

PROBABLE OUTTURN 2014/15 & REVENUE ESTIMATES 2015/16

2013/14		2014/15 REVISED ESTIMATE	2014/15 TO PER 06	2014/15 PROBABLE	2015/16 DRAFT ESTIMATE	2016/17 INDICATIVE ESTIMATE	2017/18 INDICATIVE ESTIMATE
OUTTURN	DESCRIPTION	£	£	£	£	£	£
1,615,309	APT&C - SALARIES	1,709,955	829,610	1,682,533	1,725,327	1,757,861	1,791,742
4,655	APT&C - OVERTIME	4,000	10,156	26,000	4,000	4,000	4,000
15,246	APT&C - TEMP	25,000	0	25,000	25,000	25,000	25,000
296,424	APT&C - SUPERANN	307,792	153,034	309,140	317,353	323,337	329,569
122,961	APT&C - N.I.	122,140	62,446	129,219	132,476	172,660	175,588
2,894	TRAINING COSTS	4,200	5,092	7,000	5,000	5,000	5,000
45,703	TRAVEL & SUBSISTENCE	40,000	18,644	40,000	40,000	40,000	40,000
2,710	OTHER EMPLOYEE COSTS	6,000	549	2,000	1,500	1,500	1,500
8,969	PENSION INCREASES	10,000	4,095	9,100	9,100	9,100	9,100
2,114,870	EMPLOYEE COSTS	2,229,087	1,083,626	2,229,991	2,259,755	2,338,458	2,381,498
36,856	RATES	41,250	38,889	42,421	43,000	43,000	43,000
279	FURNITURE & FITTINGS	3,000	399	1,500	2,000	2,000	2,000
9,700	ELECTRICITY	14,315	2,720	10,300	11,178	11,656	12,239
10,314	GAS & OIL	13,200	2,531	10,500	10,815	11,139	11,474
16,373	CONTRACT CLEANING	16,748	7,224	16,985	17,240	17,498	17,761
7,130	OFFICE ACCOMMODATION	8,498	(337)	8,498	8,752	9,015	9,285
8,878	REPAIRS & MAINTENANCE	15,000	558	15,000	15,000	15,000	15,000
1,699	OTHER PROPERTY COSTS	3,500	939	2,500	3,500	3,500	3,500
91,229	PROPERTY COSTS	115,510	52,923	107,704	111,485	112,809	114,259
54	CLOTHING UNIFORMS ETC	500	0	500	800	800	800
389	COMPUTER EQUIPMENT	26,000	13,192	16,540	10,000	1,000	1,000
863	OFFICE EQUIPMENT	8,000	78	2,000	1,000	1,000	1,000
189	COMPUTER CONSUMABLES	500	36	200	200	200	200
7,432	COMPUTER LICENCES	12,000	6,198	8,988	8,988	8,988	8,988
12,974	MACHINE RENTAL / LEASE	16,000	6,982	13,000	14,200	14,200	14,200
1,851	OTHER S & S	4,000	669	1,500	3,000	3,000	3,000
23,751	SUPPLIES & SERVICES	67,000	27,155	42,728	38,188	29,188	29,188
7,722	AUDIT FEES & OUTLAYS	7,281		7,722	7,722	7,722	7,722
7,722	PAYMENTS TO OTHER BODIES	7,281	0	7,722	7,722	7,722	7,722
7,005	PRINTING	10,000	44	10,000	15,000	15,000	15,000
15,554	STATIONERY	25,000	3,728	25,000	25,000	25,000	25,000
105,421	POSTAGES	125,000	18,516	125,000	125,000	125,000	125,000
17,672	TELEPHONES	50,000	8,928	30,000	49,000	29,000	29,000
5,519	TELEPHONES/INTERNET REG.	4,000	0	0	7,000	7,000	7,000
2,943	ADVERTISING/PUBLICITY	1,200	105	105	0	0	0
3,875	BOOKS & PUBLICATIONS	4,500	2,268	4,500	5,000	5,000	5,000
13,756	LAND VAL. APPEAL COURT	4,000	2,153	4,000	4,000	4,000	4,000
22,061	ELECTORAL SYSTEM SUPPORT	33,000	17,054	17,949	24,500	25,235	25,992
2,182	ELECTORAL PARTICIPATION	10,000	0	10,000	9,000	9,000	9,000
130,812	CENTRAL ADMIN COSTS	136,055	0	136,055	133,334	130,667	128,054
11,122	INSURANCE	11,750	11,750	11,750	12,103	12,103	12,103
3,949	OTHER ADMIN COSTS	4,800	4,998	5,100	6,000	6,000	6,000
14,978	INDEPENDENCE REFERENDUM COST	0	3,994	5,000	0	0	0
356,849	ADMIN COSTS	419,305	69,544	384,459	414,937	393,005	391,149
5,618	COURSES & CONFERENCES	8,200	1,292	5,000	6,500	6,500	6,500
806	MISCELLANEOUS	1,500	0	806	806	806	806
34,178	VALUATION APPEALS PANEL	35,000	6,415	35,000	35,000	35,000	35,000
(317)	TEMPORARY INTEREST	(100)	0	(100)	(100)	(100)	(100)
40,285	OTHER EXPENDITURE	44,600	7,707	40,706	42,206	42,206	42,206
825.57	CAR LEASING	0	0	0	0	0	0
826	LOAN CHARGES	0	0	0	0	0	0
2,635,532	GROSS EXPENDITURE	2,882,783	1,240,955	2,813,310	2,874,293	2,923,388	2,966,022

