Budget Sensitivity Analysis 2024-25 to 2027-28 Appendix 1

Compose from   1	Totals  Budget Bu	Buď		2027-28 Budget	Budget duction -	Budget Re	t I	Budget Reduction			2026-27 Budge ncrease	Rudget	Budget R		Bu	2025-26 Budget Increase - Comments	Budget	Budget	udget ease -	et B	Budget	Comments	2024-25 Budget Increase -	Budget uction	Budget Bud	Budget Reduction	Area
Part   Comment Service   Com	Reduction Incr	Reduct			Other					101	Othio	Other	1 00%					Other	000/			Comments	Other	Other	1 000/		Area
Part	£m					£m	1	£m						n	T					1	£m					£m	Cornerate Crente
Authorized State of State And State	0.429 1	0.4	the forecast included in MTFP 0.292 (2.00%). Normally uprated by September CPI. Also modelled a	0.292	-	0.146	6	0.146	led in MTFP y uprated by Also modelled a	the forecast included in MTFP 86 (2.00%). Normally uprated by September CPI. Also modelle	0.286	-	0.143	3	(	the forecast included in MTFP 0.280 (2.00%). Normally uprated by September CPI. Also modelled a	0.280	-	0.140	)	0.140			-	-	-	
Note Name Burns	0.529	0.5	Assumes the 1.00% change in the	-	-	0.032	2	0.032	% change in the	Assumes the 1.00% change in		-	0.032	2	(	Assumes 1.00% change. Also - assumes the additional allocation in	_	-	0.032	2	n 0.032	announced on 5 February. Included in revised MTFP which assumes this	-	0.433	- 0.	-	Rural Services Delivery Grant
Authors   Auth	- c	t	<ul> <li>Term Financial Plan. This grant is not</li> </ul>	-	-	-		-	an. This grant is not	- Term Financial Plan. This gra	-	-	-		ng	reduces due to the allocation methor used to distribute funding between eligible councils, and the number of 0.7221 New Homes brought into use reduct in Northumberland, or other local authorities increase their number of New Homes brought into use. The reduction reflects per 2024-25 fund.	0.721	-	-		-			-	-	-	New Homes Bonus
Additional designation (a) 2004-20   18 personal processors (a)   18 per	0.375	0.3		-	-	0.125	5	0.125			-	-	0.125	5	1	•		-	0.125	5	0.125		-	-	-	-	Improved Better Care Funding
Aut Social Care Discharge Fund  Final Local Convenenter Softwenters  Models the possible consistent of the Robert Software  Final Local Convenenter Softwenters  Final Local Convenenter Software	4.039 87	4.0	grant with no replacement funding, 28.990 pending the outcome of Social Care reforms. This funds recurrent costs.	28.990	-	0.290	)	0.290	ncement funding, me of Social Care ds recurrent costs.	grant with no replacement fund 90 pending the outcome of Social reforms. This funds recurrent	28.990	-	0.290	0		in 2024-25 is non-recurrent. Also models the possible cessation of the 28.990 grant with no replacement funding, pending the outcome of Social Care reforms. This funds recurrent costs	28.990	-	0.290	)	0.290	announced on 24 January 2024. The MTFP assumes that this increase is	-	3.169	- 3.	-	Social Care Grant
Auth Stood Care Marked Sustainability & Final Local Converment Settlement Fund (previous of East of Expending the automost of Social Care previous of East of Long Providing the Automost of Social Care previous of East of Long Providing the Automost of Social Care previous of East of Long Providing the Automost of Social Care previous of East of Long Providing the Automost of Social Care previous of East of Long Care previous of East o	-		Term Financial Plan. This grant does not fund recurrent costs and is not forecast to be received beyond 2024-	-	-	-		-	an. This grant does costs and is not	Term Financial Plan. This gra not fund recurrent costs and is forecast to be received beyond	-	-	-		à -	Term Financial Plan. This grant do not fund recurrent costs and is not forecast to be received beyond 202	-	-	-		-		-	-	-	-	Adult Social Care Discharge Fund
Services Grant	0.201 20	0.2 je	6.656 grant with no replacement funding, pending the outcome of Social Care	6.656	-	0.067	7	0.067	cement funding, me of Social Care	56 grant with no replacement fundament fund	6.656	-	0.067	7	o	6.656 grant with no replacement funding, pending the outcome of Social Care	6.656	-	0.067	7	0.067		-	-	-	-	
