



SPECIAL EXPENSES SCHEME TASK GROUP

BACKGROUND INFORMATION

Special Expenses Scheme Task Group

Background Information

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Basic facts about Rugby broken down by Parish



Written by LGA Research from Local Government Association

Basic facts about Rugby broken down by Parish

This report provides a summary of the latest available information on the demographic and socio-economic make-up of the 42 civil parish/community and non-civil parished areas in Rugby. It looks at the population structure and provides information on the economic, housing and educational achievement of each civil parish/community and non-civil parished area.

This sample report is one of a series of reports available from the Local Government Association's LG Inform Plus service. Other free reports include demographic and economic profiles of individual civil parish/community and non-civil parished areas and health and wellbeing profiles which enable a side by side comparison of all civil parish/community and non-civil parished area(s) in Rugby.

With a subscription to LG Inform Plus there are many more reports about your area available to you. You can also see detailed maps, charts, tables and reports about any of nearly 1500 metric types from the LG Inform Plus database showing information about as the population, health, economy and facilities in your area (and much more).

A subscription also allows you to create your own tables, charts and maps for civil parish/community and non-civil parished area(s) and other areas within your authority's boundary, or build a custom area report using the full set of national and local data stored in our database, as well as giving you access to many other useful tools.

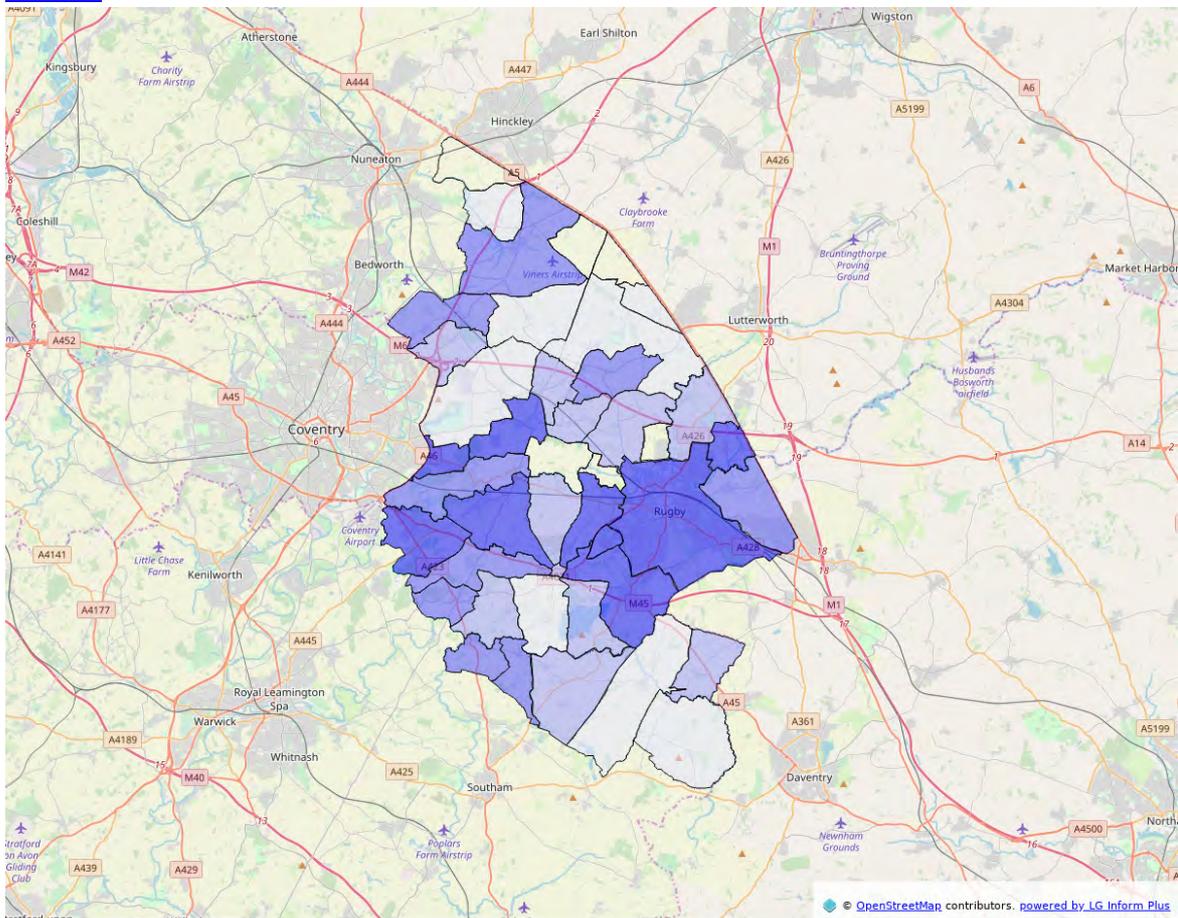
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Geography and population

Here is a breakdown of Rugby giving the area, population size and gender split of each civil parish/community and non-civil parished area.

The total area of Rugby district is [35,111.33 hectares](#). The civil parish/community and non-civil parished area with the largest area is Rugby, unparished area, representing 9.45% of the total area of all Civil parish/community and non-civil parished areas in the district.

The most densely populated civil parish/community and non-civil parished area is Cawston with [29.37 persons per hectare](#), the least densely populated civil parish/community and non-civil parished area is Combe Fields with [0.08 persons per hectare](#).



Population density (2017)

- $\geq 1.50 \leq 29.37$ persons per hectare
- $\geq 0.68 < 1.50$ persons per hectare
- $\geq 0.33 < 0.68$ persons per hectare
- $\geq 0.08 < 0.33$ persons per hectare

2. LGA Publication - Basic facts about Rugby broken down by Parish

The total resident population of Rugby in 2017 was [106,350](#). By 2039 the population in Rugby is projected to be [121,554](#). The civil parish/community and non-civil parished area with the largest population is Rugby, unparished area, representing 68.40% of the total population of all civil parish/community and non-civil parished areas in Rugby.

	Geographical area, land only measurements	Total population	Total female population	Total male population
	2017	2017	2017	2017
	Hectares	People	People	People
Copston Magna	no value	no value	no value	no value
Cosford	no value	no value	no value	no value
King's Newnham	no value	no value	no value	no value
Little Lawford	no value	no value	no value	no value
Stretton Baskerville	no value	no value	no value	no value
Wibtoft	no value	no value	no value	no value
Combe Fields	1,717.41	135	63	72
Willey	631.75	140	66	74
Stretton under Fosse	454.95	224	115	109
Burton Hastings	1,165.18	230	94	136
Bourton and Draycote	817.16	260	129	131
Withybrook	1,020.16	271	116	155
Easehall	439.03	283	155	128
Wolfhampcote	1,558.61	289	158	131
Churchover	652.52	292	151	141
Ansty	559.31	302	135	167
Birdingbury	429.89	342	175	167
Thurlaston	559.47	361	193	168
Frankton	690.80	392	206	186
Willoughby	711.48	424	224	200
Church Lawford	1,269.37	425	197	228
Princethorpe	431.51	434	227	207
Monks Kirby	1,840.94	448	234	214
Leamington Hastings	1,360.69	450	240	210
Grandborough	1,818.60	460	242	218
Marton	429.97	483	250	233

2. LGA Publication - Basic facts about Rugby broken down by Parish

	Geographical area, land only measurements	Total population	Total female population	Total male population
	2017	2017	2017	2017
	Hectares	People	People	People
Harborough Magna	940.18	495	269	226
Pailton	708.58	510	253	257
Brandon and Bretford	971.61	686	349	337
Newton and Biggin	389.05	881	455	426
Shilton and Barnacle	802.99	946	476	470
Stretton-on-Dunsmore	776.14	1,115	553	562
Brinklow	664.18	1,124	560	564
Clifton upon Dunsmore	1,080.76	1,368	698	670
Ryton-on-Dunsmore	919.70	1,885	937	948
Wolvey	2,316.64	1,902	837	1,065
Binley Woods	292.73	2,489	1,263	1,226
Wolston	1,134.97	2,620	1,339	1,281
Dunchurch	1,320.51	2,900	1,479	1,421
Cawston	136.91	4,021	2,030	1,991
Long Lawford	778.77	4,022	2,031	1,991
Rugby, un-parished area	3,318.89	72,741	36,417	36,324

NOTE: Mid-year population figures at Ward level have not yet been published for 2017.

Age

This table gives a broad age breakdown by civil parish/community and non-civil parished area in Rugby. Cawston civil parish/community and non-civil parished area has the highest proportion of the population who are in the 0-15 age group, which represents 4.76% of the total population within the civil parish/community and non-civil parished area.

Thurlaston civil parish/community and non-civil parished area has the highest number of people aged 65 and over representing 4.92% of the total population of the Civil parish/community and non-civil parished area.

	Population aged 0-15	Population aged 16-64	Population aged 65 and over (count)
	2017	2017	2017

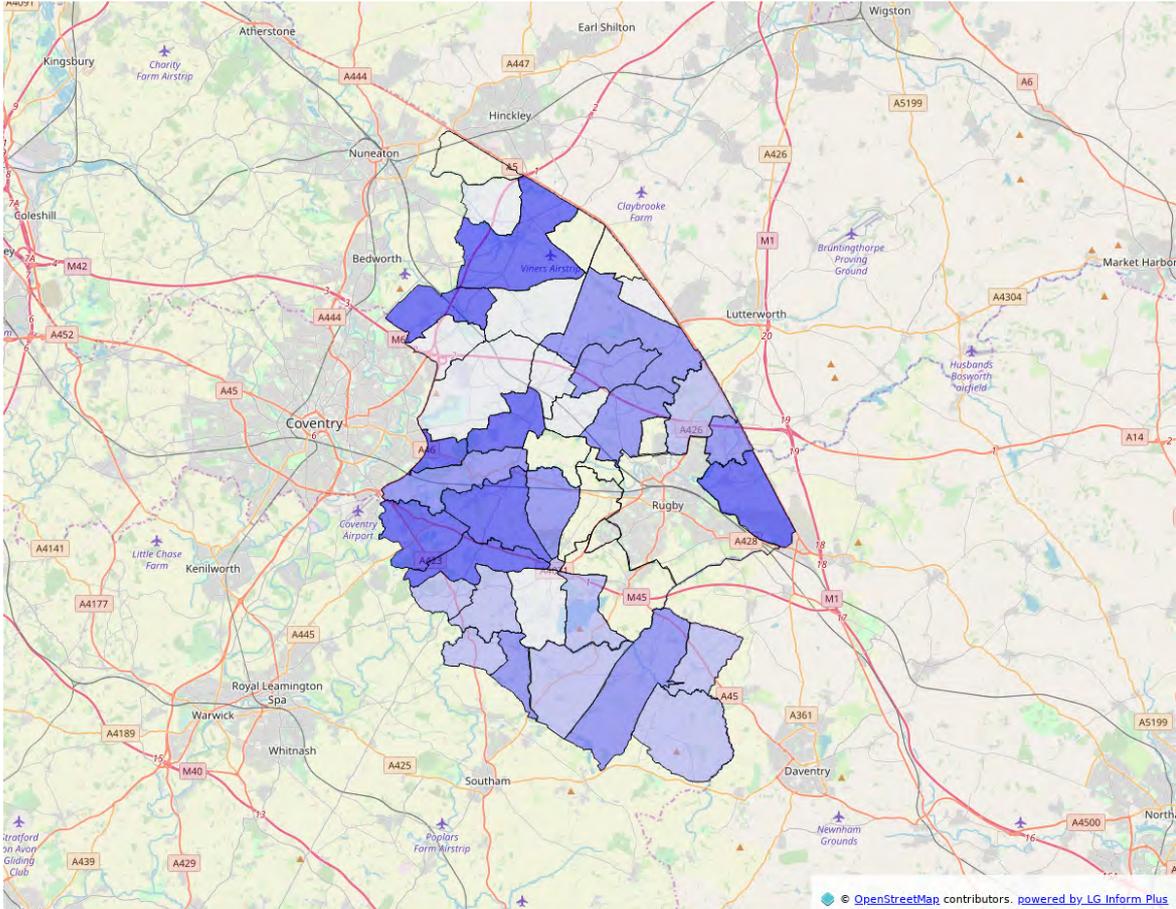
2. LGA Publication - Basic facts about Rugby broken down by Parish

	Population aged 0-15	Population aged 16-64	Population aged 65 and over (count)
	2017	2017	2017
	People	People	People
Ansty	29	199	74
Binley Woods	347	1,410	732
Birdingbury	55	206	81
Bourton and Draycote	36	155	69
Brandon and Bretford	114	396	176
Brinklow	180	657	287
Burton Hastings	24	140	66
Cawston	1,159	2,589	273
Church Lawford	90	232	103
Churchover	53	195	44
Clifton upon Dunsmore	214	750	404
Combe Fields	24	80	31
Copston Magna	no value	no value	no value
Cosford	no value	no value	no value
Dunchurch	516	1,452	932
Easehall	46	127	110
Frankton	71	246	75
Grandborough	88	272	100
Harborough Magna	59	285	151
King's Newnham	no value	no value	no value
Leamington Hastings	59	259	132
Little Lawford	no value	no value	no value
Long Lawford	973	2,475	574
Marton	81	261	141
Monks Kirby	68	270	110
Newton and Biggin	228	553	100
Pailton	70	318	122
Princethorpe	77	246	111
Rugby, unparished area	14,632	45,262	12,847
Ryton-on-Dunsmore	371	1,120	394
Shilton and Barnacle	219	526	201

2. LGA Publication - Basic facts about Rugby broken down by Parish

	Population aged 0-15	Population aged 16-64	Population aged 65 and over (count)
	2017	2017	2017
	People	People	People
Stretton Baskerville	no value	no value	no value
Stretton under Fosse	38	143	43
Stretton-on-Dunsmore	161	639	315
Thurlaston	49	173	139
Wibtoft	no value	no value	no value
Willey	23	85	32
Willoughby	62	233	129
Withybrook	41	153	77
Wolfhampcote	54	171	64
Wolston	502	1,528	590
Wolvey	325	1,230	347

2. LGA Publication - Basic facts about Rugby broken down by Parish



Dependent children: All ages (2011)

- $\geq 90 \leq 322$
- $\geq 45 < 90$
- $\geq 33 < 45$
- $\geq 18 < 33$

This map shows numbers of households with dependent children for all Civil parish/community and non-civil parished areas in Rugby.

Wolston is the civil parish/community and non-civil parished area with the highest number of households ([322](#)) with dependent children in the district and Willey is the civil parish/community and non-civil parished area with the lowest number of households with dependent children ([18](#)).

Ethnicity

This table shows the ethnic mix of each civil parish/community and non-civil parished area in Rugby. Wolvey civil parish/community and non-civil parished area has the highest number of Asian / Asian British residents in the civil parish/community and non-civil parished area.

2. LGA Publication - Basic facts about Rugby broken down by Parish

Wolvey civil parish/community and non-civil parished area has the highest number of Black / African / Caribbean /Black British residents in Rugby.

	Resi- dents who are White	Residents who are Mixed/multi- ple ethnic groups	Residents who are Asian/Asian British	Residents who are Black/African/ Caribbean/Black British	Residents who are Other ethnic group
	2011	2011	2011	2011	2011
	People	People	People	People	People
Ansty	298	6	17	0	3
Binley Woods	2,464	24	144	27	6
Birdingbury	348	3	10	1	0
Bourton and Draycote	271	2	1	0	1
Brandon and Bretford	598	14	24	7	0
Brinklow	1,084	5	10	2	0
Burton Hast- ings	212	1	13	0	0
Cawston	no value	no value	no value	no value	no value
Church Law- ford	412	2	4	0	0
Churchover	242	2	7	0	0
Clifton upon Dunsmore	1,266	7	22	5	4
Combe Fields	118	0	7	1	0
Copston Magna	Missing	Missing	Missing	Missing	Missing
Cosford	Missing	Missing	Missing	Missing	Missing
Dunchurch	no value	no value	no value	no value	no value
Easehall	283	0	6	2	0
Frankton	346	3	0	2	0
Grandbor- ough	418	3	3	0	0
Harborough Magna	482	3	7	5	5
King's Newnham	Missing	Missing	Missing	Missing	Missing
Leamington Hastings	438	1	0	1	0
Little Law- ford	Missing	Missing	Missing	Missing	Missing
Long Law- ford	no value	no value	no value	no value	no value
Marston	481	1	1	1	0
Monks Kirby	435	3	3	4	0

2. LGA Publication - Basic facts about Rugby broken down by Parish

	Resi- dents who are White	Residents who are Mixed/multi- ple ethnic groups	Residents who are Asian/Asian British	Residents who are Black/African/ Caribbean/Black British	Residents who are Other ethnic group
	2011	2011	2011	2011	2011
	People	People	People	People	People
Newton and Biggin	534	6	25	7	0
Pailton	491	7	12	6	0
Princethorpe	362	4	4	5	1
Rugby, un- parished area	no value	no value	no value	no value	no value
Ryton-on- Dunsmore	1,695	21	77	11	9
Shilton and Barnacle	830	12	23	10	0
Stretton Baskerville	Missing	Missing	Missing	Missing	Missing
Stretton un- der Fosse	234	0	0	0	0
Stretton-on- Dunsmore	1,130	9	14	5	1
Thurlaston	362	0	1	5	0
Wibtoft	Missing	Missing	Missing	Missing	Missing
Willey	154	1	0	0	0
Willoughby	387	0	6	5	0
Withybrook	238	3	1	0	0
Wolfhamp- cote	280	2	2	0	0
Wolston	2,469	31	41	20	3
Wolvey	1,529	32	320	36	25

Housing

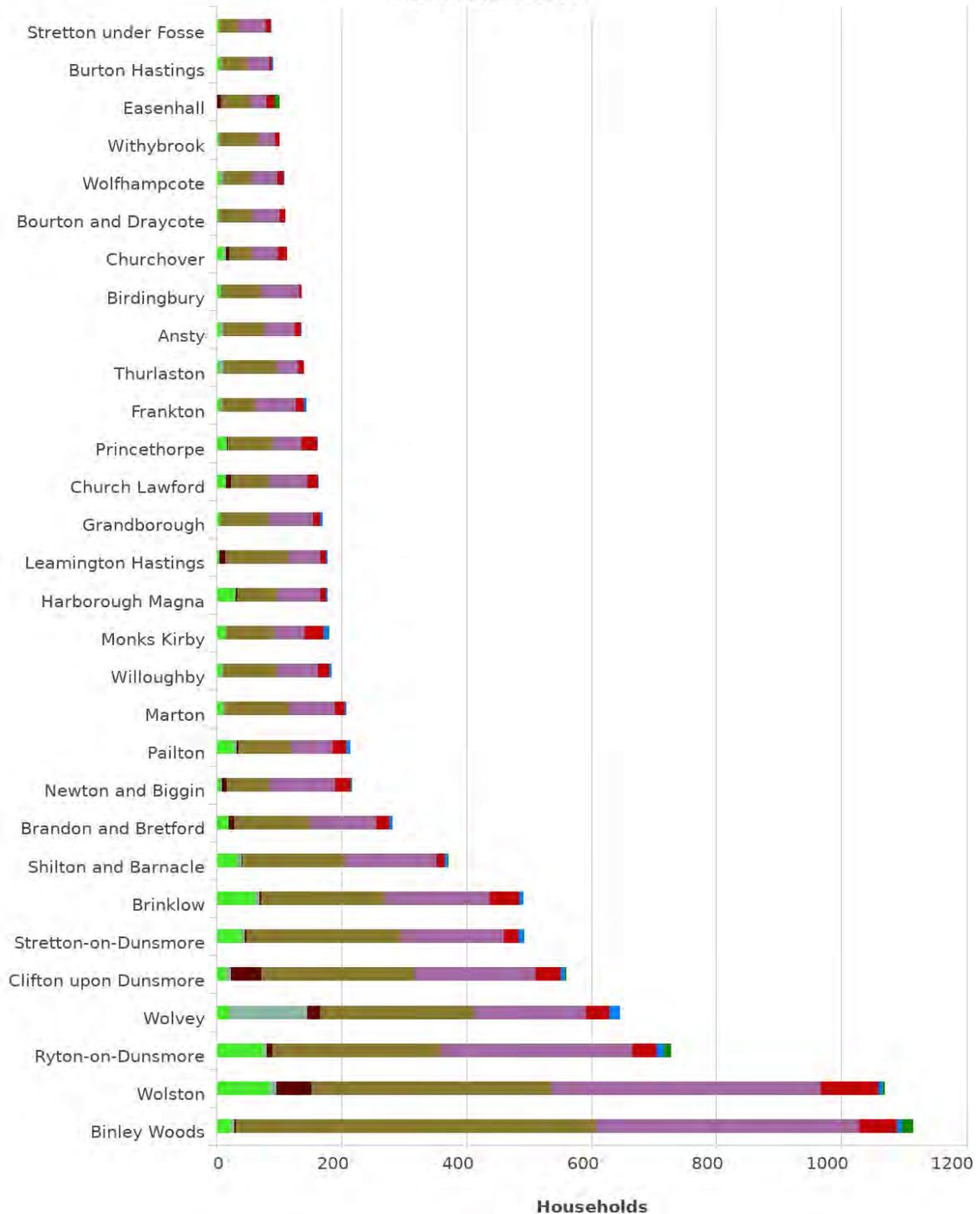
In 2011 there were [41,875](#) households in Rugby and this chart shows the households of each civil parish/community and non-civil parished area in Rugby broken down by tenure. Wolston civil parish/community and non-civil parished area has [86](#) households rented from the council, which is the highest number for any civil parish/community and non-civil parished area in Rugby.

Wolston civil parish/community and non-civil parished area has [56](#) households of other types of social renting, which is the highest number for any civil parish/community and non-civil parished area in Rugby.

NOTE: If the district you are reporting on has more than 30 civil parish/community and non-civil parished areas the chart will show the 30 with the highest total number of households.

Households by tenure (count) (Count) (2011) for Parishes of Rugby (District)

source: Census 2011



- Households in shared ownership, 2011
- Households where occupiers living rent free, 2011
- Households rented from private landlord or letting agency, 2011
- Households owned with a mortgage or loan, 2011
- Households owned outright, 2011
- Households rented from other social landlords, 2011
- Households rented from other private owners, 2011
- Households rented from council or equivalent, 2011

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Employment

The Overall employment rate (working-age) in Rugby was [81.6%](#) in 2018 Q4 (12 months ending) compared to [80.9%](#) in Warwickshire and [73.3%](#) in West Midlands.

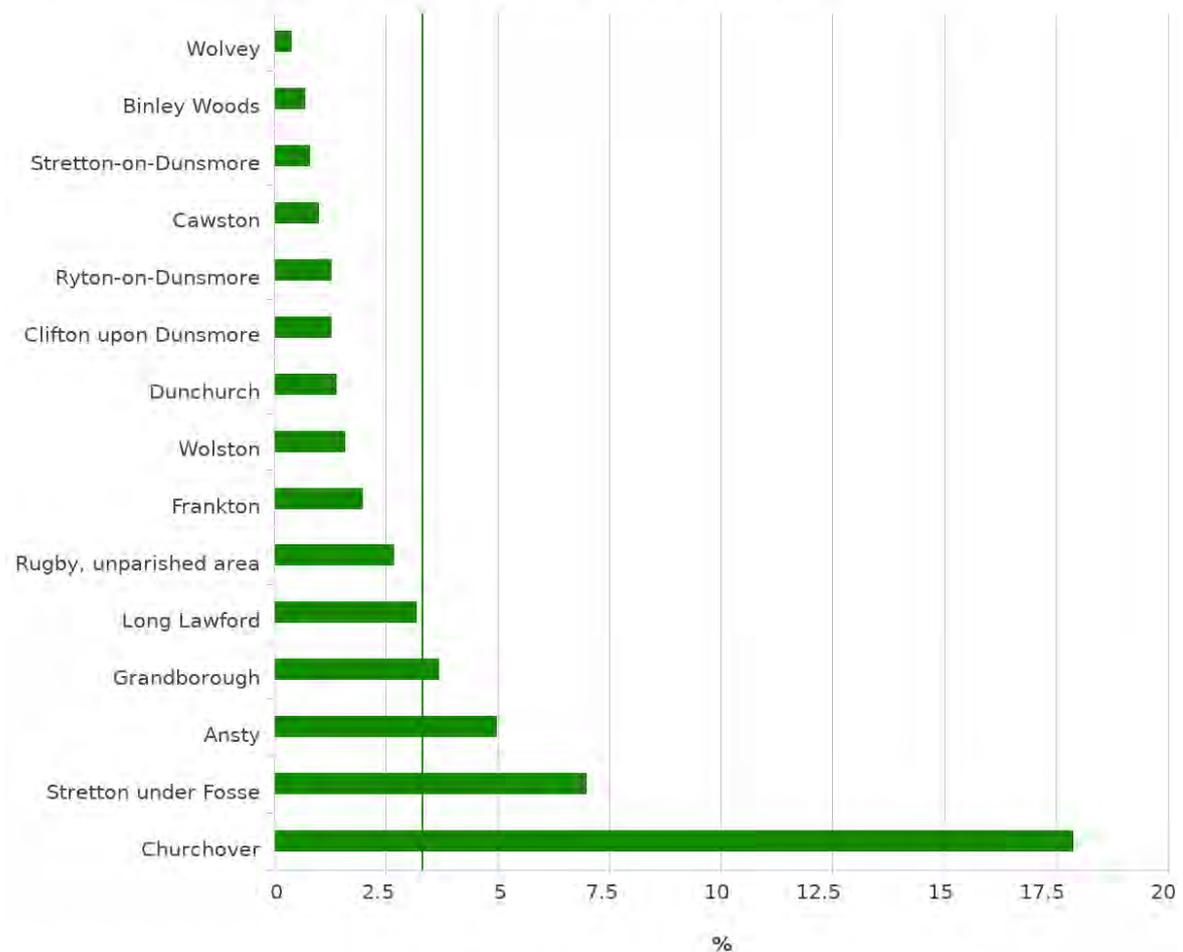
Churchover civil parish/community and non-civil parished area has the highest percentage of residents in Rugby who are claiming unemployment benefit. .

