## APPENDIX B: RISK BASED ASSESSMENT OF THE LEVEL OF GENERAL FUND BALANCES 2020/21

Content   Cont	APPENDIX B: RISK BASED ASSESSME	NT OF THE LEVEL OF GENERAL FUN	D BALANCES 2020/21		
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Section Assa					
Part   Internal Part   Inter	the Council raises "Fees and Charges"				
Calcidation		3,411			
Comment   Comm			С	alculated Risk	
Comment   Comm	Specific Areas	Estimated Income	Likelihood Percentage	Balances Required	
Content   Cont					
Content   Cont				£187,994	
Comparison   Com					
Table   Tabl					
Common of Security Common of Sec		£830,320	0.50%	£4,152	
Commands   Proposition   Pro				, ,	
The record for product of the record for pro				£87,500	
Proceeds the Act of the control of t					
Comment   Comm		king fees are spent on parking and related costs		£550,523	
Secretary in the flangish process of the process of process of the secretary process of the proc		· · · · · · · · · · · · · · · · · · ·			
Specific Area.    Comment   Comment			dget where the Council has a legal duty to provide th	e service increases significantly. Individual budgets reviewed as	
Secretary Areas    Secretaries   Secretaries	Domaila 20a Baagoto				
Specific Anses		the year.			
			Calculated Risk		
course placement in the place of the place o		•		Balances Required	
Secretary Processing Secretary Secre		£180,000	25%	£45,000	
Section Area  With With the set as an exercised could be an exercised for the set of the country of the section		04.700.400		0.00.400	
The NNER Position of the Control of	Loss of Business Rates yield	£1,722,439	maximum loss (7.5%)	£129,183	
The NNER Position of the Control of					
The NNER Position of the Control of	Lower S31 Grants than anticipated which means	£850.000	10%	£85.000	
termouse in ade coats as a commonst-changed Prosecting or designs by services  Commental by Records Risk Area  Row Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  ROW Titler is an increased out of field and  Fastmanded Exposure  Fastmanded Ex	the NNDR yield would be higher but would not be			,	
Processed for the services  Demand Lest Buspets Continued  Demand Lest Buspets Continued Lest Buspets on product over the part and use on products over the part and use on products are part on an object of the continued and only on the part of the continued and only on the continued and onl	returned to the General Fund until 2019/20.				
Processed for the services  Demand Lest Buspets Continued  Demand Lest Buspets Continued Lest Buspets on product over the part and use on products over the part and use on products are part on an object of the continued and only on the part of the continued and only on the continued and onl	Increase in hard darks are as			•	
Potential Risk Area Consenses Consen		£79,790	20%	£15,958	
Potential Lead Budgete continued provide the services and part of the country busings' memoring process. In allegate any periodic over the year based upon process profession and year of the recently busings' memoring process. In allegate any periodic over the year based upon process. profession and year of the process. In allegate any periodic over the year based upon process. profession and year of the process.    Calculated Risk   Calcula					
part of the mouthly budget mouthly budget mouthly budget are profiled over the year based upon previous experience and as any variences should allow up under the year.    Specific Areas   Columbia					
Be year.	Demand Led Budgets continued				
Specific Areas  Specific Areas		1.		g	
Specific Areas  Specific Areas			Calculated Risk		
Specific Area   Comments including any mitigation factors   Changes since budget or specific facts   Comments including any mitigation factors   Changes since budget or specific facts   Comments including any mitigation factors   Changes since budget or specific facts   Changes since budget or specific factors   Changes si	Specific Areas	Estimated Exposure		Balances Required	
(exposure based on projected costs to 2019/20)		£200,000	50%	£100,000	
NEW Yeap access required as a result of the society acress are specified from the budgeted for Cocks survey are prilips than budgeted for Cocks survey are prilips from the cocks of the first from the cocks of the cocks					
Specific Areas  Charages since budget was the capital cost of funding the capital cost of funding the season of the capital cost of funding the season of the capital cost of capital services and capital	, , , , , , , , , , , , , , , , , , , ,	£128 000	10%	£12.800	
NeW risk of capital works requiring funding as a comments including any mitigation factors.    Potential Risk Area   Comments including any mitigation factors		2120,000	1070	212,000	
NeW risk of capital works requiring funding as a comments including any mitigation factors.    Potential Risk Area   Comments including any mitigation factors					
Interested  NEW risk of capital works requiring funding as a result of epistangigleatering works in the Capital Strategy  Costs associated with Trom Centre Registeration   2400,000   10%   2400,000    Now may be considered for the costs   2400,000   2400,000   2400,000    Now may be convert thrus;   2400,000   2400,000   2400,000    Now may be convert thrus;   2400,000   2400,000   2400,000    Now may be convert thrus;   2400,000   2400,000   2400,000    Total		£207,400	50%	£103,700	
