

# REPORT TO FINANCE COMMITTEE

## STAFF COSTS BUDGET APPORTIONMENT

**Report Reference** F-22-08  
**Meeting Date** 14<sup>th</sup> March 2023  
**Agenda Item** 6  
**Prepared by** Town Clerk

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### 1.0 BACKGROUND

At the January full council meeting, it was suggested that staff costs be distributed across relevant committees rather than being held by the Personnel Committee. Following this meeting the Finance Committee chairman and the Town Clerk have met to discuss how this could be effected.

There are three budget lines for staff costs:

- Salaries and Wages – the net amounts paid to staff
- Tax and NI – the total deductions (employer and employee)
- Pension Contributions – the total contributions (employer and employee)

The budget lines are currently held by the Personnel Committee as part of centre 600 (HR Budget) and account for 97% of the committee's budget.

### 2.0

#### 2.1 CHALLENGES WITH ACCURATE APPORTIONMENT

It is not possible to wholly accurately apportion staff costs to cost centres without a 'solicitor style' system of accounting for duties undertaken by staff as the majority of staff undertake duties which are covered by a number of cost centres – for example the Town Ranger works across:

- 201 Council Offices (Assets)
- 530 Allotments (Assets)
- 545 Town Ranger (Assets)
- 550 Grounds and Open Spaces (Assets)
- 301 Floriculture (Environment)
- 330 Environment Projects (Environment)
- 335 Open Space, Climate and Nature (Environment)
- Plus other occasional duties supporting events, the market hall, cemetery etc.

Two staff roles do fit within a single cost centre: the Market Hall Cleaner and Cemetery Groundskeeper. Some roles fit broadly within a single committee, for example the Events Officer for the Events and Town Centre Management Committee (excluding allowance for their line management responsibilities).

The below table summarises the number of committees/cost centres.

Role	Committees	Cost Centres
Administration and Support Officer	5	24
Caretaker	1	6
Cemetery Groundskeeper	1	1
Civic Events Officer	2	3
Communications Officer	3	9
Events Officer	1	9
Market Hall Cleaner	1	1
Planning and Facilities Officer	4	13
Town Centre Manager	2	4
Town Clerk and Responsible Financial Officer	5	38
Town Ranger	3	7

## 2.2 SUGGESTED METHOD

Without undertaking a robust time recording exercise (which would need to be overtaken over a whole 12 month period to ensure accuracy across the board due to the seasonal nature of some specific workloads). The following apportionment is suggested which gives the best approximation for the distribution of staff costs across existing committees:

- 50% of Caretaker costs being apportioned to the Council Offices, 20% to the Cemetery Chapel and the remainder to a new “Central Staff Costs - Assets”
- Cemetery Groundskeeper costs being allocated to the Cemetery cost centre
- Civic Events Officer costs being allocated to the Mayor’s Civic Costs cost centre
- 40% Communications Officer costs allocated to Town Centre Management, 30% to Markets and 30% to the Communications cost centre.
- 100% of Events Officer costs allocated to a new “Central Staff Costs – Events” cost centre
- 100% of Market Hall cleaner costs allocated to the Markets cost centre
- 60% of Town Centre Manager costs allocated to Town Centre Management and 40% to Markets
- 11% of Town Ranger costs allocated to Floriculture, 11% to Council Offices, 11% to Grounds and Open Spaces, 67% to Town Ranger
- 50% of Planning and Facilities Officer costs allocated to “Central Staff Costs - Assets”, 20% to “Central Staff Costs - Environment” and 30% to “Central Staff Costs” (under Finance)
- 60% of Town Clerk costs to “Central Staff Costs”, 20% to “Central Staff Costs - Assets”, 10% to “Central Staff Costs - Environment” and 5% to “Central Staff Costs – Events”
- 25% of Administration and Support Officer time being apportioned to the cemetery, 5% to each “Central Staff Costs - Assets”, “Central Staff Costs - Environment”, “Central Staff Costs - Events”, Central with the balance as a central cost under “Central Staff Costs”.

Under this mechanism, it would remain the responsibility of the Personnel Committee to determine all matters related to staffing, i.e. holding the budget would not give a committee any authority to make decisions in respect of pay/staffing.

## 3.0 DECISION REQUIRED

As this would require a change to approved budgets (which whilst only a virement is a substantial change) it is recommended that this committee agree a recommendation to Full Council.

It is noted that as part of approving the new strategic plan, it is intended the council's committee structure would be reviewed to ensure it is designed for strategic delivery. It is therefore suggested the committee considers whether this change would be best effected as part of that review early in the 2023 civic year.