

## Summary of Special Expenses Impact on Band D Council Tax

## Appendix M

Parish	Tax Base @ 99.4% Collection Rate	Expenditure	Reduction in Council Tax	Additional Council Tax	Net Inc/(Dec) in Council Tax 2021/2022	Net Inc/(Dec) in Council Tax 2020/21
		£	£	£	£	£
Ayot St Lawrence	69.7	0.00	(14.54)	0.00	(14.54)	(13.57)
Ayot St Peter	113.2	0.00	(14.54)	0.00	(14.54)	(13.57)
Essendon	424.6	2,820.00	(14.54)	6.64	(7.90)	(7.68)
Hatfield	12,167.6	99,446.08	(14.54)	8.17	(6.37)	(5.98)
North Mymms	4,398.4	0.00	(14.54)	0.00	(14.54)	(13.57)
Northaw & Cuffley	3,058.3	56,240.00	(14.54)	18.39	3.85	2.35
Welwyn	4,684.9	34,493.97	(14.54)	7.36	(7.18)	(6.48)
Welwyn Garden City	17,976.3	438,768.95	(14.54)	24.40	9.86	9.52
Woolmer Green	569.4	0.00	(14.54)	0.00	(14.54)	(13.57)
<b>Total</b>	<b>43,462.4</b>	<b>631,769.00</b>		<b>64.96</b>		

**Additional Council Tax, per area, for each element of the Special Expenses**

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<b>Parish / Area</b>	<b>Allotments</b>	<b>Community Centres</b>	<b>Open Spaces</b>	<b>Play Areas</b>	<b>Playing Fields</b>	<b>Public Conveniences</b>	<b>Total</b>
	£	£	£	£	£	£	£
Ayot St Lawrence	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Ayot St Peter	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Essendon	0.00	0.00	6.64	0.00	0.00	0.00	<b>6.64</b>
Hatfield	1.41	0.63	1.39	3.35	0.00	1.39	<b>8.17</b>
North Mymms	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
Northaw & Cuffley	0.00	0.00	18.39	0.00	0.00	0.00	<b>18.39</b>
Welwyn	0.28	(5.69)	10.89	0.00	1.88	0.00	<b>7.36</b>
Welwyn Garden City	2.15	0.67	2.70	2.52	16.36	0.00	<b>24.40</b>
Woolmer Green	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>
	<b>3.84</b>	<b>(4.39)</b>	<b>40.01</b>	<b>5.87</b>	<b>18.24</b>	<b>1.39</b>	<b>64.96</b>

Play Area's

Appendix M

The costs from Play areas general budget (6421) are proportionately allocated between Welwyn Garden City and Hatfield based on the number of play areas in the each area.

	<b>Sites</b>	<b>From council website 09/12/2020</b>
Hatfield	17	44.74%
WGC	21	55.26%
	<b>38</b>	

Play Areas	£	44.7%		
Category of Expenditure	2021/22	Hatfield	Welwyn Garden City	Total
Employees	34,490	15,431	19,059	34,490
Premises	1,640	734	906	1,640
Equipment	20,600	9,216	11,384	20,600
Income	(5,000)	0	(5,000)	(5,000)
Departmental Overheads	34,370	15,377	18,993	34,370
<b>Grand Total</b>	<b>86,100</b>	<b>40,758</b>	<b>45,342</b>	<b>86,100</b>
		47.34%	52.66%	
Cost		40,758	45,342	86,100
Tax Base		12,167.6	17,976.3	30,143.8
<b>Council Tax Charge for Special Expenses</b>		<b>3.35</b>	<b>2.52</b>	<b>5.87</b>

**NOTES**

Income relates to section 106 funding held and released overtime. Relates to Welwyn Garden City projects.

**Public Conveniences**

**Appendix M**

The costs from Public Conveniences budget (6492) relate wholly to the public conveniences in Hatfield.

