

## BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY

## Analysis of the financial viability and affordability of the proposal for unitary status

## Instructions for use

This workbook is specifically to collect data concerning the Boundary Committee draft proposal for Devon two unitary pattern - Devon County and for no other exemption

**Overall**

The aim of this workbook is to enable a consistent review of the financial viability and affordability of the unitary proposal to be made 2008-9 and the 5 years beyond that to 2013 /14 with no allowance for inflation

It is expected that the workbook will be completed following discussion between District and County staff, as appropriate to establish as far as possible agreed figures. The status of these discussions should be shown in supporting documents where requested

In order to speed the process, where possible base data has been prefilled with data from the Finance and General Statistics 2007-8 budgets - These should be checked and changed if needed - and a note included as to the reason in the accompanying word document ' Detailed supporting information to the Data Collection Workbook'

- 1 Data should only be input in white data fields as other cells will be formulae driven (and in certain check rows coloured green)
- 2 The following data fields are only available in worksheets with white tabs
  - Base Data
  - Transition Plan
  - Gross Exp - one off detail
  - Gross Exp ongoing detail
  - Gross Reductions
  - Gross expenditure - County Residual Costs
  - Capital
- 3 All other sheets are summarised from these data and are formulae driven.

NOTE:- If there is not a category to accommodate an aspect of your particular proposal, consider utilising one of the "other" cells and add an explanatory note to explain this.

**SHEET A 1 Apportioned Areas**

This sheet shows the individual wards which are to be included in this proposed unitary option

**SHEET A2 Teignbridge Apportionment****SHEET A3 East Devon Apportionment****SHEET A4 Devon County Apportionment**

These sheets allow the apportionment of the total budget for apportioned authorities to be clearly shown  
The apportioned figures relating to this unitary will be automatically transferred to the Base Data sheet 1  
Figures to be input are in white cells and follow the details shown for the Base Data sheet shown below

**Purpose of and Instructions for use for each individual spreadsheet****SHEET 1 Base Data**

This sheet brings together the budget for the district for 2007/8, together with the estimated element of the county budget which would be absorbed into the new unitary authority at implementation date, if it had been in place as at 1/4/2007, together with other base data. Only white fields should be input as all other fields are formulae generated, and check rows which may be coloured green

Where directed, these figures must equate to those shown on the Finance and General Statistics Budget 2007-8 return - column numbers are shown on the base data sheet for reference  
Please fill district figures and details in from column F through to M - insert County name in box N3

Fields to be input:		
A	Net budgets	Actual budgets for the district plus the county.
B	RSG and NDR and General GLA Grant	Actual budgets for the district plus the county.
D1	Taxbase	The Council Tax base as used for the 2007-8 Council Tax for each of the amalgamated districts, and the County element, is needed here
C	Use of unallocated reserves - to(+) or from (-) reserves	Actual budgeted use for the District - if any - and for the County - if any
E	Population - LA estimate as at June 2007	The District Council only population is needed
F	Staff numbers as at 1/4/2007 - estimate	Estimated total full-time equivalents of staff on the establishment excluding schools. Where vacancies are filled by agency staff this should be included. For seasonal staffing, use annualised equivalents.
G	Reserves - unallocated - as at 31/3/2007	Unallocated reserves as defined by normal accounting code principles
G1	County reserves - estimated unallocated reserves for this unitary as at 31/3/2009	As a shadow authority will be in place, unallocated reserves from all affected authorities will be available to the shadow authority subject to proper agreement from 2009
H	Reserves - earmarked as at 31/3/2007	Earmarked reserves as defined by normal accounting code principles

**SHEET 2 Gross exp - one off - detail**

This sheet relates to additional expenditure of a one off nature. Expenditure should be analysed over the years under the expenditure categories shown  
 This sheet is summarised on 'Gross exp - summary', on the 'Gross exp - category analysis' sheet and on 'Transitional Plan'  
 Provision has been made for up to 11 additional expenditure headings, including an 'other' category - some items may need to be summarised in order to be contained within this provision.  
 Where this is so, the field 'Further detail' can be used to describe what is included in the totals for that item.  
 There is no need to fill in all of the blank fields, or to use all the 11 items unless required

**Fields to be input:**

Brief description
Further detail
Expenditure category for this scheme
Changes in staffing

This description will be picked up in the overall summary of additional expenditure which feeds into the transition plan  
 This field allows further detail relating to the expenditure plan to be input for information purposes - it is not transferred to any other sheet  
 This allows a consistent presentation for overall expenditure items and their review - for example it would be expected that if staff were released that provision would be made for some staff release costs. Where an additional expenditure item includes staffing costs and other costs, analyse staffing costs under the staffing category and other costs under the service category  
 Staffing number changes, where there are any, should be input in line with the staffing categories - these are used on the staffing sheet

**SHEET 3 Gross exp - ongoing - detail**

This sheet relates to additional expenditure of an ongoing nature. Expenditure should be analysed over years under the expenditure categories shown  
 This sheet is summarised on 'Gross exp - summary', on the 'Gross exp - category analysis' sheet and on 'Transitional Plan'  
 Provision has been made for 5 additional expenditure headings, including an 'other' category - some items may need to be summarised in order to be contained within this provision.  
 Where this is so, the field 'Further detail' can be used to describe what is included in the totals for that item.  
 There is no need to fill in all of the blank fields, or to use all the 5 items unless required

**Fields to be input:**

Brief description
Further detail
Expenditure category for this scheme
Changes in staffing

This description will be picked up in the overall summary of additional expenditure which feeds into the transition plan  
 This field allows further detail relating to the expenditure plan to be input for information purposes - it is not transferred to any other sheet  
 This allows a consistent presentation for overall expenditure reduction items and their review  
 Staffing number changes, where there are any, should be input in relevant service line - these are used on the staffing sheet

**SHEET 4 Gross reductions**

This sheet relates to expenditure reduction items. Reduced expenditure should be analysed over years under the expenditure categories shown  
 This sheet is summarised on 'Gross red'ns - summary' and on 'Transitional Plan'  
 Expenditure reductions has been categorised over 'Corporate and Democratic', 'Service cost' 3 service reductions are provided for - and 'Other' - some items may need to be summarised in order to be contained within this provision.  
 Where this is so, the field 'Further detail' can be used to describe what is included in the totals for that item.  
 There is no need to fill in all of the blank fields, or to use all the items unless required

**Fields to be input:**

Brief description
Further detail
Expenditure category for this scheme
Changes in staffing

This description will be picked up in the overall summary of expenditure reductions which feeds into the transition plan  
 This field allows further detail relating to the expenditure reduction item to be input for information purposes - it is not transferred to any other sheet  
 This allows a consistent presentation for overall expenditure reduction items and their review  
 Staffing number changes, where there are any, should be input in relevant service line - these are used on the staffing sheet

**SHEET 5 Capital**

This sheet relates to capital plans and capital expenditure and its funding, specifically relating to the costs of the unitary proposal.  
 All capital expenditure must be funded and the sheet will highlighted in red where this is not the case  
 The capital financing revenue consequences cost which is shown will be included in the 'Transition plan.'  
 Capital financing can only take place within rules as set out in the accounting code of practice  
 Provision has been made for 7 schemes to be input - some schemes may need to be summarised in order to be contained within this provision.

