

Andover Special Expenses Levy Calculation

Overview

The Andover Special Expenses Levy for 2023/24 has been calculated using the 2023/24 budget for each relevant cost centre.

Depreciation and capital charges have been excluded as these are excluded from the calculation of council tax.

Grounds maintenance charges have been allocated to each area of the levy and are included in the figures shown in the table below.

The proposed levy for 2023/24 has been calculated as follows:

Description	Levy
Cemeteries	(£7,824)
Outdoor Sports Facilities	£149,704
Playgrounds	£67,165
Urban Parks & Open Spaces	£134,622
Grand Total	£343,667
<i>Andover Tax base 2023/24</i>	<i>17,444</i>
Levy per Band D property	£19.70

This represents a reduction of £0.12 per Band D property from £19.82 in 2022/23, and an increase in income to the Council of £3,800.

Cemeteries

The costs for Andover and Charlton cemeteries are included in full. Although Charlton cemetery is not in the Andover Town Council area it is considered to be the main burial ground for the people of Andover.

Romsey and Woodley cemeteries are excluded in full as they are not in Andover.

54.9% of the cemeteries general costs are included as the Andover and Charlton cemeteries form 54.9% of the total cemeteries budgeted costs in 2023/24.

ANNEX 9

Cost centre	23/24 Budget £'000s	Charge / (credit) to Levy £'000s
Andover Cemetery	(1.8)	(1.8)
Charlton Cemetery	(46.5)	(46.5)
Cemeteries - General	7.3	4.0
Romsey and Woodley Cemeteries	(39.5)	0.0
Grounds maintenance	66.3	36.5
Total	(14.2)	(7.8)

Outdoor Sport Facilities

The costs included in the levy are in respect of London Road, Saxon Fields, Picket Twenty, Picket Piece and East Anton sports grounds and pavilions, all of which lie within the Andover Town Council area. In addition, 43.5% of the general outdoor sports facilities expenses (after adjustments to deduct non- outdoor sports facilities expenses) are included as these sports grounds make up 43.5% of the total sports facilities costs for 2023/24.

Charlton Sports Centre, Romsey Sports Centre, Hunts Farm Sports Centre, Ganger Farm and Abbotswood Pavilion are all excluded.

Outdoor Sports Facilities	23/24 Budget £'000s	Charge to Levy £'000s
London Road	12.6	12.6
Saxon Fields	5.1	5.1
Picket Twenty	28.0	28.0
East Anton	13.7	13.7
Picket Piece	3.9	3.9
Outdoor Sports Facilities – General	60.3	26.3
Charlton, Romsey, Hunts Farm, Ganger Farm and Abbotswood	82.3	0.0
Grounds Maintenance	138.1	60.1
Total	344.0	149.7

Playgrounds

The number of playgrounds that the Council maintains in Andover is 63. The total number of playgrounds that the Council maintains across the borough is 109. Therefore 57.8% of the total playgrounds costs including grounds maintenance of £116,200 are relevant to the levy at £67,200.

Urban Parks and Open Spaces

The budget for urban parks and open spaces general costs (after adjusting for non-relevant expenses) including grounds maintenance totals £232.9k and has been apportioned to the levy using the same percentage as the playgrounds, 57.8% giving a charge of £134,600.

Costs for the adopted woodland at Valley Park, Abbotswood Basin and the War Memorial Park have been excluded in full.