<b>Public Conveniences</b>	<b>Year</b>		100.0%	100.0%
<b>Category of Expenditure</b>	<b>2021/22</b>		<b>Hatfield</b>	<b>TOTAL</b>
Premises	16,940		16,940	<b>16,940</b>
<b>Grand Total</b>	<b>16,940</b>		<b>16,940</b>	<b>16,940</b>

  

Cost			16,940	<b>16,940</b>
Tax Base			12,167.6	<b>12,167.6</b>
<b>Council Tax Charge for Special Expenses</b>			<b>1.39</b>	<b>1.39</b>

**Community Centres**

The net costs of running community centres, excluding the capital charges, are directly allocated to area where community centre is located. Each community centre has its own cost centre which is fully allocated to the relevant area.

Community Centres	Welwyn Garden City:			Welwyn:	Hatfield:	2021/22	Hatfield	Welwyn	Welwyn Garden City	TOTAL
	Hazel Grove Community Centre	Panshanger CC	Vineyard Barn CC	Welwyn CC	Hilltop Community Centre					
Maintenance	3,100	1,000	7,810	0	0	<b>11,910</b>	0	0	11,910	<b>11,910</b>
Premises	10,750	22,780	11,280	0	28,170	<b>72,980</b>	28,170	0	44,810	<b>72,980</b>
Rent/Rates	2,070	6,600	4,140	0	0	<b>12,810</b>	0	0	12,810	<b>12,810</b>
Equipment	2,010	5,780	4,150	0	5,800	<b>17,740</b>	5,800	0	11,940	<b>17,740</b>
Income	(6,770)	(26,440)	(41,730)	(33,010)	(26,290)	<b>(134,240)</b>	(26,290)	(33,010)	(74,940)	<b>(134,240)</b>
Departmental Overhead	250	3,360	1,920	6,370	0	<b>11,900</b>	0	6,370	5,530	<b>11,900</b>
<b>Grand Total</b>	<b>11,410</b>	<b>13,080</b>	<b>(12,430)</b>	<b>(26,640)</b>	<b>7,680</b>	<b>(6,900)</b>	<b>7,680</b>	<b>(26,640)</b>	<b>12,060</b>	<b>(6,900)</b>
Cost							7,680	(26,640)	12,060	<b>-6,900</b>
Tax Base							12,167.6	4,684.9	17,976.3	<b>34,828.8</b>
<b>Council Tax Charge for Special Expenses</b>							<b>0.63</b>	<b>(5.69)</b>	<b>0.67</b>	<b>(4.39)</b>

**NOTES**

Panshanger CC internal recharges are higher in 2020/21 because the formula bases the Corporate Property recharge on the prior year maintenance costs. When Panshanger moved back in house there was a significant amount spent refurbishing the building.

**Allotments****Appendix M**

The total net costs from the Allotments general budget (6080), is allocated proportionately based upon the number of plots within each area.

	<b>Plots</b>	
Hatfield	132	29.80%
Welwyn	10	2.30%
Welwyn Garden City	297	67.90%
<b>Total</b>	<b>439</b>	

<b>Allotments</b>	£				
<b>Category of Expenditure</b>	<b>2021/22</b>	<b>Hatfield</b>	<b>Welwyn</b>	<b>Welwyn Garden City</b>	<b>Total</b>
Maintenance	10,380	3,121	237	7,022	10,380
Employees	37,480	11,270	855	25,355	37,480
Premises	5,730	1,723	131	3,876	5,730
Equipment	1,220	367	28	825	1,220
Income	(14,070)	(4,231)	(321)	(9,518)	(14,070)
Departmental Overheads	16,320	4,907	372	11,040	16,320
<b>Grand Total</b>	<b>57,060</b>	<b>17,158</b>	<b>1,301</b>	<b>38,601</b>	<b>57,060</b>

Cost		17,158	1,301	38,601	57,060
Tax Base		12,167.6	4,684.9	17,976.3	34,828.8
<b>Council Tax Charge for Special Expenses</b>		<b>1.41</b>	<b>0.28</b>	<b>2.15</b>	<b>3.84</b>

**Playing Fields**

**Appendix M**

The total net costs of running playing fields, is provided by the contractor for this service, apportioned directly to the relevent areas.