The bar chart below shows the percentage claiming unemployment benefit for each civil parish/community and non-civil parished area in Rugby against the average for the district.

NOTE: If the district contains more than 30 civil parish/community and non-civil parished areas the report will show the 30 with the highest percentage of claimants aged 16+.

Proportion of residents aged 16-64 claiming unemployment related benefits (%) (May 2019) for Parishes of Rugby (District)

source: Claimant count by sex and age



unt aged 16+ (% of population aged 16+), May 2019

unt aged 16+ (% of population aged 16+), Mean for Rugby Civil parish/community and non-civil parished

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Education

2. LGA Publication - Basic facts about Rugby broken down by Parish

2. LGA Publication - Basic facts about Rugby broken down by Parish

The 2011 Census recorded the educational achievement of residents; this chart shows the proportion of residents split by each civil parish/community and non-civil parished area reporting to have no qualifications.

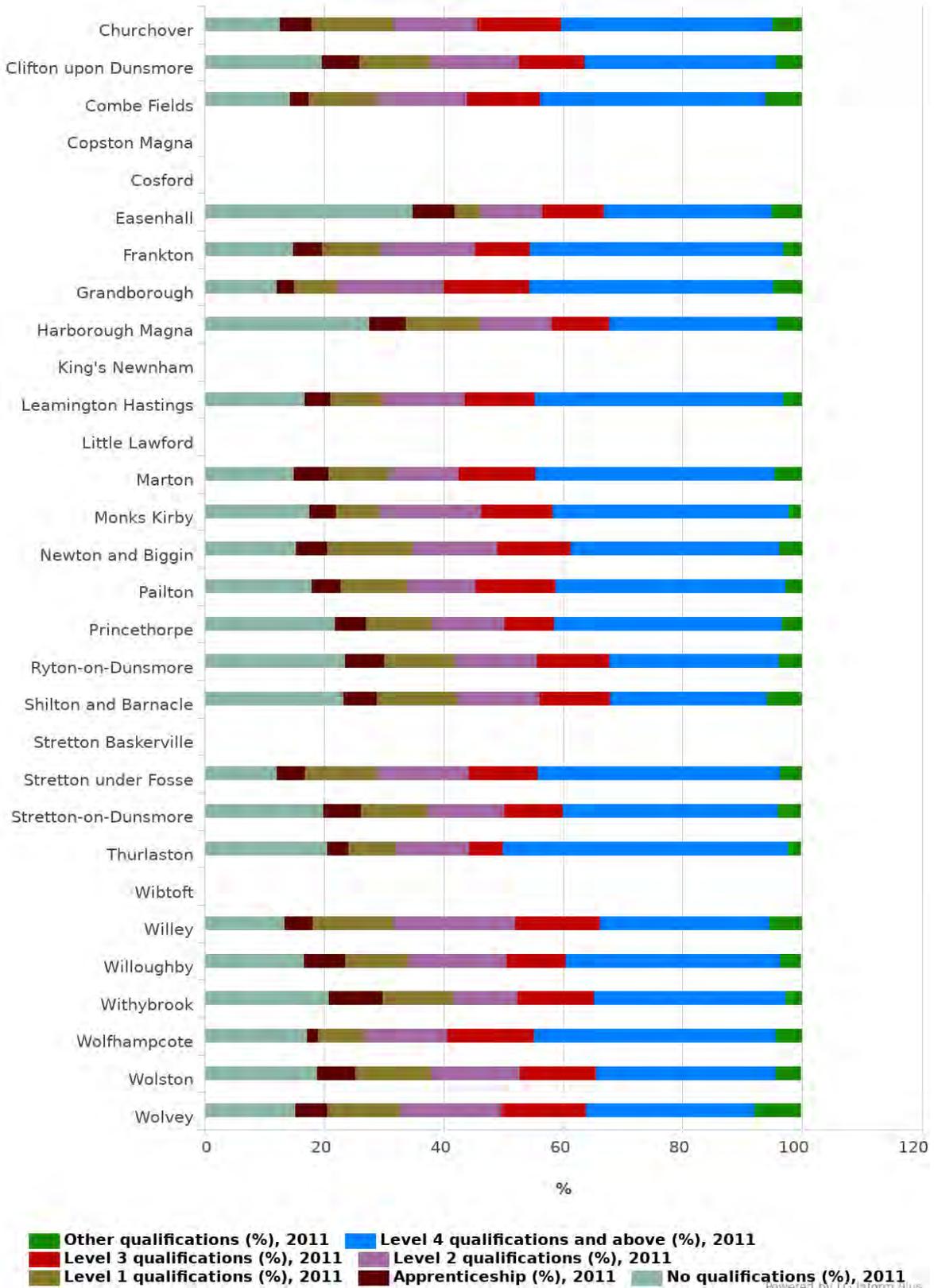
Easenhall civil parish/community and non-civil parished area has the highest percentage of residents in Rugby who have no qualifications ([34.80%](#)) compared to [19.60%](#) for Rugby as a whole.

NOTE: If the district in your report has more than 30 civil parish/community and non-civil parished areas the chart will show the first 30 in alphabetical order of name.

2. LGA Publication - Basic facts about Rugby broken down by Parish

**Residents by educational qualifications (%) (Percentage of ONS population count) (2011)
for Parishes of Rugby (District)**

source: Census 2011

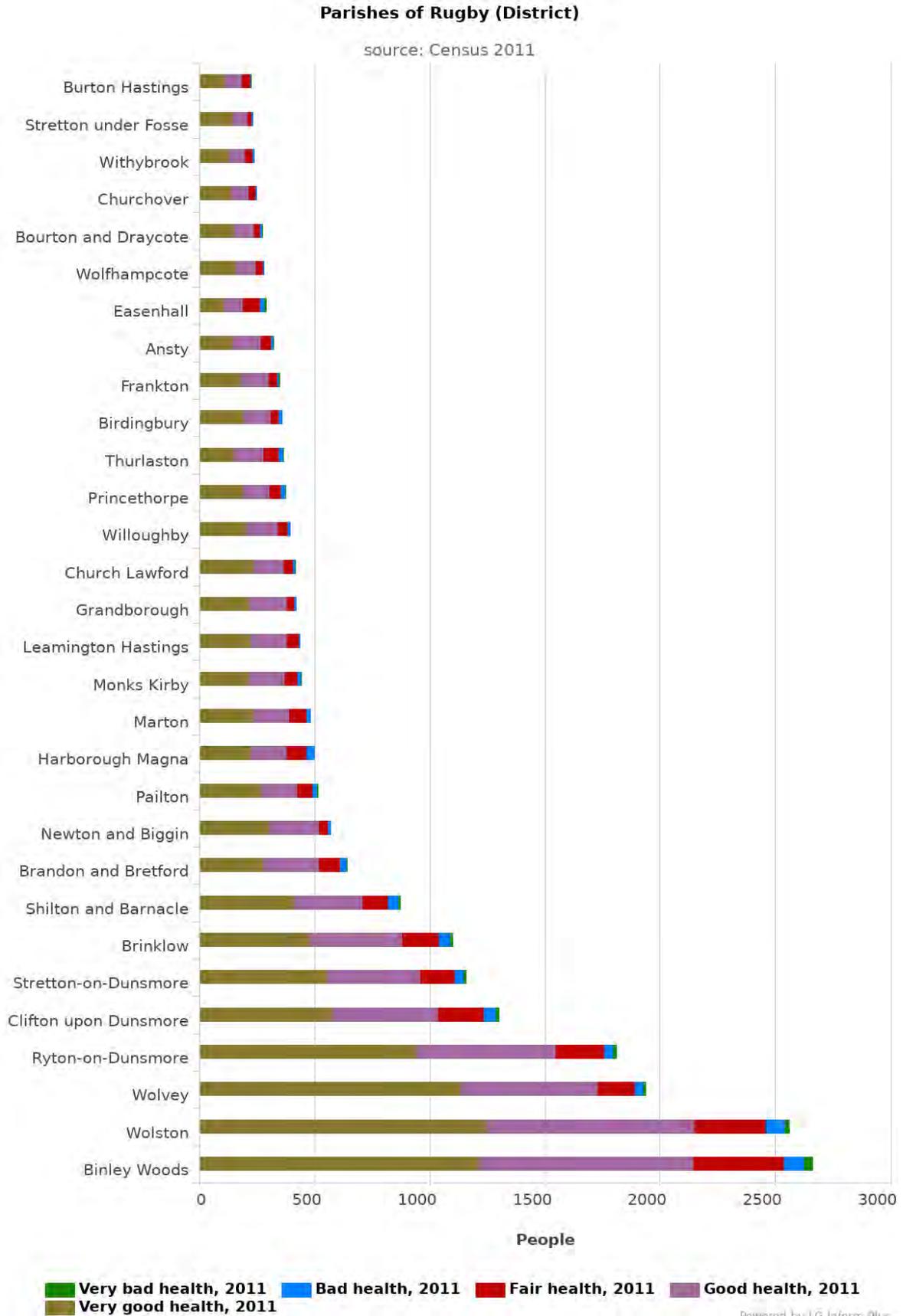


Health

This chart shows the general health of residents by each civil parish/community and non-civil parished area in Rugby, as self-reported in the last Census. Easenhall civil parish/community and non-civil parished area has the highest percentage of residents in Rugby who report they are in very bad health ([2.7%](#)).

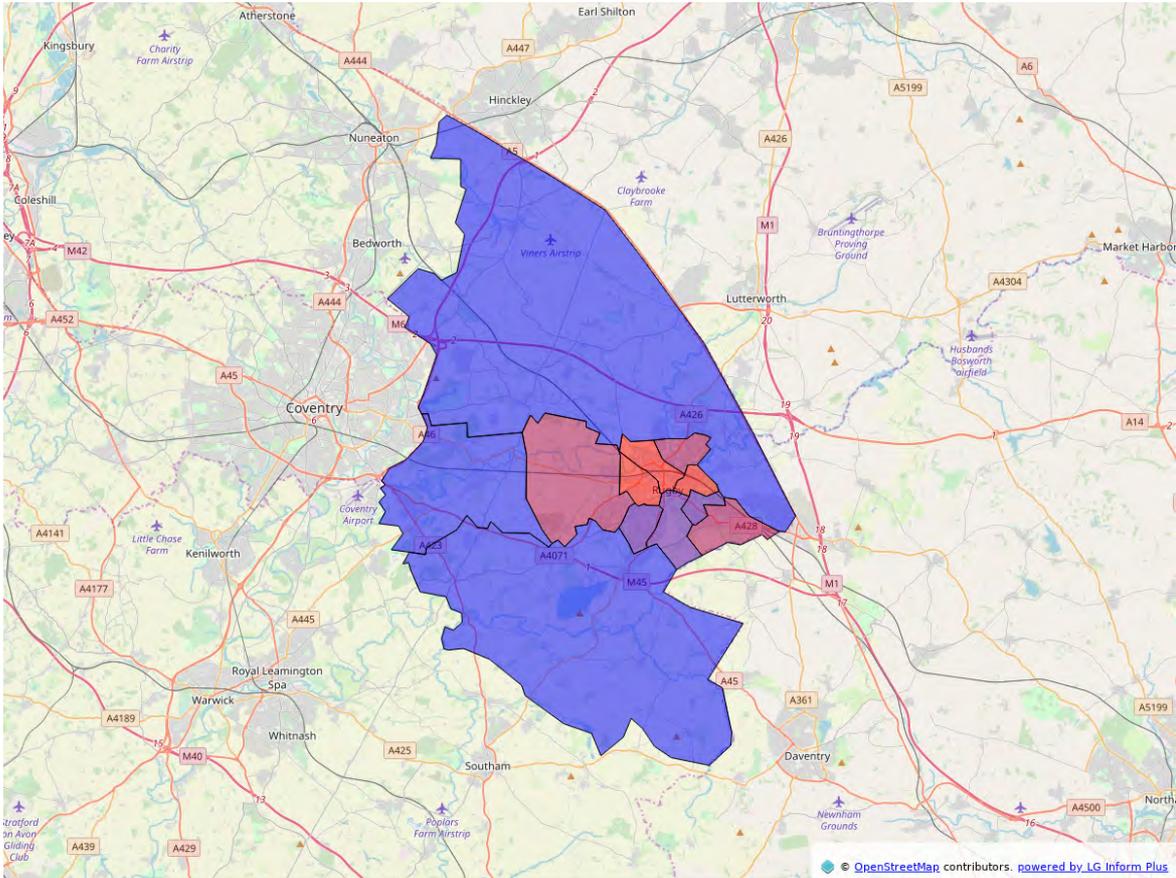
NOTE: If the district of your report contains more than 30 civil parish/community and non-civil parished areas the chart will show the 30 with the largest overall population.

2. LGA Publication - Basic facts about Rugby broken down by Parish



2. LGA Publication - Basic facts about Rugby broken down by Parish

The map shows the % of measured children in year 6 classified as obese for each MSOA in Rugby District for the 2015/16-17/18 (academic) year.



Obese children in year 6 (%) (2015/16-17/18 (academic))

- $\geq 11.2 \leq 16.5$ %
- $> 16.5 \leq 17.3$ %
- $> 17.3 \leq 20.5$ %
- $> 20.5 \leq 24.8$ %

Further information

This is a sample report which provides a selection of information about civil parish/community and non-civil parished areas within your district. To get more information and create charts, tables and maps for your own reports, you could consider subscribing to LG Inform Plus. See <http://about.esd.org.uk/subscription-benefits> or contact the LG Inform Plus team at lginformplus@local.gov.uk with any queries. Subscriptions go towards supporting the sustainability of the local government information standards and LG Inform Plus tools for the benefit of the whole sector.

References

This report was generated using data from:

[Nomis; Annual Population Survey](#)

[Nomis; Claimant count by sex and age](#)

[Office for National Statistics; Census 2011](#)

[Office for National Statistics; Mid-year estimates](#)

[Office for National Statistics; Population projections: 2014-based projections](#)

[Office for National Statistics; UK Standard Area Measurements \(SAM\)](#)

[Public Health England; Child obesity and excess weight: small area level data](#)

3. List of Councillors by Ward Area

Ward Areas	Councillors
Admirals and Cawston	Admirals and Cawston
Cawston	Dale Keeling, Michael Stokes, Peter Butlin
Benn	Benn
Rugby Town Area	Dr Jim Shera, Maggie O'Rourke, Tom Mahoney
Bilton	Bilton
Rugby Town Area	Chris Cade, Julie A'Barrow, Lisa Parker
Clifton, Newton and Churchover	Clifton, Newton and Churchover
Churchover Clifton-upon-Dunsmore Newton & Biggin	Leigh Hunt
Coton and Boughton	Coton and Boughton
Rugby Town Area	Carolyn Robbins, Jill Simpson-Vince, Sebastian Lowe
Dunsmore	Dunsmore
Bourton & Draycote Dunchurch Frankton Princethorpe Ryton-on-Dunsmore Stretton-on-Dunsmore Thurlaston	Deepah Roberts, Howard Roberts, Peter Eccleson
Eastlands	Eastlands
Rugby Town Area	Craig McQueen, Neil Sandison, Sue Roodhouse
Hillmorton	Hillmorton
Rugby Town Area	David Cranham, Ian Picker, Kathryn Lawrence
Leam Valley	Leam Valley
Birdingbury Grandborough Leamington Hastings Marton Willoughby Wolfhampcote	Emma Crane

3. List of Councillors by Ward Area

<p>New Bilton</p> <hr/> <p>Rugby Town Area</p>	<p>New Bilton</p> <hr/> <p>Barbara Brown, Ish Mistry, Mike Brader</p>
<p>Newbold and Brownsover</p> <hr/> <p>Cosford Rugby Town Area</p>	<p>Newbold and Brownsover</p> <hr/> <p>Jim Ellis, Kieran Brown, Ramesh Srivastava</p>
<p>Paddox</p> <hr/> <p>Rugby Town Area</p>	<p>Paddox</p> <hr/> <p>Jerry Roodhouse, Noreen New, Tim Douglas</p>
<p>Revel and Binley</p> <hr/> <p>Ansty Binley Woods Brinklow Combe Fields Easenhall Harborough Magna Monks Kirby Pailton Stretton-under-Fosse Wibtoft Willey Withybrook</p>	<p>Revel and Binley Woods</p> <hr/> <p>Belinda Garcia, Heather Tims, Tony Gillias</p>
<p>Rokeby and Overslade</p> <hr/> <p>Rugby Town Area</p>	<p>Rokeby and Overslade</p> <hr/> <p>Bill Lewis, Carie-Anne Dumbleton, Nick Long</p>
<p>Wolston and the Lawfords</p> <hr/> <p>Brandon & Bretford Church Lawford Kings Newnham Long Lawford Wolston</p>	<p>Wolston and the Lawfords</p> <hr/> <p>Andrew Bearne, Derek Poole, Sally Bragg</p>
<p>Wolvey and Shilton</p> <hr/> <p>Burton Hastings Copston Magna Shilton & Barnacle Stretton Baskerville Wolvey</p>	<p>Wolvey and Shilton</p> <hr/> <p>Chris Pacey-Day</p>

List of Green Spaces in the Borough

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
1	Sir Winston Churchill Place	RBC		Binley Woods	789.66	789.66
142	Brandon Nature Reserve	Warwickshire Wildlife Trust		Brandon	803,885.11	0.00
87	St John the Baptist	Church, maintained by RBC	Closed churchyard	Brinklow		0.00
176	Coombe Country Park	Coventry City Council	Play Areas, Parkland, toilets, centre	Brinlow	1,989,444.76	0.00
12	Cawston Grange	RBC		Cawston	11,395.62	11,395.62
13	Whitefriars Drice, Cawston Fields	RBC		Cawston	26,622.40	26,622.40
14	Cawston Grange Drive	RBC		Cawston	40,064.98	40,064.98
15	KalFs Drive, Cawston Grange	RBC		Cawston	51,644.48	51,644.48
92	Turchill Rd Play area, Cawston	RBC		Cawston	3,206.15	3,206.15
93	Cave Close Play Area	RBC		Cawston	119,710.91	119,710.91
124	Cawston NEAP	RBC		Cawston	500.00	500.00
2	Shuttleworth Rd Play area	RBC	Grass play area	Clifton	1,303.10	1,303.10
3	Vicarage Hill Grassed Area	RBC		Clifton	1,203.11	1,203.11
4	Newall Close Grassed Area	RBC		Clifton	951.04	951.04
141	Draycote Water Country Park	Severn Trent		Draycote	295,393.44	0.00
162	Draycote Water	Severn Trent		Draycote	2,448,606.69	0.00
5	Don Cecere Close	RBC		Dunchurch	249.48	249.48
6	The Heath Open Space	RBC		Dunchurch	4,149.62	4,149.62
7	Boyce Way Open Space	RBC		Long Lawford	3,213.94	3,213.94
8	Round Ave Open Space	RBC		Long Lawford	3,396.78	3,396.78
9	Ashman Ave/Round Ave Open Space	RBC		Long Lawford	651.58	651.58
10	Ashman Ave Open Space	RBC		Long Lawford	889.56	889.56
11	Picnic Site	RBC	Tables, benches, parking	Newton	3,150.81	3,150.81
160	Ryton Pools Country Park	WCC	Walking, play area, cafe, miniature railway	Ryton	303,909.72	0.00
161	Hallway Drive Shilton	RBC		Shilton	1,086.50	1,086.50
78	The Crescent Warwick Rd	RBC		Wolston	1,935.57	1,935.57
86	St Margarets Church	Church, maintained by RBC	Closed churchyard	Wolston		0.00
163	Grassed area between Manor Estate & woods	RBC	Open space	Wolston	1,672.21	1,672.21
Total Parish Areas					6,119,027.22	277,787.49

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
RUGALL001	Addison Road	RBC	Allotments	Rugby	11,889.35	0.00
RUGALL002	Clifton Road	RBC	Allotments	Rugby	22,675.15	0.00
RUGALL003	Eastland's	RBC	Allotments	Rugby	29,668.57	0.00
RUGALL004	Freemantle Road	RBC	Allotments	Rugby	5,905.10	0.00
RUGALL005	Newbold Glebe	RBC	Allotments	Rugby	12,911.37	0.00
RUGALL006	Newton Manor Lane	RBC	Abandoned Allotments	Rugby	5,348.46	0.00
RUGALL007	The Kent	RBC	Allotments	Rugby	13,242.64	0.00
RUGALL008	Ashlawn Road Allotments	RBC lease to Association	Allotments	Rugby	16,053.68	0.00
RUGALL009	St Andrews Allotments (Ashlawn Rd)		Allotments	Rugby	6,122.29	0.00
RUGALL0010	Bilton Poor	Bilton Church Charity	Allotments	Rugby	56,538.98	0.00
16	New Street Open Space	RBC		Rugby	625.13	625.13
17	Hollowell Way Recreation Ground	RBC		Rugby	28,234.88	28,234.88
20	Phipps Ave, Rugby	RBC		Rugby	3,262.51	3,262.51
21	Boughton Road Picnic Site & Floodplain	RBC	Adjacent to a flood storage area with grassland & woodland with a botanically diverse river verge/Pi	Rugby	20,183.65	20,183.65
22	Burnside Open Space	RBC		Rugby	62,939.04	62,939.04
23	Epsom Road Open Space	RBC		Rugby	22,841.84	22,841.84
24	Packwood Avenue Open Space	RBC		Rugby	4,502.80	4,502.80
47	St Anne's Road Open Space	RBC		Rugby	1,105.60	1,105.60
48	Deepmore Road Open Space	RBC		Rugby	649.39	649.39
54	Nelson Way/Wheatfield Ave Junction (A)	Housing Association		Rugby	1,431.24	0.00
56	Anson Close Open Space	RBC		Rugby	597.58	597.58
57	Johnson Ave Open Space	RBC		Rugby	10,371.86	10,371.86
58	St John street Open Space	RBC		Rugby	495.35	495.35
59	Hunter Street Open Space	RBC		Rugby	2,864.51	2,864.51
60	Eastlands place	RBC		Rugby	749.43	749.43
61	Portland Place	RBC		Rugby	896.67	896.67

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
62	Lansdowne Place	RBC		Rugby	247.19	247.19
63	Lea Crescent Open Space	RBC		Rugby	17,002.09	17,002.09
64	Fostered Road Open Space	RBC		Rugby	2,554.01	2,554.01
65	Yates Ave/Newbold Road Open Space	RBC		Rugby	1,518.10	1,518.10
66	Norman Road Open Space	RBC		Rugby	791.25	791.25
67	Quarry Close Open Space	RBC		Rugby	1,912.09	1,912.09
68	Bow Fall Open Space	RBC		Rugby	1,235.79	1,235.79
69	Campion Way (North) Open Space	RBC		Rugby	2,835.05	2,835.05
70	Campion Way (South) Open Space	RBC		Rugby	3,012.96	3,012.96
71	Rugby Foxons Barn Rd	RBC		Rugby	5,715.01	5,715.01
72	Ambleside, Rugby	RBC		Rugby	1,172.58	1,172.58
73	Cotton Park Drive Rugby	RBC		Rugby	3,505.93	3,505.93
74	Corner of Overstone Rd/Featherbed Lane	RBC		Rugby	771.28	771.28
79	Clifton Road Cemetery	RBC	Cemetery	Rugby	44,407.24	0.00
80	Croop Hill Cemetery	RBC	Cemetery	Rugby	17,448.68	0.00
81	St Andrews Parish Church	Church, maintained by RBC	Closed churchyard - memorials have been removed but an area is set aside for cremated remains	Rugby	1,166.53	0.00
82	St Oswalds Cemetery	RBC	Closed churchyard	Rugby	5,434.15	0.00
83	Whinfield Cemetery	RBC	Cemetery	Rugby	35,839.75	0.00
89	St Andrews Civic Space The Pleasance	RBC	Toilets, benches	Rugby	1,262.14	0.00
126	Clifton Links Play Area	RBC		Rugby	8,907.00	8,907.00
130	Hollowell Way Play Area	RBC		Rugby	500.00	500.00
133	Old Leicester Line (Dismantled Railway track)	RBC	Broadleaf woodland & semi-improved grassland	Rugby	42,728.74	42,728.74
134	Shakespeare Gardens Open Space	RBC		Rugby	23,281.54	23,281.54
135	The Kent Scrubland	RBC	Woodland	Rugby	3,903.41	3,903.41
136	Great Central Walk Nature Reserve (North)	RBC		Rugby	128,375.85	128,375.85
137	Crow Thorns Open Space	RBC		Rugby	41,616.85	41,616.85
138	Charwelton Drive Open Space	RBC		Rugby	14,913.05	14,913.05
139	River Avon Corridor - Plantation	RBC		Rugby	76,246.52	76,246.52

