

AGENDA ITEM 1

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: Draft Revenue Budget 2010/2011 to 2012/2013

Meeting: Central Scotland Valuation Joint Board

Date: 29th January, 2010

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 2010/2011.
- 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 10/11 to produce the estimates for financial years 11/12 and 12/13. The adjustments to the 09/10 figures include an increase of 1.5% which has been included as a provision for salary inflation. The provision for superannuation has been calculated at 18.5% for the 10/11 financial year. 1% inflation has been added to all other areas where there is deemed to be a requirement for an inflation provision with the exception of insurance which is calculated at 5%.
- 2.4 Adjustments have then been made to the base figure for 10/11 to produce estimates for financial years 11/12 and 12/13. 1% inflation has been added to all areas where there is deemed to be a requirement for inflation provision. Although indicative budgets have been estimated for financial years 11/12 and 12/13 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 an increase on the 2009/10 budget of £62,780 or 2.32%. This is a reduction of £19,170 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. 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 2010/11 the net cost that requires to be allocated amongst the constituent authorities is £2,770,760.
- 3.2 On the basis of the draft budget the requisition is as follows:-

Falkirk	£ 1,365,250
Stirling	£ 977,300
Clackmannanshire	£ 428,210

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 2010/2011 of £2,770,760, 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.**

**Assessor/Electoral Registration
Officer**

Treasurer

Date : 20th January, 2009

LIST OF BACKGROUND PAPERS

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

CENTRAL SCOTLAND VALUATION JOINT BOARD

Budget 10/11

5503 3000

	Base Budget 2009/2010 £	Amendments to Base Budget £	Base Budget 2010/2011 £	Variations £	Inflation Provision £	Budget 2010/2011 £
<u>Employee Costs</u>						
Gross Salaries	1,597,300	49,100	1,646,400	(29,240)	24,700	1,641,860
Employer's Superannuation	309,020	(4,440)	304,580	(5,410)	4,570	303,740
Employer's National Insurance	123,800	3,330	127,130	(2,260)	1,910	126,780
Overtime						
Canvassers	10,000	0	10,000	0	0	10,000
Superannuation Annual Charges	17,630	(790)	16,840	0	420	17,260
Employee Training	6,500	0	6,500	(1,000)	0	5,500
Conf. Exp. & Subsistence	1,500	0	1,500	0	0	1,500
Other Employee Costs	3,000	0	3,000	(1,500)	0	1,500
	2,068,750	47,200	2,115,950	(39,410)	31,600	2,108,140
<u>Property Costs</u>						
Repairs & Maintenance	9,000	0	9,000	5,000	0	14,000
Heat & Light - Gas	1,700	0	1,700	0	0	1,700
Heat & Light - Electricity	12,540	0	12,540	0	0	12,540
Property Rental	136,000	0	136,000	0	0	136,000
Service Charge	11,460	0	11,460	0	0	11,460
Rates	62,830	0	62,830	0	0	62,830
Water Charges	6,000	200	6,200	0	0	6,200
Cleaning Materials	1,000	0	1,000	500	0	1,500
Cleaning Services	13,640	0	13,640	0	140	13,780
Insurance	2,250	150	2,400	0	120	2,520
	256,420	350	256,770	5,500	260	262,530
<u>Transport Costs</u>						
Staff Travelling Expenses	22,000	0	22,000	0	0	22,000
Car Allowances	14,430	0	14,430	0	0	14,430
	36,430	0	36,430	0	0	36,430

	Base Budget 2009/2010 £	Amendments to Base Budget £	Base Budget 2010/2011 £	Variations £	Inflation Provision £	Budget 2010/2011 £
<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	1,000	0	1,000	1,000	0	2,000
	3,000	0	3,000	1,000	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	3,000	0	3,000	3,000	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	12,570	0	12,570	0	630	13,200
Postages	87,500	0	87,500	0	0	87,500
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
	154,570	0	154,570	3,000	630	158,200
<u>Computer</u>						
Computer Hardware Purchase	2,000	0	2,000	0	0	2,000
Disaster recovery	24,130	0	24,130	730	0	24,860
Computer Hardware Maintenance	3,540	0	3,540	550	30	4,120
Computer Software Purchase	1,000	0	1,000	0	0	1,000
Computer Software Maintenance	56,930	0	56,930	1,890	580	59,400
Computer Peripherals	1,000	0	1,000	0	0	1,000
Computer Consumables	1,000	0	1,000	0	0	1,000
Computer Services	32,260	0	32,260	(4,130)	0	28,130
	121,860	0	87,600	(960)	610	121,510

