

Special Expenses

Cabinet

Date: 5th February 2014

Authors: Cabinet Member for Finance, and Board Director, Resources
Wards: All
Locality Affected: All
Parishes Affected: All

1. Purpose and Reasons

- 1.1. To seek approval of the amounts to be charged as Special Expenses for the Financial Year 2014-15.
- 1.2. To enable the Council Tax calculations to be undertaken, which have to be set by statute by 11th March and are scheduled to be considered by Council on 24th February 2014.
- 1.3. Responsible budget management underpins the Council's Strategic Objective of consistently making the best use of all available resources as well as providing focus for the Change Programmes.

2. Recommendations

Cabinet is asked to:-

- 2.1. Note that Borough Members and officers met with representatives from a range of parish councils in Swindon on 16th January 2014 and the Leader of the Council and the Board Director Resources have agreed to periodically review the list of sites charged as General and Special Expenses with them;
- 2.2. Agree the level of Special Expenses for 2014-15 shall be £1,004,978;
- 2.3. Note that the charge per household is unchanged since 2011-12;
- 2.4. Note the list of open spaces and recreation areas that will be charged as Special Expenses in 2014-15 as set out in Appendices 1a and 1b; and
- 2.5. Note that the expenses listed in Appendix 2 shall be charged to all households of the Borough and shall **not** be Special Expenses.

3. Detail

- 3.1. In order to calculate the level of Special Expenses, the Council needs to be mindful of the three key inputs to the calculation: the proposed level of Council Tax increase, the tax base for the Special Expenses area, and the level of budgeted expenditure on Special Expenses items. Should any of three inputs change by a different proportion to changes within the whole Borough then the Council Tax chargeable in the special expenses area will change by a different proportion to the Borough-wide Council Tax charge when compared with the previous year.

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- 3.2. Should Council wish to freeze Council Tax and also show no change to both the General and Special Expenses elements of the Council Tax bill, then the charge per Band D household needs to be maintained at £27.81 for the Special Expenses element. With a tax base for the non-parished area of 36,137.3 Band D equivalent properties, this would mean the total level of Special Expenses for 2014-15 should be set at £1,004,978.

Feedback from Parish Councils

- 3.3. On 16th January 2014, at the request of the Swindon Area Committee of the Wiltshire Association of Local Councils, Borough Members and Officers met with representatives from some of the parish councils within the Borough to discuss similarities and differences between the Parish Precepts and Special Expenses charges. One particular area of discussion was in relation to the maintenance of recreation sites and open spaces whereby some parish representatives felt that the parish precepts included costs that were charged as general expenses within the Borough Council's Budget. As a result of this meeting, Borough Members and Officers agreed that a periodic review would be carried out with parish councils over the parcels of land within the non-parished area that are charged as General and Special Expenses respectively.
- 3.4. Using the calculated tax base for the Special Expenses area and level of expenditure on Special Expenses items assumed in the Draft Budget for 2014-15, the total sum would be £988,691 and the charge per household would be £0.45 lower than the 2013-14 level per household. However, in order to avoid confusion for tax payers receiving their Council Tax bills and potentially showing a change in part of their Council Tax bill, the Leader's Advisory Group opined that a minor adjustment be made to the level of overheads charged in the calculation and that the charge per household for 2014-15 be set at the same level as 2013-14. This equates to a charge of £1,004,978 in total and Members are asked to agree that this be the level of Special Expenses for 2013-14.

Table 2 – Changes to level of Special Expenses

	2013-14	2014-15
	£	£
Allotments	47,067	48,000
Open Spaces/Recreation	672,223	691,000
Bus Shelters	16,951	17,000
Community Centres	238,757	221,978
Dog Bins	26,390	27,000
	1,001,388	1,004,978
Divided By the tax base for the non-parished area	36,008.2	36,137.3
Charge per Band D Household	27.81	27.81

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- 3.5. Table 1 above shows changes to the level of service expenditure chargeable as Special Expenses in 2014-15 compared to 2013-14. These changes are not as a result of changes to the level of service provided but are instead as a result of changes to the way the costs are apportioned between the General and Special Expenses areas.

