



## AGENDA ITEM 3

### VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

**Subject:** Draft Revenue Budget 2009/2010 to 2011/2012

**Meeting:** Central Scotland Valuation Joint Board

**Date:** 6th February, 2009

**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 2009/2010.
- 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 2009/2010

- 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 The 2009/10 budget provision for additional duties as required by the Electoral Administration Act have now been allocated to the appropriate budget areas. The draft budget also includes a provision for £12,840 of costs relating to the Halarose system. These costs will be reallocated to constituent authorities as part of the overall reallocation on the basis as agreed in the approved Service Level Agreement.

- 2.4 Adjustments have been made to the base figures for 09/10 to produce the estimates for financial years 09/10 and 10/11. The provision for superannuation inflation has been calculated at 9.3%. 2.5% has been added to all other areas where there is deemed to be a requirement for an inflation provision.
- 2.5 The proposed budget sets an increase on the 2008/09 budget of £75,930 or 2.88%. This is in line with 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. A full summary of the three year 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 2009/10 the net cost that requires to be allocated amongst the constituent authorities is £2,707,980.
- 3.2 On the basis of the draft budget the requisition is as follows:-

Falkirk	£ 1,334,360
Stirling	£ 955,080
Clackmannanshire	£ 418,540

### **4. Recommendations**

The recommendations arising from this report are that the Joint Valuation Board :-

- (i) Formally approves the Valuation Joint Board's Revenue Budget for 2009/2010 of £2,707,980, as detailed in Appendix A.
- (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

Treasurer

Date : 9<sup>th</sup> January, 2009

#### **LIST OF BACKGROUND PAPERS**

1. Budget working papers (these are available from the Treasurer  
Tel 01259 452033)

## CENTRAL SCOTLAND VALUATION JOINT BOARD

	Base Budget 2008/2009 £	Amendments to Base Budget £	Base Budget 2008/2009 £	Variations £	Inflation Provision £	Budget 2009/2010 £
<b>Employee Costs</b>						
Gross Salaries	1,563,890	22,210	1,586,100	(28,450)	39,650	1,597,300
Employer's Superannuation	276,810	30,040	306,850	(5,500)	7,670	309,020
Employer's National Insurance	108,410	14,530	122,940	(2,210)	3,070	123,800
Canvassers	0	0	0	10,000	0	10,000
Superannuation Annual Charges	17,130	70	17,200	0	430	17,630
Employee Training	6,180	320	6,500	0	0	6,500
Conf. Exp. & Subsistence	0	1,500	1,500	0	0	1,500
Other Employee Costs	3,000	0	3,000	0	0	3,000
	<b>1,975,420</b>	<b>68,670</b>	<b>2,044,090</b>	<b>(26,160)</b>	<b>50,820</b>	<b>2,068,750</b>
<b>Property Costs</b>						
Repairs & Maintenance	10,000	(1,000)	9,000	0	0	9,000
Heat & Light - Gas	3,180	(1,480)	1,700	0	0	1,700
Heat & Light - Electricity	9,020	3,520	12,540	0	0	12,540
Property Rental	140,000	(4,000)	136,000	0	0	136,000
Service Charge	11,460	0	11,460	0	0	11,460
Rates	64,000	(1,170)	62,830	0	0	62,830
Water Charges	0	6,000	6,000	0	0	6,000
Cleaning Materials	1,000	0	1,000	0	0	1,000
Cleaning Services	13,240	0	13,240	0	400	13,640
Insurance	2,740	(560)	2,180	0	70	2,250
	<b>254,640</b>	<b>1,310</b>	<b>255,950</b>	<b>0</b>	<b>470</b>	<b>256,420</b>
<b>Transport Costs</b>						
Staff Travelling Expenses	20,000	0	20,000	2,000	0	22,000
Car Allowances	14,430	0	14,430	0	0	14,430
	<b>34,430</b>	<b>0</b>	<b>34,430</b>	<b>2,000</b>	<b>0</b>	<b>36,430</b>

