
EXP2	Supplies & Services	4,583,370	0
EXP3	Transport Related Expenses	2,494,710	0
EXP4	Transfer Payments	27,513,800	0
EXP5	Third Party Payments	2,141,110	0
EXP6	Capital Financing Costs	1,027,990	0
EXP7	Miscellaneous Expenditure	75,750	90,400
EXPZ	Gf Revenue Account	(2,527,820)	0

<b>TOTAL - GROSS EXPENDITURE</b>	<b>58,885,720</b>	<b>116,820</b>
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**GROSS INCOME**

INC0	Government Grants	(29,730,638)	0
INC1	Joint Financing Income	(1,922,130)	0
INC2	Other Grants & Reimbursements	(2,915,450)	0
INC3	Sales	(505,830)	0
INC4	Fees & Charges	(5,492,370)	0
INC5	Rents	(3,680,640)	0
INC6	Interest	(809,070)	0
INC7	Miscellaneous Income	(184,780)	0
INC8	Internal Recharges	(502,990)	(116,820)

<b>TOTAL - GROSS INCOME</b>	<b>(45,743,898)</b>	<b>(116,820)</b>
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<b>NET CONTROLLABLE EXPENDITURE</b>	<b>13,141,822</b>
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**General Fund Account Codes By Subjective Level  
(All Business Plans)**

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

<b>EXP0</b>	<b>Employee Related Expenses</b>	<b>21,680,220</b>	<b>0</b>
0100	Salary With Oncost	18,712,980	
0103	Staffing Costs Profile	776,890	
0104	Annual Leave Purchase	(25,000)	
0110	Standby	60,910	
0130	Overtime - Monthly Pay	331,010	
0200	Other Staffing (Bought In)	360,400	
0201	Pension Fund - Added Years	603,740	
0300	Agency/Sep Staff	557,780	
0520	Staff Professional Fees	18,980	
0540	First Aid	1,000	
0550	Fire Marshall	2,200	
0560	Webcasting	5,020	
0620	Employers Liability Ins.	68,750	
0650	Officials Indemnity Ins.	9,550	
0660	Pa(All Duties) Insurance	3,290	
0670	Fidelity Insurance	6,730	
0710	Staff Health Checks	7,960	
0711	Well Being Programme	600	
0712	Employee Support	7,220	
0750	Annuity	7,280	
0785	Staff Awards	500	
0810	Advertising	8,020	
0850	Disclosure & Barring Service	200	
0860	Recruitment Fees	9,720	
0940	Training Fees - Incl.Reg.	144,390	
0960	Seminars	100	



<b>General Fund Account Codes By Subjective Level (All Business Plans)</b>		<b>Direct Controllable Budgets (£)</b>	<b>Internal Charging (£)</b>
<b>EXP1</b>	<b>Premises Related Expenses</b>	<b>1,896,590</b>	<b>26,420</b>
1010	General Repair & Maint.	240,830	
1019	Planned Maintenance	25,000	
1040	Electrical Works	4,800	
1050	Plumbing/W.C. Repairs/Maint	5,700	
1210	Lift Repairs & Maint.	12,000	
1220	Heat/Ventil'N Rep/Maint.	8,300	
1240	Generator Maintenance	1,500	
1250	Fire Alarm/Extinguisher Maint.	11,720	
1260	Automatic Door Maint.	2,150	
1270	Security Alarm Payments	7,080	
1280	Lights/Fittings/Electrics	4,850	
1284	Health & Safety	1,000	
1285	Fire Safety Remedial Work	500	
1286	Asbestos Surveys	900	
1287	Cctv Maintenance	4,000	
1290	Air Conditioning Maint.	4,000	
1300	General Maint.Of Grounds	3,270	
1302	Floral Decs.-Internal	200	
1304	Shrubs & Planting	7,500	
1307	Tree Maintenance	72,210	
1308	Bedding	11,920	
1309	Fencing/Walls	9,000	
1310	Landscaping	2,900	
1312	Road Repairs	500	
1313	Weed Control	4,400	
1318	Hanging Baskets/Containers	9,200	
1410	Gas	45,860	
1420	Electricity	267,330	
1500	Combined Water/Sewer Chge	45,300	
1510	Metered Water Charge	700	
1610	Building Insurance	51,130	
1630	Hirers Liability	3,480	
1720	Window Cleaning	2,300	
1730	Cleaning Materials	4,900	
1740	Contract Cleaning	130,090	
1750	Trade Waste Collection		26,420
1770	Toilets-Hygiene	5,300	
1780	Clinical Waste	1,440	
1781	Confidential Waste Disposal	3,000	
1790	Health & Safety	520	
1810	Rent	207,450	
1820	Unified Business Rate-Ndr	627,270	
1840	Hire Of Premises	2,580	
1850	Council Tax	2,500	
1860	Service Charges	40,010	

