

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	0.00%	0.0	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	0.00%	0.0	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	0.00%	0.0	16,000	0.00%	0.0	16,000	0.00%	0.0
Health & Social Care Bill	15,000	0.00%	0.0	15,000	0.00%	0.0	15,000	0.00%	0.0	15,000	0.00%	0.0
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		1,784.4	208,856		3,632.9	198,842		3,532.8
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	0.50%	235.6	48,537	0.50%	242.7	49,993	0.50%	250.0
Demand Led Budgets (Social Care)	89,140	2.00%	1,782.8	89,140	0.25%	222.9	89,140	0.25%	222.9	89,140	0.25%	222.9
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		1,050.7	273,588		1,057.8	275,044		1,065.1
Budget Savings												
Budget Reductions	16,500	25.00%	4,125.0	38,988	13.00%	5,068.4	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			13,005.8			17,739.0			13,140.2