

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

Parish	Tax Base @ 99.4% Collection Rate	Expenditure	Reduction in Council Tax	Additional Council Tax	Net Inc/(Dec) in Council Tax 2018/2019	Net Inc/(Dec) in Council Tax 2017/2018
		£	£	£	£	£
Ayot St Lawrence	70.4	0	(13.84)	0.00	(13.84)	(14.38)
Ayot St Peter	114.4	0	(13.84)	0.00	(13.84)	(14.38)
Essendon	430.6	2,960	(13.84)	6.87	(6.96)	(8.61)
Hatfield	11,438.7	85,660	(13.84)	7.49	(6.35)	(7.71)
North Mymms	4,340.9	0	(13.84)	0.00	(13.84)	(14.38)
Northaw & Cuffley	3,041.3	19,960	(13.84)	6.56	(7.27)	(8.21)
Welwyn	4,595.1	37,882	(13.84)	8.24	(5.59)	(11.92)
Welwyn Garden City	16,800.1	425,852	(13.84)	25.35	11.51	14.66
Woolmer Green	531.7	0	(13.84)	0.00	(13.84)	(14.38)
	41,363.20	572,314				



**Opens Spaces**

Total maintenance costs and ground rent for Opens Spaces, excluding capital charges, are allocated directly based on information from the Landscape & 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>£</b>	<b>Essendon</b>	<b>Hatfield</b>	<b>Northaw &amp; Cuffley</b>	<b>Welwyn</b>	<b>WGC</b>		
<b>Category of Expenditure</b>	<b>2018/19</b>	<b>Essendon</b>	<b>Hat General</b>	<b>Northaw</b>	<b>Danesbury</b>	<b>Mardley Heath</b>	<b>WGC General</b>	<b>Total</b>
Maintenance	10,290	210	930	2,430	2,330	1,240	3,150	10,290
Maintenance Directly Apportioned	51,570	1,170	5,250	7,350	13,100	7,000	17,700	51,570
Maintenance Directly Apportioned (1)	6,340	0	0	6,340	0	0	0	6,340
Employees	35,720	720	3,240	8,440	8,080	4,320	10,920	35,720
Premises	2,080	40	190	490	470	250	640	2,080
Ground rent	3,200	0	3,200	0	0	0	0	3,200
Equipment	23,470	470	2,130	5,550	5,310	2,840	7,170	23,470
Income	-14,730			-14,730				-14,730
Departmental Overheads	17,310	350	1,570	4,090	3,920	2,090	5,290	17,310
<b>Grand Total</b>	<b>135,250</b>	<b>2,960</b>	<b>16,510</b>	<b>19,960</b>	<b>33,210</b>	<b>17,740</b>	<b>44,870</b>	<b>135,250</b>
<b>Cost</b>		2,960	16,510	19,960	33,210	17,740	44,870	135,250
<b>Tax Base</b>		430.6	11,438.7	3,041.3	4,595.1	4,595.1	16,800.1	41,363.2
<b>Council Tax Charge for Special Expenses - Open Spaces</b>		<b>6.87</b>	<b>1.44</b>	<b>6.56</b>	<b>7.22</b>	<b>3.86</b>	<b>2.67</b>	<b>-3.27</b>

**Play areas**

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>	
Hatfield	15	40.5%
WGC	22	59.5%
	<u>37</u>	

<b>Play Areas</b>	<b>£</b>			
<b>Category of Expenditure</b>	<b>2018/19</b>	<b>Hatfield</b>	<b>WGC</b>	<b>Total</b>
Maintenance	8,550	3,470	5,080	8,550
Employees	31,480	12,760	18,720	31,480
Premises	480	190	290	480
Equipment	21,350	8,660	12,690	21,350
Income	-5,000		-5,000	-5,000
Departmental Overheads	16,730	6,780	9,950	16,730
<b>Grand Total</b>	<b>73,590</b>	<b>31,860</b>	<b>41,730</b>	<b>73,590</b>

<b>Cost</b>	31,860	41,730		73,590
<b>Tax Base</b>	11,438.7	16,800.1		41,363.2
<b>Council Tax Charge for Special Expenses - Play Areas</b>	<b>2.79</b>	<b>2.48</b>		<b>-1.78</b>

**Public Conveniences**

The costs from Public Conveniences budget (6492) are proportionately allocated between the number of sites within Welwyn Garden City and Hatfield. Specific costs, such as Business Rates, are apportioned directly to the specific site

	<b>NNDR</b>	
Hatfield	1,654	22.7%
WGC	5,628	77.3%
	7,283	

<b>Public Conveniences</b>	<b>£</b>
<b>Category of Expenditure</b>	<b>2018/19</b>
Maintenance	1,500
Premises	22,660
Rent/Rates	7,570
<b>Grand Total</b>	<b>31,730</b>

<b>Hatfield</b>	<b>WGC</b>	<b>Total</b>
0	1,500	1,500
22,660	0	22,660
1,720	5,850	7,570
<b>24,380</b>	<b>7,350</b>	<b>31,730</b>

<b>Cost</b>	24,380	7,350	31,730
<b>Tax Base</b>	11,438.7	16,800.1	41363.2
<b>Council Tax Charge for Special Expenses - Public Conveniences</b>	<b>2.13</b>	<b>0.44</b>	<b>- 0.77</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.

