

## APPENDIX A (iii)

	PESSIMISTIC						Total £000
	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000	
<b>Structural Deficit</b>	11,954	0	0	0	0	0	11,954
<b>STAFF RELATED EXPENDITURE</b>							
Pay Inflation	9,913	10,309	10,721	11,150	11,596	12,060	65,750
Increments	750	750	750	750	750	750	4,500
Employers Superannuation Rates - Single Status	1,149	0	0	2,298	0	0	3,446
Employers Superannuation Rates - Teachers	756	0	0	1,513	0	0	2,269
<b>NON STAFF RELATED PRESSURES</b>							
Non Pay Inflation	15,930	14,074	12,152	11,747	12,215	12,154	78,272
Demographics	1,918	47	1,726	5,060	3,358	2,072	14,181
Covid-19	0	0	0	0	0	0	0
Loan Charges	450	450	450	450	450	450	2,700
Learning Estate	0	0	0	500	750	1,500	2,750
Service Concessions	0	0	0	0	4,000	0	4,000
<b>FUNDING INCOME ASSUMPTIONS</b>							
Scottish Government Funding	2,980	2,950	2,921	2,891	0	0	11,742
Demographics	1,203	1,332	1,398	1,435	1,491	1,594	8,453
<b>COUNCIL TAX ASSUMPTIONS</b>							
Increase in charge	-1,953	-2,050	-1,076	-1,130	-1,187	-1,246	-8,643
Increase in base	-583	-606	-624	-643	-662	-682	-3,801
<b>FEEs AND CHARGES</b>							
	-857	-883	-909	-936	-964	-993	-5,543
<b>TOTALS</b>	<b>43,610</b>	<b>26,374</b>	<b>27,508</b>	<b>35,084</b>	<b>31,797</b>	<b>27,658</b>	<b>192,031</b>