

Assumptions Underlying Medium Term Financial Plan

Pay Inflation

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Mid-Range	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Pessimistic	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%

Employer's Superannuation – Local Government Pension Scheme

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	0%	-	-	0%	-	-
Mid-Range	0%	-	-	1%	-	-
Pessimistic	1%-	-	-	2%	-	-

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

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	0%	-	-	0%	-	-
Mid-Range	0%	-	-	1%	-	-
Pessimistic	1%-	-	-	2%	-	-

General Inflation

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	2.5%	1.75%	1.0%	1.0%	1.0%	1.0%
Mid-Range	3.5%	2.75%	2.0%	2.0%	2.0%	2.0%
Pessimistic	4.5%	3.75%	3.0%	3.0%	3.0%	3.0%

Demographics – General Population

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	0.0%	(0.1)%	(0.1)%	(0.1)%	(0.1)%	(0.2)%
Mid-Range	0.1%	0%	0%	0%	0%	(0.1)%
Pessimistic	0.2%	0.1%	0.1%	0.1%	0.1%	0%

Demographics – Older People

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	2.7%	2.2%	3.1%	6.4%	4.5%	3.6%
Mid-Range	2.8%	2.3%	3.2%	6.5%	4.6%	3.7%
Pessimistic	2.9%	2.4%	3.3%	6.6%	4.7%	3.8%

Scottish Government Funding

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	1%	1%	1%	1%	2%	2%
Mid-Range	0%	0%	0%	0%	1%	1%
Pessimistic	-1%	-1%	-1%	-1%	0%	0%

Council Tax Charge

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Mid-Range	3.9%	3.9%	3.0%	3.0%	3.0%	3.0%
Pessimistic	2.0%	2.0%	1.0%	1.0%	1.0%	1.0%

Council Tax – No. of Band D Properties

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	800	800	800	800	800	800
Mid-Range	600	600	600	600	600	600
Pessimistic	400	400	400	400	400	400

Fees & Charges

	24/25	25/26	26/27	27/28	28/29	29/30
Optimistic	5%	5%	5%	5%	5%	5%
Mid-Range	4%	4%	4%	4%	4%	4%
Pessimistic	3%	3%	3%	3%	3%	3%