BLOGET PRESSURES	WEST DEVON BOROUGH COUNCIL				
Masta coloction, recycling and clanning contract inflation (estimate) - assume 7.5% 2023/26 converts (23/24 also includes some extra inflation provision from 2273) 40,000		2023/24	2024/25	2025/26	2026/27
2023Q4 converdic (2024 alian includes some optimal inflation provision from 2229) 400,000 0 0 0 Wrate collection, recycling and cleaning contract - Council 19 July 2022 55,000 100,000 100,000 100,000 Triennial Pension revaluation (increase in Pension Employer primary rate contributions) in Inflation on goods and services 150,000 150,000 150,000 170,000 Statistics - provision for pay award at 4% (216,000) for 2024/25 (lotal pay of £5.4m), reducing to 3% in 2528° and 2987 0 26,000 170,000 170,000 Statistics - 2023 award of £1,925 per Scrie point has been modelled (an extra £210,000 on top of the 25% provided find) in the pay award 2024-24 inhall figures of £1,925 per Scrie point or a 3,88% increase for Scrie Point 4 upwards. £1,477,000 75,000	BUDGET FRESSURES	£	τ.	τ	
Waste collection, recycling and cleaning contract - Custical 19 - July 2022 Waste collection, recycling and cleaning additional properties 60,000 10 00 75,000 Triennial Pension revaluation (increase in Pension Employer primary rate contributions) Inflation on goods and services Salatries - provision for pay award at 4% (2216,000) for 2024/25 (total pay of £5.4m), reducing to 3% in £5/62 and £6/27 Salatries - 2023/24 - Initial figures of £1,025 per Scale point has been modelled (an extra £210,000 on top of the 2% provided for) Pay award 2023/24 - Initial figures of £1,025 per Scale Point or a \$83% increase for Scale Point 44 upwards. (£147,000) is the amount over the current budget provision). This will need to be built into the Base Budget in 2024-25. Increase in salarities - increases in prices 10 90,000 75		345,000	245,000	245,000	245,000
Triennial Pension revaluation (increase in Pension Employer primary rate contributions) Inflation on goods and services Saluries - provision for pay sward at 4% (£216,000) for 2024/25 (total pay of £5.4m), reducing to 3% in £2626 and £2027 (\$150,000) for 2024/25 (total pay of £5.4m), reducing to 3% in £2626 and £1026 per Scute point has been modelled (an extra £210,000 in £000) for \$1000 for \$10000 for \$1000 for \$1000 for \$10000 for	Waste collection, recycling and cleansing contract - Council 19 July 2022	400,000	0	0	0
Inflation on goods and services Salaries - provision for pay award at 4% (£216,000) for 2024/25 (total pay of £5.4m), reducing to 3% in 25/26 and 26/27 Salaries - provision for pay award at 4% (£216,000) for 2024/25 (total pay of £5.4m), reducing to 3% in 25/26 and 26/27 Salaries - 22/23 award of £1,925 per Scale point has been modelled (an extra £210,000 on top of the 2/% provided for) Salaries - 22/23 award of £1,925 per Scale point has been modeled (an extra £210,000 on top of the 2/% provided for) Pay award 2023-24 - Initial figures of £1,925 per Scale Point or a 3 88% increase for Scale Point 44 uyawards ; [4/7.00] is the amount over the current budget provision). This will need to be built into the Buse Budget in 2024-25. Inhorase in salaries - increases in prices O 90,000 on 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Waste collection,recycling and cleansing - additional properties	50,000	100,000	100,000	100,000
Salaries - provident for pay wared at 4% (£216,000) for 2024/25 (total pay of £5.4m), reducing to 3% in 25/26 and 26/27 Salaries - 22/23 award of £1,925 per Scale point has been modelled (an extra £210,000 on top of the 2% provided for) Pay award 2023-24 - Initial figures of £1,925 per Scale Point or a 3.88% increase for Scale Point 44 upwards (£147,000) at the amount over the current budget provision). This will need to be built into the Base Budget in 2024-25. Increase in salaries - increments and pay and grading Inreases in salaries - increments and pay and grading Infinitionary cost pressures - increases in prices Extra insurance costs Reduction in car parting income Increase in external audit fees Extra insurance costs Reduction in car parting income Increase in external audit fees Extra insurance costs Reduction in any parting income Increase in external audit fees Extra insurance costs Reduction