

Area	2024-25				2025-26				2026-27				2027-28				Totals	
	Budget Reduction - 1.00%	Budget Increase - 1.00%	Budget Reduction - Other (Specify)	Budget Increase - Other (Specify)	Comments	Budget Reduction - 1.00%	Budget Increase - 1.00%	Budget Reduction - Other (Specify)	Budget Increase - Other (Specify)	Comments	Budget Reduction - 1.00%	Budget Increase - 1.00%	Budget Reduction - Other (Specify)	Budget Increase - Other (Specify)	Comments	Budget Reduction	Budget Increase	
	£m	£m	£m	£m		£m	£m	£m	£m		£m	£m	£m	£m		£m	£m	
Corporate Grants																		
Revenue Support Grant	-	-	-	-	Final Local Government Settlement received. No change to the funding.	0.140	0.140	-	0.280	Funding is not increased in line with the forecast included in MTFP (2.00%). Normally uprated by September CPI. Also modelled a 1.00% change in the funding.	0.143	0.143	-	0.286	Funding is not increased in line with the forecast included in MTFP (2.00%). Normally uprated by September CPI. Also modelled a 1.00% change in the funding.	0.146	0.146	
Rural Services Delivery Grant	-	-	0.433	-	Additional allocation for 2024-25 announced on 5 February. Included in revised MTFP which assumes this increase is recurrent	0.032	0.032	-	-	Assumes 1.00% change. Also assumes the additional allocation in 2024-25 is non recurrent	0.032	0.032	-	-	Assumes the 1.00% change in the 2025-26 allocation is maintained	0.032	0.032	
New Homes Bonus	-	-	-	-	Final Local Government Settlement received. No change to the funding.	-	-	-	0.721	Assumes the funding allocation reduces due to the allocation methods used to distribute funding between eligible councils, and the number of New Homes brought into use reducing in Northumberland, or other local authorities increase their number of New Homes brought into use. The reduction reflects pre 2024-25 funding allocation (£0.961 million)	-	-	-	-	No impact on the Council's Medium Term Financial Plan. This grant is not forecast beyond 2024-25	-	0.721	
Improved Better Care Funding	-	-	-	-	Final Local Government Settlement received. No change to the funding.	0.125	0.125	-	-	Assumes 1.00% change	0.125	0.125	-	-	Assumes the 1.00% change in the 2025-26 allocation is maintained	0.125	0.375	
Social Care Grant	-	-	3.169	-	Additional allocation for 2024-25 announced on 24 January 2024. The MTFP assumes that this increase is recurrent.	0.290	0.290	-	28.990	Assumes that the additional allocation in 2024-25 is non-recurrent. Also models the possible cessation of this grant with no replacement funding, pending the outcome of Social Care reforms. This funds recurrent costs. Also models a 1.00% change	0.290	0.290	-	28.990	Models the possible cessation of this grant with no replacement funding, pending the outcome of Social Care reforms. This funds recurrent costs. Also models a 1.00% change	0.290	87.840	
Adult Social Care Discharge Fund	-	-	-	-	Final Local Government Settlement received. No change to the funding.	-	-	-	-	No impact on the Council's Medium Term Financial Plan. This grant does not fund recurrent costs and is not forecast to be received beyond 2024-25	-	-	-	-	No impact on the Council's Medium Term Financial Plan. This grant does not fund recurrent costs and is not forecast to be received beyond 2024-25	-	-	
Adult Social Care Market Sustainability & Improvement Fund	-	-	-	-	Final Local Government Settlement received. No change to the funding.	0.067	0.067	-	6.656	Models the possible cessation of this grant with no replacement funding, pending the outcome of Social Care reforms. Also models a 1.00% change	0.067	0.067	-	6.656	Models the possible cessation of this grant with no replacement funding, pending the outcome of Social Care reforms. Also models a 1.00% change	0.067	20.169	
Services Grant	-	-	0.042	-	Additional allocation for 2024-25 announced on 24 January 2024.	-	-	-	-	The Medium-Term Financial Plan assumes this funding will cease beyond 2024-25.	-	-	-	-	The Medium-Term Financial Plan assumes this funding will cease beyond 2024-25.	0.042	-	