<b>General Fund Account Codes By Subjective Level (All Business Plans)</b>	<b>Direct Controllable Budgets (£)</b>	<b>Internal Charging (£)</b>
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EXP2	Supplies & Services	4,583,370	0
2010	New Equip. & Furniture	60,040	
2011	New Litter Bins/ New Dog Bins	13,500	
2012	New Trade Waste Bins	30,000	
2013	New Wheelie Bins	80,000	
2015	Signs	10,590	
2019	New Kitchen Caddies	5,000	
2020	Hired Equipment	15,680	
2030	Maint.Equipment/Furniture	67,880	
2032	Maint Of Trade Waste Bins	1,000	
2033	Maint Of Wheelie Bins	1,000	
2034	Maint Of Bring Banks	20,000	
2035	Maint Of Pv Panels	3,140	
2045	Social Car Mileage Payments	3,500	
2050	Tv/Sound Rentals/Licence	1,480	
2060	Chemicals,Fertilisers,Poisons	5,100	
2085	Purchase Of Trade Waste Sacks	900	
2086	Purchase Of Sacks (Street)	14,000	
2090	Other Tools & Materials	52,690	
2092	Consumable Materials	11,800	
2093	Recycling Sacks	204,040	
2095	Street Nameplates	3,500	
2110	Provisions,Foods & Snacks	1,330	
2120	Vending Machine Supplies	3,500	
2121	Water Coolers Expenditure	5,700	
2130	Vending Machine Rental	1,000	
2210	Protective Clothing	44,350	
2220	Uniforms & Name Badges	3,560	
2230	Laundry	2,700	
2300	Printing-Outwork	68,360	
2310	Newspapers & Publications	18,600	
2320	Stationery	16,400	
2330	Books	50	
2360	Printing Paper/Materials	14,320	
2370	Printing-Machine Rentals	29,380	
2390	Photocopy Mach.Rent/Meter Chge	13,790	
2410	Court Fees & Charges	13,140	
2430	Licences(Miscellaneous)	5,170	
2450	Land Registry Fees	3,760	
2500	Other Professional Fees	147,070	
2501	Analysts Fees	2,500	
2502	Consultants Fees	114,180	
2504	Legal Fees	302,820	
2505	Bailiffs Fees	2,550	
2507	Valuers/Estate Agent Fees	10,000	
2508	Vets Fees	5,100	
2509	Audit Fees	83,920	
2510	Bank Charges	111,990	
2511	Security Services	10,990	
2512	Debt Collection Agencies	9,200	
2513	Elections Canvassing Fees	9,180	
2518	Language Line	600	