in any parting income Increase in external audit fees Extra insurance costs Reduction in any parting income Increase in external audit fees Extra insurance costs Reduction in any parting income Increase in external audit fees Extra insurance costs Reduction in any parting income Increase in external audit fees Extra insurance costs Reduction in any parting income half in the parting increase in external audit fees Extra insurance costs Reduction in any parting income half in the parting increase in external audit fees Increase in external audit fees Extra insurance costs Reduction in Housing Benefit administration subsidy Extra insurance and National Living Wage (NLW increases) Extra insurance and National Contributions into the Reserve (Extra increase in cost of the restructure within the planning service (Extra increase in cost of the cost of the restructure within the planning service in the planning Reserve (Extra	Triennial Pension revaluation (increase in Pension Employer primary rate contributions)	50,000	0	0	75,000
Salaries - 29/23 award of £19/25 per Scale point has been modelled (an extra £210,000 on top of the £% provided for)	Inflation on goods and services	150,000	150,000	150,000	150,000
To provide for for the 2% provided for for 2% provided for for 2018 prise part 2012 22.4 - Initial figures of £1.025 per Scale Point of a J88% increase for Scale Point 4 upwards. (£147.000 is the ancural over the current budget provision). This will need to be built into the Base Budget in 2024-25. Increase in salaries - increments and pay and grading		0	216,000	170,000	170,000
147,000 147,		360,000			
Infilationary cost pressures - increases in prices 0 90,000 0 0 0	Point 44 upwards. (£147,000 is the amount over the current budget provision). This will		147,000		
Reduction in car parking income 150,000 0 0 0 0	Increase in salaries - increments and pay and grading	175,000	75,000	75,000	75,000
Reduction in car parking income 150,000 0 0 0 0 0 0 0 0	IT inflationary cost pressures - increases in prices	0	90,000	0	0
Increase in external audit fees	Extra insurance costs		30,000		
Housing Delivery Team - Hub Committee 7th June 2022 29,800 0 0 0 0 0 0 0 0 0	Reduction in car parking income	150,000	0	0	0
Head of Reverues and Benefits - Hub Committee 12th April 2022 30,000 0 0 0 0 0 0 0 0	Increase in external audit fees	60,000	0	0	0
Head of Revenues and Benefits - Hub Committee 12th April 2022 30,000 0 0 0 0 0 0 0 0	Housing Delivery Team - Hub Committee 7th June 2022	29,800	0	0	0
restructure, £33K per annum, will be funded for the first three years from the additional planning income held in the planning earmarked reserve. A Plan for West Devon - Council 28.9.21 - £122,000 cost pressure for 22/23 and £168,000 for 2023/24 Reduction in Housing Benefit administration subsidy 10,000 10,000 0 0 0 National Insurance and National Living Wage (NLW increases) 40,000 40,000 40,000 40,000 855,000 TOTAL IDENTIFIED BUDGET PRESSURES 1,928,800 1,103,000 780,000 855,000 WEST DEVON BOROUGH COUNCIL BASE Yr1 Yr2 Yr3 2023/24 2024/25 2025/26 2026/27 £ £ £ Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) 50,000 50,000 50,000 50,000 25,000 25,000 20,000	Head of Revenues and Benefits - Hub Committee 12th April 2022	30,000	0	0	0
restructure, £33K per annum, will be funded for the first three years from the additional planning income held in the planning earmarked reserve. A Plan for West Devon - Council 28.9.21 - £122,000 cost pressure for 22/23 and £168,000 for 2023/24 Reduction in Housing Benefit administration subsidy 10,000 10,000 0 0 0 National Insurance and National Living Wage (NLW increases) 40,000 40,000 40,000 40,000 855,000 TOTAL IDENTIFIED BUDGET PRESSURES 1,928,800 1,103,000 780,000 855,000 WEST DEVON BOROUGH COUNCIL BASE Yr1 Yr2 Yr3 2023/24 2024/25 2025/26 2026/27 £ £ £ Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) 50,000 50,000 50,000 50,000 25,000 25,000 20,000	The Planning Improvement Plan Hub Committee 7 June 2022, noted that the cost of the				
Reduction in Housing Benefit administration subsidy 10,000	restructure, £33K per annum, will be funded for the first three years from the additional	33,000	0	0	0