<u>Supplies and Services</u>		Base Budget	Amendments to	Base Budget	Variations	Inflation	Budget
	2008/2009	Base Budget	2008/2009	2008/2009		Provision	2009/2010
	£	£	£	£	£	£	£
Furniture	500	0	500	0	0	0	500
Clothing	300	0	300	0	0	0	300
Bottled Water	1,200	0	1,200	0	0	0	1,200
Hospitality	500	500	1,000	0	0	0	1,000
	<b>2,500</b>	<b>500</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<u>Administration</u>							
Office Equipment Maintenance	5,000	0	5,000	0	0	0	5,000
Printing	6,090	(6,090)	0	9,000	0	0	9,000
Photocopying	3,000	0	3,000	0	0	0	3,000
Stationery	16,000	(6,000)	10,000	1,000	0	0	11,000
Publications	4,500	500	5,000	0	0	0	5,000
Advertising	2,000	0	2,000	3,000	0	0	5,000
Insurance	13,150	(580)	12,570	0	0	0	12,570
Postages	72,500	0	72,500	15,000	0	0	87,500
Telecommunications	12,000	(2,000)	10,000	0	0	0	10,000
Legal Fees	7,000	0	7,000	(1,000)	0	0	6,000
Subscriptions	300	0	300	(300)	0	0	0
Miscellaneous Supplies	1,000	(500)	500	0	0	0	500
	<b>142,540</b>	<b>(14,670)</b>	<b>127,870</b>	<b>26,700</b>	<b>0</b>	<b>0</b>	<b>154,570</b>
<u>Computer</u>							
Software Maintenance Support	51,100	(51,100)	0	0	0	0	0
Computer Hardware Purchase	6,000	(6,000)	0	2,000	0	0	2,000
Software Development/Upgrades - DO NOT USE	25,740	0	25,740	(1,610)	0	0	24,130
Disaster recovery	0	0	0	3,540	0	0	3,540
Computer Hardware Maintenance	6,660	(6,660)	0	0	0	0	0
GIS	18,040	0	18,040	(17,040)	0	0	1,000
Computer Software Purchase	0	0	0	0	0	0	0
DMS - Equipment - DO NOT USE	0	0	0	56,930	0	0	56,930
Computer Software Maintenance	0	0	0	0	0	0	0
DMS - Annual Support - DO NOT USE	0	0	0	1,000	0	0	1,000
Computer Peripherals	0	0	0	1,000	0	0	1,000
Computer Consumables	0	0	0	32,260	0	0	32,260
Computer Services	0	0	0	78,080	0	0	78,080
	<b>107,540</b>	<b>(63,760)</b>	<b>43,780</b>	<b>78,080</b>	<b>0</b>	<b>0</b>	<b>121,860</b>

	Base Budget 2008/2009 £	Amendments to Base Budget £	Base Budget 2008/2009 £	Variations £	Inflation Provision £	Budget 2009/2010 £
<b>Third Party Payments</b>						
Accounts Commission - Audit Fees	9,270	0	9,270	0	280	9,550
Payments to Contractors	0	5,000	5,000			5,000
Electoral Administration Act	60,000	0	60,000	(60,000)	0	0
	<b>69,270</b>	<b>5,000</b>	<b>74,270</b>	<b>(60,000)</b>	<b>280</b>	<b>14,550</b>
<b>Support Services</b>						
Financial Services	19,550	7,230	26,780	0	800	27,580
Personnel Services	23,960	(1,300)	22,660	0	680	23,340
Clerking of the Board	9,200	0	9,200	0	280	9,480
	<b>52,710</b>	<b>5,930</b>	<b>58,640</b>	<b>0</b>	<b>1,760</b>	<b>60,400</b>
<b>TOTAL EXPENDITURE</b>	<b>2,639,050</b>	<b>2,980</b>	<b>2,642,030</b>	<b>20,620</b>	<b>53,330</b>	<b>2,715,980</b>
<b>Income</b>						
Other Income	0	0	0	(1,000)	0	(1,000)
Sales	(7,000)	0	(7,000)	0	0	(7,000)
	<b>(7,000)</b>	<b>0</b>	<b>(7,000)</b>	<b>(1,000)</b>	<b>0</b>	<b>(8,000)</b>
<b>NET EXPENDITURE</b>	<b>2,632,050</b>	<b>2,980</b>	<b>2,635,030</b>	<b>19,620</b>	<b>53,330</b>	<b>2,707,980</b>
				Increase in budget		2.88%
						75,930

## CENTRAL SCOTLAND VALUATION JOINT BOARD - REVENUE BUDGET 2009/2010

	£	£
<b>2008/2009 REVENUE BUDGET</b>		<b>2,632,050</b>

**AMENDMENTS TO BASE BUDGET****Employee Costs**

Increments and Reduced Hours	(13,420)	
Increased pay award 08/09	7,770	
Superannuation Annual Charges	70	
Increased Employers Superannuation Contribution	25,110	
Increased National Insurance Contributions	12,600	
Canvassers - allocation of Electoral Admin Act	10,000	
Increased Employee Training	320	
Conference and Expenses	1,500	
Increase to Management of Vacancies	(1,440)	42,510

