

**DRAFT AGENDA ITEM 3**

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD  
held within HILLSIDE HOUSE, STIRLING on FRIDAY 8 NOVEMBER 2013 at  
10.00 a.m.**

**COUNCILLORS:** Margaret Brisley  
Charles MacDonald (Convener)  
Corrie McChord  
Adrian Mahoney  
Cecil Meiklejohn  
Alan Nimmo  
Sandy Turner

**OFFICERS:** Shona Barton, Assistant to Clerk  
Brian Byrne, Assessor and Electoral Registration  
Officer  
Liz Shaw, Assistant to Treasurer  
Jane Wandless, Assistant Assessor  
Peter Wildman, Depute Assessor

**VJB26. APOLOGIES**

Apologies for absence were intimated on behalf of Depute Provosts Irene Hamilton and Donald Balsillie; Councillors Rosie Murray and Steven Paterson.

**VJB27. DECLARATIONS OF INTEREST**

There were no declarations made.

**VJB28. MINUTES**

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 20 September June 2013.

In relation to item VJB22 – Post of Assessor, the Convener advised that there were still outstanding nominations on the Appointments Committee there being only 2 nominations received for the 6 places available.

The Board agreed:-

- (1) to nominate Councillor Meiklejohn to the remaining place available for a Falkirk Council Member;
- (2) to nominate Councillors Brisley and McChord to the two places available for Stirling Council Members, and

- (3) that the Clerk should seek a nomination from Clackmannanshire Council for the remaining place.

#### **VJB29. ASSESSOR POST – INTERIM ARRANGEMENTS**

With reference to the Minutes of the Meeting held on 20 September 2013 (Paragraph VJB22 refers), the Board considered a report by the Assessor and Electoral Registration Officer which outlined proposals for the interim arrangements in respect of the appointment of a new Assessor.

The report advised that there were still discussions ongoing with the partner authority Chief Executives in relation to the position of Electoral Registration Officer, and that the current Assessor was preparing an options report on the matter.

The Board, agreed to appoint Peter Wildman as Acting Assessor and, subject to Council approval as Acting Electoral Registration Officer both from 1 January 2014.

#### **VJB30. REVENUE BUDGET 2013/14 – REVIEW AS AT 30.09.13**

The Board considered a report by the Treasurer which advised of the forecast outturn for the financial year ending 31 March 2014.

The report outlined the current budget for the financial year and showed that there was a projected outturn against the budget of £126K.

The Board noted the contents of the report.

#### **VJB31. PROPERTY REPORT**

The Board considered a report by the Depute Assessor which advised that the new lease for Hillside house had been agreed.

The report also outlined the terms of the lease and the reduction in rent which has been secured by the conclusion of the new lease.

The Board noted the conclusion of the new lease.

#### **VJB32. INTERIM VALUATION PERFORMANCE REPORT**

The Board considered a report by the Depute Assessor which provided information on the Key Performance Indicators for the period from April to September 2013.

The report outlined the performance for both Valuation Roll work and Valuation List work and also provided comments on the performance for the year to date.

The Board noted the performance achieved for the period from April to September 2013.

### **VJB33. RECRUITMENT PROCEDURES AND DISCLOSURE POLICY**

The Board considered a report by the Depute Assessor which outlined the proposed changes to the recruitment procedures and the disclosure policy in terms of meeting the requirements of the Cabinet Office's Terms of Use for connecting the Board's Electoral Management System to the Government Digital Service (GDS)

The report outlined the proposed changes to both policies and advised that consultation had already taken place with the trade union and with staff and that no issues had been raised.

Discussion took place on how the cost of additional disclosure checks would be met.

The Board approved the Recruitment Procedures and the changes to the Disclosure Policy.

### **VJB34. DATES FOR FUTURE MEETINGS 2014**

The Board considered a report by the Clerk which advised of proposed dates for meetings in 2014.

The report outlined the dates for ordinary meetings of the Board, the proposed date for the budget meeting and also advised that Special Meetings of the Board can be convened outwith the proposed timetable.