Reduction in Housing Benefit administration subsidy 10,000 10,000 0 0 0 National Insurance and National Living Wage (NLW increases) 40,000 40,000 40,000 40,000 855,000 TOTAL IDENTIFIED BUDGET PRESSURES 1,928,800 1,103,000 780,000 855,000 WEST DEVON BOROUGH COUNCIL BASE Yr 1 Yr 2 Yr 3 2023/24 2024/25 2025/26 2026/27 E E E Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) 50,000 50,000 50,000 50,000 50,000 Contribution to Planning Reserve (£25K per annum) 25,000 25,000 25,000 25,000 20,000 Contribution to Elections Reserve (20K per annum) 20,000 20,000 20,000 20,000 Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review 0 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) (33,000) 0 Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset (50K per annum) - An increase to £350,000 350,000 350,000 350,000 350,000 per annum per year has been built in as a cost pressure.		46,000	0	0	0
National Insurance and National Living Wage (NLW increases) 40,000 40,000 40,000 40,000 855,000					
TOTAL IDENTIFIED BUDGET PRESSURES 1,928,800	reduction in Flousing Detent autimistration subsidy	10,000	10,000	U	U
WEST DEVON BOROUGH COUNCIL BASE 2023/24 2024/25 2025/26 2026/27 £ £ £ Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) 50,000 50,000 50,000 50,000 50,000 Contribution to Elections Reserve (20K per annum) 25,000 25,000 25,000 25,000 20,000 Contribution to Elections Reserve (20K per annum) 20,000 50,000 50,000 50,000 50,000 50,000 Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review 0 50,000 50,000 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (20K per annum) (33,000) (33,000) (33,000) 0 Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset (250K per annum) - An increase to £350,000 350,000 350,000 350,000 350,000 25	National Insurance and National Living Wage (NLW increases)	40,000	40,000	40,000	40,000
Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (£0K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 Econtribution to Joint Local Plan Earmarked Reserve (staffing costs) Expected to the first three to the fundation of the first three to	TOTAL IDENTIFIED BUDGET PRESSURES	1,928,800	1,103,000	780,000	855,000
Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (£0K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 Econtribution to Joint Local Plan Earmarked Reserve (staffing costs) Expected to the first three to the fundation of the first three to	WEST DEVON POPOLICU COUNCIL				
Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (20K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. E £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ E £ E	WEST DEVON BOROUGH COUNCIL				
Contribution to Earmarked Reserves (This line shows the annual contributions into the Reserve) Contribution to IT Development Reserve (£50K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (£20K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset Contribution for Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 Contribution to Joint Local Plan Earmarked Reserve (staffing costs) Contribution to Joint Local Plan Earmarked Reserve (staffing costs)					
Contribution to IT Development Reserve (£50K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review O 50,000 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 Contribution to Joint Local Plan Earmarked Reserve (staffing costs)			-	~~	
Contribution to Planning Reserve (£25K per annum) Contribution to Elections Reserve (20K per annum) Contribution to Elections Reserve (20K per annum) Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review 0 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) (33,000) 0 Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset (150,000) (150,000) (150,000) (150,000) Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. (32,567) 0 0 0 0 0 Contribution to Joint Local Plan Earmarked Reserve (staffing costs) Contribution to Joint Local Plan Earmarked Reserve (staffing costs)	· · · · · · · · · · · · · · · · · · ·				
Contribution to Elections Reserve (20K per annum) 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 20,000 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) (33,000) (33,000) (35,000) (150,000) Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. Contribution to Joint Local Plan Earmarked Reserve (staffing costs) 25,000 25,000 25,000 25,000	Contribution to IT Development Reserve (£50K per annum)	50,000	50,000	50,000	50,000
Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review 0 50,000 50,000 50,000 Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) (33,000) 0 Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset (150,000) (150,000) (150,000) (150,000) Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. Contribution to Joint Local Plan Earmarked Reserve (staffing costs) 25,000 25,000 25,000 25,000	Contribution to Planning Reserve (£25K per annum)	25,000	25,000	25,000	25,000
Contribution from the Planning Reserve for the cost of the restructure within the planning service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) (33,000) (33,000) (33,000) (33,000) (33,000) (33,000) (33,000) (150,000)	Contribution to Elections Reserve (20K per annum)	20,000	20,000	20,000	20,000
service - Hub Committee 7 June 2022 - to be funded for the first three years from the additional planning income held in the planning earmarked reserve (33,000) (33,000) 0 Contribution from Business Rates Retention Reserve to smooth the volatility in business rates income from the baseline reset (150,000) (150,000) (150,000) (150,000) Contribution from Strategic Change Earmarked Reserve (250K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. (32,567) 0 0 0 Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 350,000 350,000 350,000 Contribution to Joint Local Plan Earmarked Reserve (staffing costs) 25,000 25,000 25,000 25,000	Contribution to a Joint Local Plan Earmarked Reserve - to commence the JLP review	0	50,000	50,000	50,000
rates income from the baseline reset (150,000) (150,000) (150,000) (150,000) Contribution from Strategic Change Earmarked Reserve Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. Contribution to Joint Local Plan Earmarked Reserve (staffing costs) (150,000) (150,000) (150,000) (150,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	service - Hub Committee 7 June 2022 - to be funded for the first three years from the	(33,000)	(33,000)	(33,000)	0
Contribution to Vehicles Replacement Reserve (£50K per annum) - An increase to £350,000 per annum per year has been built in as a cost pressure. Contribution to Joint Local Plan Earmarked Reserve (staffing costs) 25,000 25,000 25,000 25,000	•	(150,000)	(150,000)	(150,000)	(150,000)
per annum per year has been built in as a cost pressure. 50,000 350,000 350,000 350,000 Contribution to Joint Local Plan Earmarked Reserve (staffing costs) 25,000 25,000 25,000 25,000	Contribution from Strategic Change Earmarked Reserve	(32,567)	0	0	0
		50,000	350,000	350,000	350,000
	Contribution to Joint Local Plan Earmarked Reserve (staffing costs)	25,000	25.000	25,000	25,000
	,				

SAVINGS AND INCOME GENERATION IDENTIFIED	BASE 2023/24 £	Yr 1 2024/25 £	Yr 2 2025/26 £	Yr 3 2026/27 £
Income from Investment properties (£350,000 is in the Base Budget for 2023/24) - periodic upwards rental reviews on investment properties	50,000	0	0	0
Management fee income from external contracts such as leisure - Council 15 February 2022	45,500	0	0	200,000
IT FIT Project - software savings	10,000	0	0	0
Establishment savings (salary savings) gained from IT and digital communications	50,000	0	0	0
Extra recycling income - this income has already been achieved in 2021-22 (Base budget of £515,000 in 2023-24)	190,000	0	0	0
Extra trade waste income (Base budget of £45,000 in 2023-24)	30,000	0	0	0
Extra treasury management income to reflect increases in the Bank Base rate (Base Budget of £400,000 in 2023-24)	375,000	300,000	0	0
Extra garden waste income (Base budget of £305,000 in 2023-24)	60,000	25,000	0	0
Savings on staff and Member travel and expenses	30,000	0	0	0
Housing Benefit overpayments	40,000	0	0	0
Additional Employments estates income (Base budget of £427,000 in 2023-24)	50,000	0	0	0
Funding from Homelessness prevention government grant (this funds housing posts - funding to be reflected within the base budget)	180,000	0	0	0
Discretion to charge up to an extra 100% extra council tax on Second Homes (timescale is that legislation is likely to be introduced for 25-26). There was a separate report on the Council agenda of 21 February 2023 regarding this.		0	157,000	0
TOTAL SAVINGS AND INCOME GENERATION	1,110,500	325,000	157,000	200,000