

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	
		2022/23 £m	2026/27 £m		2022/23 £m	2026/27 £m		2022/23 £m	2026/27 £m
Council tax - annual increase	2% per annum plus 2% adult social care levy in 2022/23	n/a	n/a	2% per annum plus 2% adult social care levy in 2022/23	n/a	n/a	2% per annum plus 2% adult social care levy in 2022/23	n/a	n/a
Council tax taxbase	1.5% in 2022/23, thereafter 2%	1.683	9.123	1% growth in 2022/23, thereafter 2%	339.977	398.304	0% in 2022/23, thereafter 1%	(3.366)	(19.182)
Council tax - flexibility	Additional 1% per annum for three years including 2022/23	3.262	3.904	Additional 1% adult social care flexibility taken for 2 of the 3 years announced in SR21)	0.000	7.827	1% lower increase per annum for period of MTFS including 2022/23	(3.262)	(19.231)
Deficit on council tax collection	No deficit on collection, government resources can be released, phased over two years to support the MTFS	8.146	11.146	Deficit can be managed from within the Government grant provided, no resources to release to support the MTFS	0.000	0.000	Government grant to cover deficits insufficient, deficit to be funded of £1m per annum	(1.000)	(1.000)
Business rates income	Annual 1% growth in taxbase (excluding top-up), deficits met from NNDR appeals reserve, 2% inflationary uplift	0.323	5.176	Flat taxbase, NNDR appeals reserve used to fund any deficits, 2% inflationary uplift	73.635	79.705	5% reduction in taxbase in 2022/23, flat thereafter, NNDR appeals reserve used, 2% inflationary uplift	(1.614)	(8.401)
Better Care Fund, iBCF funding and other social care grants	All social care grants continue for MTFS period, 2% annual increase	0.783	4.075	All social care grants continue for MTFS period, cash limited to 2021/22 level	39.162	39.162	1% annual reduction	(0.392)	(1.920)

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		2022/23 £m	2026/27 £m		2022/23 £m	2026/27 £m		2022/23 £m	2026/27 £m
Public Health grant	4% increase in 2022/23, 3% in 2023/24 and 2% thereafter	0.472	1.784	2% annual increase for period of SR21, cash flat thereafter	24.083	25.056	1% annual reduction	(0.708)	(2.602)
Share of £1.5bn grant announced in SR21	In proportion to our share of adult social care needs assessment	7.064	7.064	In proportion to our share on the Settlement Funding needs assessment	6.750	6.750	In proportion to our share on the Settlement Funding needs assessment	0.000	0.000
New Homes Bonus	2022/23 Grant reflects one year plus one year top-up, 2023/24 gain reduces to one year only. Future changes to the system matched by benefit elsewhere to equal loss of grant.	0.000	0.000	2022/23 Grant reflects one year plus one year top-up, 2023/24 gain reduces to one year only. Future changes to the system matched by benefit elsewhere to equal loss of grant.	1.901	0.963	2022/23 Grant reflects one year plus one year top-up, 2023/24 gain reduces to one year only. Future changes to the system means resources are lost.	0.000	(0.963)
Other Government Grants	Grant cash limited to 2021/22 level with SR21 uplift where known	0.000	0.000	Grant cash limited to 2021/22 level with SR21 uplift where known	7.699	8.018	1% annual reduction	(0.077)	(0.352)
Total		21.733	42.272		493.207	565.785		(10.419)	(53.651)