

## APPENDIX B

### Assumptions Underlying Medium Term Financial Plan

#### Pay Inflation

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
<b>Mid-Range</b>	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Pessimistic</b>	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

#### Employer's Superannuation – Local Government Pension Scheme

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	0%	-	-	0%	-	-
<b>Mid-Range</b>	1%	-	-	1%	-	-
<b>Pessimistic</b>	2%	-	-	1%	-	-

#### Employer's Superannuation – Scottish Public Pension Agency (Teachers)

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	-	0%	-	-	0%	-
<b>Mid-Range</b>	-	1%	-	-	1%	-
<b>Pessimistic</b>	-	2%	-	-	2%	-

#### General Inflation

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	1.1%	1.2%	1.3%	1.4%	1.5%	1.5%
<b>Mid-Range</b>	1.6%	1.7%	1.8%	1.9%	2.0%	2.0%
<b>Pessimistic</b>	2.1%	2.2%	2.3%	2.4%	2.5%	2.5%

#### Demographics – General Population

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	0.0%	0.0%	0.0%	-0.1%	-0.1%	-0.1%
<b>Mid-Range</b>	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
<b>Pessimistic</b>	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%

#### Demographics – Older People

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	2.3%	3.2%	2.8%	2.3%	3.2%	6.5%
<b>Mid-Range</b>	2.4%	3.3%	2.9%	2.4%	3.3%	6.6%
<b>Pessimistic</b>	2.5%	3.4%	3.0%	2.5%	3.4%	6.7%

### Scottish Government Funding

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	-1%	-1%	0%	1%	2%	2%
<b>Mid-Range</b>	-2%	-2%	-1%	0%	1%	1%
<b>Pessimistic</b>	-3%	-3%	-2%	-1%	0%	0%

### Council Tax Charge

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	4.70%	4.70%	4.70%	4.70%	4.70%	4.70%
<b>Mid-Range</b>	4.28%	4.28%	4.28%	4.28%	4.28%	4.28%
<b>Pessimistic</b>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

### Council Tax – No. of Band D Properties

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	800	800	800	800	800	800
<b>Mid-Range</b>	600	600	600	600	600	600
<b>Pessimistic</b>	400	400	400	400	400	400

### Fees & Charges

	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
<b>Optimistic</b>	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
<b>Mid-Range</b>	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>Pessimistic</b>	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%