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
18	Oakfield Rd Playing Field	Co-op, but leased to RBC	1 senior football/swings, climbing frame	Rugby	18,877.47	0.00
19	Linnell Road, Rugby	RBC		Rugby	1,067.49	1,067.49
25	Newbold Road Open Space	RBC		Rugby	1,605.50	1,605.50
26	Apple Grove Open Space	RBC		Rugby	9,865.09	9,865.09
27	Frobisher Road Open Space	RBC		Rugby	1,858.75	1,858.75
28	Cornwalls Road Open Space	RBC		Rugby	6,288.33	6,288.33
29	Freemantle Road Amenity Open Space	RBC		Rugby	16,836.10	16,836.10
30	East Union Street	RBC		Rugby	1,910.68	1,910.68
31	Hilmorton High Street Open Space (Hillmorton Greens)	RBC		Rugby	13,101.69	13,101.69
32	Deerings Road Open Space	RBC		Rugby	1,682.01	1,682.01
33	Lever Road Open Space	RBC		Rugby	2,413.59	2,413.59
34	Coton Road Open Space	RBC		Rugby	5,335.21	5,335.21
35	Lyndhurst Road Open Space	RBC		Rugby	3,015.78	3,015.78
36	Tennant Close Open Space	RBC		Rugby	1,107.50	1,107.50
37	Drayton Leys Open Space	RBC		Rugby	2,302.26	2,302.26
38	Norton Leys Open Space	RBC		Rugby	1,627.48	1,627.48
39	Hilary Road Open Space	RBC		Rugby	1,271.69	1,271.69
40	Southbrook Road Open Space	RBC		Rugby	21,953.48	21,953.48
41	St Georges Ave Open Space	RBC		Rugby	6,025.54	6,025.54
42	Open Space by Armshouses	RBC		Rugby	2,144.84	2,144.84
43	Wentworth Road Open Space	RBC		Rugby	1,443.88	1,443.88
44	Buchanan Road Open Space	RBC		Rugby	12,208.63	12,208.63
45	Bracken Drive Open Space - A	RBC		Rugby	1,062.40	1,062.40
46	Bracken Drive Open Space - B	RBC		Rugby	809.19	809.19
49	Selbourne Road Open Space	RBC		Rugby	2,676.75	2,676.75
50	Bawmore Road Open Space	RBC		Rugby	3,258.62	3,258.62
51	Dunchuch Road Open Space	RBC		Rugby	6,001.53	6,001.53
52	Alwyn Road/Coventry Road Junction	RBC		Rugby	966.22	966.22
53	Nelson Way Open Space	Housing Association		Rugby	18,865.80	0.00

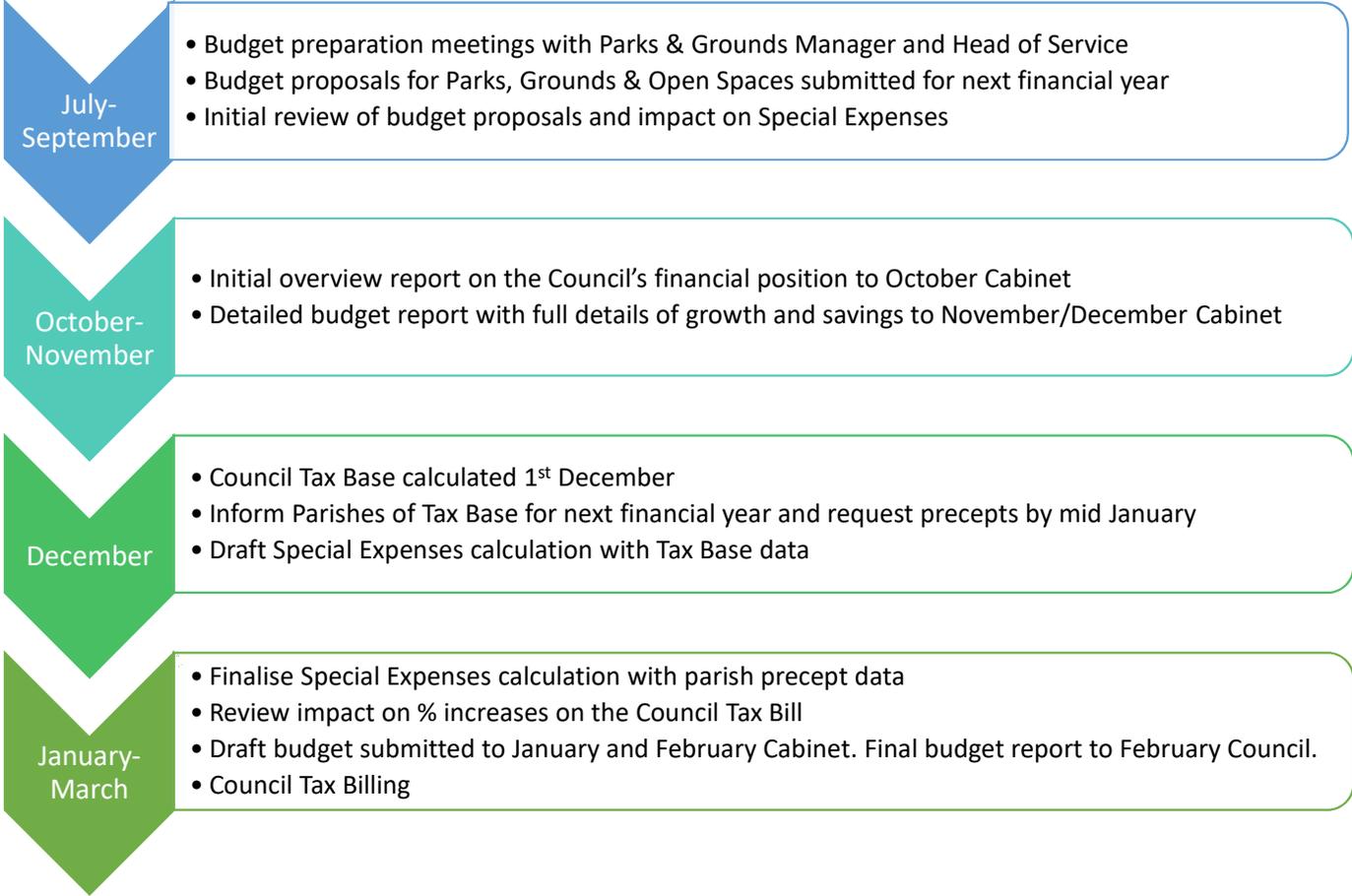
Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
55	Nelson Way/Wheatfield Ave Junction (B)	Housing Association		Rugby	762.17	0.00
75	Newbold Quarry Recreation Ground	RBC		Rugby	7,675.28	7,675.28
76	Harris Open Space	RBC		Rugby	6,455.25	6,455.25
77	Willans Works Open Space	RBC		Rugby	2,558.55	2,558.55
84	Watts Lane Cemetery	RBC	Cemetery, 0.405 hectares are set aside for future use	Rugby	8,359.75	0.00
85	Rainsbrook Cemetery and Crematorium	RBC		Rugby		0.00
88	St Michael of all Angels	Church, maintained by RBC	Closed churchyard	Rugby		0.00
90	Asda Square	RBC		Rugby		
91	Town Centre Civic Space (High St/North St)	RBC	Benches, hard landscaping	Rugby	1,532.02	0.00
94	Apple Grove	RBC	Elephant springer, bike springer, multi play, 2 swings. Bark, grass & tiles base	Rugby	245.75	245.75
95	Pantoff Place (Brownsover Rd)	RBC	4 swings, slide, 3 rocker play. Tiles base	Rugby	142.46	142.46
96	Assheton Playground	RBC	Springer, swings, slide with concrete, tarmac & tiles	Rugby	315.12	315.12
97	Bawmore Road Play Area	RBC	Bird springer, seat springer, dog springer, climber, slide, swings	Rugby	168.68	168.68
98	Brindley Road Play Area	RBC	Slide, swings, 3 rocker play	Rugby	2,294.83	2,294.83
99	Brooklime Drive Play Area	RBC	Play Area	Rugby	224.75	224.75
100	Buchanan Road Playground	RBC	Whirl climber, tractor, slide, swings, tiles	Rugby	278.23	278.23
101	Charwelton Drive	RBC	Play area	Rugby	587.58	587.58
102	Dewar Grove Playground	RBC	Slide, swings, 2 rocker play	Rugby	187.85	187.85
103	Dickens Road Playground	RBC	Swings, slide, springers. Tiles base	Rugby	2,798.10	2,798.10
104	Glaramara Close Playground	RBC	Play area	Rugby	1,077.78	1,077.78
105	Heath Way Playground	RBC	Swings, multiplay, seesaw	Rugby	2,062.43	2,062.43
106	Lennon Close Playground	RBC	Slide, swings	Rugby	1,133.08	1,133.08
107	Centenary Park	RBC		Rugby	1,014.42	1,014.42
108	Rokeby Play Area	RBC	Swings on tarmac	Rugby	4,316.34	4,316.34
109	Sorrel Drive	RBC	Play area	Rugby	240.70	240.70
110	York Street Playground	RBC	Slide, swing, springer	Rugby	526.90	526.90
111	Union Street Recreation Ground	RBC	Slide, swings, springer	Rugby	5,083.94	5,083.94

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
112	Woodland Playground	RBC		Rugby	151.89	151.89
113	Rugby Recreation Ground Play Area	RBC	Play area	Rugby	1,422.32	1,422.32
114	Whinfield Recreation Ground Play Area	RBC	Play area	Rugby	432.14	432.14
115	Hilmorton Recreation Play Area	RBC	Play area/Youth Facilities	Rugby	1,376.15	1,376.15
116	Caldecott Park Playground	RBC	Play area	Rugby	640.42	640.42
117	Addison Road Recreation Play Area	RBC	Play area/Skate ramp	Rugby	184.37	184.37
118	Freemantle Road Recreation Play Area	RBC	Play area	Rugby	795.41	795.41
119	New Bilton Recreation Play Area	RBC	Play area	Rugby	1,116.51	1,116.51
120	Millennium Green	RBC	slide, swings,rocker, climbing frame, rocket	Rugby	1,587.43	1,587.43
121	Alwyn Road Recreation Play Area	RBC	Play area	Rugby	580.58	580.58
122	Pavilions Play Area	RBC		Rugby	875.60	875.60
123	Aqua Place Play Area	RBC		Rugby	2,029.00	2,029.00
125	Buchanan Road	RBC	Basketball/Play Area	Rugby	742.06	742.06
127	GEC Recreation Ground	RBC		Rugby	500.00	500.00
128	Frobisher Road Play area	RBC		Rugby	1,865.00	1,865.00
129	Waterside Play Area	RBC		Rugby	1,529.00	1,529.00
131	Coton Park Play Area	RBC		Rugby	500.00	500.00
132	Avon Mill Play Area	RBC		Rugby	500.00	500.00
140	Rugby Keswick Drive	RBC		Rugby	23,236.97	23,236.97
143	Newbold Quarry	RBC	nature reserve & reservoir, scrub & woodland	Rugby	86,730.90	86,730.90
144	Swift Valley Park	RBC	Local nature reserve, inc. wetlands, woodlands & semi-improved grasslands/bridleway	Rugby	255,279.46	255,279.46
145	St Andrews Gardens	RBC	Closed churchyard, some memorials have been removed & a lot have been relocated to the edge of the	Rugby	6,750.28	6,750.28
146	Great Central Walk Nature Reserve (South)	RBC	Nature Reserve	Rugby	222,180.34	222,180.34
147	Linnell Road Open Space (Abbots Farm)	RBC		Rugby	127,644.34	127,644.34
148	Eastlands Woodland	RBC		Rugby	25,014.15	25,014.15
149	Cock Robin Wood	RBC	Woodlands & nature reserve	Rugby	40,314.93	40,314.93
150	Dunchurch Road Semi-natural Open Space	RBC		Rugby	23,055.13	23,055.13

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
151	Collingwood/Wheatfield Natural Area	RBC		Rugby	3,160.18	3,160.18
152	Croop Hill Scrubland	RBC		Rugby	2,222.10	2,222.10
153	Newbold Rd/Leicester Rd Natural Area			Rugby	70,881.37	70,881.37
154	Crowthorns Scrubland & Woodland	RBC	Woodlands & pathways	Rugby	33,895.31	33,895.31
155	Mill Gardens	RBC	Stream, woodlands & scrubland	Rugby	17,186.28	17,186.28
156	Avon Industrial Estate Common - floodplain	RBC		Rugby	40,793.42	40,793.42
157	Clifton Brook Woodland	RBC		Rugby	15,487.35	15,487.35
158	Brownsover scrub	RBC		Rugby	35,319.35	35,319.35
159	Linnet Close / LongStork, Rugby	RBC		Rugby	9,473.44	9,473.44
164	Diamond Jubilee Wood	RBC		Rugby	559,104.00	559,104.00
165	Boughton Road Pitches	RBC		Rugby	31,838.30	31,838.30
166	Alwyn Rd Recreation Ground	RBC	5 senior football & rugby pitches& 1 junior/Play area	Rugby	43,184.69	43,184.69
167	Parkfield Road Recreation Ground	RBC	Cricket pitch/Improved grassland, scrub & broadleaf woodland/Basketball post and small children's play	Rugby	36,524.59	36,524.59
168	Ashlawn Rd Recreation Ground	RBC	3 senior football, 1 rugby, 1 cricket & changing rooms	Rugby	70,521.00	70,521.00
169	Featherbed Lane Recreation ground	RBC	2 senior, 2 junior, 1 cricket, 3 changing rooms	Rugby	42,949.65	42,949.65
170	GEC Recreation Ground	RBC	2 grass hockey pitches, rugby pitches	Rugby	68,886.18	68,886.18
171	Avon Mill Recreation	RBC	1 football,1 junior football, 1 cricket/swings,slide plus youth facility	Rugby	28,285.90	28,285.90
172	Web Ellis Road Cricket Ground	RBC / no public access	1 cricket pitch/2 tennis courts	Rugby	25,520.54	25,520.54
173	Whinfield Recreation Ground	RBC	8 football & 3 cricket pitches/changing rooms/play areas	Rugby	54,733.75	54,733.75
174	Freemantle Recreation Ground	RBC		Rugby	48,006.00	48,006.00
175	St Andrews Rugby FC	RBC	Rugby Pitches	Rugby	12,667.52	12,667.52
177	Dewar Grove Rec	RBC	Recreation ground, play area	Rugby	4,795.09	4,795.09
178	Alwyn Road Recreation Recreation Ground	RBC		Rugby	42,948.23	42,948.23
179	Jubilee Street Recreation Ground	RBC	Youth facilities	Rugby	8,526.38	8,526.38
180	Addison Rd Recreation Ground	RBC	1 junior football, 2 cradle swings, 2 swings, tarmac base	Rugby	21,449.53	21,449.53
181	Freemantle Rd Recreation Ground	RBC		Rugby	37,228.13	37,228.13
182	New Bilton Recreation Ground	RBC	1 senior football/swings	Rugby	12,965.30	12,965.30

Reference	Site name	Ownership	Specific facilities / notes	Location	Total Area	RBC Area
183	Rugby Recreation Ground (Whitehall)	RBC	Bandstand and paddling pool in Rugby Rec/ 1 adult football/swings, multiplay unit, roundabout, sprin	Rugby	25,869.67	25,869.67
184	Brownsover Recreation Ground	RBC	Some playing pitches	Rugby	20,766.85	20,766.85
185	Caldecott Park	RBC	Bowls, tennis & football/ Springers, swings & seesaw	Rugby	44,134.53	44,134.53
186	Jubilee Gardens	RBC		Rugby	2,413.36	2,413.36
187	Asshetons Recreation Ground	RBC	Play Area, toilets, ornamental planting	Rugby	7,192.04	7,192.04
188	Brooklime Drive Open Space	RBC		Rugby	14,010.36	14,010.36
189	Millennium Green	RBC		Rugby	2,689.01	2,689.01
190	Bilton Green	RBC		Rugby	1,148.94	1,148.94
191	Sorrel Drive Amenity Greenspace	RBC		Rugby	21,403.94	21,403.94
192	Charwelton Drive Common	RBC	Play facilities, teenage	Rugby	117,246.71	117,246.71
193	GEC Recreation Ground	leased to RBC		Rugby	51,992.00	51,992.00
194	Coton Park			Rugby	49,596.50	49,596.50
195	Gladstone Green	RBC		Rugby	697.75	697.75
196	Centenary Park	RBC		Rugby	33,828.28	33,828.28
197	Rugby Art Gallery Garden	RBC		Rugby	865.13	865.13
Total Rugby Area					3,647,480.31	3,311,737.79
TOTAL					9,766,507.53	3,589,525.28

Budget Setting & Special Expenses Process



The Special Expenses Calculation – An Overview

Step 1:

Calculate the total Borough Basic amount of Band D council tax.

	2019-20
Council Tax Requirement including Parish Precepts	£7,914,005
Divided by Tax Base	37,479.74
Average Band D Borough Basic Amount (a)	£211.15

Step 2:

Calculate the average Band D council tax for the special expense areas.

Special Expenses Calculation	2019-20	Town Area	Parish Area
Special Expenses	£2,534,060	£1,730,631	£803,429
Divided by Tax Base	37,479.74	22,702.25	14,646.49
Average Band D (b)	£67.61	£76.23	£54.85

Step 3:

Deduct the result of calculation (b) from calculation (a) to give the Borough “General” Expense amount of Band D Council Tax.

Every resident in the whole of the Borough Council area will pay the “general” Council Tax. For 2019/20 this is **£143.54**.

Depending on whether residents live in the Town Area or the Parish Area the special expense amount is added to the bill and the total amount billed by Rugby Borough Council is shown at (c).

Borough General Expense (a-b)	£143.54	£143.54	£143.54
Total billed (c)	£211.15	£219.77	£198.39

Residents who live in a Parish area that has not set a precept i.e. Copston Magna, Cosford, Kings Newnham and Wibtoft, only pay the general Council tax amount.

A more detailed Special Expenses Calculation is attached.

Detailed Special Expenses Calculation 2013/14 - 2019/20

STEP 1: CALCULATE THE BOROUGH BASIC COUNCIL TAX

Taxbase (Number of Band D Equivalent Properties):	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20		
Parish Area Tax base	12,038.79	12,429.57	12,801.44	13,030.97	13,301.11	13,856.64	14,646.49	A	WP 1 A
Town Area Tax base	20,416.66	20,745.88	21,206.27	21,611.64	21,967.99	22,284.43	22,702.25	B	WP 1 B
Ministry of Defence (MOD)	122.50	136.60	134.80	129.10	131.70	130.10	131.00		
Tax Base for Whole Area	32,577.95	33,312.05	34,142.51	34,771.71	35,400.80	36,271.17	37,479.74	C	WP 1 C
Council Tax Requirement:	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20		
	£	£	£	£	£	£	£		
Total Council Tax Requirement (including Parish Precepts)	6,120,745.25	6,266,390.07	6,429,034.63	6,746,059.46	7,062,868.22	7,438,491.54	7,914,005.28	D	
Less: Parish Precepts	(608,363.00)	(629,660.00)	(651,654.02)	(688,527.90)	(718,690.85)	(756,921.58)	(803,428.50)	E	
Net Council Tax Requirement	5,512,382.25	5,636,730.07	5,777,380.61	6,057,531.56	6,344,177.37	6,681,569.96	7,110,576.78	F	
Total Council Tax Requirement / Tax Base	187.88	188.11	188.30	194.01	199.51	205.08	211.15	G	D / C
Net Council Tax Requirement / Tax Base	169.21	169.21	169.21	174.21	179.21	184.21	189.72	H	F / C
Annual Increase as agreed at Council Tax Setting	0.00%	0.00%	0.00%	£4.99	£5.00	£5.00	2.99%		

STEP 2: SPECIAL EXPENSES CALCULATION

	2013/14 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £		
Town Area Special Expenses:									
Parks, Recreation Grounds & Open Spaces	1,073,010.00	1,121,250.00	1,112,250.00	1,126,650.00	1,114,430.00	1,221,490.00	1,345,061.00		
Cemeteries	179,140.00	152,820.00	151,240.00	141,780.00	144,410.00	145,300.00	103,490.00		
Allotments	25,880.00	25,260.00	42,630.00	47,180.00	49,750.00		0.00		
Town Centre Management & CCTV	259,580.00	259,710.00	271,230.00	286,080.00	277,620.00	275,000.00	282,080.00		
Less: Local Council Tax Support Grant	(184,583.00)	(175,258.00)	(158,945.00)	(113,750.00)	(29,716.51)	(14,858.26)	0.00		
Total Town Area Special Expenses	1,353,027.00	1,383,782.00	1,418,405.00	1,487,940.00	1,556,493.49	1,626,931.74	1,730,631.00	I	WP 2
Total Town Area Amount / Town Tax Base	66.27	66.70	66.89	68.85	70.85	73.01	76.23	J	I / A
Parish Area Special Expenses:									
Parish Precepts	661,913.00	677,650.00	695,756.02	715,181.42	731,090.07	760,626.81	803,428.50		
Less: Local Council Tax Support Grant	(53,550.00)	(47,990.00)	(44,102.00)	(26,653.52)	(12,399.22)	(3,705.23)	0.00		
Total Parish Special Expenses	608,363.00	629,660.00	651,654.02	688,527.90	718,690.85	756,921.58	803,428.50	K	WP 3
Total Parish Area / Parish Tax Base*	50.53	50.66	50.90	52.84	54.03	54.63	54.85	L	K / B
TOTAL BOROUGH SPECIAL EXPENSES	1,961,390.00	2,013,442.00	2,070,059.02	2,176,467.90	2,275,184.34	2,383,853.32	2,534,059.50	M	J + L
TOTAL Special Expenses / Tax Base for whole area	60.21	60.44	60.63	62.59	64.27	65.72	67.61	N	M / C

5.3. Detailed Special Expenses Calculation 2013/14 - 2019/20

STEP 3: CALCULATE THE BOROUGH GENERAL EXPENSE

AVERAGE BAND D COUNCIL TAX FOR WHOLE AREA:	2013/14 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
Borough Basic Amount	187.88	188.11	188.30	194.01	199.51	205.08	211.15	G
Borough Special Expenses Amount	60.21	60.44	60.63	62.59	64.27	65.72	67.61	N
Borough General Expenses Amount	127.67	127.67	127.67	131.42	135.24	139.36	143.54	O G - N

STEP 3 Cont: CALCULATE THE AMOUNTS FOR BILLING

AMOUNTS FOR BILLING:	2013/14 £	2014/15 £	2015/16 £	2016/17 £	2017/18 £	2018/19 £	2019/20 £	
Borough General Expenses	127.67	127.67	127.67	131.42	135.24	139.36	143.54	O
+ Town Area Special Expenses	66.27	66.70	66.89	68.85	70.85	73.01	76.23	J
OR								
+ Parish Area Special Expenses*	50.53	50.66	50.90	52.84	54.03	54.63	54.85	L
% increase in Borough General Expenses	-35.93%	0.00%	0.00%	2.93%	2.91%	3.04%	3.00%	O
% increase in Town Area Special Expenses	4.95%	0.65%	0.28%	2.93%	2.91%	3.04%	4.42%	J
% increase in Parish Area Special Expenses	1.27%	0.25%	0.49%	3.80%	2.26%	1.10%	0.42%	L

* This is the TOTAL Parish Special Expenses calculation. Parish taxpayers will pay their individual Parish Band D equivalent - See WP 4

Residents who live in a Parish area that has not set a precept i.e. Copston Magna, Cosford, Kings Newnham and Wibtoft, only pay the Borough General Expenses - See Council Tax Bill Example 3

TAX BASE 2019/20				
	Tax Base	Tax Base	Change	Change
PARISH OF	2019/20	2018/19	number	%
Ansty	127.55	129.68	-2.13	-1.64
Binley Woods	980.03	978.35	1.68	0.17
Birdingbury	156.24	157.35	-1.11	-0.71
Bourton & Draycote	135.05	135.88	-0.83	-0.61
Brandon & Bretford	285.19	284.81	0.38	0.13
Brinklow	447.06	446.56	0.50	0.11
Burton Hastings	94.35	90.99	3.36	3.69
Cawston	1,814.34	1,625.80	188.54	11.60
Church Lawford	156.33	158.45	-2.12	-1.34
Churchover	633.74	473.96	159.78	33.71
Clifton-upon-Dunsmore	785.42	654.12	131.30	20.07
Combe Fields	65.37	69.99	-4.62	-6.60
Copston Magna	20.54	20.79	-0.25	-1.20
Cosford	7.90	8.99	-1.09	-12.12
Dunchurch	1,588.98	1,483.56	105.42	7.11
Easehall	101.15	101.38	-0.23	-0.23
Frankton	163.14	166.35	-3.21	-1.93
Grandborough	211.48	207.41	4.07	1.96
Harborough Magna	175.21	173.96	1.25	0.72
Kings Newnham	28.98	28.16	0.82	2.91
Leamington Hastings	227.10	227.70	-0.60	-0.26
Long Lawford	1,377.19	1,321.42	55.77	4.22
Marion	217.38	214.87	2.51	1.17
Monks Kirby	213.80	217.50	-3.70	-1.70
Newton & Biggin	398.78	299.63	99.15	33.09
Pailton	223.81	221.81	2.00	0.90
Princethorpe	171.14	168.12	3.02	1.80
Ryton-on-Dunsmore	673.53	645.37	28.16	4.36
Shilton & Barnacle	338.88	338.61	0.27	0.08
Stretton Baskerville	9.48	7.61	1.87	24.57
Stretton-on-Dunsmore	512.85	505.78	7.07	1.40
Stretton-under-Fosse	98.70	98.12	0.58	0.59
Thurlaston	198.19	200.62	-2.43	-1.21
Wibtoft	25.81	23.01	2.80	12.17
Willey	37.77	38.87	-1.10	-2.83
Willoughby	188.83	191.35	-2.52	-1.32
Withybrook	118.67	114.27	4.40	3.85
Wolfhampcote	149.23	149.78	-0.55	-0.37
Wolston	980.28	977.94	2.34	0.24
Wolvey	507.02	497.73	9.29	1.87
	14,646.49	13,856.65	789.84	5.70
	A			
Rugby Town Area	22,702.25	22,284.43	417.82	1.87
	B			
Contributions in Lieu	131.00	130.10	0.90	0.69
Total Tax Base	37,479.74	36,271.18	1,208.56	3.33
	C			

Summary of Town Area Special Expenses 2019/20:

Cost Centre	Town Area Special Expenses	2019/20 Net Expenditure £	Adjustment: Capital Charges £	Adjustment: MRP* £	2019/20 Special Expenses £
PKS00	Parks & Open Spaces	1,652,420	(532,510)	59,241	1,179,151
PKS09	Britain in Bloom	24,310	0	0	24,310
PKS14	Town Grass Cutting	141,600	0	0	141,600
Total Parks, Grounds & Open Spaces		1,818,330	(532,510)	59,241	1,345,061
CEM00	Cemeteries	122,320	(18,830)	0	105,990
TVM00	Town Centre Management & CCTV	282,080	0	0	282,080
TOTAL		2,222,730	(551,340)	59,241	1,730,631