**Fields to be input:**

Capital Expenditure
Brief description
Expenditure phased over years 1-5
Capital funding relating to above schemes only
Capital receipts
Prudential borrowing
Other
Revenue
Revenue consequences
Cost of Prudential borrowing
Other
Loss of interest revenue

Show total receipts used  
 Show total prudential borrowing used  
 Give sums financed by any other source  
 Show total revenue used - this figure is automatically transferred to the revenue consequences section  
 Calculate and input cost of prudential borrowing  
 Show any other revenue cost not included in above figure  
 Show loss of investment interest if not included in above figure  
 The total of all the revenue consequences is shown on the 'Transitional Plan' as a separate line.

**SHEET 6 Transition Plan**

This sheet shows the effect over the five years to 2013/14 and ongoing of the additional expenditure and expenditure reductions planned, and the effect on reserves and the assessed Council Tax. It takes into account the fact that the new authority will be operative from 2010/11 and when County balances will transfer - for a continuing authority they will transfer at implementation whilst for a shadow authority formed from two or more districts, County balances will transfer in the year before implementation.

**Council Tax Equalisation**

(Note - the effect of Council Tax equalisation is to reduce the yield from the Council Tax, which has to be made up from equivalent ongoing savings. This will show in the Transitional Plan [Sheet 7] as a reduction in the Council Tax figure, calculated by using the increased savings included in the plan, or by use of balances in the short term. It is therefore not necessary to include any separate provision in the Ongoing savings section [Sheet 4].

Only white fields should be input as all other fields are formulae generated

**Fields to be input:**

**Net use of unallocated reserves - to(+) or from (-) reserves** Input here the net use of reserves to reduce the cost to Council tax payers or the amount of reserves added to general fund reserves (+)

**Note - in presenting the use of unallocated and earmarked reserves -**  
 - these should be planned through the period so as not to go below that deemed by the s151 officer, and not to increase council tax yield of the amalgamated authorities  
 - formatting in the sheet will indicate if these tests have been breached

**Contribution from other sources outside the reorganisation net savings - if any** Only input figures here savings which are outside the unitary reorganisation - if any are being used to fund the transition - please give details in a supporting document

**Balances committed to the funding of present services - pre unitary** Input here planned use of balances from services prior to unitary status, if any, in accordance with the Medium Term Financial Strategies where the figure at cell I23 does not equate to the full use of unallocated reserves used in CT setting in 2008-9, input the balance in cell I38

**Transfers from earmarked reserves - please justify** If it is intended to transfer earmarked reserves to general reserves, input here, but full justification will be required in supporting document

**Percentage of net expenditure which the District S151 Officer has determined through risk analysis should be retained for prudence** This percentage should reflect the S151 officers view, and will be used to ascertain whether residual balances are in line with that percentage. A statement from the S151 officer justifying this level will be required

**SUMMARY SPREADSHEETS**

(no input will be required in these summary spreadsheets)

**7 Gross expenditure - summary**

These figures are summarised in the 'Transition Plan'

**8 Gross reductions - summary**

These figures are summarised in the 'Transition Plan'

**9 Gross expenditure - category analysis**

These figures show the type of expenditure being incurred over the period. This analysis can be used by Districts for review - for example if staff are released it will be expected that some staff release costs will be necessary - supporting evidence should be provided if this is not the case.

**10 Gross reductions - category analysis**

These figures show the type of expenditure reduction being achieved over the period. This analysis will be used for review.

**11 Staffing effect**

This summarises all staff movements and shows these as a percentage of original staff numbers - all staff numbers should exclude schools

\*\*\*A help line facility will be available should there be any further clarification necessary on these Instructions on the use of this workbook (please see covering letter from Boundary Committee for details)\*\*\*

**BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN -  
DEVON COUNTY**
**Sheet A1 - Base Data - Apportioned Areas**

This Unitary proposal includes apportionments of the following districts

**Teignbridge  
East Devon**

**It also requires apportionment of the budgets of  
Devon County**

The wards included in this option are shown below together with their populations at  
- 2001 census.

Please note that the figures for population included in the Base Data - sheet 1  
are drawn from the 'Finance and General Statistics - 2007-8 budgets'  
and are Local Authorities own estimates as at June 2007

<b>Teignbridge</b>	<b>Parishes</b>	<b>2001 census population</b>
<b>Ward</b>		
Teignbridge North Ward	Tedburn St Mary	1464
Kenn Valley Ward	Dunchideock	262
	Kenn	968
	Powderham	100
Ambrook		5884
Ashburton & Buckfastleigh		7664
Bishopsteignton		2423
Bovey		7555
Bradley		5615
Buckland & Milber		7287
Bushell		5633
Chudleigh		5472
College		5280
Dawlish Central & North East		7969
Dawlish South West		4850
Haytor		2755
Ipplepen		2466
Kenton-with-Starcross		3087
Kerswell-with-Combe		5489
Kingsteignton East		5811
Kingsteignton West		5381
Moorland		2723
Shaldon & Stokeinteignhead		2335
Teign Valley		2559
Teignbridge Central		4645
Teignbridge East		4644
Teignbridge West		5124
<b>Total</b>		<b>115445</b>
	<b>Total to this option - 2001 census populatior</b>	<b>115445</b>

East Devon		2001 census population
Wards	Parishes	
Exe Valley Ward	Nether Exe	47
	Rewe	378
Broadclyst Ward	Clyst Hydon	277
	Clyst St Lawrence	105
Whimble Ward	Talaton	519
Raleigh ward	Colaton Raleigh	606
	Otterton	700
	Bicton	280
Axminster Rural		2186
Axminster		3917
Beer & Branscombe		1908
Budleigh		5570
Coly Valley		4280
Dunkeswell		1926
Feniton & Buckerell		2292
Honiton St Michaels		6918
Honiton St Pauls		4295
Newbridges		2289
Newton Popleford & Harpford		2014
Ottery St Mary Rural		3853
Otterhead		2183
Seaton		6798
Sidmouth Rural		2047
Sidmouth Sidford		5934
Sidmouth Town		5154
Tale Vale		2369
Trinity		2170
Yarty		2308
Ottery St Mary Town		4366
<b>Total</b>		<b>77689</b>
	<b>Total to this option - 2001 census populatio</b>	<b>77689</b>

**Total population as at 2001 census allocated to this unitary**

**NB - these figures will need to be uplifted to LAs own estimate as at June 2007 to be input to apportionment and base data sheets**

Torridge	58965
North Devon	87508
West Devon	48843
South Hams	81849
Mid Devon	69774
Part Teignbridge	115445
Part East Devon	77689
<b>Total to this option - 2001 census populatio</b>	<b>540073</b>

BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY		Sheet A2 - Base Data - Apportionment			This sheet is in the same format as the Unitary data collection workbook - please refer to that for instructions on use	
Insert in the Orange box the name of the Authority whose figures are being split		East Devon				
		Base figures as reflected in Finance and General Stats - Budgets 2007-8	Allocation to this proposal - two unitary pattern - Devon County	Allocation to the proposal - Devon two unitary pattern - Exeter and Exmouth	Total this figure must equal the total Finance and General Statistics 2007-8 Budgets for the authority whose figures are being split	
Column references relate to Finance and General Statistics 2007-8 Budgets						
		£ 000	£ 000	£ 000	£ 000	
<b>A</b>	Base figures 2007-8 budget				-	
	Education	Col 23-28			0.0	
	Highways , Roads and Transport Services	Col 39	-773.0	-799.0	26.0	-773.0
	Social Services	Col 40-51				0.0
	Housing Services - GF	Col 57	1,948.0	1277.0	671.0	1948.0
	Cultural Environmental and Planning services	Col 74	11,369.0	7502.0	3867.0	11369.0
	Police Services	Col 75				0.0
	Fire and Rescue Services	Col 76				0.0
	Court Services	Col 77				0.0
	Central Services	Col 86	3,687.0	2416.0	1271.0	3687.0
	Other Services	Col 87	561.0	368.0	193.0	561.0
	Housing benefits, Awards, Parish Precepts, Levies and Trading accounts etc	Col 89 - 97	19,249.0	12672.0	6577.0	19249.0
	Capital financing and specific grants etc	Col 99-105,107	-20,328.0	-13322.0	-7006.0	-20328.0
	Earmarked and pension reserve movements , but not unallocated reserves	110( adjusted ) and 111	0.0			0.0
	<b>Total assessed budget requirement before use of unallocated balances</b>		15713.0	10114.0	5599.0	15713.0
<b>B</b>	RSG	Col 113	-1,101.0	-726.0	-375.0	-1101.0
	NNDR	Col 115	-6,558.0	-4333.0	-2225.0	-6558.0
	General GLA grant	Col 116	0.0	0.0	0.0	0.0
	<b>External funding</b>		-7659.0	-5059.0	-2600.0	-7659.0
<b>C</b>	Use of unallocated reserves - to(+) or from (-) reserves		-325.0	-213.0	-112.0	-325.0
<b>D</b>	Net cost to CT payers		7729.0	4842.0	2887.0	7729.0
	Council Tax requirement per Fin and Gen	Col 117 check	7729.0			
<b>D1</b>	Council Tax base	Col 9	56.1	36.8	19.3	56.1
<b>D2</b>	Calculated Council Tax - Local Spend including parishes Devon County Council Council Tax		137.81	137.81	137.81	137.81
	<b>Note - to maintain consistency, Council tax figures are not recalculated from apportioned figures, but constrained to the original figures for the whole district</b>		£1,023.93	£1,023.93	£1,023.93	£1,023.93
			£1,161.74	£1,161.74	£1,161.74	£1,161.74
<b>E</b>	Population - LA estimate as at June 2007		131.5 000's number	81.6 000's number	49.9 000's number	131.5 000's number
<b>F</b>	Staff numbers as at 1/4/2007 - estimate (excluding schools)		524.0 000's	343 000's	181 000's	524.0 000's
<b>G</b>	Reserves - unallocated - as at 31/3/2007		1,393.0	913.0	480.0	1,393.0
<b>G1</b>	County reserves - these are dealt with in the data collection workbook for each new unitary					
<b>H</b>	Reserves - earmarked as at 31/3/2007		12,191.0 000's	7,990.0 000's	4,201.0 000's	12,191.0 000's
<b>I</b>	Total reserves per Fin and Gen stats	Col 118-120 check	13,584.0			13,584.0
<b>J</b>	<b>Reserves reconciliation</b>					
	Earmarked and pension reserve movements , but not unallocated reserves	As above	0.0	0.0	0.0	0.0
	plus					
	Use of unallocated reserves - to(+) or from (-) reserves must equal Col 110 and Col 111		-325.0	-213.0	-112.0	-325.0
	Earmarked , unallocated and pension reserve movements	Col 110+111	-325.0	-213.0	-112.0	-325.0
	Agreed?		yes			yes

BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY		Sheet A2 - Base Data - Apportionment			This sheet is in the same format as the Unitary data collection workbook - please refer to that for instructions on use	
Insert in the Orange box the name of the Authority whose figures are being split		Teignbridge				
		Base figures as reflected in Finance and General Stats - Budgets 2007-8	Allocation to this proposal - two unitary pattern - Devon County	Allocation to the proposal - Devon two unitary pattern - Exeter and Exmouth	Total this figure must equal the total Finance and General Statistics 2007-8 Budgets for the authority whose figures are being split	
Column references relate to Finance and General Statistics 2007-8 Budgets						
		£ 000	£ 000	£ 000	£ 000	
<b>A</b>	Base figures 2007-8 budget					
	Education	Col 23-28			0.0	
	Highways , Roads and Transport Services	Col 39	-650.0	-701.0	51.0	-650.0
	Social Services	Col 40-51				0.0
	Housing Services - GF	Col 57	2,098.0	2001.0	97.0	2098.0
	Cultural Environmental and Planning services	Col 74	12,216.0	11815.0	401.0	12216.0
	Police Services	Col 75				0.0
	Fire and Rescue Services	Col 76				0.0
	Court Services	Col 77				0.0
	Central Services	Col 86	3,031.0	2886.0	145.0	3031.0
	Other Services	Col 87	498.0	475.0	23.0	498.0
	Housing benefits, Awards, Parish Precepts, Levies and Trading accounts etc	Col 89 - 97	23,159.0	22087.0	1072.0	23159.0
	Capital financing and specific grants etc	Col 99-105,107	-22,844.0	-21791.0	-1053.0	-22844.0
	Earmarked and pension reserve movements , but not unallocated reserves	110( adjusted ) and 111	-743.0	-706.0	-37.0	-743.0
	<b>Total assessed budget requirement before use of unallocated balances</b>		16765.0	16066.0	699.0	16765.0
<b>B</b>	RSG	Col 113	-1,343.0	-1286.0	-57.0	-1343.0
	NNDR	Col 115	-8,002.0	-7661.0	-341.0	-8002.0
	General GLA grant	Col 116	-60.0	-57.0	-3.0	-60.0
	<b>External funding</b>		-9405.0	-9004.0	-401.0	-9405.0
<b>C</b>	<b>Use of unallocated reserves - to(+) or from (-) reserves</b>		555.0	527.0	28.0	555.0
<b>D</b>	<b>Net cost to CT payers</b>		7915.0	7589.0	326.0	7915.0
	Council Tax requirement per Fin and Gen	Col 117 check	7,915.0			
<b>D1</b>	<b>Council Tax base</b>	Col 9	48.3	45.9	2.4	48.3
<b>D2</b>	<b>Calculated Council Tax - Local Spend including parishes</b>		164.02	164.02	164.02	164.02
	<b>Devon County Council Council Tax</b>		£1,023.93	£1,023.93	£1,023.93	£1,023.93
	<b>Note - to maintain consistency, Council tax figures are not recalculated from apportioned figures, but constrained to the original figures for the whole district</b>		£1,187.95	£1,187.95	£1,187.95	£1,187.95
<b>E</b>	Population - LA estimate as at June 2007		127.0	121.1	5.9	127.0
		number		number	number	number
<b>F</b>	Staff numbers as at 1/4/2007 - estimate (excluding schools)		626	602	23	625.5
<b>G</b>	Reserves - unallocated - as at 31/3/2007		791.0	752.0	39.0	791.0
<b>G1</b>	<b>County reserves - these are dealt with in the data collection workbook for each new unitary</b>					
<b>H</b>	Reserves - earmarked as at 31/3/2007		1,068.0	1,015.0	53.0	1,068.0
<b>I</b>	Total reserves per Fin and Gen stats	Col 118-120 check	1,859.0			1,859.0
<b>J</b>	<b>Reserves reconciliation</b>					
	Earmarked and pension reserve movements , but not unallocated reserves	As above	-743.0	-706.0	-37.0	-743.0
	plus					
	Use of unallocated reserves - to(+) or from (-) reserves		555.0	527.0	28.0	555.0
	must equal Col 110 and Col 111		-188.0	-179.0	-9.0	-188.0
	Earmarked , unallocated and pension reserve movements	Col 110+111	-188.0			
	Agreed?		yes			yes

**BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN -  
DEVON COUNTY**
**Sheet A2 - Base Data - Apportionment**

This sheet is in the same format as the Unitary data collection workbook - please refer to that for instructions on use

Insert in the Orange box the name of the Authority whose figures are being split

**Devon County**

Base figures as reflected in Finance and General Stats - Budgets 2007-8

Allocation to this proposal - two unitary pattern - Devon County

Allocation to the proposal - Devon two unitary pattern - Exeter and Exmouth

Total this figure must equal the total Finance and General Statistics 2007-8 Budgets for the authority whose figures are being split

Column references relate to Finance and General Statistics 2007-8 Budgets

**A Base figures 2007-8 budget**

		£ 000	£ 000	£ 000	£ 000
Education	Col 23-28	477,200.0	371117.0	106083.0	477200.0
Highways , Roads and Transport Services	Col 39	64,589.0	55859.0	8730.0	64589.0
Social Services	Col 40-51	239,783.0	176850.0	62933.0	239783.0
Housing Services - GF	Col 57	25,916.0	17643.0	8273.0	25916.0
Cultural Environmental and Planning services	Col 74	55,116.0	42688.0	12428.0	55116.0
Police Services	Col 75	0.0			0.0
Fire and Rescue Services	Col 76	0.0			0.0
Court Services	Col 77	948.0	728.0	220.0	948.0
Central Services	Col 86	5,385.0	4057.0	1328.0	5385.0
Other Services	Col 87	1,176.0	1011.0	165.0	1176.0
Housing benefits, Awards, Parish Precepts, Levies and Trading accounts etc	Col 89 - 97	3,727.0	2849.0	878.0	3727.0
Capital financing and specific grants etc	Col 99-105,107	-440,500.0	-340579.0	-99921.0	-440500.0
Earmarked and pension reserve movements , but not unallocated reserves	110( adjusted ) and 111	-19,242.0	-14123.0	-5119.0	-19242.0
<b>Total assessed budget requirement before use of unallocated balances</b>		414098.0	318100.0	95998.0	414098.0

<b>B RSG</b>	Col 113	-17673.0	-13450.0	-4223.0	-17673.0
NNDR	Col 115	-105307.0	-80138.0	-25169.0	-105307.0
General GLA grant	Col 116	-2494.0	-2322.0	-172.0	-2494.0
<b>External funding</b>		-125474.0	-95910.0	-29564.0	-125474.0

<b>C Use of unallocated reserves - to(+) or from (-) reserves</b>		0.0			0.0
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<b>D Net cost to CT payers</b>		288624.0	222190.0	66434.0	288624.0
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Council Tax requirement per Fin and Gen	Col 117 check	288,624.0			
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<b>D1 Council Tax base</b>	Col 9	281.9	223.2	58.7	281.9
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<b>D2 Calculated Council Tax</b>		£1,023.93	£1,023.93	£1,023.93	£1,023.93
<b>Devon County Council Council Tax</b>		£1,023.93	£1,023.93	£1,023.93	£1,023.93

<b>E Population - LA estimate as at June 2007</b>		000's 735.6 number	000's 564.9 number	000's 170.7 number	000's 735.6 number
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<b>F Staff numbers as at 1/4/2007 - estimate (excluding schools)</b>		6,947.0	5,116	1,831	6,947.0
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<b>G Reserves - unallocated - as at 31/3/2007</b>		000's 14,048.0	000's 11,125.0	000's 2,923.0	000's 14,048.0
<b>G1 County reserves - estimated apportioned reserves for this unitary as at 31/3/2009( for a unitary made from two or more districts) or 31/3/2010 for a continuing authority</b>		000's	000's	000's	000's

<b>H Reserves - earmarked as at 31/3/2007</b>		36,101.0	28,590.0	7,511.0	36,101.0
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<b>I Total reserves per Fin and Gen stats</b>	Col 118-120 check	50,149.0			50,149.0
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**Reserves reconciliation**

<b>J Earmarked and pension reserve movements , but not unallocated reserves</b>	As above	-19,242.0	-14,123.0	-5,119.0	-19,242.0
plus					
Use of unallocated reserves - to(+) or from (-) reserves must equal Col 110 and Col 111		0.0	0.0	0.0	0.0
Earmarked , unallocated and pension reserve movements	Col 110+111	-19,242.0	-14,123.0	-5,119.0	-19,242.0
Agreed?		yes			yes

BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY		Sheet 1 - Base Data								
Column references relate to Finance and General Statistics 2007-8 Budgets		East Devon - transferred form East Devon apportionment	Mid Devon	North Devon	South Hams	Teignbridge - transferred from Teignbridge apportionment	Torridge	West Devon	Devon County - transferred from Devon County apportionment	Total
		£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000
<b>A</b>	<b>Base figures 2007-8 budget</b>									
	Education	Col 23-28	0.0						371,117.0	371,117.0
	Highways , Roads and Transport Services	Col 39	-799.0	514.0	-999.0	-967.0	-701.0	-213.0	-65.0	55,859.0
	Social Services	Col 40-51	0.0							176,850.0
	Housing Services - GF	Col 57	1,277.0	1,144.0	1,971.0	1,812.0	2,001.0	1,006.0	796.0	17,643.0
	Cultural Environmental and Planning services	Col 74	7,502.0	6,730.0	10,498.0	8,191.0	11,815.0	5,918.0	3,802.0	42,688.0
	Police Services	Col 75	0.0							0.0
	Fire and Rescue Services	Col 76	0.0							0.0
	Court Services	Col 77	0.0							728.0
	Central Services	Col 86	2,416.0	2,781.0	3,090.0	3,342.0	2,886.0	2,703.0	3,934.0	4,057.0
	Other Services	Col 87	368.0	1,009.0	-440.0	0.0	475.0	0.0	61.0	1,011.0
	Housing benefits, Awards, Parish Precepts, Levies and Trading accounts etc	Col 89 - 97	12,672.0	12,320.0	19,986.0	15,819.0	22,087.0	11,768.0	8,147.0	2,849.0
	Capital financing and specific grants etc	Col 99-105,107	-13,322.0	-13,333.0	-21,063.0	-16,531.0	-21,791.0	-11,201.0	-8,183.0	-340,579.0
	Earmarked and pension reserve movements , but not unallocated reserves	110( adjusted ) and 111	0.0	-41.0	993.0	192.0	-706.0	-303.0	200.0	-14,123.0
	<b>Total assessed budget requirement before use of unallocated balances</b>		10,114.0	11,124.0	14,036.0	11,858.0	16,066.0	9,678.0	8,692.0	318,100.0
<b>B</b>	<b>RSG</b>	Col 113	-726.0	-830.0	-1,107.0	-770.0	-1,286.0	-844.0	-590.0	-13,450.0
	<b>NNDR</b>	Col 115	-4,333.0	-4,949.0	-6,595.0	-4,585.0	-7,661.0	-5,021.0	-3,519.0	-80,138.0
	<b>General GLA grant</b>	Col 116	0.0	-200.0	-8.0	-70.0	-57.0	-58.0	-133.0	-2,322.0
	<b>External funding</b>		-5,059.0	-5,979.0	-7,710.0	-5,425.0	-9,004.0	-5,923.0	-4,242.0	-95,910.0
<b>C</b>	<b>Use of unallocated reserves - to(+) or from (-) reserves</b>		-213.0	100.0	-8.0	-486.0	527.0	0.0	-216.0	0.0
<b>D</b>	<b>Net cost to CT payers</b>		4,842.0	5,245.0	6,318.0	5,947.0	7,589.0	3,755.0	4,234.0	222,190.0
	Council Tax requirement per Fin and Gen	Col 117 check		5,245.0	6,318.0	5,947.0		3,755.0	4,234.0	
<b>D1</b>	<b>Council Tax base</b>	Col 9	36.8	27.0	34.1	37.1	45.9	22.6	19.7	223.3
<b>D2</b>	<b>Council Tax</b>	Assessed Council Tax - Local Spend (inc parishes)	£137.81	£193.93	£185.44	£160.18	£164.02	£165.94	£214.49	
		Assessed Council Tax - Major Preceptor	£1,023.93	£1,023.93	£1,023.93	£1,023.93	£1,023.93	£1,023.93	£1,023.93	£1,023.93
			£1,161.74	£1,217.86	£1,209.37	£1,184.11	£1,187.95	£1,189.86	£1,238.42	
			000's	000's	000's	000's	000's	000's	000's	000's
<b>E</b>	<b>Population - LAs estimate as at June 2007</b>	Col 1	81.6	73.0	90.2	82.8	121.1	62.5	51.0	562.2
			number	number	number	number	number	number	number	number
<b>F</b>	<b>Staff numbers as at 1/4/2007 - estimate (excluding schools)</b>		343	326	448	450	602	327	134	5,116
			000's	000's	000's	000's	000's	000's	000's	000's
<b>G</b>	<b>Reserves - unallocated - as at 31/3/2007</b>		913.0	500.0	1,664.0	3,088.0	752.0	756.0	1,968.0	11,125.0
<b>G1</b>	<b>County reserves - estimated apportioned reserves for this unitary as at 31/3/2009( for a unitary made from two or more districts) or 31/3/2010 for a continuing authority</b>									11,125.0
			000's	000's	000's	000's	000's	000's	000's	000's
<b>H</b>	<b>Reserves - earmarked as at 31/3/2007</b>		7,990.0	45.0	3,089.0	5,200.0	1,015.0	578.0	2,416.0	28,590.0
<b>I</b>	<b>Total reserves per Fin and Gen stats</b>	Col 118-120 check		545.0	4,753.0	8,288.0		1,334.0	4,384.0	
	<b>Reserves reconciliation</b>									
<b>J</b>	Earmarked and pension reserve movements , but not unallocated reserves		0.0	-41.0	993.0	192.0	-706.0	-303.0	200.0	-14,123.0
	plus									
	Use of unallocated reserves - to(+) or from (-) reserves		-213.0	100.0	-8.0	-486.0	527.0	0.0	-216.0	0.0
	must equal Col 110 and Col 111		-213.0	59.0	985.0	-294.0	-179.0	-303.0	-16.0	-14,123.0
	Earmarked , unallocated and pension reserve movements	Col 110+111 check		59.0	985.0	-294.0		-303.0	-16.0	
	Agreed?			yes	yes	yes		yes	yes	

**BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN -  
DEVON COUNTY**
**Sheet 2 - Gross expenditure - one off - detail**

See note 2 on 'Introduction'

LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m	Year 5 and ongoing 2014/15 onwards £m	Changes in staffing - additional + reductions - Number
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**1 Staffing - staff release costs**

Brief description										
Further detail										
Staffing	Redundancy		0.4	5.0	1.2	0.7	0.1	7.4	0.0	
	Early Retirement and pension fund cont'ns		0.4	4.9	0.8	0.6	0.0	6.7	0.0	
	Pay Harmonisation			0.5	2.5	1.5	0.5	5.0		
	Relocation			0.3	0.3	0.2	0.2	0.9		
	Recruitment		0.9	0.2				1.1		
	<b>Grand total</b>	0.0	1.7	11.0	4.8	2.9	0.8	21.2	0.1	0

**2 Accommodation**

Brief description										
Further detail										
Staffing	Additional Staff - if any							0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Accommodation - all costs								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
	<b>Grand total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

**3 Information Technology**

Brief description										
Further detail										
Staffing	Additional Staff - if any	0.0	0.3	3.1	0.0	0.0	0.0	3.4	0.0	
	<b>Sub-Total</b>	0.0	0.3	3.1	0.0	0.0	0.0	3.4	0.0	0
IT - revenue costs of hardware and software etc		0.0	0.6	0.3	0.0	0.0	0.0	0.9	0.0	
	<b>Sub-Total</b>	0.0	0.6	0.3	0.0	0.0	0.0	0.9	0.0	0
	<b>Grand total</b>	0.0	0.9	3.4	0.0	0.0	0.0	4.3	0.0	0

**4 Change management and Shadow planning**

Brief description										
Further detail										
Staffing	Additional Staff - if any		0.9	1.4				2.3		
	<b>Sub-Total</b>	0.0	0.9	1.4	0.0	0.0	0.0	2.3	0.0	0
Shadow/Planning								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
	<b>Grand total</b>	0.0	0.9	1.4	0.0	0.0	0.0	2.3	0.0	0

5 **Contingency**

Brief description									
Further detail									
Contingency							0.0		
<b>Grand total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

6 **Contract Novation**

Brief description									
Further detail									
Contract Novation							0.0		
<b>Grand total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

## 7 Elections

Brief description										
Further detail										
Staffing	Additional Staff							0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Elections -all other costs				0.2			0.2	0.4		
	<b>Sub-Total</b>	0.0	0.0	0.2	0.0	0.0	0.2	0.4	0.0	0
	<b>Grand total</b>	0.0	0.0	0.2	0.0	0.0	0.2	0.4	0.0	0

## 8 Localisation

Brief description										
Further detail										
Staffing	Additional Staff - if any							0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Localisation								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
	<b>Grand total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

## 9 Communications /branding

Brief description										
Further detail										
Communications/ branding			0.4	0.2				0.6	0.0	
	<b>Grand total</b>	0.0	0.4	0.2	0.0	0.0	0.0	0.6	0.0	0