Significant Value Other Funding items  Business Rate contributions to the General Fund from the Collection Fund are float via the Governments National Non Domestic Rates I from NNRP1; Date Rates Income. This is the Guardine Rates Income. This is the Business Rates income. This is the Business Rates income. This is the Business Rates income. This is the Council's 50,00% share only. The Council's Share only	0.042	0.0	<ul> <li>assumes this funding will cease</li> </ul>	-	-	-		-		- assumes this funding will cease	-	-	-			<ul> <li>assumes this funding will cease</li> </ul>	-	-	-		-			0.042	- 0.	-	Services Grant
Business Rates Income  0.415  0.415	5.615 110	5.€	35.938	35.938	-	0.660	)	0.660		32	35.932	-	0.657	7	C	36.647	36.647	-	0.654		0.654		-	3.644	- 3.	-	Sub Total Corporate Grants
General Fund from the Collection Fund are Funder via the Governments National And Domestic Rates in from (NNDR1). However, this assumes are the next Business Rates income. This is the Council's 2007-84 share only. The Council's Substitute of the Substitute of the Council's Substitute of the Council's Substitu																											Significant Value Other Funding Items
The Council Tax phecient for the General Fund from the Collection fund is fixed annually, however this assumes that the forecast council and surplus for 2023-24 on the Collection Fund from Fund (current MTFP E23.585 million, after 1.00% reduction 2211.52 million, 221.575 million, after 1.00% reduction 2211.527 mill	3.305 3	et	Business Rates income. Assumes 2024-25 and 2025-26 change took place. This is the Council's 50.00% share only. The Council's share of Net	-	-	1.450	)	1.450	come. Assumes the nange took place. I's 50.00% share s share of net rates	Business Rates income. Assu 2025-26 1.00% change took p This is the Council's 50.00% s only. The Council's share of no	-	-	0.960	0	C	Business Rates income. This is the - Council's 50.00% share only. The Council's share of net rates is	-	-	0.480	)	0.480	General Fund from the Collection Fund are fixed via the Governments National Non Domestic Rates 1 form (NNDR1). 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	-	=	0.415	0.415	Change in Business Rates Income
Assumes a decrease in ASU-P or 1.00% in 2025-26. Plus 1.00% in 2026-27. Plus 1.00% in 2026-	13.150 13	r	2025-26 and 2026-27. Plus the increase or decrease in Council Tax inflationary uplift of 1.00%. The forecast includes 2nd Homes Premium (current MTFP £225.073 million, after 1.00% reduction £218.571 million,	-	-	6.502	2	6.502	ase or decrease in onary uplift of ast includes 2nd (current MTFP after 1.00% In million, £223.577	26. Plus the increase or decre Council Tax inflationary uplift of 1.00%. The forecast includes: Homes Premium (current MTI £219.339 million, after 1.00% reduction £215.101 million, £2	-	-	4.238	8	ım 4	inflationary uplift of 1.00%. The forecast includes 2nd Homes Prem (current MTFP £213.595 million, af 1.00% reduction £211.532 million,	-		2.063	3		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	-	-	0.347	0.347	Change in Council Tax Income - General
	2.700 2	2.7	1.00% in 2025-26. Plus 1.00% increase in 2026-27 and 2027-28. (Ne position shown). There is currently no inflationary increase built into 2027-28 budget (current MTFP £39.616 million after changes highlighted £42.232	-	2.616	-		-	. Plus 1.00% 27. (Net position currently no se built into the 2026 t MTFP £39.363	1.00% in 2025-26. Plus 1.00% increase in 2026-27. (Net posi shown). There is currently no inflationary increase built into t 27 budget (current MTFP £39 million, after changes highlight	-	0.084	-		ts	1.00%. Assumes referendum limit 2.00%. Unlikely that referendum limit will be increase above 2.00% which currently used in the 2025-26 MTF (current MTFP £39.082 million, afte	-	-	2.348		-			-	-	-	