*Estimated MRP to be paid in 2019/20 due to prior year capital investment in Parks & Open Spaces

ENVIRONMENT AND PUBLIC REALM: PARKS, RECREATION GROUNDS AND OPEN SPACES**HEAD OF SERVICE:****D. GREEN**

			TOTAL	TOTAL	PARKS &	BRITAIN	PARISH	TOWN	GROUND	
			ORIGINAL	ORIGINAL	OPEN	IN	GRASS	GRASS	SECTION	
			BUDGET	BUDGET	SPACES	BLOOM	CUT	CUT	106	
			2018/19	2019/20	PKS00	PKS09	PKS13	PKS14	PKS16	
			£	£	2019/20	2019/20	2019/20	2019/20	PKS20	
					2019/20				2019/20	
EXPENDITURE:-			£	£	£	£	£	£	£	
0000	-	SALARIES	1,081,310	1,023,000	282,760					740,240
0011	-	TRAINING FEES	11,580	11,580						11,580
0012	-	RECRUITMENT EXPENSES	200	200						200
0017	-	PROFESSIONAL SUBSCRIPTIONS	50	50	50					
0019	-	EMPLOYEE INSURANCE	4,470	3,020	830					2,190
		EMPLOYEE EXPENSES	<u>1,097,610</u>	<u>1,037,850</u>	<u>283,640</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>754,210</u>
0100	PUMP	ASHLAWN ROAD PUMPING STATION	5,520	5,520	5,520					
0101	-	INTERNAL CONTRACTOR	44,650	24,650	24,650					
0131	-	RENTS - GENERAL	720	720	720					
0141	-	RATES	14,350	13,960	13,960					
0170	TOIL	CLEANSING SERVICE	2,400	2,400	2,400					
0180	-	PROPERTY INSURANCE	2,520	3,230	3,230					
		PROPERTY EXPENSES	<u>70,160</u>	<u>50,480</u>	<u>50,480</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0200	-	VEHICLE REPAIR AND MAINTENANCE	31,480	31,480						31,480
0201	-	VEHICLE RUNNING COSTS	35,340	32,760						32,760
0202	-	MILEAGE ALLOWANCE	16,780	10,680	9,760					920
0204	-	FUEL	33,620	30,620						30,620
0220	-	CONTRACT HIRE	5,000	5,000						5,000
0230	-	PUBLIC TRANSPORT COSTS	650	650	650					
		TRANSPORTATION EXPENSES	<u>122,870</u>	<u>111,190</u>	<u>10,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,780</u>
0300	-	NEW EQUIPMENT ITEMS	6,120	6,120	5,120					1,000
0301	-	MAINTENANCE OF EQUIPMENT	2,000	2,000						2,000
0301	PLAY	PLAY AREA MAINT. & REFURBISHMENT	32,060	32,060	32,060					
0303	-	MATERIALS	40,400	10,400						10,400
0304	-	TOOLS	13,750	43,750	30,000					13,750

ENVIRONMENT AND PUBLIC REALM: PARKS, RECREATION GROUNDS AND OPEN SPACES**HEAD OF SERVICE:****D. GREEN**

	TOTAL ORIGINAL BUDGET 2018/19 £	TOTAL ORIGINAL BUDGET 2019/20 £	PARKS & OPEN SPACES PKS00 2019/20 £	BRITAIN IN BLOOM PKS09 2019/20 £	PARISH GRASS CUT PKS13 2019/20 £	TOWN GRASS CUT PKS14 2019/20	SECTION 106 PKS16 2019/20	GROUNDS MAINTENANCE OPERATIONAL PKS20 2019/20
PKS00/09/13/14/16/20								
EXPENDITURE:-								
		0						
0305 MEMR PURCHASE OF MEMORIALS FOR RESALE	520	520	520					
0306 PERSONAL PROTECTIVE EQUIPMENT	1,500	1,500						1,500
0340 PROTECTIVE CLOTHING	11,260	11,260	260					11,000
0350 STATIONERY SUPPLIES	600	0						
0370 POSTAGES	1,000	1,000	1,000					
0421 SUBSCRIPTIONS	3,140	3,140	3,140					
0440 PRM INSURANCE	21,730	1,780	770					1,010
GENERAL RUNNING EXPENSES	<u>39,750</u>	<u>113,530</u>	<u>72,870</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,660</u>
0741 - EXTERNAL LEGAL CHARGES	350	350	350					
0742 - EXTERNAL CONTRACTOR & OPERATOR	116,820	116,820						116,820
0742 ALLO ALLOTMENTS - SCH WORKS	6,000	6,000	6,000					
0742 CALD CALDECOTT PARK DUTIES	3,000	3,000	3,000					
0742 INSP ANNUAL EXTERNAL PLAY INSPECTION	2,650	2,650	2,650					
0742 OTHR OTHER EXTERNAL CONTRACTORS	48,000	48,000	43,000	5,000				
0742 PLNT BEDDING / PLANT PURCHASES	27,000	27,000	27,000					
0742 PRSH GRASS CUTTING - PARISH	33,460	35,460	2,000		33,460			
0742 SECU SECURITY GATE	2,000	0						
0743 - INTERNAL CONTRACTOR	5,000	5,000						5,000
0743 GRDS GROUNDS MAINTENANCE - SCH WORKS	743,150	775,130	569,620	41,330	22,580	141,600		
0743 STRT CLEANSING OF CHANGING ROOMS	9,000	9,000	9,000					
0743 MATS MATERIALS	1,000	0						
0743 OTHR OTHER INTERNAL CONTRACTORS	6,750	6,750	6,750					
0743 SECT GROUNDS MAINTENANCE - S106 FUNDED	137,840	144,430					144,430	
0743 TREE TREE SURGERY CONTRACT WORKS	65,000	55,000	55,000					
OTHER RUNNING EXPENSES	<u>1,207,020</u>	<u>1,234,590</u>	<u>724,370</u>	<u>46,330</u>	<u>56,040</u>	<u>141,600</u>	<u>144,430</u>	<u>121,820</u>
EXPENDITURE	<u>1,246,770</u>	<u>2,547,640</u>	<u>1,141,770</u>	<u>46,330</u>	<u>56,040</u>	<u>141,600</u>	<u>144,430</u>	<u>1,017,470</u>

ENVIRONMENT AND PUBLIC REALM: PARKS, RECREATION GROUNDS AND OPEN SPACES

HEAD OF SERVICE:	TOTAL	TOTAL	PARKS &	BRITAIN	PARISH	TOWN	SECTION	GROUND
D. GREEN	ORIGINAL	ORIGINAL	OPEN	IN	GRASS	GRASS	106	MAINTENANCE
PKS00/09/13/14/16/20	BUDGET	BUDGET	SPACES	BLOOM	CUT	CUT	PKS16	OPERATIONAL
	2018/19	2019/20	PKS00	PKS09	PKS13	PKS14	PKS16	PKS20
	£	£	2019/20	2019/20	2019/20	2019/20	2019/20	2019/20
LESS INCOME:-								
1100 - ALLOTMENT ASSOCIATION INCOME	-500	-500	-500					
1100 BIBC BRITAIN IN BLOOM - CONTRIBUTION	-22,020	-22,020		-22,020				
1100 MEMR TREE / PLAQUE DONATIONS	-530	-530	-530					
1200 GENR SALE OF MATERIALS	-200	-200	-200					
1400 - FEES & CHARGES - STANDARD RATED	-13,750	-13,750						-13,750
1400 BCLB BOWLING CLUB INCOME	-1,020	-1,020	-1,020					
1400 CRCP CRICKET PITCHES STANDARD RATE VAT	-860	-860	-860					
1400 FTBP FOOTBALL PITCHES STANDARD RATE VAT	-6,600	-6,600	-6,600					
1400 OTHR SPECIAL EVENTS INCOME	-2,550	-2,550	-2,550					
1402/3 OTHR SPECIAL EVENTS INCOME	-13,000	-13,000	-13,000					
1402 FTBP PITCH HIRE (EXEMPT)	-13,210	-13,210	-13,210					
1402 TRN FOOTBALL PITCHES (TRAINING)	-1,000	-1,000	-1,000					
1403 INSP PARISH COUNCIL PLAY INSPECTION	-550	-550	-550					
1602 LAND RENTAL OF LAND	-65,110	-65,110	-65,110					
1199 - CAPITALISED SALARIES	-20,000	0						
1950 - CONTRACT INCOME - INTERNAL	-1,265,590	-1,322,010						-1,322,010
INCOME	-1,426,490	-1,462,910	-105,130	-22,020	0	0	0	-1,335,760
NET EXPENDITURE	-1,426,490	1,084,730	1,036,640	24,310	56,040	141,600	144,430	-318,290
(before accounting adjustments)								
ACCOUNTING ADJUSTMENTS:-								
0005 - IAS 19 ADJUSTMENT	27,080	27,380	7,000					20,380
0009 - APPRENTICESHIP LEVY	0	0						
0780 - INTERNAL RECHARGES **	219,370	429,340	203,860					225,480
0784 - INTERNAL RECHARGES **	-24,530	-127,590	-127,590					
0900 - CAPITAL CHARGES ***	614,780	604,940	532,510					72,430
#### S106 CONTRIBUTION FROM RESERVES	-137,840	-144,430					-144,430	
	698,860	789,640	615,780	0	0	0	-144,430	318,290
NET EXPENDITURE	-727,630	1,874,370	1,652,420	24,310	56,040	141,600	0	0

ENVIRONMENT AND PUBLIC REALM: CEMETERIES**HEAD OF SERVICE:****D. GREEN****CEM00**

			ORIGINAL BUDGET 2018/19 £	ORIGINAL BUDGET 2019/20 £
EXPENDITURE:-				
0000	-	SALARIES	18,040	18,400
0019	-	EMPLOYEE RELATED INSURANCE	90	50
		EMPLOYEE EXPENSES	<u>18,130</u>	<u>18,450</u>
0100	-	REPAIR AND MAINTENANCE	4,930	4,930
0141	-	RATES	8,760	8,290
0180	-	PROPERTY INSURANCE	110	240
		PROPERTY EXPENSES	<u>13,800</u>	<u>13,460</u>
0202	-	CAR ALLOWANCE COSTS	1,310	310
0305	MEMR	PURCHASE OF MEMORIALS	1,000	2,000
0350	-	STATIONERY	230	230
0374	GOW	SOFTWARE MAINTENANCE	3,000	3,150
0421		SUBSCRIPTIONS	0	500
0440	-	GENERAL INSURANCES	20	50
		GENERAL RUNNING EXPENSES	<u>5,560</u>	<u>6,240</u>
0742	CINW	CEMETERY INFRASTRUCTURE WORK	2,000	2,000
0742	MATS	EXTERNAL CONTRACTORS - MATERIALS	3,620	3,620
0742	OTHR	OTHER EXTERNAL CONTRACTORS	11,320	11,320
0743	BURC	BURIAL CHARGES - WSU	16,800	17,680
0743	IMP	GENERAL IMPROVEMENTS	3,000	3,000
0743	GRDS	GROUND MAINTENANCE - SCHEDULED WORKS	123,030	129,510
0743	TREE	TREE SURGERY - WSU	13,100	13,100
		OTHER RUNNING EXPENSES	<u>172,870</u>	<u>180,230</u>
		EXPENDITURE	<u>210,360</u>	<u>218,380</u>
LESS INCOME:-				
1100	GENR	PLAQUES/DONATIONS	-1,000	-1,500
1403	BURC	INTERMENTS	-60,670	-80,000
1403	OTHR	GRAVE SEARCHES	-100	-100
1453	MNUM	MONUMENTS - RIGHT TO ERECT	-13,320	-14,500
1453	XRTS	GRANT - EXCLUSIVE RIGHT OF BURIAL	-54,290	-60,000
1602	LAND	RENTAL OF LAND	-750	-750
2202	-	EXTERNAL INTEREST	-100	-100
2202	-	INTERNAL INTEREST	-410	-410
		INCOME	<u>-130,640</u>	<u>-157,360</u>
		NET EXPENDITURE	<u>79,720</u>	<u>61,020</u>
		(before accounting adjustments)		

ENVIRONMENT AND PUBLIC REALM: CEMETERIES**HEAD OF SERVICE:****D. GREEN****CEM00**

		ORIGINAL BUDGET 2018/19 £	ORIGINAL BUDGET 2019/20 £	
ACCOUNTING ADJUSTMENTS:-				
0005	-	IAS19 ADJUSTMENT*	450	460
0009	-	APPRENTICESHIP LEVY	0	0
0780	-	INTERNAL RECHARGES **	61,630	42,010
0781	-	OTHER INTERNAL RECHARGES **	3,500	0
0900	-	CAPITAL CHARGES - DEPRECIATION ***	15,310	18,830
		<hr/>	<hr/>	<hr/>
		80,890	61,300	
NET EXPENDITURE		<hr/>	<hr/>	<hr/>
		160,610	122,320	

* IAS 19 Adjustment - the notional estimated annual amount of what the Council should be paying towards ultimate cost of ex-employee pensions.

** Internal Recharges - overheads charged to front-line services from central services, including office costs such as heating, lighting and management / officer time chargeable to specific services.

*** Capital Charges - the notional charge to reflect the costs of using capital assets.

5.8. Town Centre CCTV and Management Budget 2019/20

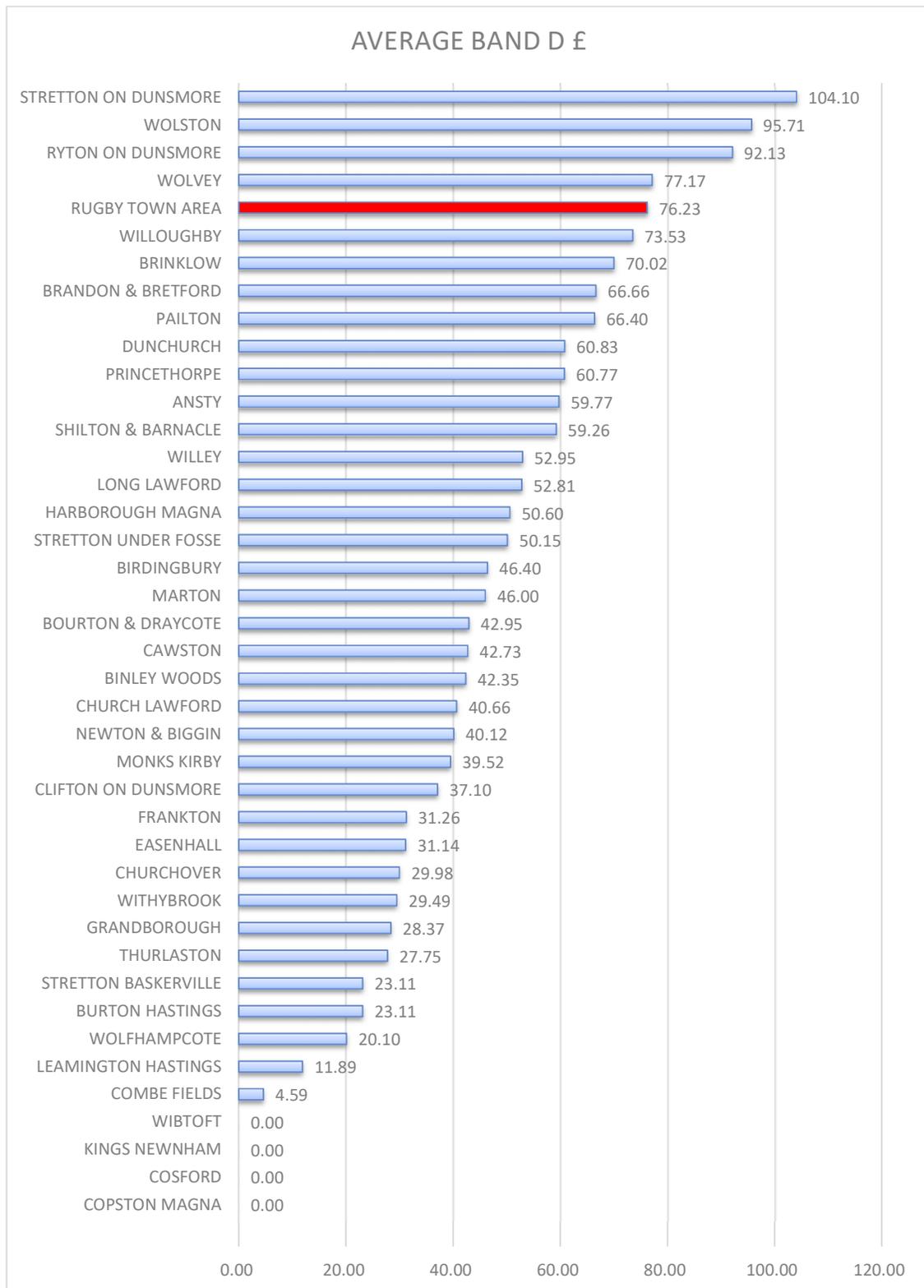
GROWTH AND INVESTMENT: TOWN CENTRE CCTV AND MANAGEMENT**HEAD OF SERVICE:****S. Chettle-Gibrat****TVM00****ORIGINAL
BUDGET
2018/19
£****ORIGINAL
BUDGET
2019/20
£****EXPENDITURE:-**

0180	-	PREMISES INSURANCE PREMIUMS	40	0
		PROPERTY EXPENSES	<u>40</u>	<u>0</u>
0734	-	CCTV CONTROL ROOM CONTRIBUTION	260,090	265,300
		OTHER RUNNING EXPENSES	<u>260,090</u>	<u>265,300</u>
		EXPENDITURE (before accounting adjustments)	<u>260,130</u>	<u>265,300</u>
		ACCOUNTING ADJUSTMENTS:-		
0780	-	INTERNAL RECHARGES *	14,870	16,780
			<u>14,870</u>	<u>16,780</u>
		NET EXPENDITURE	<u><u>275,000</u></u>	<u><u>282,080</u></u>

* Internal Recharges - overheads charged to front-line services from central services, including office costs such as heating, lighting and management / officer time chargeable to specific services.

PARISH PRECEPTS 2019/20					
Precept Increase Evaluation between 2018/19 and 2019/20					
PARISH COUNCILS (41)	2018/19 PRECEPT	2019/20 PRECEPT	VALUE CHANGE	CHANGE	Rcvd
	£	£	£	%	
ANSTY	7,623	7,623	+0	0	1
BINLEY WOODS	40,450	41,500	+1,050	3	1
BIRDINGBURY	6,874	7,250	+376	5	1
BOURTON & DRAYCOTE	5,600	5,800	+200	4	1
BRANDON & BRETTFORD	18,640	19,012	+372	2	1
BRINKLOW	29,532	31,304	+1,772	6	1
BURTON HASTINGS	1,846	2,181	+335	18	1
CAWSTON	69,651	77,527	+7,876	11.3	1
CHURCH LAWFORD	6,294	6,357	+63	1	1
CHURCHOVER	14,200	19,000	+4,800	34	1
CLIFTON ON DUNSMORE	29,140	29,140	+0	0	1
COMBE FIELDS	300	300	+0	0	1
COPSTON MAGNA	0	0	+0	#DIV/0!	1
COSFORD	0	0	+0	#DIV/0!	1
DUNCHURCH	88,500	96,660	+8,160	9	1
EASENHALL	3,150	3,150	+0	0	1
FRANKTON	5,020	5,100	+80	2	1
GRANDBOROUGH	5,250	6,000	+750	14	1
HARBOROUGH MAGNA	7,482	8,866	+1,384	18	1
KINGS NEWNHAM	0	0	+0	0	1
LEAMINGTON HASTINGS	2,550	2,700	+150	6	1
LONG LAWFORD	71,300	72,726	+1,426	2	1
MARTON	9,750	10,000	+250	3	1
MONKS KIRBY	8,000	8,450	+450	1	1
NEWTON & BIGGIN	12,000	16,000	+4,000	33	1
PAILTON	11,623	14,861	+3,238	28	1
PRINCETHORPE	9,800	10,400	+600	6	1
RYTON ON DUNSMORE	59,878	62,052	+2,174	4	1
SHILTON & BARNACLE	19,696	20,082	+386	2	1
STRETTON BASKERVILLE	154	219	+65	42	1
STRETTON ON DUNSMORE	53,387	53,387	+0	0	1
STRETTON UNDER FOSSE	3,350	4,950	+1,600	48	1
THURLASTON	5,000	5,500	+500	10	1
WIBTOFT	0	0	+0	0	1
WILLEY	2,000	2,000	+0	0	1
WILLOUGHBY	13,635	13,885	+250	2	1
WITHYBROOK	3,300	3,500	+200	6	1
WOLFHAMPCOTE	3,000	3,000	+0	0	1
WOLSTON	94,080	93,820	-260	-0	1
WOLVEY	38,573	39,127	+554	1	1
					0
TOTAL	760,627	803,429	+42,802	5.63%	0%

SPECIAL EXPENSE AREA AVERAGE BAND D 2019/20



5.11. Special Expenses by Area and Valuation Band 2019/20

Special Expenses by Area 2019/20									
	Band A- 0.56	Band A 0.67	Band B 0.78	Band C 0.89	Band D 1.00	Band E 1.22	Band F 1.44	Band G 1.67	Band H 2.00
Ansty	33.21	39.85	46.49	53.13	59.77	73.05	86.33	99.62	119.54
Binley Woods	23.53	28.23	32.94	37.64	42.35	51.76	61.17	70.58	84.70
Birdingbury	25.78	30.93	36.09	41.24	46.40	56.71	67.02	77.33	92.80
Bourton & Draycote	23.86	28.63	33.41	38.18	42.95	52.49	62.04	71.58	85.90
Brandon & Bretford	37.03	44.44	51.85	59.25	66.66	81.47	96.29	111.10	133.32
Brinklow	38.90	46.68	54.46	62.24	70.02	85.58	101.14	116.70	140.04
Burton Hastings	12.84	15.41	17.97	20.54	23.11	28.25	33.38	38.52	46.22
Cawston	23.74	28.49	33.23	37.98	42.73	52.23	61.72	71.22	85.46
Church Lawford	22.59	27.11	31.62	36.14	40.66	49.70	58.73	67.77	81.32
Churchover	16.66	19.99	23.32	26.65	29.98	36.64	43.30	49.97	59.96
Clifton-upon-Dunsmore	20.61	24.73	28.86	32.98	37.10	45.34	53.59	61.83	74.20
Combe Fields	2.55	3.06	3.57	4.08	4.59	5.61	6.63	7.65	9.18
Copston Magna	-	-	-	-	0.00	-	-	-	-
Cosford	-	-	-	-	0.00	-	-	-	-
Dunchurch	33.79	40.55	47.31	54.07	60.83	74.35	87.87	101.38	121.66
Easenhall	17.30	20.76	24.22	27.68	31.14	38.06	44.98	51.90	62.28
Frankton	17.37	20.84	24.31	27.79	31.26	38.21	45.15	52.10	62.52
Grandborough	15.76	18.91	22.07	25.22	28.37	34.67	40.98	47.28	56.74
Harborough Magna	28.11	33.73	39.36	44.98	50.60	61.84	73.09	84.33	101.20
Kings Newnham	-	-	-	-	0.00	-	-	-	-
Leamington Hastings	6.61	7.93	9.25	10.57	11.89	14.53	17.17	19.82	23.78
Long Lawford	29.34	35.21	41.07	46.94	52.81	64.55	76.28	88.02	105.62
Marton	25.56	30.67	35.78	40.89	46.00	56.22	66.44	76.67	92.00
Monks Kirby	21.96	26.35	30.74	35.13	39.52	48.30	57.08	65.87	79.04
Newton & Biggin	22.29	26.75	31.20	35.66	40.12	49.04	57.95	66.87	80.24
Pailton	36.89	44.27	51.64	59.02	66.40	81.16	95.91	110.67	132.80
Princethorpe	33.76	40.51	47.27	54.02	60.77	74.27	87.78	101.28	121.54
Ryton-on-Dunsmore	51.18	61.42	71.66	81.89	92.13	112.60	133.08	153.55	184.26
Shilton & Barnacle	32.92	39.51	46.09	52.68	59.26	72.43	85.60	98.77	118.52
Stretton Baskerville	12.84	15.41	17.97	20.54	23.11	28.25	33.38	38.52	46.22
Stretton-on-Dunsmore	57.83	69.40	80.97	92.53	104.10	127.23	150.37	173.50	208.20
Stretton-under-Fosse	27.86	33.43	39.01	44.58	50.15	61.29	72.44	83.58	100.30
Thurlaston	15.42	18.50	21.58	24.67	27.75	33.92	40.08	46.25	55.50
Wiltoft	-	-	-	-	0.00	-	-	-	-
Willey	29.42	35.30	41.18	47.07	52.95	64.72	76.48	88.25	105.90
Willoughby	40.85	49.02	57.19	65.36	73.53	89.87	106.21	122.55	147.06
Withybrook	16.38	19.66	22.94	26.21	29.49	36.04	42.60	49.15	58.98
Wolfhampcote	11.17	13.40	15.63	17.87	20.10	24.57	29.03	33.50	40.20
Wolston	53.17	63.81	74.44	85.08	95.71	116.98	138.25	159.52	191.42
Wolvey	42.87	51.45	60.02	68.60	77.17	94.32	111.47	128.62	154.34
Rugby Town Area	42.35	50.82	59.29	67.76	76.23	93.17	110.11	127.05	152.46