2013/14		2014/15 REVISED ESTIMATE	2014/15 TO PER 06	2014/15 PROBABLE	2015/16 DRAFT ESTIMATE	2016/17 INDICATIVE ESTIMATE	2017/18 INDICATIVE ESTIMATE
OUTTURN	DESCRIPTION	£	£	£	£	£	£
24,879	RENTAL INCOME	24,878	0	25,104	25,000	25,000	25,000
4,783	SALES FEES & CHARGES	1,500	161	2,129	3,500	3,500	3,500
50,475	SPECIFIC GOVERNMENT GRANT	143,200	185,703	185,703	98,000	0	0
80,137	GROSS INCOME	169,578	185,864	212,936	126,500	28,500	28,500
2,555,393	NET EXPENDITURE	2,713,205	1,055,091	2,600,374	2,747,793	2,894,888	2,937,522
	REDUCTION IN CONTRIBUTION ASSUMED				0%	2%	2%
2,664,460	CONSTITUENT CONTRIBUTION	2,664,460		2,664,460	2,664,460	2,611,171	2,558,947
(109,067)	TRANSFER TO/(FROM) RESERVES	(48,745)		64,086	(83,333)	0	0
	BUDGET GAP				0	283,717	378,574

	2014/15 PROBABLE	2015/16 ESTIMATE
<u>MOVEMENT IN RESERVES</u>		
(SURPLUS)/DEFICIT B/FWD	470,594	534,680
USE OF EARMARKED BALANCES	0	0
TRANSFER TO/(FROM) RESERVES	64,086	(83,333)
SURPLUS/(DEFICIT) C/FWD	534,680	451,347
<u>NOTE ON AVAILABLE BALANCES</u>		
SURPLUS/(DEFICIT) C/FWD	534,680	451,347
LESS PRUDENTIAL TARGET	(100,000)	(100,000)
AVAILABLE FOR USE	434,680	351,347

VALUATION JOINT BOARD**Appendix 2****2015/16 REVENUE ESTIMATES SUBMISSION****Overview of General position:**

	£	£	%
(a) Revenue Budget			
		2,747,793	
		2,713,205	
		<u>34,588</u>	<u>1.27%</u>

Main Variances:

	£	£	%
<u>Increases</u>			
Staffing (pay award/ increments/ structural changes)	35,268		1.30%
Accommodation Costs	751		0.03%
Rates	1,750		0.06%
Telephones	2,000		
Sales Fees and Charges	2,000		5.78%
Printing	<u>5,000</u>		0.18%
		46,770	
<u>Decreases</u>			
Utilities (Gas & Electricity)	5,523		0.20%
Other Staffing	4,600		0.17%
Electoral Support System	8,500		0.31%
Property Costs	4,026		0.15%
Computer Equipment	16,000		0.59%
Office Equipment	7,000		0.26%
Computer Licenses	3,012		0.11%
Computer Consumables	300		0.01%
Machine Rentals	1,800		0.07%
Advertising	1,200		0.04%
Electoral Participation	1,000		0.04%
Central Administration Costs	2,721		0.10%
Courses & Conferences	<u>1,700</u>		0.06%
		(57,382)	
<u>Movement in income</u>			
Decrease in Grant Income	45,200		1.67%
		<u>45,200</u>	
		<u>34,588</u>	<u>1.27%</u>

VALUATION JOINT BOARD

Appendix 3

CALCULATION OF 2015/16 CONTSTITUENT AUTHORITY CONTRIBUTION

	2014/15 CONT		2015/16 CONT		INCREASE (DECREASE)	
	£	%	£	%	£	%
REVENUE BUDGET						
ARGYLL AND BUTE	1,281,605	48.10	1,281,605	48.10	0	0.00
WEST DUNBARTONSHIRE	718,072	26.95	718,072	26.95	0	0.00
EAST DUNBARTONSHIRE	664,783	24.95	664,783	24.95	0	0.00
TOTAL	<u>2,664,460</u>		<u>2,664,460</u>		<u>0</u>	<u>0.00</u>