**Property costs**

Actual rental costs (review pending)	(4,000)	
New GL code Water Charges	6,000	
Reduction in Rates costs (water charges previously included here)	(1,170)	
Increased energy costs	2,040	
Reduction in property maintenance	(1,000)	
Insurance per 08/09 Outturn	(560)	1,310

**Transport Costs**

Increased Travel Costs New Duties	2,000	2,000
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**Supplies and Services**

Increased Hospitality	500	500
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**Administration**

Reduction in legal fees	(1,000)	
Reduction in Stationery	(5,000)	
Insurance per 08/09 Outturn	(580)	
Additional Postages Costs - New Duties	15,000	
Additional Printing - New Duties	2,910	
Saving in Telecommunications	(2,000)	
Removal of subscriptions	(300)	
Additional Advertising - New Duties	3,000	12,030

**Computer - Revision of Coding**

Software Maintenance Support - Code no longer in use	(51,100)	
Software Development - Code no longer in use	(6,000)	
GIS - Code no longer in use	(6,660)	
Computer Hardware Purchase - Estimate New Code	2,000	
Computer Hardware Maintenance - New Code	3,540	
Computer Peripherals - New Code	1,000	
Computer Consumables - New Code	1,000	
Computer Software Purchase	(17,040)	
Computer Software Maintenance - New Code	56,930	

# APPENDIX A

Disaster Recovery	(1,610)	
Computer Services (Internet, GIS etc)	32,260	14,320
<b>Third Party Payments</b>		
Payments to Contractors - New Duties	5,000	
Electoral Administration Act costs fully allocated	(60,000)	(55,000)
<b>Support Services</b>		
Revised charges	5,930	5,930
<b>Income</b>		
Additional Income - Interest on Revenue Balances etc	(1,000)	(1,000)
<b>Total Base Budget Amendments</b>		<u>22,600</u>

<b>2009/2010 BASE BUDGET</b>	<b>2,654,650</b>
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Inflation Provision	<u>53,330</u>	<u>53,330</u>
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<b>2009/2010 OUTTURN BUDGET</b>	<b>2,707,980</b>
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## BUDGET ANALYSIS

2009/2010 Budget increase over 2008/2009	Value	75,930
	Percentage	2.88%

# APPENDIX A

2009/10

	Base Budget		Halarose		Electoral Administration Act	Total Requisition
Clackmannanshire :	15.40%	£405,810	20.00%	£2,570	16.94%	£418,540
Falkirk :	49.20%	£1,296,490	50.00%	£6,420	52.42%	£1,334,360
Stirling :	35.40%	£932,840	30.00%	£3,850	30.64%	£955,080
		<b>£2,635,140</b>		<b>£12,840</b>	<b>£60,000</b>	<b>£2,707,980</b>