The Board agreed:-

- (1) to approve the dates of Friday 21 March, Friday 20 June, Friday 26 September and Friday 21 November 2014 for ordinary meetings of the Board;
- (2) that a Special Meeting of the Board be held on Friday 24 January 2014 for the purpose of considering the budget, and
- (3) to note that Special Meeting of the Board may be convened as necessary outwith the planned timetable.

### **VJB35. VALEDICTORY**

The Convener advised that this was the last meeting with Brian Byrne, Assessor and Electoral Registration would attend as he was retiring at the end of December 2013. The Convener provided a synopsis of Brian's career and thanked Brian on behalf of the partner authorities for the contribution he has made to the Board over the last eight years. The Convener then presented Brian with a card and gift on behalf of the Board.

Mr Byrne thanked the Convener for his kind words and expressed his thanks to the Board Members for their support during his time as Assessor and Electoral Registration Officer.



## **AGENDA ITEM 4**

### **VALUATION JOINT BOARD FOR CENTRAL SCOTLAND**

**Subject:** Draft Revenue Budget 2014/2015  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 24th January, 2014  
**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 2014/2015.
- 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 of the Council Tax Valuation List, and the maintenance and annual publication 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 2014/2015**

- 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 13/14 to produce the final estimates for 14/15. A summary of the major adjustments with brief explanation is included at Table 1.

Table 1:

<b>2014/15 Budget Adjustments Summary</b>			
<b>Item</b>		<b>Adjustment Value £</b>	<b>Explanation</b>
Salaries	↑	9,300	Incremental progression through payscale.
Overtime	↑	9,000	Increased overtime due to referendum & european elections.
Superannuation Annual Charges	↓	-6,630	Adjusted to reflect 13/14 actual.
Car Allowances	↓	-3,700	Completion of phased removal of car allowances following single status.
Property Rental	↓	-40,000	Renegotiated Lease at Hillside House following property review.
Computer Software Purchase	↑	20,000	Upgrade to MS Office 2013, MS Exchange 2013 and Virtual Desktop Software
Computer Software Maintenance	↓	-20,000	Corona no longer in use.
Other Local Authorities	↓	-6,000	Adjusted to reflect 13/14 actual. To be reinstated following next Local Govt Elections.
Miscellaneous	↓	-1,800	Small adjustments
<b>TOTAL</b>	<b>↓</b>	<b>-39,830</b>	

2.4 Inflation has been applied where there is deemed to be a specific requirement. A summary of the inflation applied is at Table 2 below.

Table 2:

<b>2014/15 Budget Inflation Summary</b>		
<b>Item</b>	<b>%</b>	<b>Adjustment Value £</b>
Pay Award	+1.0%	17,740
Superannuation	+2.6%	6,660
Superannuation Annual Charges	+2.7%	690
Gas	+7.5%	290
Electric	+10.6%	1,130
Rates	+3.0%	1,990
Cleaning	+3.1%	450
Insurance	+3.0%	80
Service Charge	+3.5%	440
Water Charges	+5.6%	420
<b>TOTAL</b>		<b>29,890</b>

### 3. Indicative Funding to 2016/2017

- 3.1 There is anticipated to be a funding gap of over £100,000 by the year 2016/17. This assumes local authorities will look to mirror their own funding from Scottish Government to CVJB funding. See Table 3 below for a summary of future year funding assumptions.

Table 3:

<b>Central Valuation Joint Board - Funding Assumptions</b>	<b>2014/15 Draft £</b>	<b>2015/16 Indicative £</b>	<b>2016/17 Indicative £</b>
Funding Assumption - per settlement	(2,547,940)	(2,547,940)	(2,514,820)
Funding Requirements - per known inflationary pressures	2,539,290	2,574,420	2,616,390
Annual Funding Shortfall / (Surplus)	(8,650)	26,480	101,570
Cumulative Shortfall / (Surplus)	(8,650)	17,830	119,400