Cost Centre Description	Category of Expenditure	2018/19	Welwyn	WGC	Total
<b>Hazel Grove Community Centre</b>	Maintenance	3,100	0	3,100	3100
	Premises	6,480	0	6,480	6480
	Rent/Rates	1,940	0	1,940	1940
	Equipment	2,500	0	2,500	2500
	Income	-5,200	0	-5,200	-5200
	Departmental Overheads	2,640	0	2,640	2640
<b>Vineyard Barn CC</b>	Maintenance	8,750	0	8,750	8750
	Premises	11,590	0	11,590	11590
	Rent/Rates	5,070	0	5,070	5070
	Equipment	5,780	0	5,780	5780
	Income	-32,490	0	-32,490	-32490
	Departmental Overheads	7,400	0	7,400	7400
<b>Welwyn CC</b>	Premises	2,160	2,160	0	2160
	Income	-33,010	-33,010	0	-33010
	Departmental Overheads	5,810	5,810	0	5810
<b>Panshanger CC</b>	Premises	970	0	970	970
	Income	-2,000	0	-2,000	-2000
<b>6428 Total</b>		<b>-1,030</b>	<b>0</b>	<b>-1,030</b>	<b>-1030</b>
<b>Grand Total</b>		<b>-8,510</b>	<b>-25,040</b>	<b>16,530</b>	<b>-8510</b>

<b>Cost</b>	<b>-25,040</b>	16,530		-8510
<b>Tax Base</b>	4,595.1	16,800.1		41363.2
<b>Council Tax Charge for Special Expenses - Community Centres</b>	<b>-5.45</b>	0.99		0.21

**Allotments**

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	128	29.8%
WGC	292	67.9%
Welwyn	10	2.3%
	<u>430</u>	

<b>Allotments</b>	<b>£</b>
<b>Category of Expenditure</b>	<b>2018/19</b>
Maintenance	11,660
Employees	19,300
Premises	2,180
Income	<b>-12,000</b>
Departmental Overheads	22,190
<b>Grand Total</b>	<b>43,330</b>

<b>Hatfield</b>	<b>Welwyn</b>	<b>WGC</b>		<b>Total</b>
3,470	270	7,920		11,660
5,750	450	13,110		19,310
650	50	1,480		2,180
<b>-3,570</b>	<b>-280</b>	<b>-8,150</b>		<b>-12,000</b>
6,610	520	15,070		22,200
<b>12,910</b>	<b>1,010</b>	<b>29,430</b>		<b>43,350</b>

<b>Cost</b>	12,910	1,010	29,430		43,350
<b>Tax Base</b>	11,438.7	4,595.1	16,800.1		41,363.2
<b>Council Tax Charge for Special Expenses - Allotments</b>	<b>1.13</b>	<b>0.22</b>	<b>1.75</b>		<b>-1.05</b>

**Playing Fields**

The total net costs of running playing fields (6080), is provided by the contractor for this service, apportioned directly to the relevant areas

<b>Playing Fields</b>	<b>£</b>	<b>WGC</b>		<b>Welwyn</b>		
<b>Category of Expenditure</b>	<b>2018/19</b>	<b>KGV</b>	<b>Moneyhole</b>	<b>Digswell</b>		<b>Total</b>
Maintenance	178,509	169,777	6,430	2,302		178,509
Maintenance (work plan)	-	- 20,484	13,394	7,090		-
Premises	32,120	28,955	1,595	1,570		32,120
Equipment	38,529	38,529	-	-		38,529
Income	- 30,679	- 27,561	- 3,118	-	-	- 30,679
Direct Overheads	8,190	8,190	-	-		8,190
Departmental Overheads	70,235	70,235	-	-		70,235
<b>Grand Total</b>	<b>296,904</b>	<b>267,641</b>	<b>18,301</b>	<b>10,962</b>		<b>296,904</b>

<b>Cost</b>	267,641	18,301	10,962		296,904
<b>Tax Base</b>	16,800.1	16,800.1	4,595.1		41,363.2
<b>Council Tax Charge for Special Expenses - Playing Fields</b>	<b>15.93</b>	<b>1.09</b>	<b>2.39</b>	-	<b>7.18</b>