Sub Total Corporate Grants	-	-	3.644	-		0.654	0.654	-	36.647		0.657	0.657	-	35.932		0.660	110.488	
Significant Value Other Funding Items																		
Change in Business Rates Income	0.415	0.415	-	-	Business Rate contributions to the General Fund from the Collection Fund are fixed via the Governments National Non Domestic Rates 1 form (NDR1). However, this assumes that the net Business Rates position for 2023-24 changes by 1.00%, therefore the 2023-24 Collection Fund surplus currently forecast within the Council's MTFP in 2024-25 changes.	0.480	0.480	-	-	Growth/reduction of 1.00% in net Business Rates income. This is the Council's 50.00% share only. The Council's share of net rates is approximately £48,000 million	0.960	0.960	-	-	Growth/reduction of 1.00% in net Business Rates income. Assumes 2025-26 1.00% change took place. This is the Council's 50.00% share only. The Council's share of net rates is approximately £48,000 million	1.450	3.305	
Change in Council Tax Income - General	0.347	0.347	-	-	The Council Tax precept to the General Fund from the Collection fund is fixed annually, however this assumes that the forecast Council surplus for 2023-24 on the Collection Fund changes by 1.00%, therefore changing the surplus forecast within the Council's 2024-25 budget.	2.063	2.063	-	-	Increase or Decrease in Council Tax inflationary uplift of 1.00%. The forecast includes 2nd Homes Premium (current MTFP £213.595 million, after 1.00% reduction £211.532 million, £215.658 after 1.00% increase)	4.238	4.238	-	-	Assumes the 1.00% change in 2025-26. Plus the increase or decrease in Council Tax inflationary uplift of 1.00%. The forecast includes 2nd Homes Premium (current MTFP £219.339 million, after 1.00% reduction £215.101 million, £223.577 million after 1.00% increase)	6.502	13.150	
Change in Council Tax - Adult Social Care Precept (ASCP)	-	-	-	-	No change, the Collection Fund precept for 2024-25 is fixed	-	2.348	-	-	Assumes a decrease in ASCP of 1.00%. Assumes referendum limit is 2.00%. Unlikely that referendum limit will be increase above 2.00% which is currently used in the 2025-26 MTFP (current MTFP £39.082 million, after 1.00% reduction £36.734 million)	-	-	0.084	-	Assumes a decrease in ASCP of 1.00% in 2025-26. Plus 1.00% increase in 2026-27. (Net position shown). There is currently no inflationary increase built into the 2026-27 budget (current MTFP £39.363 million, after changes highlighted £39.447 million)	2.616	2.700	
Change in the Council Tax taxbase	-	-	-	-	The Tax Base used for the following year is fixed in October 2023	-	-	1.086	1.086	Assumes 2024-25 Tax base change of +/- 25.00% (270 Band D equivalent properties). Assumes revised Tax Base from 2024-25 is used as the starting position for 2025-26 then a change of +/- 25.00% in the Tax Base growth for 2025-26 (230 Band D equivalent properties)	-	-	1.553	1.553	Assumes the revised Tax Base from 2025-26 is used as the starting position, then Tax Base change for 2026-27 +/- 25.00% (203.6 Band D equivalent properties)	1.991	4.630	
Sub Total Other Funding	0.762	0.762	-	-		2.543	4.891	1.086	1.086		5.198	5.198	1.637	1.553		7.952	23.433	
Pay Inflation	1.790	1.790	-	-	1.00% change. Budget based on 4%.	1.862	1.862	-	-	1.00% change	1.936	1.936	-	-	1.00% change	2.014	7.602	

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	£m	£m	£m	£m		£m	£m	£m	£m		£m	£m	£m	£m		£m	£m	£m	£m	£m	£m	
Significant Value Recurrent Pressures and Growth																						
Significant Cost Increase for Additional External Residential Placements	-	-	1.560	1.560	Based on 5 placements at an average cost of £0.006 million per week	-	-	1.560	1.560	Based on 5 placements at an average cost of £0.006 million per week	-	-	1.560	1.560	Based on 5 placements at an average cost of £0.006 million per week	-	-	1.560	1.560	Based on 5 placements at an average cost of £0.006 million per week	6.240	6.240
