

APPENDIX B**Assumptions Underlying Medium Term Financial Plan**Pay Inflation

	22/23	23/24	24/25	25/26	26/27	27/28
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

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	0%	-	-	0%	-	-
Mid-Range	0%	-	-	1%	-	-
Pessimistic	0%	-	-	2%	-	-

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

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	-	0%	-	-	0%	-
Mid-Range	-	1%	-	-	1%	-
Pessimistic	-	2%	-	-	2%	-

General Inflation

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	3.0%	2.5%	2.0%	1.0%	1.0%	1.0%
Mid-Range	4.0%	3.5%	3.0%	2.0%	2.0%	2.0%
Pessimistic	5.0%	4.5%	4.0%	3.0%	3.0%	3.0%

Demographics – General Population

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	0.0%	0.0%	0.0%	-0.1%	-0.1%	-0.1%
Mid-Range	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Pessimistic	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%

Demographics – Older People

	22/23	23/24	24/25	25/26	26/27	27/28
	21/22	22/23	23/24	24/25	25/26	26/27
Optimistic	2.3%	3.2%	2.8%	2.3%	3.2%	6.5%
Mid-Range	2.4%	3.3%	2.9%	2.4%	3.3%	6.6%
Pessimistic	2.5%	3.4%	3.0%	2.5%	3.4%	6.7%

Scottish Government Funding

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	1%	1%	1%	2%	2%	2%
Mid-Range	0%	0%	0%	1%	1%	1%
Pessimistic	-1%	-1%	-1%	0%	0%	0%

Council Tax Charge

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	4.70%	4.70%	4.70%	4.70%	4.70%	4.70%
Mid-Range	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%
Pessimistic	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Council Tax – No. of Band D Properties

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	800	800	800	800	800	800
Mid-Range	600	600	600	600	600	600
Pessimistic	400	400	400	400	400	400

Fees & Charges

	22/23	23/24	24/25	25/26	26/27	27/28
Optimistic	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Mid-Range	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Pessimistic	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%