

Resource Scenarios and Underlying Assumptions

Assumption	Best Case			Most Likely			Worst Case		
	Description	Variation from "Most-Likely" Scenario		Description	Resources		Description	Variation from "Most-Likely" Scenario	
		2021/22 £m	2025/26 £m		2021/22 £m	2025/26 £m		2021/22 £m	2025/26 £m
Council tax - annual increase	2% per annum	n/a	n/a	2% per annum	n/a	n/a	0% per annum	(6.256)	(34.908)
Council tax taxbase	1% growth in 2021/22, 1.5% in 2022/23, thereafter 2%	3.198	5.566	0% growth in 2021/22, 1% in 2022/23, thereafter 2%	319.875	371.051	-1% growth in 2021/22, 0% in 2022/23, thereafter 1%	(3.199)	(17.940)
Business rates income	Taxbase maintained, deficits met from £8m NNDR appeals reserve	3.999	4.329	£8m NNDR appeals reserve used to fund deficits, 5% taxbase reduction in 2021/22, thereafter 0% as government temporary discounts removed	67.695	73.275	£8m NNDR appeals reserve used, 10% reduction in 2021/22 and 5% in 2022/23, thereafter 0%	(3.999)	(6.105)
Better Care Fund, iBCF funding and other social care grants	All social care grants continue for MTFS period, cash limited to 2020/21 level	0.000	0.000	All social care grants continue for MTFS period, cash limited to 2020/21 level	39.162	39.162	All social care grants continue for MTFS period, cash limited to 2020/21 level	0.000	0.000
Deficit on council tax collection	£8m in 2021/22 spread over 3 years plus £3m in 2022/22, phased 2021/22 - £2.7m, 2022/23 - £5.7m, 2023/24 - £2.6m	0.000	0.000	£8m in 2021/22 spread over 3 years plus £3m in 2022/22, phased 2021/22 - £2.7m, 2022/23 - £5.7m, 2023/24 - £2.6m	(2.667)	0.000	£15m in 2021/22 spread over 3 years plus £7.5m in 2022/23, phased 2021/22 - £5.0m, 2022/23 - £12.5m, 2023/24 - £5.0m	(2.333)	0.000
Public Health grant	2% annual increase	0.000	0.000	2% annual increase	23.254	25.171	Grant cash limited with no annual inflationary uplift. 2021/22 in line with previous indicative levels	0.000	(1.917)

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		2021/22 £m	2025/26 £m		2021/22 £m	2025/26 £m		2021/22 £m	2025/26 £m
New Homes Bonus	Grant cash limited to 2020/21 level without 2020/21 top-up being retained. Benefit elsewhere in system from phasing out equals loss of grant.	0.000	0.000	Grant cash limited to 2020/21 level without 2020/21 top-up being retained. Benefit elsewhere in system from phasing out equals loss of grant.	3.065	3.065	2021/22 cash limited to 2020/21 level without 2020/21 top-up being retained and then phased out over next 2 years. No benefit from reallocating funding within the system.	0.000	(3.065)
Other Government Grants	Grant cash limited to 2020/21 level	0.000	0.000	Grant cash limited to 2020/21 level	6.320	6.320	Grant cash limited to 2020/21 level	0.000	0.000
Total		7.197	9.895		456.704	518.044		(15.787)	(63.935)