See Council Tax Bill 2

See Council Tax Bill 3

See Council Tax Bill 1

5.12. Total Amount Billed per Area and Valuation Band 2019/20

Total Amount Billed Per Area 2019/20

Parish of:-	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Ansty	1,242.07	1,449.08	1,656.09	1,863.10	2,277.12	2,691.14	3,105.17	3,726.20
Binley Woods	1,230.45	1,435.53	1,640.60	1,845.68	2,255.83	2,665.98	3,076.13	3,691.36
Birdingbury	1,233.15	1,438.68	1,644.20	1,849.73	2,260.78	2,671.83	3,082.88	3,699.46
Bourton & Draycote	1,230.85	1,436.00	1,641.14	1,846.28	2,256.56	2,666.85	3,077.13	3,692.56
Brandon & Bretford	1,246.66	1,454.44	1,662.21	1,869.99	2,285.54	2,701.10	3,116.65	3,739.98
Brinklow	1,248.90	1,457.05	1,665.20	1,873.35	2,289.65	2,705.95	3,122.25	3,746.70
Burton Hastings	1,217.63	1,420.56	1,623.50	1,826.44	2,232.32	2,638.19	3,044.07	3,652.88
Cawston	1,230.71	1,435.82	1,640.94	1,846.06	2,256.30	2,666.53	3,076.77	3,692.12
Church Lawford	1,229.33	1,434.21	1,639.10	1,843.99	2,253.77	2,663.54	3,073.32	3,687.98
Churchover	1,222.21	1,425.91	1,629.61	1,833.31	2,240.71	2,648.11	3,055.52	3,666.62
Clifton-upon-Dunsmore	1,226.95	1,431.45	1,635.94	1,840.43	2,249.41	2,658.40	3,067.38	3,680.86
Combe Fields	1,205.28	1,406.16	1,607.04	1,807.92	2,209.68	2,611.44	3,013.20	3,615.84
Copston Magna	1,202.22	1,402.59	1,602.96	1,803.33	2,204.07	2,604.81	3,005.55	3,606.66
Cosford	1,202.22	1,402.59	1,602.96	1,803.33	2,204.07	2,604.81	3,005.55	3,606.66
Dunchurch	1,242.77	1,449.90	1,657.03	1,864.16	2,278.42	2,692.68	3,106.93	3,728.32
Easehall	1,222.98	1,426.81	1,630.64	1,834.47	2,242.13	2,649.79	3,057.45	3,668.94
Frankton	1,223.06	1,426.90	1,630.75	1,834.59	2,242.28	2,649.96	3,057.65	3,669.18
Grandborough	1,221.13	1,424.66	1,628.18	1,831.70	2,238.74	2,645.79	3,052.83	3,663.40
Harborough Magna	1,235.95	1,441.95	1,647.94	1,853.93	2,265.91	2,677.90	3,089.88	3,707.86
Kings Newnham	1,202.22	1,402.59	1,602.96	1,803.33	2,204.07	2,604.81	3,005.55	3,606.66
Leamington Hastings	1,210.15	1,411.84	1,613.53	1,815.22	2,218.60	2,621.98	3,025.37	3,630.44
Long Lawford	1,237.43	1,443.66	1,649.90	1,856.14	2,268.62	2,681.09	3,093.57	3,712.28
Marton	1,232.89	1,438.37	1,643.85	1,849.33	2,260.29	2,671.25	3,082.22	3,698.66
Monks Kirby	1,228.57	1,433.33	1,638.09	1,842.85	2,252.37	2,661.89	3,071.42	3,685.70
Newton & Biggin	1,228.97	1,433.79	1,638.62	1,843.45	2,253.11	2,662.76	3,072.42	3,686.90
Pailton	1,246.49	1,454.23	1,661.98	1,869.73	2,285.23	2,700.72	3,116.22	3,739.46
Princethorpe	1,242.73	1,449.86	1,656.98	1,864.10	2,278.34	2,692.59	3,106.83	3,728.20
Ryton-on-Dunsmore	1,263.64	1,474.25	1,684.85	1,895.46	2,316.67	2,737.89	3,159.10	3,790.92
Shilton & Barnacle	1,241.73	1,448.68	1,655.64	1,862.59	2,276.50	2,690.41	3,104.32	3,725.18
Stretton Baskerville	1,217.63	1,420.56	1,623.50	1,826.44	2,232.32	2,638.19	3,044.07	3,652.88
Stretton-on-Dunsmore	1,271.62	1,483.56	1,695.49	1,907.43	2,331.30	2,755.18	3,179.05	3,814.86
Stretton-under-Fosse	1,235.65	1,441.60	1,647.54	1,853.48	2,265.36	2,677.25	3,089.13	3,706.96
Thurlaston	1,220.72	1,424.17	1,627.63	1,831.08	2,237.99	2,644.89	3,051.80	3,662.16
Wibtoft	1,202.22	1,402.59	1,602.96	1,803.33	2,204.07	2,604.81	3,005.55	3,606.66
Willey	1,237.52	1,443.77	1,650.03	1,856.28	2,268.79	2,681.29	3,093.80	3,712.56
Willoughby	1,251.24	1,459.78	1,668.32	1,876.86	2,293.94	2,711.02	3,128.10	3,753.72
Withybrook	1,221.88	1,425.53	1,629.17	1,832.82	2,240.11	2,647.41	3,054.70	3,665.64
Wolfhampcote	1,215.62	1,418.22	1,620.83	1,823.43	2,228.64	2,633.84	3,039.05	3,646.86
Wolston	1,266.03	1,477.03	1,688.04	1,899.04	2,321.05	2,743.06	3,165.07	3,798.08
Wolvey	1,253.67	1,462.61	1,671.56	1,880.50	2,298.39	2,716.28	3,134.17	3,761.00
RBC Town area	1,253.04	1,461.88	1,670.72	1,879.56	2,297.24	2,714.92	3,132.60	3,759.12

**COUNCIL TAX BILL
2019/2020**

5.13.Council Tax Bill Examples 1 - 3

Example 1

For enquiries regarding this bill, please write to
Revenues Service, Town Hall, Rugby CV21 2RR or email
council.tax@rugby.gov.uk
www.rugby.gov.uk/counciltax



Date of Issue 05/06/2019

Mr A N Other
39 Ambleside
Rugby
CV21 1JB



6335 5540 0900 6200 2826 4930

Reference Number 2002826493

Address of property to which tax relates

39 Ambleside
Rugby

Property Valuation Band D

CV21 1JB

*The council tax attributable to
Warwickshire County Council includes
a precept to fund adult social care

	% change from previous year	
Warwickshire County Council	3.0	£1,329.75
*Warwickshire County Council Adult Social Care	2.0	£102.06
Office of the Police & Crime Commissioner for Warwickshire	11.8	£227.98
Rugby Borough Council	3.0	£143.54
Rugby Town Area	4.4	£76.23
Total	5.6%	£1,879.56

Charge period 01/04/19 to 31/03/20

£1,879.56

Amount payable by you

£1,879.56

To receive your bill electronically, sign up online at www.rugby.gov.uk/counciltax

Reason for producing: New Liability

PAYMENT INSTRUCTIONS

PAYMENT METHOD

See overleaf for how and where to pay

01/07/2019	£207.56	01/11/2019	£209.00	01/03/2020	£209.00
01/08/2019	£209.00	01/12/2019	£209.00		
01/09/2019	£209.00	01/01/2020	£209.00		
01/10/2019	£209.00	01/02/2020	£209.00		

Example 2

COUNCIL TAX BILL 2019/2020 5.13.Council Tax Bill Examples 1 - 3

For enquiries regarding this bill, please write to
 Revenues Service, Town Hall, Rugby CV21 2RR or email
 council.tax@rugby.gov.uk
 www.rugby.gov.uk/counciltax



Date of Issue 05/06/2019

Mr A N Other
 Cefalu
 Brookside
 Stretton-on-Dunsmore
 Rugby
 CV23 9NH



6335 5540 0900 6200 2826 5069

Reference Number 2002826506

Address of property to which tax relates

Cefalu
 Brookside
 Stretton-on-Dunsmore
 Rugby
 CV23 9NH

Property Valuation Band D

*The council tax attributable to
 Warwickshire County Council includes
 a precept to fund adult social care

		% change from previous year	
Warwickshire County Council		3.0	£1,329.75
*Warwickshire County Council Adult Social Care		2.0	£102.06
Office of the Police & Crime Commissioner for Warwickshire		11.8	£227.98
Rugby Borough Council		3.0	£143.54
Stretton-on-Dunsmore Parish Council		-0.9	£104.10
Total		5.3%	£1,907.43

Charge period 01/04/19 to 31/03/20

£1,907.43

Amount payable by you

£1,907.43

To receive your bill electronically, sign up online at www.rugby.gov.uk/counciltax

Reason for producing: New Liability

PAYMENT INSTRUCTIONS

PAYMENT METHOD

See overleaf for how and where to pay

01/07/2019	£211.43	01/11/2019	£212.00	01/03/2020	£212.00
01/08/2019	£212.00	01/12/2019	£212.00		
01/09/2019	£212.00	01/01/2020	£212.00		
01/10/2019	£212.00	01/02/2020	£212.00		

**COUNCIL TAX BILL
2019/2020**

5.13.Council Tax Bill Examples 1 - 3

Example 3.



For enquiries regarding this bill, please write to
Revenues Service, Town Hall, Rugby CV21 2RR or email
council.tax@rugby.gov.uk
www.rugby.gov.uk/counciltax

Date of Issue 05/06/2019

Mr A N Other
The Cottage
Ivy House Farm
Wibtoft
Lutterworth
LE17 5BB



6335 5540 0900 6200 2826 5176

Reference Number 2002826517

Address of property to which tax relates

The Cottage
Ivy House Farm
Wibtoft
Lutterworth
LE17 5BB

Property Valuation Band D

		% change from previous year	
	Warwickshire County Council	3.0	£1,329.75
	*Warwickshire County Council Adult Social Care	2.0	£102.06
	Office of the Police & Crime Commissioner for Warwickshire	11.8	£227.98
	Rugby Borough Council	3.0	£143.54
	Wibtoft Parish Council	0.0	£0.00
	Total	5.6%	£1,803.33

*The council tax attributable to Warwickshire County Council includes a precept to fund adult social care

Charge period 01/04/19 to 31/03/20

£1,803.33

Amount payable by you

£1,803.33

To receive your bill electronically, sign up online at www.rugby.gov.uk/counciltax

Reason for producing: New Liability

PAYMENT INSTRUCTIONS

PAYMENT METHOD

See overleaf for how and where to pay

01/07/2019	£203.33	01/11/2019	£200.00	01/03/2020	£200.00
01/08/2019	£200.00	01/12/2019	£200.00		
01/09/2019	£200.00	01/01/2020	£200.00		
01/10/2019	£200.00	01/02/2020	£200.00		

6. Special Expenses Calculation - Scenario

Special Expenses Calculation – Scenario

The following provides an example of the impact on the **Parish Areas** if there are savings in the Town Area special expenses:

	2019-20
Council Tax Requirement including Parish Precepts	£7,914,005
Divided by Tax Base	37,479.74
Basic Amount (a)	£211.15

Special Expenses Calculation	2019-20	Town Area	Parish Area
Special Expenses	£2,534,060	£1,730,631	£803,429
Divided by Tax Base	37,479.74	22,702.25	14,646.49
Average Band D (b)	£67.61	£76.23	£54.85
Borough General Expense (a-b)	£143.54	£143.54	£143.54
Total billed (c)	£211.15	£219.77	£198.39

If £100,000 budget saving in Town Area special expenses:

Revised Special Expenses	2018-19	Town Area	Parish Area
Budget saving	-100,000	-100,000	0
Revised Special Expenses figure	2,434,060	1,630,631	803,429
Divided by Tax Base	37,479.74	22,702.25	14,646.49
Average Band D (d)	64.94	71.83	54.85
Change (b-d)	-2.67	-4.40	0.00
Borough General Expense (a-c)	146.21	146.21	146.21
Total billed (e)	211.15	218.04	201.07
Overall net change (c-e)	0	-1.73	+2.68

This shows the Town Area benefits from the budget savings as they see an overall net reduction in their average Band D council tax of £1.73. However due to the special expenses formula, the Borough General Expense actually increases, and **Parish Areas pay £2.68 more on their bill.**

Special Expenses Review 2015

Bedford Borough Council
December
2015



CIPFA (Chartered Institute of Public Finance and Accountancy)

77 Mansell Street
London E1 8AN

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CIPFA FINANCE ADVISORY SERVICE

Email: mark.hak-sanders@cipfa.org

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1. Introduction

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) have been commissioned by Bedford Borough Council (BBC) to review the **authority's** Special Expenses, also referred to as Special Area Charges.
- 1.2 Special Expenses **are an adjustment to BBC's council tax charges** to reflect variations in service provision between BBC and Parish Councils, to avoid double taxation of residents in parished areas.
- 1.3 CIPFA have been asked to consider the following in undertaking the review **and reporting to BBC's Executive:**
 - The sustainability of Special Expenses
 - Potential alternatives
 - The current treatment of overheads, repairs and maintenance and capital spend
 - Benchmarking and comparisons to other authorities using Special Expenses.
- 1.4 Special Expenses were last reviewed by CIPFA in October 2010. This review examines the current Special Expenses services, along with additional areas identified by Parish Councils in the course of the review. The core services reviewed are:
 - Allotments
 - Cemeteries and Crematorium
 - Community Centres
 - Highways (litter bins and lighting)
 - Waste Collection (rural skips)
 - Parks and Open Spaces
 - Statues and Memorials.
- 1.5 A full list of services assessed are included in Section 3 and Appendix 1.
- 1.6 The conclusions of the review are set out in this report.

2. Executive Summary

- 2.1 Our review concludes that the following four services should be considered in the Special Expenses calculation:

Service	Comments
Allotments	Fully meets definition – provided by BBC solely in Bedford and by a large number of Parish Councils elsewhere.
Cemeteries and Crematorium	Partly meets definition – the crematorium is provided for Borough-wide benefit and is the only facility of its kind in Bedford Borough. Norse Road Cemetery is provided largely for the benefit of Bedford and Brickhill; other Parish Councils provide their own cemeteries.
Community Centres	Fully meets definition – all BBC Community Centres are in Bedford or Kempston and there is significant provision by Parish Councils. Community Centres are deemed to be primarily of local, rather than Borough-wide benefit.
Parks and Open Spaces	Partly meets definition – a number of parks and gardens are deemed to have Borough-wide benefit, however BBC is also responsible for significant green areas with a more local focus, running concurrently with Parish Council provision in rural areas.

- 2.2 This represents only a small change to current practice; the exclusion of litter bins. Litter bins are excluded because only the cost of installing the bins is concurrent (BBC empty Borough-wide) and BBC have only identified a nominal spend on this for 2015/16; £500.
- 2.3 We have recommended a calculation method for the Special Expenses for each service and a basis to apportion this over Borough areas, where appropriate.
- 2.4 The calculation methodology includes a basis for including revenue overheads which should be sustainable for the foreseeable future. We also recommend an approach to property repairs and maintenance which reflects recent expenditure but will smooth out annual volatility.
- 2.5 We reaffirm our 2010 recommendation that capital expenditure should be excluded from Special Expenses on grounds of materiality and maintaining simplicity. Excluding capital expenditure will not currently have a material impact on variations in the level of council tax, but this should be kept under review.
- 2.6 Council Tax Benefit grant should be excluded from the Special Expenses calculation. Although it was previously justifiable to include this when Council Tax Benefit was localised, the complexity of the current local government finance settlement means that the ability to apply a robust calculation has diminished significantly.
- 2.7 The draft Special Expenses for 2016/17 (currently based on 2015 tax base and budget) are as follows. These are set out in further detail in section 5. The draft Special Expenses are compared to 2015/16 actual Special Expenses for comparative purposes only.

7. Bedford Borough Council Special Expenses Review 2015

Draft Special Expenses 2016/17	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Allotments	16,726	16,726			
Cemeteries	-7,248	-6,195		-1,053	
Community Centres	140,367	118,933	21,435		
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,206,086	888,463	139,881	84,516	93,226
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6
Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	22.55				
Increase in Part Area: (Band D equivalent property)		43.27	24.63	24.22	3.92
Net change in council tax	-22.55	20.72	2.07	1.66	-18.63
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.83	-0.76	-0.19	-5.74	1.54

- 2.8 Although the recommendations on overhead calculations and council tax benefit grant have changed significantly, the net effect when compared to the 2015/16 budget is relatively small. Section 8 includes a proposal to manage changes in methodology and / or base data sets over a 3 year period, reducing the above changes by two-thirds.
- 2.9 We have also recommended a simplification of Special Expenses by removing services which do not make a material difference to the calculation. There is an element of subjectivity in this but the options we have outlined are to:
- exclude all services except Parks and Open Spaces
 - exclude all services except Parks and Open Spaces and Community Centres.

These options are shown in the two tables, below:

Simplified Special Expenses –Parks and Open Spaces only	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,056,241	759,000	118,446	85,569	93,226
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6
Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	19.75				

7. Bedford Borough Council Special Expenses Review 2015

Increase in Part Area: (Band D equivalent property)		36.97	20.85	24.52	3.92
Net change in council tax	-19.75	17.21	1.10	4.77	-15.83
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	1.97	-4.26	-1.16	-2.63	4.34

Simplified Special Expenses – Parks and Open Spaces and Community Centres	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Community Centres	140,367	118,933	21,435		
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,196,608	877,933	139,881	85,569	93,226
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6
Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	22.38				
Increase in Part Area: (Band D equivalent property)		42.76	24.63	24.52	3.92
Net change in council tax	-22.38	20.38	2.25	2.14	-18.46
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.65	-1.09	-0.01	-5.26	1.72

2.10 We would recommend that one of these simplified options is implemented as part of setting the 2016/17 budget.

2.11 **CIPFA have undertaken benchmarking of BBC's** Special Expenses against other authorities with Parish Councils. The results of this is set out in section 6. The main issues are as follows:

- 6 out of 56 Local Authorities of all types have a higher level of Special Expenses than Bedford, with the highest for an English Unitary being South Gloucestershire.
- Amongst Unitary Authorities, only South Gloucestershire (£1,853,073) and Swindon (£1,200,129) have higher level of Special Expenses than Bedford (£1,161,632). This represents a change from the 2010 review as Swindon's were lower than Bedford's at the time.
- **The overall position has changed little since 2010, with Bedford's** Special Expenses being relatively high, but not extreme and within the bounds of other Local Authorities.
- No authorities have ceased to charge Special Expenses over the last five years.

7. Bedford Borough Council Special Expenses Review 2015

- 2.12 The average Special Expense has fallen slightly from 2011/12 to 2015/16; from £543,000 to £521,000. However, in the intervening years the average fell as low as £464,000 in 2014/15 before rallying to the current level. This represents a 4% reduction over the period. Bedford has broadly followed this trend, but with a sharper reduction of 14%.
- 2.13 We have also reviewed and proposed alternatives means of avoiding double taxation for concurrent services. The most viable alternative would be to **equalise BBC's council tax across the Borough** and then use a system of grants to reduce the Parish Councils' precept, negating the overall impact on the tax payer.
- 2.14 Further details of this are set out in section 9. Implementing this proposal would require a significant amount of consultation with Parish Councils. Allowing for considered consultation to take place we would recommend that Special Expenses are applied in 2016/17 allowing time for a discrete project to test the appetite for and feasibility of a grant regime with BBC members and officers and with the Parish Councils.
- 2.15 **Recommendations**
1. Implement a simplified set of Special Expenses for 2016/17, based on the options set out in 2.9 and Section 7, updated with new tax base and budgets when available.
 2. Exclude Council Tax Grant from future Special Expense calculations as it is now rolled into overall Local Government funding, as set out in section 4.
 3. Use updated approaches to calculation and apportionment set out in section 5.
 4. Continue to exclude capital expenditure from Special Expenses, reviewing regularly to ensure it remains immaterial.
 5. Consider applying transitional arrangements where there is a step change in Special Expenses resulting from updated methodology, as set out in section 8.

3. Detailed Service Analysis

3.1 This section of the report sets out the detailed analysis of each service identified in Appendix 1, concluding with a recommendation on whether the service is concurrent and whether a Special Expense should be charged. Recommendations on whether a Special Expense should be charged are subject to the further discussions on materiality included in section 7.

3.2 Allotments

3.2.1 There are over 300 allotments plots run by BBC. They are located on three sites, all within the Bedford Urban Area:

- Allen Park, Old Ford End Road
- Goldington Field, Barkers Lane
- Newnham Avenue

3.2.2 At least 14 of the 47 Parish Councils also provide allotments. This suggests that allotments are a concurrent service and that a Special Expense should be charged to Bedford Urban Area.

3.2.3 Conclusions:

Concurrent: Yes

Special Expenses: Yes

Material: No

3.3 Bottle Banks

3.3.1 Parish Councils and community groups can apply to BBC to receive recycling credits for hosting recycling sites in their area. Where the emptying arrangements are undertaken by BBC, the emptying cost is deducted from the credit payment. Where the emptying arrangements are undertaken by the Parish Council they receive the full credit amount.

3.3.2 The Sites which are owned/operated by the Parish Councils and community groups which arrange and pay for their own collection and emptying to be done are:

- Bromham Parish Council
- Clapham Parish Council
- Harrold Parish Council
- Milton Ernest Parish Council
- Oakley Parish Council
- Riseley Bottle Bank Committee

3.3.3 The Sites which are owned/operated by the Parish Councils but which the Borough Council arranges and pays for the emptying to be done are as follows. The actual cost of the invoices is deducted from their recycling credit claim; it is not based on tonnage:

- Sharnbrook Parish Council
- Wootton Parish Council

3.3.4 Bottle Banks should be cost neutral as the cost of emptying them is offset by the recycling credit received from BBC. There is therefore no element of double taxation and the service is therefore deemed to be non-concurrent. Additionally, the cost of emptying bottle banks is not separately identified

within the waste budget and so, following the principle of simplicity, there is no obvious way of calculating a Special Expense.

3.3.5 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.4 **Bulky Waste Collection**

3.4.1 BBC provides an annual bulky waste collection service to all parished areas. This is topped up with extra collections, paid for by the Parish in some areas. In 2015/16, two parishes have identified budget to top-up the Borough service, but so far only one, Sharnbrook, has arranged this with the Borough.

3.4.2 In the Bedford Urban area, bulky waste can be taken to a Household Waste site and so bulky waste collections are not required.

3.4.3 Although the service differs in its delivery between rural and urban areas, the difference is born of the geographical and demographic constraints preventing rural residents taking bulky waste to the central site. The annual collections are an alternative means of providing an equivalent service.

3.4.4 As the Parish Council spend provides an additional service to the collection provided by BBC, and BBC provide service across the Borough, this is a non-concurrent service.

3.4.5 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.5 **Bus Shelters**

3.5.1 BBC provides bus shelters in Bedford and Kempston. In other parish areas, the Parish Council provides and maintains bus shelters. At least 20 Parish Councils provide bus shelters, with combined revenue spend of £10,300 and capital spend of £18,400.

3.5.2 When bus shelters were reviewed in 2009/10, it was concluded that they were a concurrent service, but had no planned spend and so could not be included as a Special Expense.

3.5.3 In 2015/16, the budget includes a net spend before overheads of only £770, albeit after a £44,000 draw-down from reserves. In 2013/14 and 2014/15 net spend was £19,246 and £5,000 respectively.

3.5.4 **BBC's capital programme for 2014/15 included £660,000 for bus stop infrastructure, which was funded by a draw-down from reserves. As this was funded from reserves (i.e. from previous years' precepts), it would not affect the Special Expenses calculation.**

3.5.5 The information indicates that bus shelters are a concurrent service and should be dealt with as a Special Expense. However, whether the expenditure is material will depend on the level of budget set in 2016/17. If it remains less than £1,000 it would appear to be immaterial.

3.5.6 If budgeted spend on bus shelters in 2016/17 is material, it should be charged as a Special Expense to Bedford Urban and Kempston. If comparative quantities of bus shelters cannot be established, band D equivalent properties would provide a sensible basis to allocate the charge.

3.5.7 **Conclusions:**

Concurrent: Yes

Special Expenses: Yes

Material: No

3.6 **Car Parking**

3.6.1 BBC provide a number of car parks and parking areas, the majority of which are in the Bedford Urban Area:

- St Johns – Kempston Town
- Great Denham – Great Denham Parish
- Allhallows – Bedford
- Ashburnham Road – Bedford
- Church Lane – Bedford
- Greyfriars – Bedford
- Halsey Road – Bedford
- Lurke Street – Bedford
- Prebend Street – Bedford
- Queen Street – Bedford
- Queens Park & Duckmill Lane – Bedford
- River Street – Bedford
- Riverside Square – Bedford
- St Peters Street – Bedford
- Town Hall – Bedford

3.6.2 **BBC's Parking service runs at a surplus (£1.695m based on 2015/16 budget)** which is reinvested into public transport and highways with a Borough wide benefit. There is no equivalent provision in Parish Council areas, either by BBC or the Parish Councils.

3.6.3 Only 4 of the 47 Parishes report any precept value for parking; Clapham, Great Barford, Odell and Wilshamstead. These car parks are not fee-charging and therefore do not represent a concurrent service.

3.6.4 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.7 **CCTV**

3.7.1 Bedford Community Safety Partnership are responsible for a number of CCTV cameras, including fixed, mobile and hand-held devices which are deployed according to need, based on crime, antisocial behaviour and parking contraventions.

3.7.2 One Parish Council, Clapham, identified **spend of £1,250 on CCTV. As BBC's provision is needs-based across the Borough, this would not appear to be a concurrent service. Furthermore, as no other Parish Council has identified spend in this area, it would indicate that Clapham's spend is discretionary.**

3.7.3 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.8 Cemeteries and Crematoria

- 3.8.1 BBC provides one crematorium in Bedford at Norse Road. This service is provided to the Borough as a whole and to non-residents. The service is not concurrent as it has Borough wide benefit and no equivalent service is provided by Parish Councils.
- 3.8.2 There are two main cemetery sites in Bedford; Foster Hill Road and Norse Road, both of which are in the urban area. Foster Hill Road is closed to new intake. Norse Road is open and has been recently been expanded.
- 3.8.3 The Cemeteries service does not analyse data on intake across different areas of Bedford Borough; only between Bedford Borough and external residents. External burials make up only small percentage of the total. For burials, the majority of rural parishes have parish-run cemeteries or churchyards and so, anecdotally, the number of rural burials in Norse Road is small; c.10%. At least 11 Parish Councils provide a cemetery.
- 3.8.4 Wixams doesn't have its own cemetery and so uses Norse Road. This is covered by a £150,000 S106 agreement which is being drawn down at the rate of approximately £15,000 per year and so will last 10 years. Following the exhaustion of the S106, Wixams may need to be included in the Special Expense for Norse Road.
- 3.8.5 Brickhill also doesn't have its own cemetery, although they can inter ashes. Brickhill therefore use Norse Road and, arguably, should be included in the Special Expense. As the service is income generating, this would result in a reduction in Band D equivalent. This represents a change from the previous review but, as Norse Road makes a surplus, the impact on council tax will be positive for Brickhill residents and will cause only a minimal increase in cost for Bedford residents.