10 **Closedown**

Brief description										
Further detail										
Staffing	Additional Staff - if any	0.0	0.0	0.3	0.0	0.0	0.0	0.3	0.0	0
	<b>Sub-Total</b>	0.0	0.0	0.3	0.0	0.0	0.0	0.3	0.0	0
Closedown								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
	<b>Grand total</b>	0.0	0.0	0.3	0.0	0.0	0.0	0.3	0.0	0

11 **Other additional one off expenditure items**

Brief description										
Further detail										
Other (specify)	Retraining			0.1	0.1			0.2		
	Single Car Parking team			0.2				0.2		
								0.0		
								0.0		
								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.3	0.1	0.0	0.0	0.4	0.0	0
	<b>Grand total</b>	0.0	0.0	0.3	0.1	0.0	0.0	0.4	0.0	0

<b>Grand total additional expenditure one off items</b>	0.0	3.9	16.8	4.9	2.9	1.0	29.4	0.1	0.0
Agreed to Gross expenditure summary	yes	yes	yes	yes	yes	yes	yes	yes	

BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY	Sheet 3 - Gross expenditure - ongoing - detail	See note 3 on 'Introduction'
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LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m	Year 5 and ongoing 2014/15 onwards £m	Changes in staffing - additional + reductions - Number
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1 Staffing - staff release costs

Brief description										
Further detail										
Staffing	Pay Harmonisation				0.5	1.0	1.0	2.5	1.0	
	Relocation							0.0		
	<b>Grand total</b>	0.0	0.0	0.0	0.5	1.0	1.0	2.5	1.0	0

2 Accommodation

Brief description										
Further detail										
Staffing	Additional Staff - if any							0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Accommodation - all costs								0.0		
	<b>Sub-Total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
	<b>Grand total</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

**3 Information Technology**

Brief description										
Further detail										
Staffing	Additional Staff - if any	0.0	0.0	0.1	0.1	0.1	0.1	0.4	0.1	4
	<b>Sub-Total</b>	0.0	0.0	0.1	0.1	0.1	0.1	0.4	0.1	4
IT - revenue costs of hardware and software etc		0.0	0.0	0.2	0.5	0.5	0.5	1.7	0.5	
	<b>Sub-Total</b>	0.0	0.0	0.2	0.5	0.5	0.5	1.7	0.5	0
	<b>Grand total</b>	0.0	0.0	0.3	0.6	0.6	0.6	2.1	0.6	4

**4 Localisation**

Brief description										
Further detail										
Staffing	Additional Staff - if any			1.6	1.6	1.6	1.6	6.4	1.6	33
	<b>Sub-Total</b>	0.0	0.0	1.6	1.6	1.6	1.6	6.4	1.6	33
Localisation				5.4	5.4	5.4	5.4	21.6	5.4	
	<b>Sub-Total</b>	0.0	0.0	5.4	5.4	5.4	5.4	21.6	5.4	0
	<b>Grand total</b>	0.0	0.0	7.0	7.0	7.0	7.0	28.0	7.0	33

**5 Other additional ongoing expenditure items**

Brief description										
Further detail										
Staffing	Additional Staff			0.4	0.4	0.4	0.4	1.5	0.4	4
	<b>Sub-Total</b>	0.0	0.0	0.4	0.4	0.4	0.4	1.5	0.4	4
Other (specify)	Service diseconomies of scale			3.2	3.2	3.2	3.2	12.8	3.2	
								0.0		
								0.0		
								0.0		
	<b>Sub-Total</b>	0.0	0.0	3.2	3.2	3.2	3.2	12.8	3.2	0
	<b>Grand total</b>	0.0	0.0	3.6	3.6	3.6	3.6	14.3	3.6	4

<b>Grand total additional expenditure ongoing items</b>	0.0	0.0	10.9	11.7	12.2	12.2	46.9	12.2	40.5
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Agreed to Gross expenditure summary	yes	yes	yes	yes	yes	yes	yes	yes
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**BOUNDARY COMMITTEE DEVON TWO UNITARY  
PATTERN - DEVON COUNTY**
**Sheet 4 - Gross reductions**

See note 4 on 'Introduction'

Note - additional income should be treated as an expenditure reduction

LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m	Year 5 and ongoing 2014/15 onwards £m	Changes in staffing - additional + reductions - no
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**1 Corporate and Democratic**

Brief description										
Further detail										
Corporate & Democratic Members' allowances		0.0	0.0	1.7	1.7	1.7	1.7	6.9	1.7	0
Support Staff				3.3	3.8	4.4	4.4	15.9	4.4	-137
Senior Staff				2.7	2.7	2.7	2.7	11.0	2.7	-35
Information Technology		0.0	0.0	1.4	3.5	4.1	4.9	13.9	5.5	-53
Procurement		0.0	0.0	0.7	2.0	2.0	2.0	6.7	2.0	0
Other		0.0	0.0	0.7	0.7	0.7	0.7	2.6	0.7	0
<b>GRAND TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>10.5</b>	<b>14.4</b>	<b>15.6</b>	<b>16.4</b>	<b>57.0</b>	<b>17.0</b>	<b>-225</b>

**2 Education**

Brief description										
Further detail										
Service Costs	Education							0.0		
<b>GRAND TOTAL</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>

**BOUNDARY COMMITTEE DEVON TWO UNITARY  
PATTERN - DEVON COUNTY**
**Sheet 4 - Gross reductions**

See note 4 on 'Introduction'

Note - additional income should be treated as an expenditure reduction

LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m	Year 5 and ongoing 2014/15 onwards £m	Changes in staffing - additional + reductions - no
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**3 Social Services**

Brief description										
Further detail										
Service Costs	Social Services							0.0		
<b>GRAND TOTAL</b>		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0

**4 Other services**

Brief description										
Further detail										
Service Costs	Highways , Roads and Transport Services			0.1	0.1	0.1	0.1	0.5	0.1	-3.0
Service Costs	Housing Services (GF only)	0.0	0.0	1.0	1.1	1.1	1.1	4.1	1.1	-29.5
Service Costs	Cultural and related Services				0.2	0.2	0.2	0.7	0.2	-5.0
Service Costs	Environmental Services			1.5	1.5	1.5	1.5	5.8	1.5	-33.0
Service Costs	Other							0.0		
	<b>Sub-Total</b>	0.0	0.0	2.5	2.9	2.9	2.9	11.1	2.9	-71
Other (specify)	Cost of Collection	0.0	0.0	0.2	0.4	0.4	0.4	1.5	0.4	-10.5
	Planning and Development Services			1.6	1.6	1.6	1.6	6.4	1.6	-26.0
								0.0		
	<b>Sub-Total</b>	0.0	0.0	1.8	2.0	2.0	2.0	7.8	2.0	-37
<b>GRAND TOTAL</b>		0.0	0.0	4.3	4.9	4.9	4.9	18.9	4.9	-107.0

**5 Other savings**

**BOUNDARY COMMITTEE DEVON TWO UNITARY  
PATTERN - DEVON COUNTY**
**Sheet 4 - Gross reductions**

See note 4 on 'Introduction'