Waste PFI Changes	-	-	-	1.155	Potential liabilities within the PFI Contract	-	-	-	1.040	Potential liabilities within the PFI Contract	-	-	-	1.052	Potential liabilities within the PFI Contract	-	-	-	1.065	Potential liabilities within the PFI Contract	-	4.312
Adults Demographic Pressures	-	-	0.500	1.370	Potential increase based on continued growth in an ageing population	-	-	0.500	1.370	Potential increase based on continued growth in an ageing population	-	-	0.500	1.370	Potential increase based on continued growth in an ageing population	-	-	0.500	1.370	Potential increase based on continued growth in an ageing population	2.000	5.480
SEN Home to School Transport Service - Increase in Pupil Numbers Accessing Transport	0.096	0.096	-	-	Based on pupils numbers increase/decrease. Excludes pressure in 2024-25 - pupil number growth only.	0.084	0.084	-	-	Based on pupils numbers increase/decrease. Excludes pressure in 2024-25 - pupil number growth only.	0.120	0.120	-	-	Based on pupils numbers increase/decrease. Excludes pressure in 2024-25 - pupil number growth only.	0.121	0.121	-	-	Based on pupils numbers increase/decrease. Excludes pressure in 2024-25 - pupil number growth only.	0.421	0.421
Sub Total Recurrent Pressures and	0.096	0.096	2.060	4.085		0.084	0.084	2.060	3.970		0.120	0.120	2.060	3.982		0.121	0.121	2.060	3.995		8.661	16.453
Significant Value Non Recurrent Pressures and Income																						
Gas and Electricity Hyperinflation	-	-	0.093	0.093	Assumes Gas and Electricity prices increase or decrease by 4% over what is currently included in the MTFP	-	-	0.093	2.410	Assumes Gas and Electricity prices remain high. Cost built in non-recurrently in 2025-26. Plus 4.00% change in 2025-26	-	-	0.096	0.096	Assumes 4.00% change on 2025-26 figure	-	-	0.100	0.100	Assumes 4.00% change on 2026-27 figure	0.382	2.699
Sub Total Non-Recurrent Pressures	-	-	0.093	0.093		-	-	0.093	2.410		-	-	0.096	0.096		-	-	0.100	0.100		0.382	2.699
Efficiencies (non-delivery)																						
	-	-	-	1.083	Potential of non-delivery - 10.00%. Including Best initiative	-	-	-	1.494	Potential of non-delivery - 10.00%. Including Best initiative	-	-	-	1.592	Potential of non-delivery - 10.00%. Including Best initiative, plus 10.00% of any savings not yet identified	-	-	-	1.424	Potential of non-delivery - 10.00%. Including Best initiative, plus 10.00% of any savings not yet identified	-	5.593
Revenue Cost of Capital																						
Change in Interest Rates	1.168	1.168	-	-	Change by 1.00%. Impact on the cost of capital based on the Capital Programme within the 2024-28 MTFP	3.242	3.242	-	-	Change by 1.00%. Impact on the cost of capital based on the Capital Programme within the 2024-28 MTFP	3.888	3.888	-	-	Change by 1.00%. Impact on the cost of capital based on the Capital Programme within the 2024-28 MTFP	3.960	3.960	-	-	Change by 1.00%. Impact on the cost of capital based on the Capital Programme within the 2024-28 MTFP	12.258	12.258
Sub Total Revenue Cost of Capital	1.168	1.168	-	-		3.242	3.242	-	-		3.888	3.888	-	-		3.960	3.960	-	-		12.258	12.258
Non Achievement of Adults Vacancy Factor																						
	-	0.449	-	-	Current vacancy factor is 8.50% of staff budget	-	0.449	-	-	Current vacancy factor is 8.50% of staff budget	-	0.449	-	-	Current vacancy factor is 8.50% of staff budget	-	0.449	-	-	Current vacancy factor is 8.50% of staff budget	-	1.796
Unforeseen Repairs needed to Council Properties																						
	-	-	-	0.206	Based on 5.00% of Repairs and Maintenance budget	-	-	-	0.206	Based on 5.00% of Repairs and Maintenance budget	-	-	-	0.206	Based on 5.00% of Repairs and Maintenance budget	-	-	-	0.206	Based on 5.00% of Repairs and Maintenance budget	-	0.824
TOTAL	3.816	4.265	5.797	5.467		8.385	11.182	3.239	45.813		11.799	12.248	3.793	43.361		14.707	15.156	6.767	43.654		58.303	181.146