### 4. Individual Electoral Registration

- 4.1 The UK government has announced that Individual Electoral Registration will be introduced in Scotland on 19 September 2014; it will have started in England and Wales on 10 June 2014 and a different version already exists in Northern Ireland. It is the most significant change in electoral registration in recent times. The Cabinet Office has promised funding to the VJB of £138,000 to cover the transition. However the change is fundamental and onerous, our current estimates suggest at this stage that the figure should be sufficient but with so many factors still undecided and untested it is not possible to be certain. It is unknown how the public will engage with the new system and the volume of phone calls, forms and visits to electors are very hard to predict. There is currently no mechanism in place to bid for extra funds during 2014/15 itself once the system goes live. It is therefore prudent to maintain the £200,000 earmarked reserve set aside for IER.

### 5. Reserves

- 5.1 As at 31 March 2013 CVJB had reserves of approximately £619,000. £359,000 of these reserves were earmarked, giving a usable reserve of £260,000. The usable reserve is expected to increase by £112,000 due to the anticipated 2013/2014 underspend. A report will be brought to the board with recommendations in relation to the reserves when the 2013/2014 Annual Accounts have been completed.

## **6. Requisitions**

- 6.1 The net cost for financial year 2014/15 that requires to be allocated amongst the constituent authorities is £2,539,290.
- 6.2 On the basis of the draft budget the requisition is as follows:-

Falkirk	£ 1,251,370
Stirling	£ 895,360
Clackmannanshire	£ 392,560

## **7. Recommendations**

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

- (i) Formally approves the Valuation Joint Board's Revenue Budget for 2014/2015 of £2,539,290, as detailed in Appendix A.**
  - (ii) Agrees to requisition the constituent authorities for their share of the net expenditure as outlined in 3.1. above.**
- .....

