

MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 26 NOVEMBER 2010 at 10 a.m.

PRESENT: Depute Provost McLaren; Councillors Biggam, Goss, MacDonald, McNeill, and Simpson.

CONVENER: Councillor Simpson.

APOLOGIES: Councillors Blackwood, Hughes, Nimmo, Paterson and Patrick.

ATTENDING: Assessor; L Shaw (Assistant to Treasurer); Assistant Assessor (I MacGregor) and Assistant to Clerk (S Barton).

DECLARATIONS OF INTEREST: None.

VJB18. MINUTE

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 10 September 2010.

VJB19. RISK ASSESSMENT REPORT (CONTINUATION)

With reference to the Minute of Meeting of the Valuation Joint Board held on 10 September 2010 (Paragraph VJB13 refers) there was submitted Report (circulated) by the Assessor/Electoral Registration Officer along with a copy of a Report previously submitted presenting for consideration the risk strategy which was agreed as part of the Internal Audit Report submitted to the Board in June 2010.

The Valuation Joint Board **NOTED** that colour copies of the appendices to the report had been e-mailed to Members in colour, to allow further scrutiny to be undertaken.

AGREED to approve the Risk Management Strategy.

VJB20. REVENUE BUDGET 2010/11 – REVIEW AS AT 31.10.10

There was submitted Report (circulated) by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2011.

Discussion took place on car allowances, travel expenses and transport costs for employees.

NOTED the contents of the Report.

VJB21. REDUNDANCY POLICY AND EMPLOYMENT TERMINATION POLICY

There was submitted Report (circulated) dated 11 November 2010 by the Assessor/Electoral Registration Officer providing for approval copies of the Board specific Redundancy Policy and associated Employment Termination Payments Policy.

AGREED to approve the Redundancy Policy and associated Employment Termination Payments Policy for the Valuation Joint Board.

VJB22. UPDATE ON REVALUATION 2010

There was submitted Report (circulated) dated 12 November 2010 by the Depute Assessor (a) providing information on the 2010 revaluation which came into effect on 1st April 2010; (b) advising that there have been 3800 revaluation appeals lodged, and (c) updating on the timetable and arrangements for hearing the appeals.

Discussion took place on the effects of the current economic climate on rateable values.

NOTED the contents of the Report.

VJB23. CUSTOMER SURVEY – TELEPHONE QUESTIONNAIRE

There was submitted Report (circulated) dated 3 November 2010 by the Depute Assessor providing information on the telephone questionnaire customer survey which had been undertaken between May and October 2010.

Discussion took place on the following:-

- The number of calls to the service per annum
- The possibility of a similar survey for users of the Assessors portal

NOTED the positive results of the customer survey.

AGREED to commend the staff involved on their performance.

VJB24. DATES FOR FUTURE MEETINGS

There was submitted Report (circulated) dated 12 November 2010 by the Clerk to the Valuation Joint Board proposing dates and venues for meetings of the Board in 2011.

AGREED:-

- (1) to approve the following dates for Ordinary Meetings in 2011:-

Friday 4 March 2011 at 10am in Hillside House, Stirling
Friday 17 June 2011 at 10am in Hillside House, Stirling
Friday 9 September 2011 at 10am in Hillside House, Stirling
Friday 18 November 2011 at 10am in Hillside House, Stirling

- (2) to hold a Special Meeting of the Board on 28 January 2011 to be held in the Municipal Buildings, Falkirk for the purpose of considering the budget, and
- (3) to note that Special Meetings of the Board may be convened as necessary outwith the planned timetable.



AGENDA ITEM 2

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Draft Revenue Budget 2011/2012 to 2013/2014

Meeting: Central Scotland Valuation Joint Board

Date: 28 January 2011

Author: Joint Report by Treasurer and Assessor

1. Introduction

- 1.1 This report presents the Draft Revenue Budget for Central Scotland Valuation Joint Board for the financial year 2011/2012.
- 1.2 The report details the budget estimates for consideration and makes recommendations on the allocation of the net costs to Falkirk, Stirling and Clackmannanshire Councils.
- 1.3 The Assessor is responsible for three functions and services to the constituent authorities. These are the compilation and maintenance of the Electoral Register, the maintenance and annual publication of the Council Tax Valuation List, and the maintenance of the Valuation Roll. These are key services for the authorities, being important for local democracy and elections, and providing income from domestic and non-domestic taxation.