3.8.6 Conclusions:

Concurrent: Partly – Crematoria is Borough Wide, Cemeteries are Concurrent

Special Expenses: Yes

Material: No

3.9 Christmas Decorations

- 3.9.1 Before overheads, BBC spend £60,000 per year on providing Christmas lights and decorations. These are solely provided in the urban area, predominantly in public spaces and shopping areas.
- 3.9.2 The lights provided in Bedford Borough are deemed to have a Borough-wide and wider economic benefit. The lights are intended to be of benefit to visitors to the town from within and outside the Borough and to generate footfall in the main shopping area.
- 3.9.3 The economic development aspect is illustrated by the willingness of local businesses to contribute to the decorations. Furthermore, the lights are in areas of the town where there is comparatively little residential accommodation, again suggesting that they are intended to be of benefit to visitors.
- 3.9.4 The Parish Council returns suggest that at least 12 parishes provide Christmas decorations. Given the economic development and Borough-wide benefits of the Bedford lights, it would indicate that, despite the parish provision, this is not a concurrent service.

3.9.5 **Conclusions:**

Concurrent: No
Special Expenses: No
Material: N/A

3.10 **Clock**

3.10.1 One Parish Council, Clapham, identified spend on a Clock. There is no equivalent spend by BBC so this is not a concurrent service.

3.10.2 **Conclusions:**

Concurrent: No
Special Expenses: No
Material: N/A

3.11 **Closed Churchyards**

3.11.1 The Borough is responsible for the following closed churchyards;

- St Cuthbert's
- **St John's**
- St Mary's in Bedford
- St Mary's in Goldington
- St Paul's
- St Peter's
- St Tomas A Beckett (Clapham)

3.11.2 With the exception of Clapham, closed churchyards are all located in Bedford. At least 6 Parish Councils look after closed churchyards, indicating that this is a concurrent service.

3.11.3 Although BBC is responsible for the churchyards, there is no separately identifiable expenditure, and so this cannot be treated as a Special Expense. The average spend by the 6 Parish Councils is approximately £1,000 in 2015/16. This would suggest that if there is an element of double taxation it is immaterial.

3.11.4 **Conclusions:**

Concurrent: Yes
Special Expenses: No
Material: No

3.12 **Community Centres and Village Halls**

3.12.1 BBC are responsible for 8 Community Centres. These consist of the Southfields Centre in Kempston and 7 others in Bedford:

- Cauldwell
- Church Lane
- Scott Hall
- Tavistock
- Faraday Square
- Queens Park
- Jubilation

- 3.12.2 The centres are all managed by a community association which generates income to cover day to day running costs. The community association may employ booking clerks, cleaners etc but these costs should all be covered by income.
- 3.12.3 There are central costs of two 0.5 FTE support costs, which along with some miscellaneous costs gives a budget before overheads of £45,000 in 2015/16. The main cost is maintenance and repair of the centres, which is covered by the repairs and renewals fund.
- 3.12.4 There is a £765,000 refurbishment of Church Lane planned, mainly funded from S106. The remaining element is intended to be covered from an income stream to BBC, but there is a planned contribution of £180,000 from the repairs and renewals fund based on previous under-spending on the centre. When assessing the level of repairs and renewals on each centre, the investment in this centre should be taken as a proxy for previous costs.
- 3.12.5 Brickhill Community Centre has been transferred to the Parish Council on a peppercorn rent. The Parish Council are now responsible for running and maintaining the centre.
- 3.12.6 Community Centres or Village Halls are provided by at least 11 Parish **Councils. There is some debate on whether BBC's centres and the rural facilities provide benefit to residents outside of their local area.** In the absence of definitive usage information, it makes sense to continue with the current treatment of Community Centres as a concurrent service, with an associated Special Expense.
- 3.12.7 **Conclusions:**
Concurrent: Yes
Special Expenses: Yes
Material: Borderline

3.13 **Councillor Training**

- 3.13.1 BBC provide training courses for its own Councillors which are open to Parish Councillors. Parish attendance depends on take-up from individual parishes which could vary from course to course. Wilshamstead Parish Council identified a £200 spend on Councillor Training but, given the nature of BBC's provision, it is not a concurrent service.
- 3.13.2 **Conclusions:**
Concurrent: No
Special Expenses: No
Material: N/A

3.14 **Dog Bins and Litter Bins**

- 3.14.1 Parish Councils pay for the purchase and installation of dog and litter bins which are then emptied by BBC. At least 22 Parish Councils have identified spend on dog and/or litter bins.
- 3.14.2 The location of bins has largely been dictated by the Parish Councils, however BBC is becoming more proactive in ensuring locations are practical in terms of the cost and time needed to empty them.
- 3.14.3 BBC are in the process of collecting data on the location of litter and dog bins however this is not currently complete enough to determine a variance of service across parishes (though anecdotally, some parishes have purchased more bins than others).

- 3.14.4 The street cleansing team empty litter bins on the streets and all dog bins. The Refuse and Recycling team empty litter bins in rural areas, and litter bins in parks are managed along with the park itself. Bromham Council **empty a small number of their own bins, but this is in addition to BBC's** service.
- 3.14.5 In Bedford, BBC provide and empty the litter and dog bins.
- 3.14.6 This service is partly concurrent. The capital cost and installation of the bins is borne by the Parish Council in rural areas and BBC in Bedford. The cost of emptying the bins is not concurrent as it falls to BBC. BBC do not separate the cost of emptying bins from other street cleansing costs. There is a small equipment budget of £500 which may represent BBC's spend on purchase and installation of bins. It is recommended that this is excluded from Special Expenses on grounds of materiality.
- 3.14.7 **Conclusions:**
Concurrent: Partly
Special Expenses: Yes
Material: No

3.15 **Garages for Rent**

- 3.15.1 The Borough Council does not have a stock of garages to rent. Domestic garages, in local authority ownership, are usually linked to social housing stock and Bedford Borough Council passed its housing, including garages, over to Bedfordshire Pilgrims Housing Association in 1991.
- 3.15.2 One Parish Council, Clapham, identified spend on Garages for rent, but as this is not a service provided by BBC, it cannot be concurrent.
- 3.15.3 **Conclusions:**
Concurrent: No
Special Expenses: No
Material: N/A

3.16 **Grass Cutting and Verge Cutting**

- 3.16.1 Grass and Verge cutting is categorised in two ways by BBC:
- Purpose:
 - Amenity
 - Primarily for safety
 - Location:
 - Roads with a speed limit of 30 or 40mph (classified as urban)
 - Roads with a speed limit more than 40mph (classified as rural)
- 3.16.2 There are differing frequency of cuts depending on the location and the purpose, as shown in the table, below.

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Purpose / Location	Urban Roads (<= 40mph)	Rural Roads (>40mph)
Amenity	Parishes 6 times per year Bedford and Kempston 13 times per year	-
Primarily for Safety	-	At least 3 per year

3.16.3 The Parish Councils are given the option to receive a cash grant in lieu of the 6 annual cuts. The majority of Parish Councils take this up, using the funding to provide the amenity cuts and to supplement other grass cutting in the parish. At least 12 parishes planned expenditure on grass or verge cutting in 2015/16, with a combined spend of £52,000.

3.16.4 The cutting frequency is higher in Bedford and Kempston partly for historical reasons and partly because the roads are more heavily used.

3.16.5 There is potentially a case that the 7 extra cuts in Bedford and Kempston are concurrent with the additional cutting that Parishes provide. However, there is no obvious means of calculating the additional cost, which is not separately identified.

3.16.6 Conclusions:

Concurrent: Partly

Special Expenses: No

Material: N/A

3.17 Information (Travel & Tourism)

3.17.1 At the Travel and Tourism Centre in Bedford, and on the BBC website, BBC provide information on Bedford and the surrounding area, including attractions within Parishes. The information provided covers amenities across the Borough and is not exclusively provided for Bedford town (though there may be a higher concentration of amenities to signpost within the town).

3.17.2 Two Parish Councils, Clapham and Stevington, have identified spend of £90 and £3,075 respectively on information provision, however this would appear **to be in addition to BBC's service, rather than being** provided concurrently.

3.17.3 Conclusions:

Concurrent: Partly

Special Expenses: No

Material: N/A

3.18 Museums

3.18.1 BBC provide a museum which is located in Bedford. This is intended to have Borough wide benefit and is not intended exclusively for Bedford residents. There is no equivalent provision by Parish Councils, so this is cannot be concurrent.

3.18.2 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.19 **Parks and Open Spaces**

3.19.1 In February 2013, BBC published a Green Space Strategy 2012-2021. This was written to provide a framework to guide future planning and management of green space. The strategy summarises findings from a 2007 report; “**Bedford Borough Open Space, Sport and Recreation Study**”, which categorises the green space provision within the Borough as follows:

- Parks and gardens
- Accessible natural green space
- Outdoor play provision
- Informal amenity green space
- Outdoor sports facilities

3.19.2 Discussion with the Parks Manager suggests that these categorisations are still current, barring some changes to the areas. The table below, is taken from the strategy, updated as advised by the Parks Manager.

Green Space Type	BBC Sites	Provision	Comments
Parks and gardens	<ul style="list-style-type: none"> • Embankment and Riverside • Mowsbury Park • Addison Howard Park • Castle Mound • Goldington Green • Russell Park • Bedford Park • Jubilee Park • Priory Country Park • Harrold-Odell Country Park 	285 ha All in Bedford Urban area, with the exception of Priory and Harrold – Odell Country Park.	In terms of lack of provision in rural areas, local consultation has shown the value and importance attached to major parks means that residents will often travel from beyond the urban area to use them.
Accessible natural green space	<ul style="list-style-type: none"> • Various including; • Hillgrounds riverside • Putnoe woods • Fenlake meadows • Browns wood • Dog field • Berry farm • Clapham Park Wood 	Combined area of 269 ha	
Informal amenity green space	<ul style="list-style-type: none"> • 122 informal amenity green spaces 		
Outdoor play provision	<ul style="list-style-type: none"> • Various BBC sites, predominantly in the urban area. • Parishes Councils manage sites in rural areas 	N/A	

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Outdoor sports facilities	<ul style="list-style-type: none"> • 59 adult football pitches • 11 junior football pitches • 11 mini soccer pitches • 39 cricket pitches • 7 rugby pitches • 30 tennis courts • 7 bowling greens • 1 putting green 	N/A	<p>BBC's provision is supplemented by private and education facilities, some of which offer public access.</p> <p>A number of larger parish villages provide sport pitches including football, cricket, tennis and bowls.</p>
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3.19.2 Based on this table, we would suggest that parks and gardens (285 ha) are deemed to have Borough **wide benefit**. **These closely align the "destination parks" referred to in both previous** Special Expenses reviews, though the term appears to have lost currency in the latest strategy. Parks and gardens do not meet the definition of concurrent services.

3.19.3 There is a question over whether Hillgrounds in Kempston should be included as a Borough-wide facility. It was classed as a destination site in previous reviews but is no longer separately identified. Including this as being of Borough-wide benefit minimises disruption to Special Expenses and is the recommended course of action, unless there has been a significant change to the service provided since 2010. The hectare-area of Hillgrounds has been included at 25 ha.

3.19.4 Accessible natural green space, outdoor play provision and informal amenity green spaces (269 ha) appear to be of more local in benefit. 30 Parish Councils identified parks and open space provision, with a combined spend of £274,000 in 2015/16. We would therefore conclude that this is a concurrent service and should be treated as a Special Expense.

3.19.5 The comments attached to the 2007 report suggest that Parish Councils also provide sport facilities, however based on the survey on which this Special Expense review is based, no Parish Councils identified any spend on this service. Although this may be concurrent, we cannot see evidence of double taxation.

3.19.6 **Conclusions:**

Concurrent: Partly – Parks and gardens have Borough wide benefit, but smaller informal areas are more locally-focussed.

Special Expenses: Yes

Material: Yes

3.20 **Play Schemes**

3.20.1 Play provision varies from parish area to parish area. Some parishes receive a visit from a bus running play schemes, but this can vary based on whether the community is providing its own play scheme. Where the bus does visit, it can be as little as 3 hours per week.

3.20.2 Play provision in urban areas runs over 16 days and depends on perceived need. In the area of most perceived need, there is a daily 4 hour play scheme, but it can be lower if demographic need does not justify it.

3.20.3 **Although BBC's provision is lower in Parish Council areas, the Parish Councils** do not provide an equivalent service, and so it cannot be concurrent.

3.20.4 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.21 **River Clearing and Flood Alleviation**

3.21.1 Under the Flood and Water Management Act (2010) Bedford Borough Council is a Lead Local Flood Authority with additional responsibilities for local flood risk management. The Environment Agency are responsible for main rivers across parishes, the Bedford Internal Drainage Boards (IDB) for their watercourses and BBC for ordinary watercourses that are neither EA main river or Bedford IDB watercourses. These watercourses often cross parish boundaries e.g. the Great River Ouse.

3.21.2 The level of service as Lead Local Flood Authority does not vary across the Borough, but the level of provision within parishes may vary due to factors including;

- Flood risk
- Flood events
- Complaints
- Number of properties at risk
- Size of watercourses
- Responsibility for watercourses
- Age of infrastructure

3.21.3 Two Parish Councils, Harrold and Melchbourne and Yelden identified spend on flood alleviation or river clearing. In the case of Yelden the proactive work by the parish is in partnership with BBC and the Parish Council. Volunteers are carrying out work that should be done by adjacent Riparian land owners.

3.21.4 There is a flood alleviation scheme in Harrold which is maintained by funding from BBC Flood Risk and Parks. The Parish Council report problems to BBC for rectification.

3.21.5 Given that BBC have responsibilities as Lead Local Flood Authority across the Borough, and the Parish spend, where it exists, is in partnership with BBC, this is not a concurrent service.

3.21.6 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.22 **Salt Bins**

3.22.1 One Parish Council, Melchbourne and Yelden, recorded spend of £100 in 2015/16 on Salt Bins.

3.22.2 BBC provide salt bins across rural areas depending on need relating to the **risks of the road becoming icy in winter. As BBC's service is needs based** covering all areas of the Borough, this is not a concurrent service.

3.22.3 **Conclusions:**

Concurrent: No
Special Expenses: No
Material: N/A

3.23 **Statues and Memorials, including War Memorials**

3.23.1 Twelve Parish Councils identified expenditure in 2015/16 on statues and war memorials, totalling £18,600. No equivalent budget could be identified within BBC so even if this is a concurrent service, it cannot be a Special Expense.

3.23.3 **Conclusions:**

Concurrent: No
Special Expenses: No
Material: N/A

3.24 **Street Cleansing and Litter Pick Up**

3.24.1 All Parish areas receive street cleansing on a 12 week rota, provided by BBC. Unparished areas receive more regular street cleansing because they tend to be busier roads with a higher demand for the service. Service in the urban areas is determined by need or complaints.

3.24.2 Although 5 Parish Councils identified spend on street cleansing or litter pick-up, this appears to be a Borough wide service which is planned according to need and therefore is not concurrent. The Parish Council spend is in addition to BBC's service.

3.24.3 **Conclusions:**

Concurrent: No
Special Expenses: No
Material: N/A

3.25 **Street Lighting and Footway Lighting**

3.25.1 BBC own, maintain and pay electricity costs for all street lights in the Bedford urban area. These are currently subject to a DFT funded programme to be replaced by lower energy LED lights. In addition, there is amenity lighting including along the river and in parks. The amenity lighting along the river is deemed to be of Borough wide benefit and the cost of lighting in parks is dealt with within the Parks and Open Spaces analysis.

3.25.2 BBC also owns and maintains street lighting in parished areas. The location of these are based on principles included in the Street Lighting Policy. The Council's main objectives are:

- Provide a safe road network for all highway users
- Help reduce crime and the fear of crime
- Provide a cost-effective public lighting service
- Energy conservation and sustainability

3.25.3 At least 24 Parish Councils have identified responsibility for and expenditure on street or footway lighting in 2015/16, totalling £38,400. A scheme is in place to allow Parish Councils to transfer their lights to BBC in return for a 10 year payment equivalent to the current energy costs. BBC would use this

funding to replace the lights with lower-cost LED lights, eventually adopting the lights after the 10 year period.

3.25.4 Street Lighting and Footway Lighting would not be considered as a concurrent service as BBC provide a service that is not based on parish boundaries. There may be some Parish areas without BBC street lights, however this is based on policy requirements rather than local government structure.

3.25.5 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.26 **Traffic Calming**

3.26.1 BBC is the Highway Authority. Parish Councils do not have the authority to undertake traffic calming works on their own. BBC have a responsibility to monitor traffic accidents and provide a safe network. Planned interventions will be provided irrespective of where in the Borough they fall. There is currently a programme of safety camera installations, based on assessed criteria to agree locations.

3.26.2 In a number of cases, Parish Councils have provided additional funding to accelerate the delivery of the schemes in their area, where they are lower down BBC's priority list. 10 Parish Councils identified a combined spend of £95,000 on traffic calming.

3.26.3 BBC has a Borough wide responsibility for traffic calming, with Parish Council funding being applied in partnership with BBC to progress lower priority schemes. The service is therefore not concurrent.

3.26.4 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

3.27 **Youth Clubs**

3.27.1 Oakley Parish Council identified planned spend on Youth Clubs of £4,000 in 2015/16. BBC do not provide any equivalent service, so there is no concurrency.

3.27.2 **Conclusions:**

Concurrent: No

Special Expenses: No

Material: N/A

4. Council Tax Benefit Grant

- 4.1 Council Tax Benefit Grant has been included in the Special Expense calculation since 2013/14. Prior to 2013/14, Council Tax Benefit was paid **directly into the collection fund by central government**. BBC's tax base and council tax income was unaffected by the benefit.
- 4.2 In 2013/14 centrally provided Council Tax Benefit was scrapped. A reduced level of funding was transferred to local authorities along with responsibility for running a council tax discount scheme.
- 4.3 The change in arrangements for council tax benefit had a direct impact on the council tax base; reducing it for the proportion of tax not paid as a result of the new local council tax discount arrangements.
- 4.4 Left unaddressed, this would mean that Special Expenses were divided across a smaller tax base; increasing the cost to the Band D taxpayer when, in reality, only the mechanism for supporting people to pay their bills had changed.
- 4.5 BBC addressed this by applying an element of grant funding to Special Expenses so that the impact on Band D equivalents was removed after the associated change in tax base.
- 4.6 This position was clear in 2013/14, when a specific Council Tax Benefit grant was provided to BBC. However, from 2014/15 onwards, the grant is rolled into the total government funding for local authorities. For 2014/15 and 2015/16, BBC used the 2013/14 reduction in tax base as a proxy for the ongoing effect. However with other changes to the tax base, through growth and changing qualifications for discounts, the link will become increasingly tenuous.
- 4.7 It is recommended that Council Tax Benefit is removed from the Special Expense calculation, as there is no longer a clear evidence base for the adjustment.

5. Proposed Special Expenses

5.1 General Calculation Principles

- 5.1.1 As part of this work CIPFA was asked to make recommendations on the level of Special Expenses, including a consideration of the treatment of revenue overheads, capital costs and property repairs and maintenance spend. This section of the report sets out our recommended approach to these, with a calculation for each concurrent service, as recommended in Section 3.
- 5.1.2 The general principle we have followed builds on the approach recommended in the previous review and takes account of changes in the structure of BBC, particularly the disbanding of Commercial Services and the consequent upheaval in internal recharges and overheads.
- 5.1.3 The proposed calculation methodology is as follows:
1. Establish the direct cost based on the 2015/16 budget and sense check against actual spend for 2014/15 and 2013/14. (Note, this should be updated when calculating the 2016/17 Special Expenses)
 2. Add an average % overhead rate, based on 2014/15 and 2013/14 overhead allocations. This should be applied to the gross expenditure to avoid understating the cost for income-generating services.
 3. Add an average repair and maintenance cost, based on 2014/15 and 2013/14 actuals.
 4. Deduct the Special Expense (the sum of steps 1-3) from the general council tax requirement.
 5. Add the Special Expense back to the council tax requirement for the appropriate area.
 6. If two or more areas benefit from the service, and direct costs are not available, an appropriate allocation base should be identified and applied to split the cost.

5.2 Revenue Overheads

- 5.2.1 The direct revenue costs used in the previous CIPFA review and subsequent Special Expense calculations included a number of recharges from Commercial Services. When this service was disbanded and the internal charges unwound, the direct revenue cost of the services reduced. As an interim measure, and equivalent allowance for overheads was included, to maintain stability in the charges.
- 5.2.2 It makes good sense for revenue overheads to be included, as they represent a true cost to the tax payer which would understate the full cost of Special Expenses if excluded.
- 5.2.3 The application of revenue overheads should be moved onto a robust and sustainable basis for future Special Expense calculations. This will increase the auditability of Special Expenses and, if applied properly, the simplicity of the calculation.
- 5.2.4 Revenue overheads are calculated by allocating charges over an appropriate apportionment base to each service. The charges for 2014/15 and 2013/14 were analysed by CIPFA and an average percentage has been recommended for each service. Using an average percentage based on the full apportionment takes into account varying demands for support services, but builds in stability by dampening the impact of year-on-year variations in overhead apportionment.

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- 5.2.5 The average percentage should be applied to the gross expenditure for the service, to avoid understating the cost in the case of income-generating services.
- 5.2.6 It is recommended that the average percentages are reviewed periodically to ensure that any efficiencies or increased costs in support services are appropriately passed on to Special Expense Services.
- 5.2.7 The percentage rates recommended are:

Service	Percentage Revenue Overhead Rate
Allotments	13%
Cemeteries	8%
Community Centres	18%
Parks and Open Spaces	9%

5.3 Property Repairs and Maintenance

- 5.3.1 Property repairs and maintenance costs are generally managed separately from the direct revenue costs and overheads. They are recorded in the financial system against a data category which identifies the appropriate building.
- 5.3.2 As these are part of the full cost of services, they should be added into the Special Expenses calculation where material.
- 5.3.3 CIPFA have reviewed repair and maintenance expenditure over 2014/15 and 2013/14, allocating each property to a Special Expense service where appropriate.
- 5.3.4 It is recommended that an average cost is applied to each service, to avoid volatility in Special Expenses. It is likely that actual maintenance expenditure on any given property will vary significantly from one year to the next, where the deterioration in condition should be relatively straight-line. Furthermore, averaging expenditure over a portfolio of properties is likely to give a more accurate reflection of cost. For these reasons, an average cost is appropriate. The table, below, outlines the repairs and maintenance costs recommended for each service.

Service	Recommended maintenance allowance
Allotments	£4,028
Cemeteries	£130,660
Community Centres	£88,022
Parks and Open Spaces	£11,530

5.4 Capital Expenditure or Asset Charges

- 5.4.1 In the 2010 Special Expense Review, CIPFA recommended that Capital Expenditure was excluded from Special Expenses on the grounds of its materiality being outweighed by the additional complexities of calculating a fair amount.

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- 5.4.2 To test this conclusion, we reviewed capital expenditure relating to Special Expenses over a 5 year period.
- 5.4.3 We also gave consideration to an appropriate mechanism for calculating the **cost to council tax payments**. **Depreciation is included in BBC's capital** overheads but, as this does not take into account funding sources and varies with valuation changes, it does not reflect the true cost to the tax payer.
- 5.4.4 The true cost of capital expenditure is represented in the revenue budget in three ways;
- Revenue contribution to capital projects
 - Minimum Revenue Provision (MRP)
 - Interest Costs
- 5.4.5 Revenue Contribution to capital projects has been included in the revenue financial data reviewed, and should be dealt with as part of the revenue budgeting process. Revenue contributions are therefore dealt with implicitly elsewhere in this report.
- 5.4.6 BBC use an asset-life based MRP calculation, where the amount borrowed is allowed for in revenue in equal parts over the life of the asset. A review of **BBC's Asset Register shows that asset life is most commonly as follows**

Asset Type	Useful Life	MRP %
Buildings	55	1.8
Infrastructure	30	3.3
Equipment	5	20

- 5.4.7 **BBC's technical and treasury team have advised that the current average** interest costs are 4.14%.
- 5.4.8 Applying MRP and interest costs to the historic capital programme yields the following revenue cost of capital for concurrent services.

Parks and Open Spaces							
Year	Capital Programme £000			Net cost by asset class £000			
	Gross	Income	Net	Buildings	Infra-structure	Equipment	Total
2014/15	493	(493)	0	0	0	0	0
2013/14	192	(186)	6	0	6	0	6
2012/13	39	0	39	0	39	0	39
2011/12	442	(129)	313	0	260	54	313
2010/11	528	(266)	262	0	256	6	262
Total	1,695	(1,075)	620	0	560	60	620
MRP				0	19	12	31
Interest				0	23	2	26
Net Cost				0	42	14	56

Cemeteries							
Year	Capital Programme £000			Net cost by asset class £000			
	Gross	Income	Net	Buildings	Infra-structure	Equipment	Total
2014/15	0	0	0	0	0	0	0
2013/14	0	0	0	0	0	0	0
2012/13	(0)	0	(0)	0	(0)	0	(0)
2011/12	526	0	526	0	526	0	526
2010/11	119	0	119	0	119	0	119
Total	646	0	646	0	646	0	646
MRP				0	22	0	22
Interest				0	27	0	27
Net Cost				0	48	0	48

5.4.9 Parks and Open Spaces and Cemeteries have incurred borrowing or used capital receipts over the 5-year period which would lead to an MRP cost, however both are relatively small and based on capital expenditure largely in 2010/11 and 2011/12.