**Assessor/Electoral Registration Officer**

**Treasurer**

**Date : 16<sup>th</sup> January, 2014**

### **LIST OF BACKGROUND PAPERS**

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



## CENTRAL SCOTLAND VALUATION JOINT BOARD

## Budget 2013/2014

	Base Budget 2013/2014 £	Amendments to Base Budget £	Base Budget 2014/2015 £	Variation £	Inflation Provision £	Base Budget 2014/15 £
<b>Employee Costs</b>						
Gross Salaries	1,398,170	0	1,398,170	6,800	14,050	1,419,020
Employer's Superannuation	256,790	0	256,790	950	9,240	266,980
Employer's National Insurance	109,660	0	109,660	1,550	1,110	112,320
Management of vacancies	(4,410)	0	(4,410)	0	0	(4,410)
Overtime	1,000	0	1,000	9,000	0	10,000
Canvassers	10,000	0	10,000	0	0	10,000
Long Service Awards	0	0	0	750	0	750
Superannuation Annual Charges	32,140	0	32,140	(6,630)	690	26,200
Staff Advertising	500	0	500	0	0	500
Employee Training	18,000	0	18,000	(1,000)	0	17,000
Conf. Exp. & Subsistence	2,000	0	2,000	0	0	2,000
Other Employee Costs	2,000	0	2,000	0	0	2,000
	<b>1,825,850</b>	<b>0</b>	<b>1,825,850</b>	<b>11,420</b>	<b>25,090</b>	<b>1,862,360</b>
<b>Property Costs</b>						
Repairs & Maintenance	14,000	0	14,000	(360)	0	13,640
Heat & Light - Gas	3,870	0	3,870	0	290	4,160
Heat & Light - Electricity	10,620	0	10,620	0	1,130	11,750
Property Rental	125,000	0	125,000	(40,000)	0	85,000
Service Charge	12,530	0	12,530	0	440	12,970
Rates	66,360	0	66,360	0	1,990	68,350
Water Charges	7,440	0	7,440	0	420	7,860
Cleaning Materials	1,500	0	1,500	0	0	1,500
Cleaning Services	14,440	0	14,440	0	450	14,890
Window Cleaning	0	0	0	360	0	360
Insurance	2,680	0	2,680	0	80	2,760
	<b>258,440</b>	<b>0</b>	<b>258,440</b>	<b>(40,000)</b>	<b>4,800</b>	<b>223,240</b>
<b>Transport Costs</b>						
Staff Travelling Expenses	23,850	0	23,850	0	0	23,850
Car Allowances	3,700	0	3,700	(3,700)	0	0
	<b>27,550</b>	<b>0</b>	<b>27,550</b>	<b>(3,700)</b>	<b>0</b>	<b>23,850</b>
<b>Supplies and Services</b>						
Furniture	500	0	500	0	0	500
Equipment Maintenance	1,000	0	1,000	11,000	0	12,000
Equipment Insurance	500	0	500	0	0	500
Clothing	300	0	300	0	0	300
Bottled Water	1,200	0	1,200	200	0	1,400
Hospitality	2,000	0	2,000	(500)	0	1,500
	<b>5,500</b>	<b>0</b>	<b>5,500</b>	<b>10,700</b>	<b>0</b>	<b>16,200</b>
<b>Administration</b>						
Office Equipment Rental	5,000	0	5,000	(3,000)	0	2,000
Office Equipment Maintenance	7,000	0	7,000	(7,000)	0	0
Printing	11,000	0	11,000	0	0	11,000
Photocopying	3,500	0	3,500	0	0	3,500
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	13,600	0	13,600	0	0	13,600
Postages	99,110	0	99,110	0	0	99,110
Telecommunications	9,000	0	9,000	0	0	9,000
Legal Fees	12,000	0	12,000	0	0	12,000
Miscellaneous Supplies	500	0	500	150	0	650
	<b>181,710</b>	<b>0</b>	<b>181,710</b>	<b>(9,850)</b>	<b>0</b>	<b>171,860</b>
<b>Computer</b>						
Computer Hardware Purchase	22,000	0	22,000	0	0	22,000
Disaster recovery	23,140	0	23,140	0	0	23,140
Computer Hardware Maintenance	6,820	0	6,820	(2,400)	0	4,420
Computer Software Purchase	1,500	0	1,500	20,000	0	21,500
Computer Software Maintenance	62,020	0	62,020	(20,000)	0	42,020
Computer Peripherals/Consumables	1,000	0	1,000	0	0	1,000
Computer Consumables	0	0	0	0	0	0
Computer Services	49,210	0	49,210	0	0	49,210
	<b>165,690</b>	<b>0</b>	<b>165,690</b>	<b>(2,400)</b>	<b>0</b>	<b>163,290</b>
<b>Third Party Payments</b>						
Accounts Commission - Audit Fees	8,250	0	8,250	0	0	8,250
Payments to Contractors	1,000	0	1,000	0	0	1,000
Other local authorities	8,000	0	8,000	(6,000)	0	2,000
	<b>17,250</b>	<b>0</b>	<b>17,250</b>	<b>(6,000)</b>	<b>0</b>	<b>11,250</b>
<b>Support Services</b>						
Financial Services	29,480	0	29,480	0	0	29,480
HR Services	21,500	0	21,500	0	0	21,500
Legal Services	14,340	0	14,340	0	0	14,340
Clerking of the Board	5,920	0	5,920	0	0	5,920
	<b>71,240</b>	<b>0</b>	<b>71,240</b>	<b>0</b>	<b>0</b>	<b>71,240</b>
<b>TOTAL EXPENDITURE</b>	<b>2,553,230</b>	<b>0</b>	<b>2,553,230</b>	<b>(39,830)</b>	<b>29,890</b>	<b>2,543,290</b>
<b>Income</b>						
Other Income	(3,000)	0	(3,000)	0	0	(3,000)
Sales	(1,000)	0	(1,000)	0	0	(1,000)
	<b>(4,000)</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>	<b>0</b>	<b>(4,000)</b>
<b>NET EXPENDITURE</b>	<b>2,549,230</b>	<b>0</b>	<b>2,549,230</b>	<b>(39,830)</b>	<b>29,890</b>	<b>2,539,290</b>

(9,940)

-0.39 %