2. Draft Revenue Budget 2010/2011

- 2.1 The summary of the Draft Revenue Budget for the Valuation Joint Board is attached as Appendix A.
- 2.2 The Draft Budget has been prepared on the basis of a carry forward of the current year's budget with adjustments for known variations.
- 2.3 Adjustments have been made to the base figures for 11/12 to produce the estimates for financial years 12/13 and 13/14. Salary inflation is estimated to be 0%. The provision for superannuation has been calculated at 19% for the 11/12 financial year. No inflation has been added to any other areas except where there is deemed to be a specific requirement for an inflation provision.

- 2.4 Adjustments have then been made to the base figure for 11/12 to produce estimates for financial years 12/13 and 13/14. Again no inflation has been added except where there is deemed to be a specific requirement. It is proposed that a review of IT services will be carried out during 2011/12 which is estimated to reduce costs in the following year by £25K. Senior Management are also currently reviewing the staffing structure and it is anticipated that savings in the region of £150K will be realised over the following two years. Although indicative budgets have been estimated for financial years 12/13 and 13/14 it is recognised that these figures will need to be reviewed as soon as any announcement is made on the likely future reductions in the local Government settlement.
- 2.5 The proposed budget sets a reduction on the 2010/11 budget of £106,160 or 3.83%. This is a reduction of £136,920 on the indicative figures previously provided. This is due to the ongoing scrutiny of the budget and future efficiency savings that have been identified by the Treasurer and Assessor. These include the removal of one Depute Assessor, one Assistant Assessor and the Assistant Secretary posts from the establishment. A full summary of the budget is attached as Appendix B.

3. Requisitions

- 3.1 As previously agreed the requisitions from constituent authorities will be restricted to the amounts provided in the last three year budget estimates. Therefore for 2011/12 the net cost that requires to be allocated amongst the constituent authorities is £2,664,600.
- 3.2 On the basis of the draft budget the requisition is as follows:-

Falkirk	£ 1,313,020
Stirling	£ 939,720
Clackmannanshire	£ 411,860

4. Recommendations

- 4.1 **The recommendations arising from this report are that the Valuation Joint Board :-**
- (i) **Formally approves the Valuation Joint Board's Revenue Budget for 2011/2012 of £2,664,600, as detailed in Appendix A, and**

- (ii) **Agrees to requisition the constituent authorities for their share of the net expenditure as outlined in 3.2. above.**

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Assessor/Electoral Registration Officer

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Treasurer

Date : 19th January, 2011

LIST OF BACKGROUND PAPERS

1. Budget working papers (these are available from the Treasurer Tel 01259 452072)

CENTRAL SCOTLAND VALUATION JOINT BOARD

Budget 2011/2012

	Base Budget 2010/2011 £	Amendments to Base Budget £	Base Budget 2011/2012 £	Variations £	Inflation Provision £	Budget 2011/2012 £
<u>Employee Costs</u>						
Gross Salaries	1,641,860	(169,800)	1,472,060	68,240	0	1,540,300
Employer's Superannuation	303,740	(16,690)	287,050	13,310	0	300,360
Employer's National Insurance	126,780	(9,890)	116,890	5,420	0	122,310
Canvassers	10,000	0	10,000	0	0	10,000
Superannuation Annual Charges	17,260	(790)	16,470	0	510	16,980
Employee Training	5,500	0	5,500	0	0	5,500
Conf. Exp. & Subsistence	1,500	0	1,500	0	0	1,500
Other Employee Costs	1,500	0	1,500	0	0	1,500
	2,108,140	(197,170)	1,910,970	86,970	510	1,998,450
<u>Property Costs</u>						
Repairs & Maintenance	14,000	0	14,000	0	0	14,000
Heat & Light - Gas	1,700	500	2,200	0	220	2,420
Heat & Light - Electricity	12,540	0	12,540	0	1,250	13,790
Property Rental	136,000	80	136,080	0	0	136,080
Service Charge	11,460	0	11,460	0	0	11,460
Rates	62,830	(4,460)	58,370	0	1,700	60,070
Water Charges	6,200	270	6,470	0	0	6,470
Cleaning Materials	1,500	0	1,500	0	0	1,500
Cleaning Services	13,780	(300)	13,480	0	400	13,880
Insurance	2,520	0	2,520	0	0	2,520
	262,530	(3,910)	258,620	0	3,570	262,190
<u>Transport Costs</u>						
Staff Travelling Expenses	22,000	0	22,000	0	0	22,000
Car Allowances	14,430	(3,310)	11,120	0	0	11,120
	36,430	(3,310)	33,120	0	0	33,120