Playing Fields	£	WGC		Welwyn				
Category of Expenditure	2021/22	KGV	Moneyhole	Digswell	Total	Welwyn	Welwyn Garden City	TOTAL
Employees	158,543	134,136	16,990	7,418	<b>158,544</b>	7,418	151,126	<b>158,544</b>
Premises	55,110	49,131	4,634	1,345	<b>55,110</b>	1,345	53,765	<b>55,110</b>
Equipment	40,316	35,685	4,631	0	<b>40,316</b>	0	40,316	<b>40,316</b>
Direct Overheads	10,333	10,144	139	50	<b>10,333</b>	50	10,283	<b>10,333</b>
Income	(26,036)	(26,036)	0	0	<b>(26,036)</b>	0	(26,036)	<b>(26,036)</b>
Departmental Overheads	64,692	64,692	0	0	<b>64,692</b>	0	64,692	<b>64,692</b>
<b>Grand Total</b>	<b>302,958</b>	<b>267,752</b>	<b>26,394</b>	<b>8,813</b>	<b>302,959</b>	<b>8,813</b>	<b>294,146</b>	<b>302,959</b>
						-3%	13%	
Cost						8,813	294,146	<b>302,959</b>
Tax Base						4,684.9	17,976.3	<b>22,661.2</b>
<b>Council Tax Charge for Special Expenses</b>						<b>1.88</b>	<b>16.36</b>	<b>18.24</b>

**Opens Spaces**

**Appendix M**

Total maintenance costs and ground rent for Opens Spaces, excluding capital charges, are allocated directly based on information from the Landscape and Ecology team. The remainder of associated costs (equipment, overheads etc) are apportioned on a pro-rata basis to maintenance costs.

<b>Open Spaces</b>	<b>Year</b>				<b>Welwyn:</b>	<b>Welwyn:</b>		
<b>Category of Expenditure</b>	<b>2021/22</b>	<b>Essendon</b>	<b>Hatfield</b>	<b>Northaw &amp; Cuffley</b>	<b>Danesbury</b>	<b>Mardley Heath</b>	<b>Welwyn Garden City</b>	<b>TOTAL</b>
Grounds Maintenance	6,770	100	480	2,700	1,110	680	1,700	<b>6,770</b>
Maintenance Directly Apportioned	62,830	1,060	5,000	20,400	11,520	7,100	17,750	<b>62,830</b>
Maintenance Directly Apportioned (1)	7,680	0	0	7,680	0	0	0	<b>7,680</b>
Maintenance	77,280	1,160	5,480	30,780	12,630	7,780	19,450	<b>77,280</b>
Employees	52,520	940	4,400	15,180	10,130	6,250	15,620	<b>52,520</b>
Premises	6,030	0	430	2,500	990	610	1,510	<b>6,040</b>
Ground Rent	3,200	0	3,200	0	0	0	0	<b>3,200</b>
Equipment	25,490	380	1,810	10,150	4,160	2,570	6,420	<b>25,490</b>
Direct Overheads	3,880	60	280	1,540	630	390	980	<b>3,880</b>
Income	<b>(11,260)</b>	0	0	<b>(11,260)</b>	0	0	0	<b>(11,260)</b>
Departmental Overheads	18,450	280	1,310	7,350	3,020	1,860	4,640	<b>18,460</b>
<b>Grand Total</b>	<b>175,590</b>	<b>2,820</b>	<b>16,910</b>	<b>56,240</b>	<b>31,560</b>	<b>19,460</b>	<b>48,620</b>	<b>175,610</b>

Cost		2,820	16,910	56,240	31,560	19,460	48,620	<b>175,610</b>
Tax Base		424.6	12,167.6	3,058.3	4,684.9	4,684.9	17,976.3	<b>42,996.7</b>
<b>Council Tax Charge for Special Expenses - Open Spaces</b>		<b>6.64</b>	<b>1.39</b>	<b>18.39</b>	<b>6.74</b>	<b>4.15</b>	<b>2.70</b>	<b>40.01</b>

<sup>(1)</sup> Maintenance Directly Apportioned (1) relates to the visitors centre at the Great Wood