<b>General Fund Account Codes By Subjective Level (All Business Plans)</b>		<b>Direct Controllable Budgets (£)</b>	<b>Internal Charging (£)</b>
2521	Management Fees/Charges	12,780	
2522	Disclosure & Barring Service	4,000	
2523	Doctors / Medical Fees	300	
2527	Dvla Checks	2,000	
2529	Treasury Mgt Advisors	20,500	
2530	Utility Management Fees	4,000	
2531	Childcare Voucher Scheme	500	
2601	Engineering Insurance	3,780	
2602	All Risks Insurance	3,670	
2604	Cash In Transit Insurance	460	
2605	Libel & Slander Insurance	2,670	
2606	Land Charges Insurance	4,880	
2609	General Insurance	2,750	
2610	Public Liability	85,670	
2611	Proff Negligence Ins	7,500	
2700	Computer Bureaux Chge/Lic	184,000	
2701	Computer Paper & Materials	1,650	
2702	Computer Equip.& Software	59,790	
2703	Computer Maintenance	803,590	
2704	System Development	28,660	
2730	Telephone Charges	8,960	
2731	Telephone Line Rentals	10,000	
2732	Fax Machine	150	
2734	Mobile Phones	20,910	
2735	Purchase Hand/ Head Sets	500	
2750	Postages	132,860	
2810	Conference Expenses	8,550	
2820	Subsistence	850	
2821	Appeals/Witness Expenses	250	
2822	Bed & Breakfast	10,000	
2823	Swep- Sev W Accom	3,000	
2830	Members Allowances	472,850	
2831	Independent Sra'S	3,000	
2840	Chairmans Allowance	3,020	
2850	Vice Chairmans Allowance	820	
2860	Members Training Expenses	5,500	
2862	Members Broadband	18,570	
2870	Civic Hospitality	4,500	
2880	Office Hospitality Exp.	4,450	
2900	Grants-Welfare	154,110	
2903	Miscellaneous Grants	71,550	
2905	Recycling Donations	3,000	
2909	Grant - Museum Trust	171,690	
2940	Publicity/Promotion Exp.	86,950	
2950	Membership Subscriptions	95,690	
2960	Statutory Advertising	2,920	
2970	Advertising General	21,140	
2990	Data Protection Act	5,900	
7020	Payments	185,950	
7030	Other Expenses	181,730	
X920	Printing(Reprographics)	800	

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

<b>EXP3</b>	<b>Transport Related Expenses</b>	<b>2,494,710</b>	<b>0</b>
3021	Diesel Fuel	561,930	
3022	Petrol	4,820	
3023	Oil	2,100	
3025	Adblue	3,680	
3050	Tyres	3,000	
3060	Road Fund Licence	28,780	
3090	Misc.Transport Costs	335,890	
3110	Parts & Materials	362,250	
3120	Repairs	24,110	