Note - additional income should be treated as an expenditure reduction		LUY1	LUY2	Year 1	Year 2	Year 3	Year 4	Total	Year 5 and ongoing 2014/15 onwards	Changes in staffing - additional + reductions -	
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2007/8 - 2013/14			
		£m	£m	£m	£m	£m	£m	£m	£m	no	
Brief description											
Further detail											
Other (specify)	Office Accommodation	0.0	0.0	0.4	0.4	0.4	0.4	1.6	0.4		
								0.0			
								0.0			
	<b>Sub-Total</b>	0.0	0.0	0.4	0.4	0.4	0.4	1.6	0.4	0	
<b>GRAND TOTAL</b>		0.0	0.0	0.4	0.4	0.4	0.4	1.6	0.4	0	
<b>Grand total expenditure reduction ongoing</b>		0.0	0.0	15.2	19.7	20.9	21.7	77.5	22.3	-332	
Agreed to Gross cost reductions summary		yes	yes	yes	yes	yes	yes	yes	yes		

**BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN  
- DEVON COUNTY**

**Sheet 5 Capital**

See note 5 on 'Introduction'

LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m
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Year 5 and ongoing 2014/15 onwards £m
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**A Capital expenditure** specifically to facilitate the reorganisation

Brief description

Brief description	LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2007/8 - 2013/14 £m
Expenditure Item 1 ICT	0.3	0.9	1.8	0.1			3.1
Expenditure Item 2							0.0
Expenditure Item 3							0.0
Expenditure Item 4							0.0
Expenditure Item 5							0.0
Expenditure Item 6							0.0
Expenditure Item 7							0.0
	0.3	0.9	1.8	0.1	0.0	0.0	3.1

**B Capital funding** relating to above schemes only

Capital receipts	0.3	0.9	1.8	0.1			3.1
Prudential borrowing							0.0
Other - if any							0.0
Revenue							0.0
	0.3	0.9	1.8	0.1	0.0	0.0	3.1

**C Revenue consequences**

Cost of Prudential borrowing							0.0
Loss of interest revenue							0.0
Other - if any							0.0
Revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0

0.0

**D Total unfunded expenditure**

	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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Revenue consequences agree to Transitional Plan

yes	yes	yes	yes	yes	yes	yes	yes
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yes
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**BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY**
**SHEET 6 - TRANSITION PLAN**

	Base Year 2007-8 £m	LUY1 2008/09 £m	LUY2 2009/10 £m	Year 1 2010/11 £m	Year 2 2011/12 £m	Year 3 2012/13 £m	Year 4 2013/14 £m	Total 2008/9 - 2013/14 £m	Year 5 and ongoing 2014/15 onwards £m
<b>Base budget - amalgamation of all districts deemed to be part of the new unitary - County apportioned budget included from 2010/11</b>	81.6	81.3	81.3	399.7	399.7	399.7	399.7		399.7
<b>A Gross additional costs</b>									
One off		0.0	3.9	16.8	4.9	2.9	1.0		0.1
Ongoing		0.0	0.0	10.9	11.7	12.2	12.2	76.3	12.2
Capital Financing		0.0	0.0	0.0	0.0	0.0	0.0		0.0
Sub total		0.0	3.9	27.6	16.6	15.1	13.2	76.3	12.2
<b>Gross reduced expenditure</b>									
Ongoing		0.0	0.0	15.2	19.7	20.9	21.7		22.3
Sub total		0.0	0.0	15.2	19.7	20.9	21.7	77.5	22.3
<b>Net expenditure reduction over additional expenditure 2007/8 - 2013/14</b>		0.0	3.9	12.4	-3.1	-5.8	-8.5	-1.2	
<b>Net expenditure reduction over additional expenditure Year 5 onwards</b>									-10.1
<b>New Base budget as calculated by the transition plan</b>	81.6	81.3	85.2	412.1	396.6	393.8	391.1		389.6
<b>Net use of unallocated reserves to(+) or from (-) reserves</b>	-0.3		-3.9	-9.0	3.3	6.0	8.7		10.3
<b>Contribution from other sources outside the reorganisation net savings - if any</b>		0.0	0.0	0.0	0.0	0.0	0.0		0.0
<b>B New Net base budget</b>	81.3	81.3	81.3	403.1	399.9	399.8	399.8		399.9
<b>C RSG and NNDR and General GLA Grant</b>	-43.3	-43.3	-43.3	-139.3	-139.3	-139.3	-139.3		-139.3
<b>D Net cost to Council Tax Payers</b>	37.9	37.9	37.9	263.8	260.6	260.6	260.6		260.6
<b>E Assessed Council Tax using CT base in base data - local spend (includes parishes)</b>	£170	£170	£170						
<b>Assessed Council Tax using CT base in base data - major preceptor</b>	£1,024	£1,024	£1,024						
<b>Total CT for comparison</b>	£1,194	£1,194	£1,194	£1,181	£1,167	£1,167	£1,167		
<b>F Reserves - unallocated - existing authorities - transferred from County from 2010/11 - shadow authorities formed from 2 or more districts - transferred from County in 2009/10</b>	9.6		11.1	0.0					
Base reserves for future years		9.3	9.3	20.6	16.6	19.9	25.9		34.6
Balances committed to the funding of present services - pre unitary - if any	-0.3								
Net use of reserves - to(+) or from (-) reserves to support the transition plan		0.0	-3.9	-9.0	3.3	6.0	8.7		10.3
Transfers from earmarked reserves if any - please justify	0.0	0.0	4.0	5.0	0.0	0.0	0.0		0.0
<b>Sub total - use of reserves</b>	-0.3	0.0	0.1	-4.0	3.3	6.0	8.7		10.3
Reserves - general - at year end - as calculated by Transition Plan (red if below S151 officers recommendation)	9.3	9.3	20.6	16.6	19.9	25.9	34.6	13.8	44.9
<b>Reserves - general used(-) or contributed (+) over period 2007/8 to 2013/14</b>									
Percentage of net expenditure which S151 officer has determined through risk analysis should be retained for prudence							3.4%		
<b>G Expenditure reductions and reserves to meet net cost to Council Tax Payers due to reorganisation</b>									
<b>Net expenditure reduction over additional expenditure 2008/9 - 2012/13</b>		0.0	3.9	12.4	-3.1	-5.8	-8.5	-1.2	
<b>Net use of reserves - to(+) or from (-) reserves</b>		0.0	-3.9	-9.0	3.3	6.0	8.7	5.1	
<b>Sub total</b>		0.0	0.0	3.4	0.2	0.2	0.2	3.9	

<b>BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY</b>	<b>Sheet 7 - Gross Additional Expenditure - Summary</b>	<b>This sheet is automatically generated</b>					
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The detail for each of these schemes should be input in sheets ' Gross expenditure - detail' - no entries are necessary here as this sheet summarises the detail	LUY1	LUY2	Year 1	Year 2	Year 3	Year 4	Total	Year 5 and
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2007/8 - 2013/14	2014/15 onwards
	£m	£m	£m	£m	£m	£m	£m	£m

