

Appendix 1 : Balances Calculation

Risk Based Assessment of General Fund Balances

| Area of Risk | 2012/13 | | | 2013/14 | | | 2014/15 | | | 2015/16 | | |
|--|------------------|------------|-----------------|------------------|-------------|-----------------|------------------|-------------|-----------------|------------------|-------------|-----------------|
| | Budget £000's | Risk Level | Value £000's | Budget £000's | Risk Level | Value £000's | Budget £000's | Risk Level | Value £000's | Budget £000's | Risk Level | Value £000's |
| Legislative Changes | | | | | | | | | | | | |
| Total Formula Grant / Localised Business Rates | 148,023 | 0.00% | 0.0 | 136,053 | 1.00% | 1,360.5 | 125,169 | 1.00% | 1,251.7 | 115,155 | 1.00% | 1,151.6 |
| Council Tax Benefit | 31,249 | 0.00% | 0.0 | 28,124 | 5.00% | 1,406.2 | 28,124 | 5.00% | 1,406.2 | 28,124 | 5.00% | 1,406.2 |
| Council Tax Grant Reduction | 0 | 0.00% | 0.0 | 3,125 | 5.00% | 156.3 | 3,125 | 5.00% | 156.3 | 3,125 | 5.00% | 156.3 |
| Technical Changes to Council Tax | 0 | 0.00% | 0.0 | | Calculation | -400.0 | | Calculation | -400.0 | | Calculation | -400.0 |
| Public Health Transfer | 22,000 | 0.00% | 0.0 | 22,000 | 1.00% | 220.0 | 16,000 | 1.00% | 160.0 | 16,000 | 1.00% | 160.0 |
| Health & Social Care Bill | 15,000 | 0.00% | 0.0 | 15,000 | 5.00% | 750.0 | 15,000 | 5.00% | 750.0 | 15,000 | 5.00% | 750.0 |
| Waste Levy - 50% recycling by 2020 | 14,687 | 0.00% | 0.0 | 14,687 | 3.00% | 440.6 | 14,687 | 6.00% | 881.2 | 14,687 | 6.00% | 881.2 |
| Discretionary Social Fund | 0 | 0.00% | 0.0 | 6,751 | 5.00% | 337.6 | 6,751 | 5.00% | 337.6 | 6,751 | 5.00% | 337.6 |
| | 230,959 | | 0.0 | 225,740 | | 4,271.1 | 208,856 | | 4,542.9 | 198,842 | | 4,442.8 |
| Inflation | | | | | | | | | | | | |
| Employees | 140,936 | 0.10% | 140.9 | 142,936 | 0.10% | 142.9 | 142,436 | 0.10% | 142.4 | 140,936 | 0.10% | 140.9 |
| Premises | 22,180 | 0.75% | 166.4 | 22,180 | 0.75% | 166.4 | 22,180 | 0.75% | 166.4 | 22,180 | 0.75% | 166.4 |
| Transport | 8,556 | 1.00% | 85.6 | 8,556 | 1.00% | 85.6 | 8,556 | 1.00% | 85.6 | 8,556 | 1.00% | 85.6 |
| Supplies | 113,960 | 1.00% | 1,139.6 | 113,960 | 1.00% | 1,139.6 | 113,960 | 1.00% | 1,139.6 | 113,960 | 1.00% | 1,139.6 |
| Services | 72,438 | 0.50% | 362.2 | 92,438 | 0.50% | 462.2 | 86,938 | 0.50% | 434.7 | 72,438 | 0.50% | 362.2 |
| Agency & Transfer | 163,072 | 1.00% | 1,630.7 | 163,072 | 1.00% | 1,630.7 | 163,072 | 1.00% | 1,630.7 | 163,072 | 1.00% | 1,630.7 |
| | 521,142 | | 3,525.4 | 543,142 | | 3,627.4 | 537,142 | | 3,599.4 | 521,142 | | 3,525.4 |
| Interest Rates | | | | | | | | | | | | |