Assumes 2024-25 Tax base change of  ++ 25.00% (27 Band D equivalent Assumes the revised Tax Base from Assumes the revised Tax Base from properties of Tax Base from 2025-26 is used as the starting 2026-27 is used as the starting	4.630 4	4.€	Assumes the revised Tax Base from 2026-27 is used as the starting 1.991 position , then Tax Base change for 2027-28 of +/- 25.00% (183.18 Band	1.991	1.991	-		-	s the starting Base change for (203.6 Band D	Assumes the revised Tax Bas 2025-26 is used as the startin 53 position , then Tax Base chan 2026-27 +/- 25.00% (203.6 Ba	1.553	1.553	-			+/- 25.00% (270 Band D equivalent properties). Assumes revised Tax 1.086 Sase from 20/24-25 is used as the starting position for 2025-26 then a change of +/- 25.00% in the Tax Bs growth for 2025-26 (230 Band D	1.086	1.086	-		-			-	-	-	Change in the Council Tax taxbase
Sub Total Other Funding     0.762     0.762     -     2.543     4.891     1.086     5.198     5.198     1.637     1.553     7.952     7.952     4.607     1.991     2.543	23.785 23	23.7	1.991	1.991	4.607	7.952	2	7.952		53	1.553	1.637	5.198	8	+ !	1.086	1.086	1.086	4.891	3	2.543		-	-	0.762	0.762	Sub Total Other Funding
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 2.014 1.00% change	7.602 7	7.6	- 1.00% change	-		2.014		2 014		- 1.00% change	-	_	1.936	6	+-	- 1.00% change		-	1.862	2	1 862	1.00% change Budget based on 49/		-	1.790	1 790	Pay Inflation

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1				2024-25	1			2025-26	1			2026-27	1	Total	de			
	Budget	Budget	Budget Reduction	Budget	Budget	Budget	Budget Reduction -	Budget	Budget	Budget	Budget Reduction	Budget	Budget	Budget	Budget Reduction -	2027-28 Budget Increase -	Budget	Budge
Area	Reduction 1.00%	ncrease - 1.00%	Other (Specify)	Other (Specify)	Reduction - 1.00%	Increase - 1.00%	Other (Specify)	Other (Specify)	Reduction 1.00%	Increase - 1.00%	Other (Specify)	Other (Specify)	Reduction - 1.00%	Increase - 1.00%	Other (Specify)	Other (Specify)	Reduction	Increas
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£ı
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	6.24
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	-	4.31
Adults Demographic Pressures	-	-	0.500	1.370 Potential increase based on continue growth in an ageing population	d -	-	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	5.48
SEN Home to School Transport Service - Increase in Pupil Numbers Accessing Transport	0.096	0.096	-	Based on pupils numbers increase/decrease. Excludes pressur in 2024-25 - pupil number growth only		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	0.42
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	16.45
Significant Value Non Recurrent Pressur	es and Income	,																
Gas and Electricity Hyperinflation	-	-	0.093	Assumes Gas and Electricity prices 0.093 increase or decrease by 4% over wha is currently included in the MTFP	at -	-	0.093	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	2.69
Sub Total Non-Recurrent Pressures	-	-	0.093	0.093	-		0.093	2.410	-		0.096	0.096	-	-	0.100	0.100	0.382	2.69
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	-	-	-	Potential of non-delivery - 10.00%. 1.592 Including Best initiative, plus 10.00% of any savings not yet identified	-	-	-	Potential of non-delivery - 10.00%. 1.424 Including Best initiative, plus 10.00% of any savings not yet identified	-	5.59
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 MTFF	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 cos 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	12.25
Sub Total Revenue Cost of Capital	1.168	1.168		-	3.242	3.242	•	-	3.888	3.888	-	-	3.960	3.960	-	-	12.258	12.25
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	-	1.79
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	-	0.82
TOTAL	3.816	4.265	5.797	5.467	9 395	11,182	3,239	45.813	11,799	12.248	3.793	43,361	14,707	15.156	6.767	43.654	58.303	181.14