3140	Leased Car Maintenance	6,570	
3150	Plant Materials	26,000	
3220	Transport Costs-Plant	7,320	
3310	Hire Of Vehicles	82,270	
3320	Plant Hire	2,900	
3331	Lease Car N.I.Contributions	8,140	
3332	Leased Car Irrecoverable V.At	3,350	
3340	Operating Lease Payments	650,970	
3350	Contract Hire	33,420	
3510	Casual Car Allowance	59,920	
3530	Leased Car Allowance	2,320	
3550	Public Transport	1,580	
3551	Rail Travel	3,410	
3553	Taxi Fares	240	
3554	Car Parking	270	
3560	Mileage Allow.-Occasional	100	
3570	Members Travel	11,320	
3580	Civic Travel	4,000	
3610	General Veh./Plant Ins.	253,050	
3650	Leased Car Insurance	11,000	
<b>EXP4</b>	<b>Transfer Payments</b>	<b>27,513,800</b>	<b>0</b>
4340	Tree Planting Grants	2,500	
4410	Rent Allowances Paid	27,511,300	

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

<b>EXP5</b>	<b>Third Party Payments</b>	<b>2,141,110</b>	<b>0</b>
5220	Sub-Contractors:General	232,910	
5260	Payments To External Mrfs	631,910	
5261	Abandoned Vehicles Removal	1,500	
5262	Waste Disposal & Transport	69,860	
5264	Emptying Of X Tanks	29,000	
5265	Grave Digging	57,000	
5280	Eastlight Community Homes	14,000	
5291	Leisure Contract - Variations	30,000	
5320	Essex County Council	259,840	
5321	Ecc Disposal Costs	469,110	
5322	Ecc Pension Fund	2,000	
5330	Community Associations	9,270	
5350	Payments To Other La'S	12,000	
5360	Payments To Parish Councils	92,350	
5370	Colchester Bc	191,000	
5380	Essex County Fire & Rescue	1,270	
5540	Pest Control	2,790	
5602	Air/Water Quality/Contam Land	800	
5603	Stock Condition Survey	34,000	
5700	Landlord Incentives	500	
<b>EXP6</b>	<b>Capital Financing Costs</b>	<b>1,027,990</b>	<b>0</b>
6020	Interest Payments	282,000	
6042	Minimum Revenue Provision	565,990	
6820	Revenue Contributions	180,000	
<b>EXP7</b>	<b>Miscellaneous Expenditure</b>	<b>75,750</b>	<b>90,400</b>
7010	Adjustments	58,750	
7011	Expenditure Savings Profiled	(27,110)	
7028	Parkmark Accreditation	2,250	
7040	Refunds	(16,550)	
7050	Contingency	15,030	
7051	Health & Safety Contingency	18,500	
7080	Payments To Ecc	2,740	
7110	Write-Offs	6,260	
7220	Transfers Within Procurement		90,400
7300	Insurance Excess	15,880	

