

Appendix C

Covid Scenarios

1. Latest forecasts of the Covid-19 impacts in 2020/21 are illustrated below:

General Fund	Mid-case	Best-Case	Worst-Case
Expenditure	173	173	353
Savings programmes	603	553	603
Income Loss	1,788	1,462	2,198
Total General Fund	2,617	2,188	3,154

Housing Revenue Account	Mid-case	Best-Case	Worst-Case
Expenditure	670	670	1,300
Savings programmes	195	195	195
Income Loss	243	200	423
Total HRA	1,108	1,065	1,918

2. Additional costs in the general fund include spend on office changes, homelessness support, equipment for remote working and additional support for businesses and communities. Housing revenue account expenditure pressures come mainly from the capital programme plus some additional overtime.
3. Savings programmes have been substantially delayed, resources have been redirected to dealing with the pandemic and recovery.
4. The greatest impact is on income. A number of income streams are affected with those of a value greater than £100k below:

Key Income Streams	Mid-case	Best-Case	Worst-Case
Council Tax	*245	141	406
Planning	358	237	449
Leisure	323	323	373
Car park income	181	163	203
Investment interest	162	135	162
Property funds	100	100	100

Note Council Tax deficit distributed 2021/22

5. It is anticipated that Investment income will be under continued pressure with low Bank of England base rates through to 2023/24 and then a slow and tapered rise thereafter.