WROUGHTON PARISH COUNCIL

Full Council

Budget Breakdown Report

1.0 Introduction

1.1 The purpose of the report is for the review of the budget breakdown for 2023/24, of which the precept demand is set at £612,828.

1.2 There are several central budget lines in the actual 23/24 budget, some of which have been separated for the purpose of producing a more informative breakdown. Therefore, the centres will not align with the actual budget but the overall figure remains at £655,342.

1.3 The only major consideration when reviewing the graph is that staff costs, with the exception of the Library staff, are only allocated within payroll. No allocation has been made for staff time dedicated to specific tasks/projects/events/ etc. E.g. The annual allotment expenditure is only equivalent to 0.43% of the overall budget but this is not a true reflection of Grounds/Office and Administrative time.

2.0 Report Details

2.1 The WPC income breakdown does not provide much useful information when presented as a chart. The precept income is 94% of the overall annual income, other notable income includes movement from existing reserves (2.5%), allotment/sport/event income (1.6%) and council tax support grant (1.5%).

2.2 Appendix A shows the breakdown for the 2023/24 expenditure budget.

2.3 Staff payroll for central services (30%) and grounds services (29%) contributes to 59% of the overall annual expenditure. These items include staff wages, pension and NI contributions.

2.4 The grounds services (12%) includes items for external contracts, most notably the grounds contract and waste removal contract. This also comprised of vehicle and machinery provision and maintenance.

2.5 The central services (11%) relates to all items listed with the budget under expenditure central code 100, with the exception of office payroll. The parish insurance, councillor allowances, office rent, subscriptions, software and youth work are the main contributors to this expense line.

2.6 Other main items within the chart include the Library provision (8%) and EHT grant provision (3%).

2.7 Budget breakdown expressed as the relative value (£) against the band D equivalent rate.

Budget Centre	Total Expenditure	Percentage	Equivalent
Central Services Payroll	£ 196,430.00	29.97%	£53.72
Grounds Services Payroll	£ 186,457.00	28.45%	£50.99
Grounds Services	£ 79,170.00	12.08%	£21.65
Central Services	£ 73,309.00	11.19%	£20.05
Library	£ 51,716.00	7.89%	£14.14
Ellendune Community Centre	£ 20,000.00	3.05%	£5.47
Sport Pavilions, Pitches and Allotments	£ 13,360.00	2.04%	£3.65
Asset Reserves	£ 10,000.00	1.53%	£2.73
Events	£ 9,450.00	1.44%	£2.58
Public Toilets	£ 9,000.00	1.37%	£2.46
Play Areas	£ 6,450.00	0.98%	£1.76
	£ 655,342.00	**100%**	**£179.23**

3.0 Recommendations

3.1 To note the report.