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

<b>EXPZ</b>	<b>Gf Revenue Account</b>	<b>(2,527,820)</b>	<b>0</b>
7805	Transfer To Reserve	2,041,998	
9806	Transfer To/From Reserve	(4,569,818)	
<b>INC0</b>	<b>Government Grants</b>	<b>(29,730,638)</b>	<b>0</b>
9002	Dclg - Other	(453,130)	
9003	Dwp	(246,020)	
9005	Dwp - Rent Allowance Subsidy	(26,923,860)	
9007	Dwp - Benefit Admin Grant	(336,770)	
9018	Dept For Transport	(1,500)	
9022	New Homes Bonus Grant	(1,656,948)	
9026	Dclg - Localising Suppt C Tax	(112,410)	
<b>INC1</b>	<b>Joint Financing Income</b>	<b>(1,922,130)</b>	<b>0</b>
9101	Ecc Joint Financing Conts	(1,019,190)	
9102	Colchester Bc Jt Finance	(67,180)	
9105	Witham Town Council	(6,700)	
9106	Ecc Agency Reimbursements	1,000	
9108	External Income	(167,100)	
9109	Essex Police Jt Financing	(18,900)	
9111	Hub Subscriptions - Other La'S	(50,000)	
9114	Repay Technical Agreement	(460,000)	
9115	Collection Investment	(51,320)	
9117	School Joint Financing	(35,000)	
9119	Fraud & Compliance Investment	(47,740)	
<b>INC2</b>	<b>Other Grants &amp; Reimbursements</b>	<b>(2,915,450)</b>	<b>0</b>
9200	Sponsorship	(46,750)	
9204	Contributions	(22,850)	
9205	Commissions	(100,000)	
9206	Costs Recovered	(9,000)	
9210	Benefit Overpayment Recoveries	(400,000)	
9212	Revenues Costs Recovered	(306,700)	
9215	Administrative Penalties	(15,250)	
9217	Disposal Credits	(154,840)	
9219	Ecc Recycling Credits	(1,296,000)	
9220	Ecc Tipping Away	(57,380)	
9222	Cost Of Collection Allowance	(194,750)	
9230	Eastlight Community Homes	(20,320)	
9235	Plan Perform. Agreements	(85,000)	
9445	Leisure Contract Fees	(206,610)	

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

<b>INC3</b>	<b>Sales</b>	<b>(505,830)</b>	<b>0</b>
9302	Sale Of Provisions	(4,000)	
9304	Sale Of Publications/Maps	(500)	
9306	Sale Of Meals/Drinks	(1,000)	
9309	Other Sales	(480,330)	
9322	Sales Of Sacks (Blue)	(12,000)	
9323	Sale Of Sacks (Trade Recy)	(8,000)	
<b>INC4</b>	<b>Fees &amp; Charges</b>	<b>(5,492,370)</b>	<b>0</b>
9400	Tuition Fees	(2,000)	
9401	Fees/Charges For Services	(4,432,120)	
9402	Lettings-Facility/Casual Users	(109,690)	
9403	Charges-Hire/Use Equip/Rooms	(25,720)	
9404	Admission Charges	(1,000)	
9405	Advertising Charges	(37,850)	
9406	Fines	(7,000)	
9408	Licences	(253,500)	
9409	Other Recoverable Charges	(76,500)	
9410	Season Tickets/Permits	(117,430)	
9416	Exclusive Rights Of Burial	(70,500)	
9417	Memorials	(18,650)	
9418	Interment Fees	(84,950)	
9419	Maintenance Of Graves	(13,040)	
9423	Pcn Off Street	(65,000)	
9428	Day Trips Income	(5,000)	
9429	Dial A Ride Regs/Renewal	(470)	
9431	Allotments Income	(15,000)	
9433	Memorial Bench Or Tree	(1,000)	
9434	Shopper Bus Fares	(3,500)	
9435	Fare Income	(17,580)	
9436	Group Hire Inc Driver Provided	(49,630)	
9437	Social Car Scheme Regs/Renewal	(11,250)	
9438	Group Hire Reg Driver Provided	(2,320)	
9439	Community Priced Weddings	(7,000)	
9440	Wedding Hire	(8,000)	
9442	Sports Pitch Income	(35,000)	
9447	Electric Charging Point	(1,500)	
9448	Group Hire Reg (Self Drive)	(170)	
9449	Group Hire Inc(Self Drive)	(2,000)	
9451	Stray Dogs Income	(1,500)	
9452	Temporary Traffic Reg Orders	(1,000)	
9453	Second Green Bin	(13,000)	
9454	Fhrs Re-Score Visits	(1,000)	
9455	Memorial Plaques	(1,500)	
<b>INC5</b>	<b>Rents</b>	<b>(3,680,640)</b>	<b>0</b>
9443	Service Charges	(302,980)	
9501	General Rent	(856,450)	
9502	Commercial/Industrial Rents	(2,515,740)	
9503	Licence To Occupy	(720)	
9505	Right Of Way/Access	(1,750)	
9506	Service Charges	(3,000)	