NEW risk depetal works requiring funding as a record of replacing deforming works in the Capital Strategy and the control of policy and of the control of the control of policy and of the control of					
result of rephysisrigateriming works in the Capital Strategy Costs associated with Town Centre Regimenation Costs associated with Town Centre Regimenation E400,000 Total Exertification of fluiding demitted for casts Housing Benefit overpayment tell income reduces and results in a pressure on the General Fund  Total  Festential Risk Area  Comments including any mitigation factors  Changes aince budget was set  Potential Risk Area  Comments including any mitigation factors  Changes ance budget was set  Potential Risk Area  Comments including any mitigation factors  Festential Risk Area  Comments including any mitigation factors  Control of Risk Between and the estimates are then under budgeted for.  Specific Areas  Estimated Exposure 1 (Likelihood Percentage)  Balances Required Transitional Vacancy Rate 4.5%  Costs staff time changed to capital Risk that budgeted of 249,3210  Cost as staff time changed to capital Risk that budgeted of 249,3210  NEW pay sward in higher than budgeted for  City Adv. (28)  Contractual inflation rise; processes increase  E312,500  Contractual inflation rise; processes increase  E312,600  Control of the Inflation usageocosis increase  E312,600  Co		£200,000	100%	£200,000	
Caste associated with Town Centre Regineration budgeted for (unique) definited for costs known at the current (inne). Housing Sentific for costs known at the current (inne). Housing Sentific for costs known at the current (inne). Housing Sentific for costs known at the current (inne). Housing Sentific for costs known at the current (inne). Housing Sentific for any costs will be higher than eabitated on current is including any mitigation factors.    Claring sisted Sentific for any costs and in solution and mitigation factors		2230,500	100%	2200,000	
Including electric from displacement in termore reduces   £1,009,490   \$15   £259,396   £259,396   £751,966	0.				
Included Time   Including any mitigation factors   E1,006,480   E50,324   E761,965   E50,324   E761,965   E50,324   E761,965   E76		£400,000	10%	£40,000	
Housing Benefit overpayment relinooner reduces and results in a pressure on the General Fund  Total  Comments including any mitigation factors  Changes since budget was set  Potential Risk Area  Comments including any mitigation factors  Changes since budget was set  Potential risk that things change since the budget estimates were made and the estimates are then under budgeted for.  Specific Areas  Estimated Exposure  Likelihood Percentage  Balances Required  Likelihood Percentage  Balances Required  Likelihood Percentage  Comments including any mitigation factors  Likelihood Percentage  Balances Required  Likelihood Percentage  Comments including any mitigation factors  Comments including any mitigation factors  Likelihood Percentage  Balances Required  Likelihood Percentage  Balances Required  Likelihood Percentage  Likelihood Percentage  Balances Required  Likelihood Percentage  Comments including any mitigation factors  Comments including any mitigation factors  Comments including any mitigation factors  Potential Risk Area  Comments including any mitigation factors  Celculated Risk  Likelihood Percentage  Celculated Risk  Likelihood Percentage  Balances Required  Comments including any mitigation factors  Celculated Risk  Likelihood Percentage  Balances Required  Celculated Risk  Likelihood Percentage  Balances Required  Foras Comments including any mitigation factors  Celculated Risk  Services of expenditure and hoone  This calculation replaces the calculation based on Nut Expenditure  Constituted Balances Required  Foras Comments including any mitigation factors  Comments including any mitigation factors  Celculated Risk  Calculated Risk  Likelihood Percentage  Balances Required  Constituted Balances Required  Foras Konse Conducted specific income listed  Calculated Risk  Estimated Exposure  Likelihood Percentage  Balances Required  Foras Consecuted specific income listed  Calculated Risk  Estimated Exposure  Likelihood Percentage  Balances Required  Foras Konsecuted specific income listed  Foras Konsec	, ,				
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Potential Risk Area Changes since budget was set Potential risk that things change since the budget estimates were made and the estimates are then under budgeted for.  Specific Areas Estimated Exposure Innantional Vacancy Rate 4.5% Estimated Exposure Estimated	and results in a pressure on the General Fund				
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Changes since budget was set  Potential risk that things change since the budget estimates were made and the estimates are then under budgeted for.  Calculated Risk  Specific Areas  Estimated Exposure 1					
Changes since budget was set  Potential risk that things change since the budget estimates were made and the estimates are then under budgeted for.  Calculated Risk  Specific Areas  Estimated Exposure 1					
Specific Areas					
Specific Areas   Estimated Exposure   Likelihood Percentage   Balances Required   Imansibional Vacancry Rate 4.5%   ESSB4.896.0   5.00%   E29.248	Changes since budget was set	Potential risk that things change since the but	dget estimates were made and the estimates are ther	n under budgeted for.	