| Borrowing | 12,644 | 0.00% | 0.0 | 12,644 | 0.00% | 0.0 | 12,644 | 0.00% | 0.0 | 12,644 | 0.00% | 0.0 |
| Investment | 875 | 0.00% | 0.0 | 875 | 0.00% | 0.0 | 875 | 0.00% | 0.0 | 875 | 0.00% | 0.0 |
| | 13,519 | | 0.0 | 13,519 | | 0.0 | 13,519 | | 0.0 | 13,519 | | 0.0 |
| Grants | | | | | | | | | | | | |
| Housing Benefits incl Admin Grant | 169,522 | 0.75% | 1,271.4 | 138,273 | 0.50% | 691.4 | 138,273 | 0.50% | 691.4 | 138,273 | 0.50% | 691.4 |
| Other General Fund Grants | 53,313 | 0.50% | 266.6 | 73,113 | 0.50% | 365.6 | 57,113 | 0.50% | 285.6 | 54,913 | 0.50% | 274.6 |
| | 222,835 | | 1,538.0 | 211,386 | | 1,056.9 | 195,386 | | 976.9 | 193,186 | | 965.9 |
| Employee Related Risks | | | | | | | | | | | | |
| Single Status | 6,000 | 3.00% | 180.0 | 3,500 | 3.00% | 105.0 | 3,750 | 3.00% | 112.5 | 3,000 | 3.00% | 90.0 |
| | 6,000 | | 180.0 | 3,500 | | 105.0 | 3,750 | | 112.5 | 3,000 | | 90.0 |
| Volume / Demand Changes | | | | | | | | | | | | |
| Capital Receipts | 3,000 | 2.00% | 60.0 | 3,000 | 2.00% | 60.0 | 3,000 | 2.00% | 60.0 | 3,000 | 2.00% | 60.0 |
| Customer and Client Receipts | 45,751 | 1.00% | 457.5 | 47,124 | 2.00% | 942.5 | 48,537 | 2.00% | 970.7 | 49,993 | 2.00% | 999.9 |
| Demand Led Budgets (Social Care) | 89,140 | 2.00% | 1,782.8 | 89,140 | 0.50% | 445.7 | 89,140 | 0.50% | 445.7 | 89,140 | 0.50% | 445.7 |
| Collection Fund | 132,911 | 0.25% | 332.3 | 132,911 | 0.25% | 332.3 | 132,911 | 0.25% | 332.3 | 132,911 | 0.25% | 332.3 |
| Winter Pressures | 400 | 50.00% | 200.0 | 400 | 50.00% | 200.0 | 400 | 50.00% | 200.0 | 400 | 50.00% | 200.0 |
| | 271,202 | | 2,832.6 | 272,175 | | 1,980.4 | 273,588 | | 2,008.7 | 275,044 | | 2,037.8 |
| Budget Savings | | | | | | | | | | | | |
| Budget Reductions | 16,500 | 25.00% | 4,125.0 | 38,988 | 25.00% | 9,747.0 | 40,184 | 20.00% | 8,036.8 | 24,314 | 15.00% | 3,647.1 |
| Insurance/Public Liability Third Party Claims | | | | | | | | | | | | |
| MMI Liabilities | 498 | 2.00% | 10.0 | 498 | 2.00% | 10.0 | 498 | 2.00% | 10.0 | 498 | 2.00% | 10.0 |
| Legal Liabilities | 9,723 | 2.00% | 194.5 | 9,723 | 2.00% | 194.5 | 9,723 | 2.00% | 194.5 | 9,723 | 2.00% | 194.5 |
| Self Insured Liabilities | 2,977 | 2.00% | 59.5 | 2,977 | 2.00% | 59.5 | 2,977 | 2.00% | 59.5 | 2,977 | 2.00% | 59.5 |
| | 13,198 | | 264.0 | 13,198 | | 264.0 | 13,198 | | 264.0 | 13,198 | | 264.0 |
| Energy Security and Resilience | | | | | | | | | | | | |
| Carbon Tax Legislation | 204 | 10.00% | 20.4 | 245 | 20.00% | 49.0 | 294 | 20.00% | 58.8 | 250 | 20.00% | 50.0 |
| TOTAL | | | 12,485.3 | | | 21,100.8 | | | 19,599.9 | | | 15,023.0 |