5.4.10 Rather than introduce capital expenditure at this point, when the impact on Special Expenses is will be minimal, we recommend that BBC keep a watching brief on the capital programme to ensure that no material items of spend funded by borrowing are incurred which may skew Special Expenses.

5.4.11 BBC Finance advised CIPFA that capital expenditure on Community Centres has been minimal over the five year period, however we were asked to look specifically at a capital project at the Church Lane centre and comment on whether this should be included in Special Expenses. The impact on this on the repairs and maintenance spend for Community Centres is discussed in section 5.9.

5.4.12 The Church Lane project is expected to cost £765,000 and will be funded as follows:

Funding	£000
Capital Receipt	412
External Contribution	15
Repairs and Maintenance	180
Borrowing	158

5.4.13 The business case calculates an estimated MRP/interest cost of £9,000 per year on the borrowing element, offset by approximately £6,000 of additional income expected from the site. Following the method in 5.4.6, CIPFA would concur with this assessment. A net cost of £3,000 per year is not material to the Special Expenses calculation.

5.5 **S106 Contributions**

5.5.1 We reviewed the level of S106 contributions to determine whether they would have a material effect on the Special Expense Calculations. S106 balances and movements over a 5 year period were reviewed, as shown in the table, below.

S106 Balances	Parks and Open Spaces £000	Cemeteries £000	Community Centres £000
Brought Forward 2009/10	1,166	0	0
Other adjustments	(158)	0	0
Received	2,979	400	214
Returned to Developers	(32)	0	0
Interest	39	4	3
Capital Spent	(1,503)	(134)	(23)
Revenue spent	(590)	(2)	(28)
2014/15 Closing	1,901	268	166

5.5.2 The impact of the S106 balances on Special Expenses is in reducing the cost borne by the council tax payer. Income from S106 should be shown within the revenue budget, and so is implicit in the calculations included later in section 5. For information, S106 income to concurrent services is shown in the table, below;

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Revenue Spend	Parks and Open Spaces £000	Cemeteries £000	Community Centres £000
2009/10	0	0	0
2010/11	(29)	0	0
2011/12	(79)	0	0
2012/13	(159)	0	(28)
2013/14	(242)	0	0
2014/15	(81)	(2)	0
Grand Total	(590)	(2)	(28)

5.5.3 Parks and Open Spaces has used the most S106 funding over the previous five years, with 2013/14 and 2014/15 showing the most usage.

5.5.4 We understand that BBC will be adopting green space at Wixams. This will be subject to a S106 contribution and will therefore not have an effect on the Special Expense calculation until the S106 has expired. At that point, the hectare-area maintained by council tax payer will increase, with a proportion needing to be charged to Wixams residents, subject to materiality.

5.6 Special Expense Calculations

5.6.1 The following services are recommended to be treated as a Special Expenses. The Special Expense calculations based on the established method are detailed in this section:

- Allotments
- Cemeteries
- Community Centres
- Parks and Open Spaces

5.7 Allotments

Element	Cost £
Gross Expenditure	22,980
Income	(13,270)
Net Expenditure	9,710
Revenue Overhead (13%)	2,987
Average Repair and Maintenance costs	4,028
Total Special Expenses	16,725
Band D Equivalent Tax base	53,475.61
Special Expense per Band D	0.31

5.7.1 As all allotments are in Bedford, the total cost of Allotments should be charged to Bedford Urban:

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Area	Base (Allotments)	%	Cost £	Cost per Band D £
Bedford	3	100	16,725	0.81
Total	3	100	16,725	

5.8 Cemeteries

5.8.1 The budget for Cemeteries consists of direct costs, plus a share of costs covering Cemeteries and the Crematorium. It is recommended that the shared costs are split between Cemeteries and the Crematorium according to the relative level of direct costs. The tables below show this apportionment worked through to arrive at the total cost for Cemeteries.

Element	Cemeteries Direct Costs	Crematorium Direct Costs	Total Direct Costs	Proportion for Cemeteries
Gross Expenditure	336,220	334,520	670,740	50%
Income	(526,140)	(1,235,990)	(1,762,130)	30%
Net Expenditure	(189,920)	(901,470)	(1,091,390)	17%
Overheads	26,898	26,762	53,659	50%
Repairs and Maintenance			0	50%
Total	(163,022)	(874,708)	(1,037,731)	16%

Element	Cemeteries and Crematorium General	Proportion of General Costs Applicable to Cemeteries
Gross Expenditure	166,760	83,591
Income	0	0
Net Expenditure	166,760	83,591
Overheads	13,341	6,687
Repairs and Maintenance	130,660	65,495
Total	310,760	155,774

Element	Cemeteries Direct Costs	Proportion of General Costs Applicable to Cemeteries	Revised Total Cemeteries
Gross Expenditure	336,220	83,591	419,811
Income	(526,140)	0	(526,140)
Net Expenditure	(189,920)	83,591	(106,329)
Overheads	26,898	6,687	33,585
Repairs and Maintenance	0	65,495	65,495
Total	(163,022)	155,774	(7,248)

5.8.2 As BBC provide Cemeteries for Bedford and Brickhill, the cost should be apportioned between these areas. Ideally this should be based on usage figures, however BBC do not record this data so it is recommended that tax base is used as a proxy.

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Area	Base (Tax Base)	%	Cost £	Cost per Band D £
Bedford	20,532.65	85.47	(6,195)	(0.30)
Brickhill	3,489.99	14.53	(1,053)	(0.30)
Total	24,022.64	100.00	(7,248)	

5.9 Community Centres

Element	Cost £			
	Bedford Centres	Kempston Centres	General Centres	Total Centres
Gross Expenditure	920	3,930	39,890	44,740
Income	-	-	-	-
Net Expenditure	920	3,930	39,890	44,740
Revenue Overhead (17%)	156	668	6,781	7,605
Average Repair and Maintenance costs (Note 1)			88,022	88,022
Total Special Expenses	1,076	4,598	134,693	140,367
Band D Equivalent Tax base				53,475.61
Special Expense per Band D charge				2.62

Note 1: Average repair and maintenance costs on Agresso are £53,022 however it has been identified that Church Lane Centre requires significant improvement. A contribution of £180k from the repairs and maintenance budget is due to be made to part-fund a capital project. The business case for the capital project identifies a £350k maintenance backlog from 10 years of underinvestment in Church Lane, so we have increased the average repairs and maintenance cost by £35k to compensate.

5.9.1 The cost of community centres should fall to the area in which they are located; primarily in Bedford with one in Kempston. General costs should be apportioned according to the number of centres.

Area	Base (Centres)	%	General Cost £	Direct Cost £	Total Cost £	Cost per Band D £
Bedford	7	87.50	117,857	1,076	118,933	5.79
Kempston	1	12.50	16,836	4,598	21,434	5.77
Total	8	100	134,693	5,724	140,367	

5.10 Parks and Open Spaces

5.10.1 BBC's parks and green spaces fall into a number of categories, described in section 3.18, and summarised in the table, below. We would conclude that parks and gardens are of Borough-wide benefit and therefore not relevant to the Special Expenses calculation. The remaining provision is of more local benefit, and therefore can be seen as concurrent with the Parish Council provision.

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Green space type	Hectares	% of total hectares
Parks and gardens (including Hillgrounds at 25 ha)	310.50 ha	56%
Accessible natural green space	244.16 ha	44%
Informal amenity green space		
Total	554.66 ha	100%

5.10.2 In the previous review, it was possible to assess the cost of maintaining the Borough-wide parks based on an exercise in 2004. Given that 11 years have now passed since that review, and in the absence of more recent data, sharing general costs according to the percentage of total hectares appears to be the fairest and most transparent method.

5.10.3 We would recommend that the cost of Parks and Open Spaces be split between Borough-wide and local-benefit where there is a distinct categorisation in the financial system, with the remainder being apportioned 56:44 between Borough-wide costs and local costs according to the hectare area.

5.10.4 This is demonstrated in the table, below. We have split property repairs and maintenance costs on an asset-by-asset basis between Borough wide and local costs. The treatment of overheads varies according to the cost centre they apply to.

5.10.5 We have assumed that the following cost centres relate exclusively or predominantly to services with a Borough-wide benefit:

- Addison Howard Park
- Bedford Park
- Countryside Access & Rights of Way – Harrold / Odell Country Park
- Priory Country Park

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Description	Category	Net Cost £	Overheads £	Total £	Borough Wide £	Local £	
Countryside Sites	Apportioned	6,110	550	6,660	3,728	2,932	
Grounds Maintenance		1,221,800	144,432	1,366,232	764,820	601,412	
Grounds Maintenance External Work		78,490	28,054	106,544	59,644	46,900	
Parks & Open Spaces		786,580	107,262	893,842	500,375	393,467	
Addison Howard Park	Borough Wide	2,290	206	2,496	2,496		
Bedford Park		8,530	768	9,298	9,298		
Countryside Access & Rights of Way – Harrold / Odell Country Park		37,020	6,009	43,029	43,029		
Priory Country Park		29,440	3,987	33,427	33,427		
Total		2,170,260	291,268	2,461,528	1,416,817	1,044,711	
					Repairs & Maintenance	86,380	11,530
					Total	1,503,197	1,056,241

5.10.6 Having established the cost of Parks and Open Spaces which relates to spaces with a local benefit, concurrent with the service provided by the Parish Councils, we need to then determine which areas of the Borough this cost applies to.

5.10.7 For consistency, it is recommended that the costs continue to be apportioned based on the hectares in each area. The total hectare-area by Borough area is shown in the table, below.

Total Area	Size in ha	Less Desti- nation ha	Remove Hill- grounds	Net	%
Bedford (excluding Brickhill)	387.45	-212.00		175.45	72%
Kempston	66.88	-14.50	-25.00	27.38	11%
Brickhill	19.78	0.00		19.78	8%
Rural sites	80.55	-59.00		21.55	9%
Total	554.66	-285.50	-25.00	244.16	100%

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Destination or principle sites	Size in ha
Bedford Park	24.30
Mowsbury Park and Putnoe Wood	35.90
Russell Park	8.25
Embankment/Longholme Island/ Mill Meadows (inc's section of river and lake)	15.55
Jubilee Park	20.80
Addison Howard Park	14.50
Allen Park (not in Greenspace Strategy)	5.40
Castle Mound	1.50
Priory Country Park	100.30
Harrold Odell Country Park	59.00
Total	285.50
Add back Hillgrounds	25.00
Revised Total	310.50

Note 1: The total area figures include incidental open space in addition to more clearly defined parks and open spaces.

5.10.8 The percentage apportionment between areas would lead to Special Expenses as follows:

Parish	Hectare %	Special Expense (£)	Cost per Band D (£)
Bedford	72%	759,000	36.97
Kempston	11%	118,446	20.85
Brickhill	8%	85,569	24.52
Rural	9%	93,226	3.92
Total	100%	1,056,241	

5.11 Summary

5.11.1 The analysis in sections 5.1 to 5.10 would generate draft 2016/17 Special Expenses as follows, currently based on 2015/16 budget and tax base.

Draft Special Expenses 2016/17	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Allotments	16,726	16,726			
Cemeteries	-7,248	-6,195		-1,053	
Community Centres	140,367	118,933	21,435		
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,206,086	888,463	139,881	84,516	93,226
Tax Base Band D Equivalent	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6

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Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	22.55				
Increase in Part Area: (Band D equivalent property)		43.27	24.63	24.22	3.92

Net change in council tax	-22.55	20.72	2.07	1.66	-18.63
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.83	-0.76	-0.19	-5.74	1.54

5.11.2 The main changes between the recommended level of Special Expenses and the 2015/16 council tax resolution are:

- A review of the treatment of overheads, capital charges and repairs and maintenance. This has resulted in a decrease in Special Expenses, primarily in the cost of Community Centres, but ensures that the calculation is based on the current structure of BBC.
- A review of the apportionment methodology for Parks to ensure it is based on current data. This has also resulted in decreased Special Expenses.
- Recognition that Brickhill benefits from Norse Road Cemetery as it does not have its own.
- Removal of the calculation for Council Tax Benefit. Although this was valid when it was implemented, the basis on which it is calculated reduces in relevance with changes to the Local Government Finance settlement and incremental changes in tax base.
- These changes have increased Special Expenses overall, with the biggest impact on Brickhill (£5.74 decrease).

6. Benchmarking

- 6.1 We have compared BBC's 2015/16 level of Special Expenses with other local authorities. Data in this section is taken from the 2015-16 council tax data except where trend data is provided.
- 6.2 Some authorities are using Special Expenses for technical adjustments to their council tax which are unrelated to providing services concurrently with Parish Councils. Unfortunately, it is not possible to identify the purpose of Special Expenses from the benchmarking data. We have focussed on authorities with Parish Councils to minimise the impact of this.
- 6.3 55 authorities in total used Special Expenses in conjunction with Parish Councils. This includes two London Boroughs;
- The City of London who, as outlined in the previous review, provide services concurrently with Inner and Middle Temple. These were independent rating authorities until 1990 and since then have operated akin to a parish council, precepting on the City.
 - Westminster, which includes Queens Park Community Council. This is the first London Parish Council in nearly 80 years and was created on 1st April 2014. Westminster have had Special Expenses since at least 2010/11 and so it seems likely that these are unrelated to concurrent provision with the Parish Council.
- 6.4 The full results of Benchmarking in 2015/16 are shown in Appendix 2, however the key messages are:
- 6 Local Authorities of all types have a higher level of Special Expenses than Bedford, with the highest for an English Unitary being South Gloucestershire.
 - Amongst Unitary Authorities, only South Gloucestershire (£1,853,073) and Swindon (£1,200,129) have higher level of Special Expenses than Bedford (£1,161,632). This represents a change from **the 2010 review as Swindon's were lower than Bedford's at the time.**
 - **The overall position has changed little since 2010, with Bedford's** Special Expenses being relatively high, but not extreme and within the bounds of other Local Authorities.
- 6.5 The average Special Expense has fallen slightly from 2011/12 to 2015/16; from £543,000 to £521,000. However, in the intervening years the average fell as low as £464,000 in 2014/15 before rallying to the current level.
- 6.6 A number of Local Authorities did not record Special Expenses in 2015/16, having done so previously; all English districts. Those with a reduction of over £100,000 have been investigated and are as follows. The detailed investigation shows that no Councils have ceased to employ Special Expenses over a five year period.

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Council	2014/15 Special Expenses (£000)	Comments	2015/16 Special Expenses (£000)
Three Rivers	1,020	Referring to budget resolution shows the total Special Expense.	1,029
St Albans	1,000	Council Tax information on website shows special expenses in 2015/16	1,079
Winchester	795	Council Tax information on website shows special expenses in 2015/16	807
North West Leicestershire	584	Council Tax information on website shows special expenses in 2015/16	414
Hinckley and Bosworth	560	Council Tax information on website shows special expenses in 2015/16	574
Hertsmere	557	Referring to budget resolution shows the total Special Expense.	568
Kings Lynn & West Norfolk	490	Council Tax information on website shows special expenses in 2015/16	495
Tendring	490	Referring to budget resolution shows the total Special Expense.	496
Horsham	249	Council Tax information on website shows special expenses in 2015/16	255
Ardur	243	Council Tax information on website shows special expenses in 2015/16	359
South Holland	193	Council Tax information on website shows special expenses in 2015/16	193
North Kesteven	143	Council Tax information on website shows special expenses in 2015/16	153

7. Options to Simplify and Reduce Volatility

- 7.1 CIPFA was also asked to make recommendations on the sustainability of Special Expenses and suggest options to simplify or remove the adjustment. Section 9 sets out a fundamentally different approach. Such an approach has its own challenges.
- 7.2 This section proposes a simplification to the Special Expense calculation, based on the materiality of each service involved.
- 7.3 Section 3 includes an indication of whether the service is material to the Special Expense calculation. The services which could be removed from the calculation are Allotments, Cemeteries and Community Centres, though Community Centres are borderline material and this is a subjective decision. This would leave only Parks and Open spaces and potentially Community Centres.
- 7.4 Removing the services with a low net cost would simplify the calculation and remove some elements of volatility from one year to the next. We would recommend that all concurrent services are subject to a light review annually **to ensure that BBC's Service Plans and Budgets do not contain changes that would affect the materiality of concurrent services.** The services should remain part of future full reviews of concurrent services.
- 7.5 A revised set of Special Expenses excluding immaterial services is shown in the tables, below. Firstly, with all services barring Parks and Open Spaces excluded;

Simplified Special Expenses	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,056,241	759,000	118,446	85,569	93,226
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6

Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	19.75				
Increase in Part Area: (Band D equivalent property)		36.97	20.85	24.52	3.92
Net change in council tax	-19.75	17.21	1.10	4.77	-15.83
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	1.97	-4.26	-1.16	-2.63	4.34
Compared to full Special Expenses	-22.55	20.72	2.07	1.66	-18.63
Change	2.80	-3.50	-0.97	3.10	2.80

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- 7.6 Removing all services with the exception of Parks and Open Spaces results in a relatively low change to Special Expenses when compared to 2015/16; varying by a maximum of -£4.34 per year, for rural areas.
- 7.7 Removing all services with the exception of Parks and Open Spaces and Community Centres results in the following Special Expenses:

Simplified Special Expenses	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Community Centres	140,367	118,933	21,435		
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
	1,196,608	877,933	139,881	85,569	93,226
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6

Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	22.38				
Increase in Part Area: (Band D equivalent property)		42.76	24.63	24.52	3.92
Net change in council tax	-22.38	20.38	2.25	2.14	-18.46
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.65	-1.09	-0.01	-5.26	1.72
Compared to full Special Expenses	-22.55	20.72	2.07	1.66	-18.63
Change	0.18	-0.34	0.18	0.48	0.18

- 7.8 Including Community Centres results in a smaller change when compared to the 2015/16 budget, and a much smaller variance from the 2016/17 draft Special Expenses. The change from 2015/16 could be managed using a three-year transitional adjustment as set out in section 8.

8. Transitional Arrangements

- 8.1 The 2015 Special Expenses report has updated a number of the data sets, particularly for Parks and Open Spaces where the previous report relied on data which is now somewhat out of date. Along with the removal of the Council Tax Benefit calculation, this has led to a noticeable change in the band D equivalent tax for some areas.
- 8.2 It would seem reasonable to employ a form of transitional relief to help smooth the impact on council tax payers, where there has been little change in service delivery.
- 8.3 This could be achieved by adjusting for changes to the methodology over a three year period. Referring to the table in 5.11, this could work as follows:

Draft Special Expenses 2016/17	Expenditure	Bedford	Kempston	Brickhill	Rural
	£	£	£	£	£
Allotments	16,726	16,726			
Cemeteries	-7,248	-6,195		-1,053	
Community Centres	140,367	118,933	21,435		
Parks and Open Spaces	1,056,241	759,000	118,446	85,569	93,226
Transitional Adjustment		10,371	702	13,352	-24,426
	1,206,086	898,835	140,583	97,868	68,800
Tax Base Band D Equivalents	53,475.6	20,532.7	5,680.4	3,490.0	23,772.6

Council Tax	£	£	£	£	£
Reduction in Whole Borough: (Band D equivalent property)	22.55				
Increase in Part Area: (Band D equivalent property)		43.78	24.75	28.04	2.89
Net change in council tax	-22.55	21.22	2.20	5.49	-19.66
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.83	-0.25	-0.06	-1.91	0.51
Unadjusted Figures	-22.55	20.72	2.07	1.66	-18.63
Compared to 2015/16 Budget	-21.72	21.47	2.26	7.40	-20.17
Change	-0.83	-0.76	-0.19	-5.74	1.54

- 8.4 Under this option, the change in Special Expenses for rural areas would reduce from an increase of £1.54 to an increase of £0.51, with a similar reduction in the changes for Bedford, Kempston and Brickhill.
- 8.5 We recommend that this option is only used to implement methodology or base data set changes over a three year period, rather than being used to smooth out changes in service cost or provision – this should be accounted for in full in the year it takes place.

9. Alternative Approaches

9.1 Approaches

9.1.1 Any alternative approach adopted by BBC should meet the principles required to address concurrent services, as set out in guidance provided by DLTR and DEFRA in 2002:

- Fairness in the provision of services
- Simplicity
- Transparency
- Democratic control and accountability
- Finance following function.

9.1.2 In addition, any alternative would need to offer a reasonable alternative to **BBC's current use of** Special Expenses without impacting disproportionately on current levels of council tax.

9.1.3 Alternative approaches to dealing with the double taxation in Parish Council areas are set out in the DTLR / DEFRA guidance. The suggested approaches are:

1. Special Expenses
2. Grant Payments
3. Support or Goods in Kind
4. Agency Agreements

These are set out in further detail, below, along with a commentary on their specific application to Bedford Borough Council.

9.2 Special Expenses:

9.2.1 As set out elsewhere in this report, Special Expenses are a method of varying the Borough's council tax between those areas covered by Parish Councils and those where no Parish exists to ensure that there is no double taxation. In this scenario, the Borough's **element of double taxation is removed.**

9.2.2 This is the status quo for Bedford and, barring the volatility caused by changing service budgets, there is minimal financial impact in continuing to apply Special Expenses.

9.2.3 There is an administrative cost to reviewing and calculating Special Expenses. Section 5 sets out options to simplify the current approach, and reduce volatility from one year to the next.

9.3 Grant Payments

9.3.1 Grant payments to the Parish Councils can be used to eliminate double taxation. This is a fundamentally different approach to Special Expenses, in which Borough council tax would be level across the Borough.

9.3.2 Using this method, BBC would pay the Parish Councils for the areas of concurrent function, in order that the Parish precept is reduced. It is **therefore the Parishes' element of double taxation that is removed.**

9.3.3 In practical terms, this could be funded by **equalising BBC's precept across** all areas of the Borough. Extra revenue generated would then be returned to the Parish Councils by means of a grant, with their precept reduced by an equivalent amount.

The table below illustrates how this would work, using Kempston as an example.

7. Bedford Borough Council Special Expenses Review 2015

Parish	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
	Parish	Borough	Total	Parish	Borough	Total			
Kempston	31.19	1,302.76	1,333.95	10.97	1,322.98	1,333.95	114,857.69	0.00%	0.00

9.3.4 This approach would require BBC to either increase its precept or reduce its budget as it would not otherwise be possible to maintain a fair solution to concurrent services.

9.3.5 There are a number of options to achieve equalisation **depending on BBC's** appetite for increased council tax or reduced budget. Details of two options are provided in Appendix 3a and 3b. Other options are likely to fall somewhere between these two scenarios:

1. Set the Band D equivalent to match the current highest; £1,322.99.

- o This would be cost neutral to BBC as extra council tax income would be distributed by grants to the Parish councils.
- o In the year of transition, this would be cost neutral to the council tax payer in most areas, however there would be a number of rural parishes where the Parish Council precept is not currently high enough to soak up the increase required by the Borough. Residents in these parishes would pay more council tax, but their parish would have a greater amount to spend in the area. The increase in council tax would be up to 5.33% in some areas.
- o It may be politically difficult to explain an increase in Bedford Borough Council's **overall council tax level**. However, as the total rise on Band D equivalent would be 1.65%, a referendum would not be required (unless other increases are planned).

2. **Set the Band D equivalent so that there is no % increase for BBC's council tax.**

- o This would cost BBC £470,000. The cost comes from having to pay grants to rural parishes whilst simultaneously losing council tax income from Bedford Urban, Kempston and Brickhill where the council tax would reduce.
- o Even if the budget reduction was acceptable, it may be politically **difficult to explain a decrease in Bedford Urban area's council tax** with the reduced budget presumably impacting on Borough wide services.

9.3.6 If a grant regime was implemented, care would be needed to ensure it was sustainable and that the level of grant provided to parishes was periodically checked back to the cost of concurrent services. If the grant levels became disconnected, the level of double taxation would grow.

9.3.7 A grant regime will not offer the same level of transparency as Special Expenses. Looking purely at Borough and Parish precepts, there would be no way to demonstrate that BBC was avoiding double taxation. This could be partially overcome by publishing the grant amounts alongside the Council Tax resolution.

9.3.8 A final consideration is whether the Parish Councils will accept the extra dependency on BBC for revenue budgets. Referring to Option 1, 19 Parish Councils would no longer have a precept and many more would rely on BBC for a significant proportion of their revenue budget.

9.4 **Support or Goods in Kind**

- 9.4.1 This follows a similar approach to grant payments, but is based on in-kind support rather than a cash transfer. Examples would be offering Parish Councils a peppercorn rent on assets, or offering support services to Parish Councils free of charge.
- 9.4.2 As BBC has an existing Special Expenses arrangement, implementing this solution for dealing with concurrent services is highly problematic. As detailed **in the illustration of grant payments, BBC's precept would need to be equalised** at a level somewhere between the current average band D equivalent and the highest band D. However, as there would be no directly equivalent decrease in Parish Precept, residents would pay the full amount of increased council tax.
- 9.4.3 It is also highly unlikely that appropriate in-kind support could be identified to properly reflect the differentiation of services between urban and rural parish areas.

9.5 **Agency Agreements**

- 9.5.1 This is a more formal approach to grant agreements, where BBC and the Parish Council would use Section 101 of the Local Government Act. For concurrent services, the Parish Council would act as an agent for BBC and would be paid an agreed rate.
- 9.5.2 The financial mechanics of this are very similar to grant payments, and are likely to require identical adjustments in the year of implementation. The main difference is that BBC would take on formal responsibility for the all concurrent services.

9.6 **Conclusions**

- 9.6.1 None of the alternative approaches identified offer a simple alternative to Special Expenses. However, if any potential political problems of implementing grant payments could be overcome, this would seem to be the **most viable alternative. It would simplify BBC's council tax system**; requiring a single precept across the entire Borough and removing any potential volatility in future council tax levels.