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

**Direct  
Controllable  
Budgets (£)**

**Internal  
Charging (£)**

		Direct Controllable Budgets (£)	Internal Charging (£)
<b>INC6</b>	<b>Interest</b>	<b>(809,070)</b>	<b>0</b>
9630	Interest - Deposits	(23,070)	
9637	Interest - Pooled Funds	(786,000)	
<b>INC7</b>	<b>Miscellaneous Income</b>	<b>(184,780)</b>	<b>0</b>
9700	Miscellaneous Income	(49,080)	
9713	Income Savings Profiled	(29,550)	
9716	Feed In Tariff	(54,800)	
9717	Export Tariff	(1,810)	
9718	Electricity Consumed Recharge	(49,540)	
<b>INC8</b>	<b>Internal Recharges</b>	<b>(502,990)</b>	<b>(116,820)</b>
9801	Recharge To Other Rev.A/C	(10,580)	(26,420)
9803	Tfr To Capital Funds	(492,410)	
9820	Transfers Within Procurement		(90,400)



**General Fund Revenue Profile 2021/22 to 2025/26**

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
	£	£	£	£	
<b>Base Budget brought forward from previous year</b>	<b>14,927,440</b>	<b>15,879,340</b>	<b>16,342,150</b>	<b>16,061,564</b>	<b>16,486,876</b>
<b><u>Inflation:</u></b>					
Pay Cost of Living increase and Incremental Progression	523,980	373,380	482,100	462,290	447,800
Other Expenditure Inflation	102,480	173,550	136,050	149,610	150,580
Pension Fund inflation	8,890	12,100	12,250	12,480	12,710
Health & Social Care Levy		123,300			
<b><u>Pension Fund Deficit - Est. Triennial Adjustment</u></b>					
Est. deficit payment adjustment to Base Budget			133,810		
<b><u>Treasury Management</u></b>					
Reduction/ -increase in dividends & interest	350,000	-100,000	-120,000	-30,000	
<b><u>New Demands:</u></b>					
Reduced Income/Increased costs previously profiled	173,190	205,000	96,000	4,000	
Changes in increased costs previously profiled		-200,000	-90,000		
Budget Demand - previously agreed		25,350			
New Unavoidable Budget Demands		294,350	25,000	25,000	25,000
New Priority Growth		265,140		8,900	
<b><u>Reductions:</u></b>					
Savings/Additional Income previously profiled	-206,640	-40,350	-5,000	-52,500	
Changes to savings previously profiled		-5,000	5,000		
Homelessness Prevention Grant (Net Credit)		-141,000			
New Management Savings/Additional Income		-485,790	-28,420	-35,600	
New Member Savings/Additional Income - Members		-37,220	-2,250		
<b>Ongoing Additional Savings Required</b>		<b>0</b>	<b>-925,126</b>	<b>-118,868</b>	<b>-198,524</b>
<b>Updated Base Budget</b>	<b>15,879,340</b>	<b>16,342,150</b>	<b>16,061,564</b>	<b>16,486,876</b>	<b>16,924,442</b>
<b><u>One-Off or Short-Term Demands</u></b>					
One-off items previously identified (updated)	364,370	417,620	121,350		
Covid Central Provision	1,000,000				
New Priority Growth and Unavoidable Budget Demands (from reserves)		325,000	75,000		
Net projected underspend in current year (Q2)	-383,000				
<b>Budget including one-off adjustments</b>	<b>16,860,710</b>	<b>17,084,770</b>	<b>16,257,914</b>	<b>16,486,876</b>	<b>16,924,442</b>
Addition to/(Withdrawal) from Balances - Base budget	-320,165	-89,494			
Change in estimated use of Balances due to in-year variance (Q2)	383,000				
Contribution from Balances for previously agreed one-off investment	-1,139,000	-370,620	-121,350		
Contributions from the Business Rates Equalisation Reserve	-7,368,666	-2,737,178			
Contributions from Earmarked Reserves	-351,811	-47,000			
New Contributions from Earmarked Reserves	-	-336,000	-75,000		
<b>Budget Requirement</b>	<b>8,064,068</b>	<b>13,504,478</b>	<b>16,061,564</b>	<b>16,486,876</b>	<b>16,924,442</b>
Revenue Support Grant	-	-555			
Retained Business Rates - Baseline	-3,486,929	-3,486,929	-3,556,668	-3,627,801	-3,700,000
- Growth above baseline and compensation	-1,492,095	-1,711,834	-1,746,070	-1,780,992	-1,816,605
Rural Services Grant	-23,217	-23,217	-23,217	-23,217	-23,217
Lower Tier Services Grant	-148,498	-159,517			
Services Grant (New)	-	-240,380			
Local Council Tax Support Grant (One-off)	-189,919				
Collection Fund Balance - Business Rates Deficit	7,368,666	2,737,178			
Collection Fund Balance - Council Tax Surplus	-170,882	-197,728			
<b>BDC Requirement from Council Taxpayers</b>	<b>9,921,194</b>	<b>10,421,496</b>	<b>10,735,609</b>	<b>11,054,866</b>	<b>11,384,620</b>
Tax base (1% 2023/24 onwards)	53,721	54,957	55,507	56,062	56,623
Council Tax (Band D) (+2% per annum 23/24 onwards)	£184.68	£189.63	£193.41	£197.19	£201.06
Council Tax per week	£3.55	£3.65	£3.72	£3.79	£3.87
<b>Percentage Increase</b>	<b>0.00%</b>	<b>2.68%</b>	<b>1.99%</b>	<b>1.95%</b>	<b>1.96%</b>
Increase per week	£0.00	£0.10	£0.07	£0.07	£0.08

