

APPENDIX A (iii)

	PESSIMISTIC						
	2022/23 £'000	2023/24 £'000	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000 	Total £000
STAFF RELATED EXPENDITURE							
Pay Inflation	8,346	8,680	9,027	9,389	9,764	10,155	55,361
Increments	750	750	750	750	750	750	4,500
Employers Superannuation Rates - Single Status	0	0	0	1,971	0	0	1,971
Employers Superannuation Rates - Teachers	0	1,302	0	0	1,302	0	2,603
NON STAFF RELATED PRESSURES							
Non Pay Inflation	13,505	12,696	11,780	9,484	9,819	9,703	66,986
Demographics	2,285	2,279	1,826	-1,089	-1,298	1,625	5,628
Covid-19	4,000	3,000	2,000	0	0	0	9,000
Loan Charges	500	500	500	500	500	500	3,000
School Estate	163	1,060	500	0	1,500	0	3,223
Cultural Attractions	0	350	250	0	0	0	600
FUNDING INCOME ASSUMPTIONS							
Scottish Government Funding	2,644	2,617	2,591	0	0	0	7,851
Demographics	1,048	1,058	1,133	1,254	1,317	1,351	7,160
COUNCIL TAX ASSUMPTIONS							
Increase in charge	-2,824	-2,957	-3,096	-3,241	-3,393	-3,553	-19,063
Increase in base	-550	-572	-594	-618	-643	-669	-3,645
FEES AND CHARGES							
	-899	-917	-935	-954	-973	0	-4,678
TOTALS	28,968	29,846	25,731	17,447	18,644	19,862	140,498