4. Alternative Options

- 4.1. Members could decide to recommend a different level of Special Expenses, which would result in the charge per household shown on the Council Tax bills being greater or smaller than that for 2013-14. As the Special Expenses form part of the Council's overall Budget, any increase or reduction would need to be compensated with a corresponding change to the level of general expenses, if Members were minded to keep the overall Council Budget unchanged. Each £100k change in the level of Special Expenses would result in a 10% change in the Band D Council Tax charge for Special Expenses for the non-parished area and a corresponding 0.1% change in the General Expenses charged across all households in the Borough.

5. Implications, Diversity Impact Assessment and Risk Management

Financial and Procurement Implications

- 5.1. Where there are financial implications these have been reflected in the body of the report.

Legal and Human Rights Implications

- 5.2. Legal and human rights implications have been taken into account in drafting this report. It is considered that the recommendations are compatible with Convention Rights.

All Other Implications (including Staff, Sustainability, Health, Rural, Crime and Disorder)

- 5.3. There are no such direct implications.

Diversity Impact Assessment

- 5.4. The report is making no recommendations around changes to services so no diversity impact assessment has been undertaken.

6. Consultees

- 6.1. The Board Director, Resources (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted on all reports.

7. Background Papers and Appendices

- 7.1. Appendix 1a – Open Spaces proposed to be charged as Special Expenses in 2014-15
- 7.2. Appendix 1b – Recreation Sites proposed to be charged as Special Expenses in 2014-15
- 7.3. Appendix 2 – Sites proposed to be charged as General Expenses in 2014-15

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Appendix 1a

Special Expenses 2014-15 - Open Spaces

Location	Previously listed as:-
Angel Ridge	
Camden Close Grange Park	
Eastleaze Field	Play Area
Folly Field.	
Freshbrook Field	
Greendown Field	Bess Road Play Area
Greendown Plantation	
Hayland Copse	Hay Lane Copse
Hesketh Crescent Play Area	
Horseshoe Crescent	
Kiln Field	
Langstone Way	
Liden Green	
Liden Parkway	
Mayenden Field	
Mead Field Freshbrook	
Okus Wood	
Plough Furlong	Nine Elms
Royal Mead	
Sandringham Rd Open space	
Shanhill Field Freshbrook	
Snodshill Park Eldene	
Sparcells Farm Field	
Toothill Parkway	
Toothill Park	
Turnpike Field Freshbrook	
White Edge Moor Play Area	
Whitehill Field	
Wick Lane, Liden	
Wick Lane Play Areas	
Withymead Field	The Chesters

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Appendix 1b

Special Expenses 2014-15 – Recreation

Location	Previously listed as:
Alanbrook Crescent Play Area	
Alton Close Play Area	
Barnum Court Play Area	Deaves Court
Broad Green Play Area	
Cambria Bridge Rec Ground	
Churchward Park	Penzance Drive under open spaces
Clay Hill Play Area	
Clay Pit Park	
Collingsmead Play Area	
Concord Drive	
Edinburgh St Rec Ground	
Elm Ridge Play Area	
Euclid St Recreation Ground	
Godolphin Close Play Area	
Guildford Avenue Open Space	
Hay Lane Grange Park	
Huntley Close Play Area	
Iffley Road Open Space	
Lordsmith Green Play Area	
Minety Road Play Area	
Munro Close Play Area	
Nine Elms Play Area	
Oliver Close Play Area	
Pembroke Park Play Area	
Penhill Park Play Area	
Pinehurst West Play Area	
Quarry Road Rec Ground	
Rodbourne Recreation Ground	
Savenake Street Play Area	
Spring Gardens Rec Ground	
The Circle	
The Holbeins Play Area	
The Park, Faringdon Road	
The Quarries	
Uxbridge Close Play Area	
Walcot West Play Area	Eastern Avenue Play Area
Westcott Recreation Ground	
Wilcox Close	
Wills Avenue Play Area	