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

Portfolio	Business Plan/ Service	Description	Cost Increase or Reduced Income			
			2022/23	2023/24	2024/25	2025/26
			£	£	£	£
	<b>Asset Management</b>					
Housing, Assets and Skills	Causeway House	Potential loss of service charge income from vacation of Causeway House by Essex County Council	16,230			
	<b>Corporate Management</b>					
Overall Strategy	Corporate Management Team	Corporate Director role/ senior management restructure - increased capacity including related personal assistant support for Management Board.	95,000			
	<b>Environment</b>					
Climate Change & Environment	Housing & Pollution	Air monitoring equipment - additional revenue cost associated with calibration/servicing/IT costs.	3,000			
	<b>Finance</b>					
Finance & Corporate Transformation	Insurance	Increased insurance costs following the retender of liability and motor policies after the incumbent insurer broke the long-term agreement that was put in place in 2020.	30,000			
Finance & Corporate Transformation	Financial Services	Database management support service for the Efinancials system	20,000			
	<b>Governance</b>					
Overall Strategy	Elections Service	Cessation of Cabinet Office grants partially offset by savings to be made on postage costs by switching to email delivery where legislation permits.	11,100			
	<b>ICT &amp; Facilities</b>					
Finance & Corporate Transformation	ICT and Facilities	Additional ICT costs relating to Office 365 licencing requirements	30,350	6,000	4,000	
Finance & Corporate Transformation	Corporate Business Systems	Increase in licence costs for back up solution and softphone licence costs for Cisco relating to increased remote working	14,820			
Finance & Corporate Transformation	Corporate Business Systems	Annual cost of a Security Information and Event Management (SIEM) tool to increase cyber security and give the ICT team the means to proactively identify various malicious activity and nullify data breaches before they can occur.	25,000			
	<b>Marketing &amp; Communications</b>					
Overall Strategy	Marketing and Communications	Mosaic licence			8,900	
	<b>Operations</b>					
Operations & Commercialisation	Waste Management	National shortage of agency drivers and pay parity for all agency staff after 12-weeks' temporary employment.	30,000			
Operations & Commercialisation	All services	Fuel - increase in price	25,000			
Operations & Commercialisation	Waste Management	Increase in transportation costs of mixed dry and green recycle	27,200			
Operations & Commercialisation	Waste Management	Food and drink collections (Tetrapak) trial	8,000			
	<b>Sustainable Development</b>					
Planning & Infrastructure	Planning Enforcement	Increased staffing for the enforcement team as per recommendations from the Member Reference Group - Option 1	209,140			
	<b>Corporate Financing</b>					
Finance & Corporate Transformation	Audit Fees	Increased external audit fees arising from new requirements under the Audit Code of Practice issued by the National Audit Office (NAO) and from increased work required of auditors on property assets and pension fund liabilities from regulators.	20,000			
Environment	Operational Services Fleet	Vehicle Replacement Reserve (VRP) - Increase in base budget to provide additional financing annual contributions to the VRP to reflect increased cost of vehicles and higher leasing rates.	25,000	25,000	25,000	25,000
<b>Total - New Priority Growth and Unavoidable Budget Demands (Ongoing)</b>			<b>589,840</b>	<b>31,000</b>	<b>37,900</b>	<b>25,000</b>

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

Portfolio	Business Plan/ Service	Description	Cost Increase or Reduced Income			
			2022/23	2023/24	2024/25	2025/26
			£	£	£	£
<b>Economic Development</b>						
Economic Growth	Economic Development - Cycling Strategy	Proposal to engage a project officer for a 2-year period to support implementation of the strategy. It is expected that a 50% contribution from ECC will be made with the balance of funding from the Climate Change Reserve	25,000	25,000		
<b>Environment</b>						
Climate Change & Environment	Climate Change	Resource required to deliver the climate change strategy	50,000	50,000		
<b>Finance</b>						
Finance & Corporate Transformation	Housing Benefit	Net Cost of Housing Benefits (after taking into account Discretionary Housing Payments and government subsidy and grant)	100,000			
<b>Sustainable Development</b>						
Planning & Infrastructure	Sustainable Development	Infrastructure Project Officer (Funding for 2020-2023 only)	47,000			
Planning & Infrastructure	Planning Enforcement	Creation of reserve to meet legal, court fees, serving notices etc.	150,000			
<b>Total - Priority Growth and Unavoidable Budget Demands (One-off from reserves)</b>			<b>372,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>Corporate</b>						
Finance & Corporate Transformation	Asset Management - running costs newly built assets	Revenue impact of Enterprise Centre, Horizon 120	309,370	121,350		
<b>Community &amp; Leisure</b>						
Health & Communities	Community Grants	Councillor Community Grant scheme - funding of current scheme ceases on 31st March 2022. Proposed funding for 2022/23 only from unallocated balances.	61,250			
<b>Total - New Priority Growth and Unavoidable Budget Demands (One-off from Unallocated Balances)</b>			<b>370,620</b>	<b>121,350</b>	<b>-</b>	<b>-</b>