	Base Budget 2009/2010 £	Amendments to Base Budget £	Base Budget 2010/2011 £	Variations £	Inflation Provision £	Budget 2010/2011 £
<u>Third Party Payments</u>						
Accounts Commission - Audit Fees	9,550	0	9,550	0	100	9,650
Payments to Contractors	5,000	0	5,000			5,000
Other local authorities	0	0	0	8,000		8,000
	14,550	0	14,550	8,000	100	22,650
<u>Support Services</u>						
Financial Services	27,580	0	27,580	0	410	27,990
HR Services	23,340	0	23,340	0	350	23,690
Clerking of the Board	9,480	0	9,480	0	140	9,620
	60,400	0	60,400	0	900	61,300
TOTAL EXPENDITURE	2,715,980	47,550	2,729,270	(22,870)	34,100	2,774,760
<u>Income</u>						
Other Income	(1,000)	0	(1,000)	0	0	(1,000)
Sales	(7,000)	0	(7,000)	4,000	0	(3,000)
	(8,000)	0	(8,000)	4,000	0	(4,000)
NET EXPENDITURE	2,707,980	47,550	2,721,270	(18,870)	34,100	2,770,760
				Increase in budget		2.32%
						62,780
				Indicative figure		2,789,930
						(19,170)

CENTRAL SCOTLAND VALUATION JOINT BOARD

INDICATIVE REVENUE BUDGET 2011/12 AND 2012/13

	Draft Budget 2010/11 £	Adjustment £	Indicative Budget 2011/12 £	Adjustment £	Indicative Budget 2012/13 £
<u>Employee Costs</u>					
Gross Salaries	1,641,860	16,420	1,658,280	16,580	1,674,860
Employer's Superannuation	303,740	8,210	311,950	11,410	323,360
Employer's National Insurance	126,780	1,270	128,050	1,280	129,330
Canvassers	10,000	100	10,100	100	10,200
Superannuation Annual Charges	17,260	170	17,430	170	17,600
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	2,108,140	26,170	2,134,310	29,540	2,163,850
<u>Property Costs</u>					
Repairs & Maintenance	14,000	140	14,140	140	14,280
Heat & Light - Gas	1,700	20	1,720	20	1,740
Heat & Light - Electricity	12,540	130	12,670	130	12,800
Property Rental	136,000	1,360	137,360	1,370	138,730
Service Charge	11,460	110	11,570	120	11,690
Rates	62,830	630	63,460	630	64,090
Water Charges	6,200	60	6,260	60	6,320
Cleaning Materials	1,500	20	1,520	20	1,540
Cleaning Services	13,780	140	13,920	140	14,060
Insurance	2,520	30	2,550	30	2,580
Property Costs	262,530	2,640	265,170	2,660	267,830
<u>Transport Costs</u>					
Staff Travelling Expenses	22,000	0	22,000	0	22,000
Car Allowances	14,430	140	14,570	150	14,720
Transport Costs	36,430	140	36,570	150	36,720
<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	130	13,330	130	13,460
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	60	6,060
Miscellaneous Supplies	500	0	500	0	500
Administration	158,200	130	158,330	190	158,520

	Budget 2010/11 £	Adjustment £	Budget 2011/12 £	Adjustment £	Budget 2012/13 £
Computer					
Computer Hardware Purchase	2,000	0	2,000	0	2,000
Disaster recovery	24,860	250	25,110	0	25,110
Computer Hardware Maintenance	4120	40	4,160	0	4,160
Computer Software Purchase	1,000	0	1,000	0	1,000
Computer Software Maintenance	59400	590	59,990	600	60,590
Computer Peripherals	1000	0	1,000	0	1,000
Computer Consumables	1000	0	1,000	0	1,000
Computer Services	28,130	0	28,130	0	28,130
Computer Charges	121,510	880	122,390	600	122,990
Third Party Payments					
Accounts Commission - Audit Fees	9,650	100	9,750	100	9,850
Payments to contractors	5,000	0	5,000	0	5,000
Other Local Authorities	8,000	80	8,080	80	8,160
Third Party Payments	22,650	180	22,830	180	23,010
Support Services					
Financial Services	27,990	280	28,270	280	28,550
Personnel Services	23,690	240	23,930	240	24,170
Clerking of the Board	9,620	100	9,720	100	9,820
Support Services	61,300	620	61,920	620	62,540
TOTAL EXPENDITURE	2,774,760	30,760	2,805,520	33,940	2,839,460
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	2,770,760	30,760	2,801,520	33,940	2,835,460
INDICATIVE REQUISITION TO CONSTITUENT LOCAL AUTHORITIES					
Authority					
		%		%	
Clackmannanshire	428,210		152,770		157,110
Falkirk	1,365,250		485,350		499,190
Stirling	977,300		344,230		354,190
	<u>2,770,760</u>	1.11	<u>2,801,520</u>	1.21	<u>2,835,460</u>