	Base Budget 2010/2011 £	Amendments to Base Budget £	Base Budget 2011/2012 £	Variations £	Inflation Provision £	Budget 2011/2012 £
<u>Supplies and Services</u>						
Furniture	500	0	500	0	0	500
Clothing	300	0	300	0	0	300
Bottled Water	1,200	0	1,200	0	0	1,200
Hospitality	2,000	0	2,000	0	0	2,000
	4,000	0	4,000	0	0	4,000
<u>Administration</u>						
Office Equipment Maintenance	5,000	0	5,000	0	0	5,000
Printing	9,000	0	9,000	0	0	9,000
Photocopying	6,000	0	6,000	0	0	6,000
Stationery	11,000	0	11,000	0	0	11,000
Publications	5,000	0	5,000	0	0	5,000
Advertising	5,000	0	5,000	0	0	5,000
Insurance	13,200	0	13,200	0	0	13,200
Postages	87,500	0	87,500	0	2,190	89,690
Telecommunications	10,000	0	10,000	0	0	10,000
Legal Fees	6,000	0	6,000	0	0	6,000
Miscellaneous Supplies	500	0	500	0	0	500
	158,200	0	158,200	0	2,190	160,390
<u>Computer</u>						
Computer Hardware Purchase	2,000	0	2,000	5,000	0	7,000
Disaster recovery	24,860	0	24,860	0	0	24,860
Computer Hardware Maintenance	4,120	0	4,120	0	0	4,120
Computer Software Purchase	1,000	0	1,000	0	0	1,000
Computer Software Maintenance	59,400	0	59,400	0	600	60,000
Computer Peripherals	1,000	0	1,000	0	0	1,000
Computer Consumables	1,000	0	1,000	0	0	1,000
Computer Services	28,130	0	28,130	0	30	28,160
	121,510	0	91,380	5,000	630	127,140

	Base Budget 2010/2011 £	Amendments to Base Budget £	Base Budget 2011/2012 £	Variations £	Inflation Provision £	Budget 2011/2012 £
<u>Third Party Payments</u>						
Accounts Commission - Audit Fees	9,650	(1,370)	8,280	0	(270)	8,010
Payments to Contractors	5,000	(4,000)	1,000		0	1,000
Other local authorities	8,000	0	8,000	0	0	8,000
	22,650	(5,370)	17,280	0	(270)	17,010
<u>Support Services</u>						
Financial Services	27,990	0	27,990	0	0	27,990
HR Services	23,690	0	23,690	0	0	23,690
Legal Services	0	0	0	5,000	0	5,000
Clerking of the Board	9,620	0	9,620	0	0	9,620
	61,300	0	61,300	5,000	0	66,300
TOTAL EXPENDITURE	2,774,760	(209,760)	2,534,870	96,970	6,630	2,668,600
<u>Income</u>						
Other Income	(1,000)	0	(1,000)	0	0	(1,000)
Sales	(3,000)	0	(3,000)	0	0	(3,000)
	(4,000)	0	(4,000)	0	0	(4,000)
NET EXPENDITURE	2,770,760	(209,760)	2,530,870	96,970	6,630	2,664,600
				Decrease in budget		-3.83%
						(106,160)