**A Gross additional expenditure** specifically to facilitate the reorganisation  
**One off revenue expenditure**

Brief description		LUY1	LUY2	Year 1	Year 2	Year 3	Year 4	Total	Year 5 and
Brief description		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2007/8 - 2013/14	2014/15 onwards
Brief description		£m	£m	£m	£m	£m	£m	£m	£m
1 Staffing - staff release costs	Brief description	0.0	1.7	11.0	4.8	2.9	0.8	21.2	0.1
2 Accommodation	Brief description	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 Information Technology	Brief description	0.0	0.9	3.4	0.0	0.0	0.0	4.3	0.0
4 Change management and Shadow planning	Brief description	0.0	0.9	1.4	0.0	0.0	0.0	2.3	0.0
5 Contingency	Brief description	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 Contract Novation	Brief description	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 Elections	Brief description	0.0	0.0	0.2	0.0	0.0	0.2	0.4	0.0
8 Localisation	Brief description	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 Communications /branding	Brief description	0.0	0.4	0.2	0.0	0.0	0.0	0.6	0.0
10 Closedown	Brief description	0.0	0.0	0.3	0.0	0.0	0.0	0.3	0.0
11 Other additional one off expenditure items	Brief description	0.0	0.0	0.3	0.1	0.0	0.0	0.4	0.0
		0.0	3.9	16.8	4.9	2.9	1.0	29.4	0.1

**B Gross additional expenditure** specifically to facilitate the reorganisation  
**Ongoing expenditure**

Brief description		LUY1	LUY2	Year 1	Year 2	Year 3	Year 4	Total	Year 5 and
Brief description		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2007/8 - 2013/14	2014/15 onwards
Brief description		£m	£m	£m	£m	£m	£m	£m	£m
Staffing - staff release costs	Brief description	0.0	0.0	0.0	0.5	1.0	1.0	2.5	1.0
Accommodation	Brief description	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Information Technology	Brief description	0.0	0.0	0.3	0.6	0.6	0.6	2.1	0.6
Localisation	Brief description	0.0	0.0	7.0	7.0	7.0	7.0	28.0	7.0
Other additional ongoing expenditure items	Brief description	0.0	0.0	3.6	3.6	3.6	3.6	14.3	3.6
		0.0	0.0	10.9	11.7	12.2	12.2	46.9	12.2
<b>GRAND TOTAL</b>		0.0	3.9	27.6	16.6	15.1	13.2	76.3	12.2

**Gross additional expenditure** - one off  
**Gross additional expenditure** - on going  
Agreed to Transition plan

yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
yes	yes	yes	yes	yes	yes	yes	yes	yes	yes

<b>BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY</b>	<b>Sheet 8 - Gross Reductions - Summary</b>	<b>This sheet is automatically generated</b>
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The detail for each of these schemes should be input in sheet 'Gross reductions - detail' - no entries are necessary here as this sheet summarises the detail

LUY1	LUY2	Year 1	Year 2	Year 3	Year 4	Total
2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2007/8 - 2013/14
£m	£m	£m	£m	£m	£m	£m

Year 5 and ongoing 2014/15 onwards
£m

**A Gross expenditure reductions** specifically to facilitate the reorganisation  
**Ongoing reductions**

Brief description

		0	0.0	0.0	10.5	14.4	15.6	16.4	57.0
Corporate and Democratic	0	0.0	0.0	10.5	14.4	15.6	16.4	57.0	17.0
Education	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Services	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other services	0	0.0	0.0	2.5	2.9	2.9	2.9	11.1	4.9
Cost of Collection	0	0.0	0.0	0.2	0.4	0.4	0.4	1.5	0.0
Planning and Development Services	0	0.0	0.0	1.6	1.6	1.6	1.6	6.4	0.0
Other savings	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Office Accommodation	0	0.0	0.0	0.4	0.4	0.4	0.4	1.6	0.4
Office Accommodation	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	0	0.0	0.0	15.2	19.7	20.9	21.7	77.5	22.3

**Gross reductions** - on going - agreed to transition plan

yes	yes	yes	yes	yes	yes	yes	yes
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17.0
0.0
0.0
4.9
0.0
0.0
0.4
0.0
0.0
0.0
22.3

yes
-----



erated
Total 2007/8 - 2013/14 Em
7.4
6.7
7.5
0.9
1.1
14.3
38.0
0.4
0.0
2.6
0.0
0.0
0.0
0.0
21.6
0.6
0.2
0.2
0.0
0.0
0.0
0.0
12.8
0.0
0.0
0.0
0.0
38.4
76.3
yes
yes

<b>BOUNDARY COMMITTEE DEVON TWO UNITARY PATTERN - DEVON COUNTY</b>	<b>Sheet 10 - Gross reductions - category analysis</b>	<b>This sheet is automatically generated</b>
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This is a summary sheet only  
No data should be input here

Corporate and Democratic £m	Education £m	Social Services £m	Other services £m	Other savings £m	Total 2007/8 - 2013/14 £m
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Corporate & Democratic	Members' allowances	6.9					6.9
	Support Staff	15.9					15.9
	Senior Staff	11.0					11.0
	Information Technology	13.9					13.9
	Procurement	6.7					6.7
	Other	2.6					2.6
	<b>Sub-Total</b>	57.0	0.0	0.0	0.0	0.0	57.0
Service Costs	Education	0.0					0.0
	Highways, Roads and Transport Services				0.5		0.5
	Social Services			0.0			0.0
	Housing Services (GF only)				4.1		4.1
	Cultural and related Services				0.7		0.7
	Environmental Services				5.8		5.8
	Other				0.0		0.0
	<b>Sub-Total</b>	0.0	0.0	0.0	11.1	0.0	11.1
Other (specify)	Office Accommodation					1.6	3.1
	0					0.0	6.4
	0					0.0	0.0
	<b>Sub-Total</b>	0.0	0.0	0.0	7.8	1.6	9.4
	<b>GRAND TOTAL</b>	57.0	0.0	0.0	18.9	1.6	77.5

Agrees to Transitional Plan summary  
Agrees to Gross reductions summary

yes  
yes

BOUNDARY COMMITTEE DEVON  
TWO UNITARY PATTERN - DEVON  
COUNTY

Sheet 11 - Staffing Effect

This sheet is automatically generated

Effect on staffing from additional expenditure and expenditure reductions

Initial staffing numbers as at 1/4/2007	7,746
Staff effect per additional expenditure plan	41
Staff effect per expenditure reductions	-332
Assessed staffing at 31/3/2013	7,454

Percentage staffing change **-3.8%**

Staffing effect - additional expenditure

One off											Ongoing					Total 2007/8 - 2013/14 number
Staffing - staff release costs	Accommodation	Information Technology	Change management and Shadow planning	Contingency	Contract Novation	Elections	Localisation	Communications /branding	Closedown	Other additional one off expenditure items	Staffing - staff release costs	Accommodation	Information Technology	Localisation	Other additional ongoing expenditure items	
number	number	number	number	number	number	number	number	number	number	number	number	number	number	number	number	
0	0	0	0	0	0	0	0	0	0	0	0	0	4	33	4	41

Staffing effect - expenditure reductions

Ongoing					Total 2007/8 - 2012/13 number
Corporate and Democratic	Education	Social Services	Other services	Other savings	
number	number	number	number	number	
-225	0	0	-107	0	-332

**Grand total** **-292**  
Agreed to detailed sheets **yes**