## Savings Proposals 2022-23 onwards (All)

Portfolio	Business Plan/ Service	Description	Cost Saving or Increased Income						
			2022/23	£	2023/24	£	2024/25	£	2025/26
<b>Asset Management</b>									
Housing, Assets & Skills	Asset Management	Commercial Portfolio - estimated additional income from rent reviews (previous 2021/22 MTFS)	24,350						
Housing, Assets & Skills	Asset Management	Commercial Portfolio - estimated additional income from future rent reviews.	45,590	19,250	35,600				
Housing, Assets & Skills	Asset Management	Letting income from Rippers Court which was previously used as a storage facility by the Council but is now being leased commercially.	10,000						
Housing, Assets & Skills	Asset Management	Ground lease extension agreed.	28,000						
<b>Community &amp; Leisure</b>									
Communities	Community Transport	Community Transport Co-ordinator - Saving from a vacant part time post which is no longer required following a retirement in July 21	12,530						
Communities	External Funding	Citizens Advice Bureau (CAB) - potential savings from review of grant funding	12,470						
Communities	Museum	Year 4 reduction in Funding Management Agreement with Museum Trust (deferred from 2021/22)	13,640						
Health & Wellbeing	Leisure	Additional income from recharges to Fusion for the electricity generated by solar panels at facilities (£10k); a reduction in the base budget for contract variations based on historical spend (£12k); and an extension to the existing leisure management contract from September 2022 resulting in an increase in management fee receivable (22k per annum).	34,830	9,170					
Communities	Town Hall Centre	Reinstatement of remaining income budget reduced in prior years to reflect the disruption caused by the Manor Street regeneration	2,000						
Communities	Town Hall Centre	Creation of a Shared Events team	7,000						
<b>Corporate Management</b>									
Finance & Corporate Transformation	Customer Service Centre	Cessation of the service level agreement with Essex County Council for the provision of services via libraries. Six months notice to be given from 1st November 2021.	24,750	2,250					
<b>Environment</b>									
Climate Change & Environment	Emergency Planning	Delete emergency planning contingency budget which rarely gets used. General Fund balances are held for unplanned/ emergency expenditure.	3,000						
Finance & Corporate Transformation	Health & Safety	Delete membership & subscription budget as this has not been required since 2019	3,000						
<b>Finance</b>									
Finance & Corporate Transformation	Financial Services	Replacement of Marketplace procurement system with E-Procurement	10,700						
Finance & Corporate Transformation	Shared Payroll Service	Expansion of the shared payroll service to 3 new local authorities from April 2021. The service now processes the payroll of 6 local authorities.	13,000						

	<b>Housing Services</b>					
Housing, Assets & Skills	Housing Options	Housing Legal Fees - Cost Reduction	4,000			
Housing, Assets & Skills	Housing Options	Reduce budget for the Temporary Accommodation Agreement with Eastlight	20,000			
Housing, Assets & Skills	Housing Options	Reduction in Housing Rent In Advance Loans	10,000			
Housing, Assets & Skills	Homelessness and Temporary Accommodation	Homelessness Prevention Grant - introduce grant into Base budget alongside the related staffing costs leading to net credit to the revenue account	141,000			
	<b>Human Resources</b>					
Finance & Corporate Transformation	Human Resources	Staff restructuring following flexible retirement of Human Resources and Organisational Development Manager in August 2018	19,000			
	<b>Marketing &amp; Communications</b>					
Overall Strategy	Marketing and Communications	Printing cost saving as a result of changing behaviours as staff move towards more hybrid working and are using printing facilities less.	10,000			
Overall Strategy	Mail Services	Hybrid mail - estimated reduction in postage costs by switching to a more cost effective and digital solution to sending communications.	23,000			
	<b>Operations</b>					
Climate Change & Environment	Horticultural Services	Developing income stream from external contracts	5,000			
Operations & Commercialisation	Waste Management	Cordons Farm - operational efficiencies has meant the service has been able to reduce operating costs.	5,000			
Operations & Commercialisation	Waste Management	After bringing the Special Collections service in-house the service has been developing the income stream	10,000			
Operations & Commercialisation	Waste Management	Increased income from the sale of mixed dry recycling due to rising prices. (Based on 5-year average price)	166,000			
Operations & Commercialisation	Cemeteries	Garden of Remembrance capital project for Bocking Cemetery proceeding in 2021/22 which will generate some income through the provision of memorial plaques.	1,500			
	<b>Corporate Financing</b>					
Finance & Corporate Transformation	Corporate	Revenue impact of Enterprise Centre, Horizon 120			52,500	
Finance & Corporate Transformation	Pension Fund	Pension Fund payments for added years has reduced providing a saving against the base budget.	50,000			
<b>Total - Savings and Reductions (Ongoing)</b>			<b>709,360</b>	<b>30,670</b>	<b>88,100</b>	<b>-</b>

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