Specific Areas   Estimated Exposure   Likelihood Percentage   Balances Required   Imansibional Vacancry Rate 4.5%   ESSB4.896.0   5.00%   E29.248					
Specific Areas   Estimated Exposure   Likelihood Percentage   Balances Required   Imansibional Vacancry Rate 4.5%   ESSB4.896.0   5.00%   E29.248			lour to the		
Transitional Vacancy Rate 4.5%	Specific Areas	Fstimated Exposure		Balances Required	
NEW pay award is higher than budgeted for £19,440,128 0.25% £45,420  Contractual inflation 1% increase £9.813,218 1.00% £33,569  Utility and fuel inflation usage/costs increase £9.813,218 1.00% £40,630  Edward fuel inflation usage/costs increase £9.812,600 5.00% £40,630  Edward fuel inflation usage/costs increase £9.813,218 1.00% £40,630  Edward fuel inflation usage/costs increase £9.812,600 5.00% £40,630  Edward fuel inflation usage/costs increase £9.813,218 1.00% £40,630  Edward fuel inflation usage/costs increase £9.813,218 1.00% £40,630  Edward fuel inflation usage/costs increase £9.813,218 1.00% £40,800  Edward fuel inflation usage/costs increase £9.813	Transitional Vacancy Rate 4.5%	£584,960	5.00%		
Contractual inflation 1% increase £9,813,218 1,00% £39,568 Utility and fuel inflation usage/costs increase £912,600 5,0% £40,630 Borrowing costs will be higher than estimated on exhibit proving in Capital Strategy Total £149,490 0,5% increase in basis points £10,977 Total £215,165  Potential Risk Area Comments including any mitigation factors Other Risks Potential risk that savings options will not be realised as a result of delay or unforeseen circumstances.  Specific Areas Estimated Exposure Savings Options £864,644 10,00% £866,464 Total £266,464 10,00% £866,464  Fotential Risk Area Comments including any mitigation factors Savings Options £864,644 10,00% £866,464  Fotential Risk Area Estimated balances required for any over spend or under -recovery of expenditure and income  Calculated Risk Specific Areas Festimated balances required for any over spend or under -recovery of expenditure and income  Calculated Risk Specific Areas Festimated Exposure Calculation based on Net Expenditure  Calculated Risk Specific Areas Festimated Exposure Festimated E	Less staff time charged to capital than budgeted	£493,210	10.00%	£49,321	
Contractual inflation 1% increase £9,813,218 1,00% £39,568 Utility and fuel inflation usage/costs increase £912,600 5,0% £40,630 Borrowing costs will be higher than estimated on exhibit proving in Capital Strategy Total £149,490 0,5% increase in basis points £10,977 Total £215,165  Potential Risk Area Comments including any mitigation factors Other Risks Potential risk that savings options will not be realised as a result of delay or unforeseen circumstances.  Specific Areas Estimated Exposure Savings Options £864,644 10,00% £866,464 Total £266,464 10,00% £866,464  Fotential Risk Area Comments including any mitigation factors Savings Options £864,644 10,00% £866,464  Fotential Risk Area Estimated balances required for any over spend or under -recovery of expenditure and income  Calculated Risk Specific Areas Festimated balances required for any over spend or under -recovery of expenditure and income  Calculated Risk Specific Areas Festimated Exposure Calculation based on Net Expenditure  Calculated Risk Specific Areas Festimated Exposure Festimated E	NEW pay award is higher than budgeted for	£19 440 128	0.25%	£45,420	
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Utility and fuel inflation usage/costs increase  Borrowing costs will be higher than estimated on new borrowing in Capital Strategy  Total  Potential Risk Area  Comments including any mitigation factors  Other Risks  Potential risk that savings options will not be realised as a result of delay or unforeseen circumstances.  Calculated Risk  Specific Areas  Estimated Exposure E844,644  Total  Potential Risk Area  Comments including any mitigation factors  Calculated Risk  Specific Areas  Estimated Exposure E864,644  Total  Potential Risk Area  Comments including any mitigation factors  E864,644  Potential Risk Area  Comments including any mitigation factors  Estimated balances required for any over spend or under -recovery of expenditure and income  This calculation replaces the calculation based on Net Expenditure  Calculated Risk  Estimated Exposure Estimated Exposure Gross income (excludes specific income listed above)  Calculated Risk  Likelihood Percentage Balances Required Risk  Estimated Exposure Likelihood Percentage Balances Required Fa5,286,414  1.50%  £679,446  Gross Expenditure (excludes specific expenditure)  E40,491,455  1.50%  £607,372	Contractual inflation 40/ 's see	20.010.515	1000	202-222	
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Potential Risk Area   Comments including any mitigation factors   Other Risks   Potential risk that savings options will not be realised as a result of delay or unforeseen circumstances.    Calculated Risk		£149,490	0.5% increase in basis points	£10,977	
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Specific Areas   Estimated Exposure   Likelihood Percentage   Salances Required					
Specific Areas   Estimated Exposure   Likelihood Percentage   Salances Required					
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	listed above)	£40,491,455	1.50%	·	
				£1,286,818	