Appendix 1 – Full List of Services Reviewed

Service	Concurrent Service	Special Expense Calculated
Allotments	Yes	Yes
Bottle Bank	No	No
Bulky waste collection	No	No
Bus Shelters	Yes	No
Car Parking	No	No
CCTV	No	No
Cemeteries and Crematoria	Yes	Yes
Christmas Decorations	No	No
Clock	No	No
Closed churchyard	Yes	Yes
Community centre or village hall	Yes	Yes
Councillor training	No	No
Dog bins and litter bins	Partly	No
Garages for rent	No	No
Grants to bus operators	No	No
Grass cutting and verge cutting	Partly	No
Information (travel, tourism)	No	No
Museums	No	No
Park/Open Space	Yes	Yes
Play schemes	No	No
River clearing and flood alleviation.	No	No
Salt bins	No	No
Statues and memorials, including war memorials	No	No
Street cleansing and litter pick up	No	No
Street lighting and Footway lighting	No	No
Traffic calming	No	No
Youth clubs	No	No

Appendix 2a: Full Benchmarking Data 2015/16

Authority	Authority Type	Net Revenue Requirement Excluding Special Expenses £	Special Expenses £	Tax Base	Special Expenses per Band D Property £	Special Expenses as a Percentage of Net Revenue Requirement %
City of London	GL	93,597,000	13,238,000	6,240	2,121.61	14.14%
Tunbridge Wells	ED	10,433,096	2,035,904	43,096	47.24	19.51%
South Gloucestershire	EU	187,671,927	1,853,073	87,715	21.13	0.99%
Chelmsford	ED	14,114,580	1,799,420	62,382	28.85	12.75%
Rugby	ED	11,301,590	1,418,410	34,143	41.54	12.55%
Swindon	EU	139,118,871	1,200,129	67,660	17.74	0.86%
Bedford	EU	136,375,368	1,161,632	53,476	21.72	0.85%
Fylde	ED	9,249,691	1,158,309	28,275	40.97	12.52%
Charnwood	ED	14,845,852	1,111,148	52,291	21.25	7.48%
Eastleigh	ED	13,043,500	1,082,500	42,660	25.37	8.30%
Windsor and Maidenhead	EU	84,673,881	956,119	64,107	14.91	1.13%
Cheshire West and Chester	EU	242,901,010	824,990	112,869	7.31	0.34%
Wellingborough	ED	8,115,505	823,495	23,190	35.51	10.15%
Aylesbury Vale	ED	20,507,600	799,400	67,902	11.77	3.90%
Northampton	ED	22,119,986	765,014	61,927	12.35	3.46%
Rushcliffe	ED	9,373,425	717,575	39,923	17.97	7.66%
Rother	ED	11,414,770	701,230	35,708	19.64	6.14%
Telford & Wrekin	EU	126,724,408	656,592	45,192	14.53	0.52%
Chorley	ED	13,147,730	656,270	34,504	19.02	4.99%
Lewes	ED	15,680,011	611,989	34,980	17.50	3.90%
Harborough	ED	11,813,409	575,591	32,163	17.90	4.87%
South Kesteven	ED	14,311,200	543,800	44,753	12.15	3.80%
Oxford	ED	22,960,304	515,696	42,659	12.09	2.25%
Shepway	ED	17,119,594	511,406	35,469	14.42	2.99%
Melton	ED	6,067,957	496,043	17,909	27.70	8.17%
Welwyn Hatfield	ED	14,684,990	478,010	38,972	12.27	3.26%
North Lincolnshire	EU	126,080,302	458,698	45,103	10.17	0.36%
East Staffordshire	ED	12,591,024	445,976	34,436	12.95	3.54%
East Riding of Yorkshire	EU	263,595,429	380,571	109,048	3.49	0.14%
Wycombe	ED	16,071,600	374,400	65,727	5.70	2.33%
Daventry	ED	9,102,022	373,978	28,312	13.21	4.11%
Staffordshire Moorlands	ED	9,874,780	356,220	32,060	11.11	3.61%
Test Valley	ED	8,795,483	294,517	45,322	6.50	3.35%
Mendip	ED	13,015,607	227,393	38,050	5.98	1.75%
Surrey Heath	ED	10,394,000	176,000	36,600	4.81	1.69%
Eden	ED	8,130,884	110,116	19,543	5.63	1.35%

7. Bedford Borough Council Special Expenses Review 2015

Authority	Authority Type	Net Revenue Requirement Excluding Special Expenses £	Special Expenses £	Tax Base	Special Expenses per Band D Property £	Special Expenses as a Percentage of Net Revenue Requirement %
Hambleton	ED	6,736,170	109,830	34,710	3.16	1.63%
Harrogate	ED	20,710,860	104,140	59,250	1.76	0.50%
Darlington	EU	88,261,000	98,000	31,101	3.15	0.11%
Bracknell Forest	EU	89,298,266	97,734	42,695	2.29	0.11%
North Somerset	EU	148,700,079	90,921	73,997	1.23	0.06%
Broadland	ED	12,984,600	81,400	43,304	1.88	0.63%
Thanet	ED	18,077,013	79,987	40,048	2.00	0.44%
South Norfolk	ED	14,045,403	72,597	44,538	1.63	0.52%
Halton	EU	105,555,280	59,720	32,100	1.86	0.06%
Wychavon	ED	11,801,830	58,170	45,884	1.27	0.49%
Breckland	ED	12,911,311	56,689	39,654	1.43	0.44%
North East Lincolnshire	EU	132,383,481	32,519	40,153	0.81	0.02%
Westminster	GL	197,450,500	32,500	121,891	0.27	0.02%
Brighton & Hove	EU	221,227,817	28,183	83,634	0.34	0.01%
Richmondshire	ED	6,876,980	20,020	18,610	1.08	0.29%
West Berkshire	EU	117,908,820	12,180	62,083	0.20	0.01%
Kirklees	MD	297,000,005	11,995	111,253	0.11	0.00%
Northumberland	EU	273,336,007	6,993	97,734	0.07	0.00%
Stroud	ED	13,953,680	320	41,429	0.01	0.00%

Appendix 2b – Special Expenses Trend Data**Special Expenses ('000)**

Authority	Type	2011-12	2012-13	2013-14	2014-15	2015-16
Tunbridge Wells	ED	1,965	2,040	1,903	1,971	2,036
South Gloucestershire	EU	1,602	1,659	1,731	1,740	1,853
Chelmsford	ED	1,818	1,830	1,715	1,732	1,799
Rugby	ED	1,447	1,466	1,538	1,559	1,418
Swindon	EU	1,138	1,305	1,155	1,163	1,200
Bedford	EU	1,352	1,381	1,112	1,126	1,162
Fylde	ED	1,457	1,256	1,125	1,156	1,158
Charnwood	ED	1,237	1,247	1,072	1,092	1,111
Eastleigh	ED	1,293	1,288	1,054	923	1,083
Windsor and Maidenhead	EU	1,066	1,052	951	944	956
Chester West and Chester	EU		1,005	905	850	825
Wellingborough	ED	889	895	754	775	823
Aylesbury Vale	ED	888	894	797	776	799
Northampton	ED	836	836	814	749	765
Rushcliffe	ED	759	753	708	713	718
Rother	ED	862	862	701	701	701
Telford and Wrekin	EU	825	731	628	644	657
Chorley	ED	697	698	623	632	656
Lewes	ED				706	612
Harborough	ED	582	585	608	566	576
South Kesteven	ED	552	560	531	529	544
Oxford	ED	560	490	480	495	516
Shepway	ED	571	575	525	493	511
Melton	ED	530	528	477	481	496
Welwyn Hatfield	ED	458	413	433	456	478
North Lincolnshire	EU	568	574	451	452	459
East Staffordshire	ED	500	500	436	439	446
East Riding of Yorkshire	EU	426	427	370	375	381
Wycombe	ED	424	424	364	369	374
Daventry	ED	392	385	346	356	374
Staffordshire Moorlands	ED	397	397	349	353	356
Test Valley	ED	317	320	282	287	295
Mendip	ED	285	285	243	243	227
Surrey Heath	ED	178	178	169	173	176
Eden	ED	160	142	174	177	110
Harrogate	ED				95	104
Darlington	EU	84	86	91	96	98
Bracknell Forest	EU		87	97	97	98
North Somerset	EU	350	121	91	91	91
Broadland	ED	115	109	100	100	81

7. Bedford Borough Council Special Expenses Review 2015

Authority	Type	2011-12	2012-13	2013-14	2014-15	2015-16
Thanet	ED			77	79	80
South Norfolk	ED	78	78	69	71	73
Halton	EU				58	60
Wychavon	ED	63	61	54	56	58
Breckland	ED	63	63	54	54	57
North East Lincolnshire	EU	39	39	31	31	33
Westminster	GL	35	28	33	33	33
Brighton and Hove	EU	27	167	158	161	28
Richmondshire	ED			17	20	20
West Berkshire	EU		5	148	8	12
Kirklees	MD	8	12	12	12	12
Northumberland	EU	74	98	87	16	7
Stroud	ED	0.1	0.1		0.3	0.3
Three Rivers	ED	1,166	1,136	1,013	1,020	See Section 6.6
St Albans	ED	1,038	1,019	989	1,000	
Winchester	ED	868	873	792	795	
North West Leicestershire	ED	651	653	574	584	
Hinckley and Bosworth	ED	612	610	554	560	
Hertsmere	ED	614	616	550	557	
King's Lynn and West Norfolk	ED	555	551	479	490	
Tendring	ED	623	633	523	490	
Horsham	ED	264	264	244	249	
Adur	ED	273	274	239	243	
South Holland	ED	210	210	187	193	
North Kesteven	ED	159	159	137	143	
South Lakeland	ED	37	37	38	43	
Taunton Deane	ED	47	47	41	42	
Ryedale	ED	48	47	43	35	
Broxtowe	ED	92	44	30	25	
Gedling	ED				16	
South Somerset	ED	14	14	14	14	
North Devon	ED	3	3	3	3	
Dover	ED	58				
South Northamptonshire	ED		1			
Waveney	ED	10				
Torbay	EU			79	84	
Average		543	539	488	464	521

Appendix 3a - Illustration of Replacing Special Expenses with Grants to Parish Councils – Equalised at Bedford Urban Band D Equivalent Tax Level

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Bedford Town	U	20,532.65	0.00	1,322.98	1,322.98	0.00	1,322.98	1,322.98	0.00	0.00%	0.00
Kempston	U	5,680.40	31.19	1,302.76	1,333.95	10.97	1,322.98	1,333.95	114,857.69	0.00%	0.00
Brickhill	U	3,489.99	32.99	1,307.90	1,340.89	17.91	1,322.98	1,340.89	52,629.05	0.00%	0.00
Biddenham	R	1,132.22	35.11	1,280.33	1,315.44	0.00	1,322.98	1,322.98	48,289.18	0.57%	8,536.94
Bletsoe	R	117.54	104.85	1,280.33	1,385.18	62.20	1,322.98	1,385.18	5,013.08	0.00%	0.00
Bolnhurst and Keysoe	R	333.26	34.51	1,280.33	1,314.84	0.00	1,322.98	1,322.98	14,213.54	0.62%	2,712.74
Bromham	R	2,090.99	52.13	1,280.33	1,332.46	9.48	1,322.98	1,332.46	89,180.72	0.00%	0.00
Cardington	R	140.22	51.66	1,280.33	1,331.99	9.01	1,322.98	1,331.99	5,980.38	0.00%	0.00
Carlton and Chellington	R	379.64	44.49	1,280.33	1,324.82	1.84	1,322.98	1,324.82	16,191.65	0.00%	0.00
Clapham	R	1,456.97	41.88	1,280.33	1,322.21	0.00	1,322.98	1,322.98	62,139.77	0.06%	1,121.87
Colmworth	R	185.14	45.37	1,280.33	1,325.70	2.72	1,322.98	1,325.70	7,896.22	0.00%	0.00
Cople	R	302.69	54.42	1,280.33	1,334.75	11.77	1,322.98	1,334.75	12,909.73	0.00%	0.00
Dean and Shelton	R	182.37	23.38	1,280.33	1,303.71	0.00	1,322.98	1,322.98	7,778.08	1.48%	3,514.27
Eastcotts	R	1,161.11	43.06	1,280.33	1,323.39	0.41	1,322.98	1,323.39	49,521.34	0.00%	0.00
Elstow	R	962.45	15.59	1,280.33	1,295.92	0.00	1,322.98	1,322.98	41,048.49	2.09%	26,043.90
Felmersham	R	357.96	41.90	1,280.33	1,322.23	0.00	1,322.98	1,322.98	15,266.99	0.06%	268.47
Great Barford	R	793.46	66.29	1,280.33	1,346.62	23.64	1,322.98	1,346.62	33,841.07	0.00%	0.00
Great Denham	R	956.68	34.99	1,280.33	1,315.32	0.00	1,322.98	1,322.98	40,802.40	0.58%	7,328.17

7. Bedford Borough Council Special Expenses Review 2015

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Harrold	R	671.82	105.23	1,280.33	1,385.56	62.58	1,322.98	1,385.56	28,653.12	0.00%	0.00
Kempston Rural	R	677.97	32.42	1,280.33	1,312.75	0.00	1,322.98	1,322.98	28,915.42	0.78%	6,935.63
Knotting and Souldrop	R	117.89	30.95	1,280.33	1,311.28	0.00	1,322.98	1,322.98	5,028.01	0.89%	1,379.31
Little Barford	R	17.98	0.00	1,280.33	1,280.33	0.00	1,322.98	1,322.98	766.85	3.33%	766.85
Little Staughton	R	217.19	27.40	1,280.33	1,307.73	0.00	1,322.98	1,322.98	9,263.15	1.17%	3,312.15
Melchbourne and Yelden	R	205.69	22.24	1,280.33	1,302.57	0.00	1,322.98	1,322.98	8,772.68	1.57%	4,198.13
Milton Ernest	R	327.48	42.98	1,280.33	1,323.31	0.33	1,322.98	1,323.31	13,967.02	0.00%	0.00
Oakley	R	954.13	52.25	1,280.33	1,332.58	9.60	1,322.98	1,332.58	40,693.64	0.00%	0.00
Odell	R	136.61	51.75	1,280.33	1,332.08	9.10	1,322.98	1,332.08	5,826.42	0.00%	0.00
Pavenham	R	341.06	32.96	1,280.33	1,313.29	0.00	1,322.98	1,322.98	14,546.21	0.74%	3,304.87
Pertenhall	R	162.72	30.73	1,280.33	1,311.06	0.00	1,322.98	1,322.98	6,940.01	0.91%	1,939.62
Podington	R	183.55	54.48	1,280.33	1,334.81	11.83	1,322.98	1,334.81	7,828.41	0.00%	0.00
Ravensden	R	320.41	20.04	1,280.33	1,300.37	0.00	1,322.98	1,322.98	13,665.49	1.74%	7,244.47
Renhold	R	1,117.47	16.54	1,280.33	1,296.87	0.00	1,322.98	1,322.98	47,660.10	2.01%	29,177.14
Riseley	R	523.90	46.00	1,280.33	1,326.33	3.35	1,322.98	1,326.33	22,344.34	0.00%	0.00
Roxton	R	199.78	73.01	1,280.33	1,353.34	30.36	1,322.98	1,353.34	8,520.62	0.00%	0.00
Sharnbrook	R	915.47	50.31	1,280.33	1,330.64	7.66	1,322.98	1,330.64	39,044.80	0.00%	0.00
Stagsden	R	172.13	46.19	1,280.33	1,326.52	3.54	1,322.98	1,326.52	7,341.34	0.00%	0.00
Staploe	R	130.25	61.61	1,280.33	1,341.94	18.96	1,322.98	1,341.94	5,555.16	0.00%	0.00
Stevington	R	275.67	50.79	1,280.33	1,331.12	8.14	1,322.98	1,331.12	11,757.33	0.00%	0.00
Stewartby	R	357.63	167.77	1,280.33	1,448.10	125.12	1,322.98	1,448.10	15,252.92	0.00%	0.00
Thurleigh	R	272.73	23.83	1,280.33	1,304.16	0.00	1,322.98	1,322.98	11,631.93	1.44%	5,132.78
Turvey	R	502.92	50.70	1,280.33	1,331.03	8.05	1,322.98	1,331.03	21,449.54	0.00%	0.00

7. Bedford Borough Council Special Expenses Review 2015

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Wilden	R	184.74	55.21	1,280.33	1,335.54	12.56	1,322.98	1,335.54	7,879.16	0.00%	0.00
Willington	R	381.25	25.58	1,280.33	1,305.91	0.00	1,322.98	1,322.98	16,260.31	1.31%	6,507.94
Wilshamstead	R	878.73	47.57	1,280.33	1,327.90	4.92	1,322.98	1,327.90	37,477.83	0.00%	0.00
Wixams	R	778.92	47.63	1,280.33	1,327.96	4.98	1,322.98	1,327.96	33,220.94	0.00%	0.00
Wootton	R	1,632.15	75.43	1,280.33	1,355.76	32.78	1,322.98	1,355.76	69,611.20	0.00%	0.00
Wyboston, Chawston and Colesden	R	298.31	34.45	1,280.33	1,314.78	0.00	1,322.98	1,322.98	12,722.92	0.62%	2,446.14
Wymington	R	263.36	58.85	1,280.33	1,339.18	16.20	1,322.98	1,339.18	11,232.30	0.00%	0.00
Total		53,475.65							1,181,388.55	3.33%	
Current Band D Equivalent		1,301.50									
Revised Band D Equivalent		1,322.98									
Percentage Increase		1.65%									

Summary	Tax Base	Borough Council Tax Increased / (Decreased) Income	Parish Grant	Borough Surplus / (Cost)
Bedford	20,532.65	0.00	0.00	0.00
Kempston	5,680.40	114,857.69	(114,857.69)	0.00
Brickhill	3,489.99	52,629.05	(52,629.05)	0.00
Rural	23,772.61	1,013,901.82	(1,013,901.82)	0.00
Total	53,475.65	1,181,388.55	(1,181,388.55)	0.00

Appendix 3a - Illustration of Replacing Special Expenses with Grants to Parish Councils – Equalised at current basic Band D Equivalent

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Bedford Town	U	20,532.65	0.00	1,322.98	1,322.98	0.00	1,301.50	1,301.50	0.00	-1.62%	0.00
Kempston	U	5,680.40	31.19	1,302.76	1,333.95	32.45	1,301.50	1,333.95	0.00	0.00%	7,157.30
Brickhill	U	3,489.99	32.99	1,307.90	1,340.89	39.39	1,301.50	1,340.89	0.00	0.00%	22,335.94
Biddenham	R	1,132.22	35.11	1,280.33	1,315.44	13.94	1,301.50	1,315.44	23,969.10	0.00%	0.00
Bletsoe	R	117.54	104.85	1,280.33	1,385.18	83.68	1,301.50	1,385.18	2,488.32	0.00%	0.00
Bolnhurst and Keysoe	R	333.26	34.51	1,280.33	1,314.84	13.34	1,301.50	1,314.84	7,055.11	0.00%	0.00
Bromham	R	2,090.99	52.13	1,280.33	1,332.46	30.96	1,301.50	1,332.46	44,266.26	0.00%	0.00
Cardington	R	140.22	51.66	1,280.33	1,331.99	30.49	1,301.50	1,331.99	2,968.46	0.00%	0.00
Carlton and Chellington	R	379.64	44.49	1,280.33	1,324.82	23.32	1,301.50	1,324.82	8,036.98	0.00%	0.00
Clapham	R	1,456.97	41.88	1,280.33	1,322.21	20.71	1,301.50	1,322.21	30,844.05	0.00%	0.00
Colmworth	R	185.14	45.37	1,280.33	1,325.70	24.20	1,301.50	1,325.70	3,919.41	0.00%	0.00
Cople	R	302.69	54.42	1,280.33	1,334.75	33.25	1,301.50	1,334.75	6,407.95	0.00%	0.00
Dean and Shelton	R	182.37	23.38	1,280.33	1,303.71	2.21	1,301.50	1,303.71	3,860.77	0.00%	0.00
Eastcotts	R	1,161.11	43.06	1,280.33	1,323.39	21.89	1,301.50	1,323.39	24,580.70	0.00%	0.00
Elstow	R	962.45	15.59	1,280.33	1,295.92	0.00	1,301.50	1,301.50	20,375.07	0.43%	5,370.47
Felmersham	R	357.96	41.90	1,280.33	1,322.23	20.73	1,301.50	1,322.23	7,578.01	0.00%	0.00
Great Barford	R	793.46	66.29	1,280.33	1,346.62	45.12	1,301.50	1,346.62	16,797.55	0.00%	0.00
Great Denham	R	956.68	34.99	1,280.33	1,315.32	13.82	1,301.50	1,315.32	20,252.92	0.00%	0.00
Harrold	R	671.82	105.23	1,280.33	1,385.56	84.06	1,301.50	1,385.56	14,222.43	0.00%	0.00
Kempston Rural	R	677.97	32.42	1,280.33	1,312.75	11.25	1,301.50	1,312.75	14,352.62	0.00%	0.00

7. Bedford Borough Council Special Expenses Review 2015

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Knotting and Souldrop	R	117.89	30.95	1,280.33	1,311.28	9.78	1,301.50	1,311.28	2,495.73	0.00%	0.00
Little Barford	R	17.98	0.00	1,280.33	1,280.33	0.00	1,301.50	1,301.50	380.64	1.65%	380.64
Little Staughton	R	217.19	27.40	1,280.33	1,307.73	6.23	1,301.50	1,307.73	4,597.91	0.00%	0.00
Melchbourne and Yelden	R	205.69	22.24	1,280.33	1,302.57	1.07	1,301.50	1,302.57	4,354.46	0.00%	0.00
Milton Ernest	R	327.48	42.98	1,280.33	1,323.31	21.81	1,301.50	1,323.31	6,932.75	0.00%	0.00
Oakley	R	954.13	52.25	1,280.33	1,332.58	31.08	1,301.50	1,332.58	20,198.93	0.00%	0.00
Odell	R	136.61	51.75	1,280.33	1,332.08	30.58	1,301.50	1,332.08	2,892.03	0.00%	0.00
Pavenham	R	341.06	32.96	1,280.33	1,313.29	11.79	1,301.50	1,313.29	7,220.24	0.00%	0.00
Pertenhall	R	162.72	30.73	1,280.33	1,311.06	9.56	1,301.50	1,311.06	3,444.78	0.00%	0.00
Podington	R	183.55	54.48	1,280.33	1,334.81	33.31	1,301.50	1,334.81	3,885.75	0.00%	0.00
Ravensden	R	320.41	20.04	1,280.33	1,300.37	0.00	1,301.50	1,301.50	6,783.08	0.09%	362.06
Renhold	R	1,117.47	16.54	1,280.33	1,296.87	0.00	1,301.50	1,301.50	23,656.84	0.36%	5,173.89
Riseley	R	523.90	46.00	1,280.33	1,326.33	24.83	1,301.50	1,326.33	11,090.96	0.00%	0.00
Roxton	R	199.78	73.01	1,280.33	1,353.34	51.84	1,301.50	1,353.34	4,229.34	0.00%	0.00
Sharnbrook	R	915.47	50.31	1,280.33	1,330.64	29.14	1,301.50	1,330.64	19,380.50	0.00%	0.00
Stagsden	R	172.13	46.19	1,280.33	1,326.52	25.02	1,301.50	1,326.52	3,643.99	0.00%	0.00
Staploe	R	130.25	61.61	1,280.33	1,341.94	40.44	1,301.50	1,341.94	2,757.39	0.00%	0.00
Stevington	R	275.67	50.79	1,280.33	1,331.12	29.62	1,301.50	1,331.12	5,835.93	0.00%	0.00
Stewartby	R	357.63	167.77	1,280.33	1,448.10	146.60	1,301.50	1,448.10	7,571.03	0.00%	0.00
Thurleigh	R	272.73	23.83	1,280.33	1,304.16	2.66	1,301.50	1,304.16	5,773.69	0.00%	0.00
Turvey	R	502.92	50.70	1,280.33	1,331.03	29.53	1,301.50	1,331.03	10,646.82	0.00%	0.00
Wilden	R	184.74	55.21	1,280.33	1,335.54	34.04	1,301.50	1,335.54	3,910.95	0.00%	0.00
Willington	R	381.25	25.58	1,280.33	1,305.91	4.41	1,301.50	1,305.91	8,071.06	0.00%	0.00

7. Bedford Borough Council Special Expenses Review 2015

Parish	Type	2015/16 Tax Base	2015/16 Approved Council Tax			2015/16 Illustrated Council Tax			BBC Grant to Parish	% Change in Precept	Change in Parish Budget
			Parish	Borough	Total	Parish	Borough	Total			
Wilshamstead	R	878.73	47.57	1,280.33	1,327.90	26.40	1,301.50	1,327.90	18,602.71	0.00%	0.00
Wixams	R	778.92	47.63	1,280.33	1,327.96	26.46	1,301.50	1,327.96	16,489.74	0.00%	0.00
Wootton	R	1,632.15	75.43	1,280.33	1,355.76	54.26	1,301.50	1,355.76	34,552.62	0.00%	0.00
Wyboston, Chawston and Colesden	R	298.31	34.45	1,280.33	1,314.78	13.28	1,301.50	1,314.78	6,315.22	0.00%	0.00
Wymington	R	263.36	58.85	1,280.33	1,339.18	37.68	1,301.50	1,339.18	5,575.33	0.00%	0.00
Total		53,475.65							503,266.15	1.65%	
Current Band D Equivalent		1,301.50									
Revised Band D Equivalent		1,301.50									
Percentage Increase		0.00%									

Summary	Tax Base	Borough Council Tax Increased / (Decreased) Income	Parish Grant	Borough Surplus / (Cost)
Bedford	20,532.65	(441,041.32)	0.00	(441,041.32)
Kempston	5,680.40	(7,157.30)	0.00	(7,157.30)
Brickhill	3,489.99	(22,335.94)	0.00	(22,335.94)
Rural	23,772.61	503,266.15	(503,266.15)	0.00
Total	53,475.65	32,731.59	(503,266.15)	(470,534.56)



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