## CENTRAL SCOTLAND VALUATION JOINT BOARD

## INDICATIVE REVENUE BUDGET 2010/11 AND 2011/12

	Draft Budget 2009/10 £	Adjustment £	Indicative Budget 2010/11 £	Adjustment £	Indicative Budget 2011/12 £
<b><u>Employee Costs</u></b>					
Gross Salaries	1,597,300	39,930	1,637,230	40,930	1,678,160
Employer's Superannuation	309,020	28,740	337,760	31,410	369,170
Employer's National Insurance	123,800	3,100	126,900	3,170	130,070
Canvassers	10,000	250	10,250	260	10,510
Superannuation Annual Charges	17,630	440	18,070	450	18,520
Employee Training	6,500	0	6,500	0	6,500
Conf. Exp. & Subsistence	1,500	0	1,500	0	1,500
Other Employee Costs	3,000	0	3,000	0	3,000
<b>Employee Costs</b>	<b>2,068,750</b>	<b>72,460</b>	<b>2,141,210</b>	<b>76,220</b>	<b>2,217,430</b>
<b><u>Property Costs</u></b>					
Repairs & Maintenance	9,000	50	9,050	500	9,550
Heat & Light - Gas	1,700	40	1,740	40	1,780
Heat & Light - Electricity	12,540	310	12,850	320	13,170
Property Rental	136,000	3,400	139,400	3,490	142,890
Service Charge	11,460	0	11,460	0	11,460
Rates	62,830	0	62,830	0	62,830
Water Charges	6,000	150	6,150	150	6,300
Cleaning Materials	1,000	0	1,000	0	1,000
Cleaning Services	13,640	340	13,980	350	14,330
Insurance	2,250	60	2,310	60	2,370
<b>Property Costs</b>	<b>256,420</b>	<b>4,350</b>	<b>260,770</b>	<b>4,910</b>	<b>265,680</b>
<b><u>Transport Costs</u></b>					
Staff Travelling Expenses	22,000	0	22,000	0	22,000
Car Allowances	14,430	360	14,790	370	15,160
<b>Transport Costs</b>	<b>36,430</b>	<b>360</b>	<b>36,790</b>	<b>370</b>	<b>37,160</b>
<b><u>Supplies and Services</u></b>					
Furniture	500	0	500	0	500
Clothing	300	0	300	0	300
Bottled Water	1,200	0	1,200	0	1,200
Hospitality	1,000	0	1,000	0	1,000
<b>Supplies and Services</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b><u>Administration</u></b>					
Office Equipment Maintenance	5,000	0	5,000	0	5,000
Printing	9,000	0	9,000	0	9,000
Photocopying	3,000	0	3,000	0	3,000
Stationery	11,000	0	11,000	0	11,000
Publications	5,000	0	5,000	0	5,000
Insurance	12,570	310	12,880	320	13,200
Advertising	5,000	0	5,000	0	5,000
Postages	87,500	0	87,500	0	87,500
Telecommunications	10,000	0	10,000	0	10,000
Legal Fees	6,000	0	6,000	1,000	7,000
Subscriptions	0	0	0	0	0
Miscellaneous Supplies	500	0	500	0	500
<b>Administration</b>	<b>154,570</b>	<b>310</b>	<b>154,880</b>	<b>1,320</b>	<b>156,200</b>

## APPENDIX B

	Budget 2009/10 £	Adjustment £	Budget 2010/11 £	Adjustment £	Budget 2011/12 £
<b>Computer</b>					
Computer Hardware Purchase	2,000	1,800	3,800	1,000	4,800
Disaster recovery	24,130	0	24,130	0	24,130
Computer Hardware Maintenance	3540	0	3,540	0	3,540
Computer Software Purchase	1,000	0	1,000	0	1,000
Computer Software Maintenance	56930	1,420	58,350	1,460	59,810
Computer Peripherals	1000	0	1,000	0	1,000
Computer Consumables	1000	0	1,000	0	1,000
Computer Services	32,260	0	32,260	0	32,260
<b>Computer Charges</b>	<b>121,860</b>	<b>3,220</b>	<b>125,080</b>	<b>2,460</b>	<b>127,540</b>
<b>Third Party Payments</b>					
Accounts Commission - Audit Fees	9,550	240	9,790	240	10,030
Payments to contractors	5,000	0	5,000	0	5,000
<b>Third Party Payments</b>	<b>14,550</b>	<b>240</b>	<b>14,790</b>	<b>240</b>	<b>15,030</b>
<b>Support Services</b>					
Financial Services	27,580	690	28,270	710	28,980
Personnel Services	23,340	580	23,920	600	24,520
Clerking of the Board	9,480	240	9,720	240	9,960
<b>Support Services</b>	<b>60,400</b>	<b>1,510</b>	<b>61,910</b>	<b>1,550</b>	<b>63,460</b>
<b>TOTAL EXPENDITURE</b>	<b>2,715,980</b>	<b>82,450</b>	<b>2,798,430</b>	<b>87,070</b>	<b>2,886,500</b>
<b>Income</b>					
Sales	(7,000)	0	(7,000)	0	(7,000)
Other Income	(1,000)	(500)	(1,500)	0	(1,500)
<b>Income</b>	<b>(8,000)</b>	<b>(500)</b>	<b>(8,500)</b>	<b>0</b>	<b>(8,500)</b>
<b>NET EXPENDITURE</b>	<b>2,707,980</b>	<b>81,950</b>	<b>2,789,930</b>	<b>87,070</b>	<b>2,877,000</b>
<b>INDICATIVE REQUISITION TO CONSTITUENT LOCAL AUTHORITIES</b>					
Authority		%		%	
Clackmannanshire	418,540		430,380		442,610
Falkirk	1,334,360		1,372,230		1,411,330
Stirling	955,080		982,350		1,010,490
	<b>2,707,980</b>	<b>3.03</b>	<b>2,789,930</b>	<b>3.12</b>	<b>2,877,000</b>