

**MTFS Assumptions and Possible Funding Scenarios**

<b>Council Tax</b>	<b>MTFS</b>	<b>Best Case</b>	<b>Most Likely</b>	<b>Worst Case</b>
Council Tax Collection Fund Surplus/Deficit (one – off)	£8m surplus	£11m surplus (a repeat of the 2023/24 surplus notified by District Councils in January 2024)  <b>+\$3m</b>	£8m surplus  <b>+\$0m</b>	£6m surplus  <b>-\$2m</b>
Increase in taxbase  <b>Each 0.25% increase or decrease = £1.2m council tax funding</b>	1.75%	>2.00%  <b>&gt;+\$1.2m</b>	2.00%  <b>+\$1.2m</b>	1.50%  <b>-\$1.2m</b>
Core Council Tax Referendum Principle  <b>Each 1% increase = £5.0m council tax funding</b>	2% in 2025/26	3% in 2025/26  <b>+\$5.0m from 2025/26</b>	?  <b>?</b>	?  <b>?</b>
Council Tax: Adult Social Care Precept  <b>Each 1% increase = £5.0m council tax funding</b>	No precept from 2025/26	1% from 2025/26  <b>+\$5.0m from 2025/26</b>	?  <b>?</b>	No further precept from 2025/26  <b>+\$0.0m from 2025/26</b>

<b>Business Rates</b>	<b>MTFS</b>	<b>Best Case</b>	<b>Most Likely</b>	<b>Worst Case</b>
Business Rates: Settlement Funding Assessment £78.4m in 2024/25 1% change = £0.8m	2.0% increase each year	Increases by CPI  <b>+£0.0m in 2025/26</b>	Stays flat or reduces from 2025/26 to offset other funding increases  <b>&gt;=£1.6m in 2025/26</b>	Reduces by a larger amount from 2025/26 to offset other funding increases  <b>&gt;=£1.6m in 2025/26</b>
Business Rates: Local growth and/or S31 grant funding for Leisure & Hospitality Reliefs	2.0% increase each year so total estimated growth = £0.1m in 2025/26	Local Growth + any grant funding for reliefs for Leisure & Hospitality Businesses grows by more than 2.0%  <b>+£0.1m</b>	Local Growth + any grant funding for reliefs for Leisure & Hospitality Businesses = £4.9m in 2025/26  <b>£0.0m</b>	Local Growth + any grant funding for reliefs for Leisure & Hospitality Businesses reduce in 2025/26  <b>-£0.5m</b>
S31 Grant for Business Rates Reliefs: Indexation Element	£14.5m grant funding in 2025/26	Continue at 2025/26 level and increases by CPI <b>+£1.6m</b>	Continue at 2025/26 level <b>+£1.3m</b>	Continue at 2025/26 level <b>+£1.3m</b>
Business Rates Collection Fund Surplus/Deficit	No collection fund surplus or deficit assumed from 2025/26	>£2.0m surplus  <b>&gt;+£2.0m</b>	No surplus or deficit  <b>+£0.0m</b>	Deficit of up to £2.0m  <b>-£2.0m</b>
Share of Business Rates Pooling Income (based on agreement to continue North Oxfordshire Pool).	£0.8m Pooling income continues from 2025/26	>£0.8m surplus  <b>&gt;£0.8m</b>	£0.8m surplus  <b>+£0.8m</b>	Pooling not agreed  <b>£0.0m</b>

<b>Un-Ringfenced Grant Funding</b>	<b>MTFS</b>	<b>Best Case</b>	<b>Most Likely</b>	<b>Worst Case</b>
Social Care Grant	£4.8m additional grant funding announced in the Final Settlement for 2024/25 was one – off and falls out in 2025/26	£4.8m continues and the overall total (£42.5m) increases further beyond the 2024/25 level  <b>+&gt;£4.8m</b>	£4.8m existing grant continues but there is no further increase  <b>+£4.8m</b>	£4.8m was one – off and the grant reduces back to £37.7m in 2025/26  <b>£0.0m</b>
Services Grant	Remaining £0.5m grant falls out in 2025/26 (no further funding received)	Current grant continues in 2025/26  <b>+£0.5m</b>	Grant falls out (no further funding received)  <b>£0.0m</b>	Grant falls out (no further funding received)  <b>£0.0m</b>
New Homes Bonus	£1.7m falls out in 2025/26 (no further funding received)	Further one – off funding of up to £1.7m in 2025/26  <b>+ up to £1.7m</b>	£1.7m falls out in 2025/26 (no further funding received)  <b>£0.0m</b>	£1.7m falls out in 2025/26 (no further funding received)  <b>0.0m</b>