CENTRAL SCOTLAND VALUATION JOINT BOARD

INDICATIVE REVENUE BUDGET 2012/13 AND 2013/14

	Draft Budget 2011/12 £	Adjustment £	Indicative Budget 2012/13 £	Adjustment £	Indicative Budget 2013/14 £
<u>Employee Costs</u>					
Gross Salaries	1,540,300	(100,000)	1,440,300	(50,000)	1,390,300
Employer's Superannuation	300,360	7,700	308,060	(12,800)	295,260
Employer's National Insurance	122,310	1,220	123,530	1,240	124,770
Canvassers	10,000	0	10,000	0	10,000
Superannuation Annual Charges	16,980	510	17,490	520	18,010
Employee Training	5,500	0	5,500	0	5,500
Conf. Exp.& Subsistence	1,500	0	1,500	0	1,500
Other Employee Costs	1,500	0	1,500	0	1,500
Employee Costs	1,998,450	(90,570)	1,907,880	(61,040)	1,846,840
<u>Property Costs</u>					
Repairs & Maintenance	14,000	0	14,000	(350)	13,650
Heat & Light - Gas	2,420	0	2,420	(60)	2,360
Heat & Light - Electricity	13,790	0	13,790	(340)	13,450
Property Rental	136,080	0	136,080	(3,400)	132,680
Service Charge	11,460	0	11,460	(290)	11,170
Rates	60,070	0	60,070	(1,500)	58,570
Water Charges	6,470	0	6,470	(160)	6,310
Cleaning Materials	1,500	0	1,500	(40)	1,460
Cleaning Services	13,880	0	13,880	(350)	13,530
Insurance	2,520	0	2,520	(60)	2,460
Property Costs	262,190	0	262,190	(6,550)	255,640
<u>Transport Costs</u>					
Staff Travelling Expenses	22,000	0	22,000	0	22,000
Car Allowances	11,120	0	11,120	110	11,230
Transport Costs	33,120	0	33,120	110	33,230
<u>Supplies and Services</u>					
Furniture	500	0	500	0	500
Clothing	300	0	300	0	300
Bottled Water	1,200	0	1,200	0	1,200
Hospitality	2,000	0	2,000	0	2,000
Supplies and Services	4,000	0	4,000	0	4,000
<u>Administration</u>					
Office Equipment Maintenance	5,000	0	5,000	0	5,000
Printing	9,000	0	9,000	0	9,000
Photocopying	6,000	0	6,000	0	6,000
Stationery	11,000	0	11,000	0	11,000
Publications	5,000	0	5,000	0	5,000
Insurance	13,200	0	13,200	130	13,330
Advertising	5,000	0	5,000	0	5,000
Postages	89,690	0	89,690	0	89,690
Telecommunications	10,000	0	10,000	0	10,000
Legal Fees	6,000	0	6,000	60	6,060
Miscellaneous Supplies	500	0	500	0	500
Administration	160,390	0	160,390	190	160,580

	Budget 2011/12 £	Adjustment £	Budget 2012/13 £	Adjustment £	Budget 2013/14 £
Computer					
Computer Hardware Purchase	7,000	0	7,000	0	7,000
Disaster recovery	24,860	0	24,860	0	24,860
Computer Hardware Maintenance	4120	0	4,120	0	4,120
Computer Software Purchase	1,000	0	1,000	0	1,000
Computer Software Maintenance	60000	(25,000)	35,000	0	35,000
Computer Peripherals	1000	0	1,000	0	1,000
Computer Consumables	1000	0	1,000	0	1,000
Computer Services	28,160	0	28,160	0	28,160
Computer Charges	127,140	(25,000)	102,140	0	102,140
Third Party Payments					
Accounts Commission - Audit Fees	8,010	0	8,010	80	8,090
Payments to contractors	1,000	0	1,000	0	1,000
Other Local Authorities	8,000	0	8,000	80	8,080
Third Party Payments	17,010	0	17,010	160	17,170
Support Services					
Financial Services	27,990	0	27,990	280	28,270
Personnel Services	23,690	0	23,690	240	23,930
Legal Services	5,000	50	5,050	50	5,100
Clerking of the Board	9,620	0	9,620	100	9,720
Support Services	66,300	50	66,350	670	67,020
TOTAL EXPENDITURE	2,668,600	(115,520)	2,553,080	(66,460)	2,486,620
Income					
Sales	(3,000)	0	(3,000)	0	(3,000)
Other Income	(1,000)	0	(1,000)	0	(1,000)
Income	(4,000)	0	(4,000)	0	(4,000)
NET EXPENDITURE	2,664,600	(115,520)	2,549,080	(66,460)	2,482,620
INDICATIVE REQUISITION TO CONSTITUENT LOCAL AUTHORITIES					
Authority					
		%		%	
Clackmannanshire	411,860		432,950		438,170
Falkirk	1,313,020		1,380,380		1,397,080
Stirling	939,720		988,190		1,000,210
	<u>2,664,600</u>	-4.34	<u>2,549,080</u>	-2.61	<u>2,482,620</u>