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Appendix 2

List of sites, by statute, which are recommended to be charged generally

Function	Power / Duty	Location	Reason
Recreation	Purchase/lease plant & lands for public walks or pleasure grounds	Bruddel Woods.	2
		Canal Walk.	2
		Cheney Manor Ponds	2
		Cheney Manor Rec. Ground.	2
		Clanfield Road Play Area	3
		County Ground.	2
		Covingham Walk.	1
		Cowdrey Close Play Area	3
		Crawford Close East Play Area	3
		Crawford Close West Play Area	3
		Croftwoods	2
		Deerhurst Way Play Area	3
		Dorset Green Play Area	3
		Dulverton Play Area	3
		Fleetwood Court Play Area	3
		Freshbrook Way Play Area	3
		Gainsborough Way Play Area	2
		Great Copse	3
		Hawthorn Road Play area	2
		Hreod Burna Parkway.	2
		Kimberley Play Area	3
		Kingshill Canal	3
		Leslie Close Play Area	3
		Linden Avenue Play Area	3
		Longthorpe Close Play Area	3
		Lydiard Country Park	2
		Lyndhurst Crescent Play Area	2
		Mannington Recreation Ground	2
		Markenfield Play Area	3
		Marlborough Road Recreation Ground	2
		Medlar Court Play Area	3
		Melksham Close Play Area	3
		Monkton Close Play Area	3
		Moredon Canal	2
		Moredon Playing Field & Sports	2
		Oakham Close South Play Area	3
		Penhill Copse.	2
		Penhill Park Area.	2
		Pheasant Close Play Area	3

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Function	Power / Duty	Location	Reason
Recreation <i>ctd.</i>		Pilgrim Close Play Area	3
		Queens Park	2
		Ramsbury Avenue Play Area	3
		Risingham Mead Play Area	3
		Rodbourne Cheney Rec. Ground.	2
		Wheeler Avenue Play Area	3
		Sevenfields	2
		Shaftesbury Avenue Play Area	3
		Shrewton Walk & Play Area	3
		Southbrook Recreation.	2
		Stamford Close West Play Area	3
		Stanfield Close East Play Area	3
		St Marks Recreation Ground.	2
		Swindon Road Park	1
		The Meads Play Areas Eldene	3
		The Lawn Amenity Area.	2
		The Park	2
		Tintagel Close Play Area	3
		Tovey Road Play Area	3
		Town Gardens	2
		Tulip Tree Close Play Area	3
		Wakefield Play Area	3
		Walcot Recreation Ground.	2
		Weedon Rd. Open Space.	1
		Winterslow Road Play Area	3
Open Spaces	Power to acquire &	Basil Close.	1
	Power to maintain.	Blackland Copse	2
		Blagrove Parkway	2
		Bryony Way Field	1
		Caraway Drive	3
		Clover Park Woodhall Park	1
		Conisborough Play Area	3
		Dalefoot Woodhall Park	3
		Fenland Close	3
		Fiveways Field Play Area	3
		Francombes	2
		Freshbrook Parkway	2
		Gutters Close Field	2
		Haydon Brook Parkway.	2
		Haydon Brook Walk	2
		Heaton Close	1
		Highdown Way	1

Further information on the subject of this report can be obtained from
Kirsty Cole on Direct Dial No. 464610 or Email kcole@swindon.gov.uk

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Function	Power / Duty	Location	Reason
Open Spaces ctd.		Highland Close Shaw	3
		Liden Drive Play Area	3
		Liden Park	2
		Little Copse	1
		Mellow Ground Copse (Bluebell Copse)	1
		Mellow Ground Field.(Westfield Way Field)	1
		Newark Close Play Area	3
		Oasthouse Middleleaze	3
		Oliver Close	3
		Peatmoor Copse.	2
		Peatmoor Lagoon.	2
		Picton Close Middleleaze	3
		Peatmoor Park	2
		Rectory Field	2
		Redcap Gardens Shaw	3
		Richard Jefferies Parkway.	2
		Riverside Park	2
		Shaw Forest Park	2
		Shaw Ridge	2
		Shaw Valley Parkway	2
		Standon Way	1
		Tadpole Brook	1
		Tamworth Drive	3
		The Ridge Woodhall Park.	1
		Wallis Drive	1
		Westlea Park	2
		Westlea Parkway	2
		Westfields Way Copse	1
		Wick Farm Orchard	1
		Woodhall & Moredon Parkway	2

Reason

- 1 This indicates a function provided within a Parish by the Borough Council, which has not been charged specifically to the Parish concerned. These costs have historically been charged as a general expense, and it as proposed that this should be continued.
- 2 These are sites provided and maintained as part of the strategic aim of the Council to enhance the overall environmental look of the Borough and to improve the quality of life for people seeking a more leisurely way to spend their spare time. Sites set aside for football, cricket and similar games are part of the Council's strategy to encourage outdoor sports and are therefore included in this category.
- 3 Play spaces used for informal play, which incur inspection and maintenance costs.