

## Local Government Finance Circular No. 1/2015

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: A10195513  
5 February 2015

Dear Chief Executive/ Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2015 - SETTLEMENT FOR 2015-16 AND REDETERMINATIONS FOR 2014-15**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2014-16**
- 3. NON DOMESTIC RATES FOR 2015-16**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2015. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2015-16. The Order also confirms the changes made to amounts payable to each authority for 2014-15 since the 2014 Order.

2. This Circular provides a summary of the 2015-16 figures (and the revised Revenue allocations for 2014-15) contained in the 2015 Order, which have been revised from those contained in Local Government Finance Circular No. 9/2014 (Version 3).

3. As in previous years the final column in the table at Annex C provides the amount of the Council Tax element, for illustrative purposes, which the Scottish Government plans to hold back under the terms of the then Cabinet Secretary for Finance and Employment and Sustainable Growth's letter of 9 October 2014 to COSLA, which set out the sign-off arrangements on a council by council basis.

4. As was the case for the 2014-15 settlement only those Council Leaders who do not intend to take up the offer and agree to freeze their council tax levels as set out in the 9 October letter are required to write to the Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy setting out the reasons why they do not wish to comply by **no later than 10 March**, but preferably by the end of February (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2015-16).

5. The Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy wrote to all Council Leaders today 5 February setting out the terms of a revised

offer and commitment with regard to teacher numbers which supersedes that set out in the 9 October settlement letter. Specifically, individual local authorities are invited to write to the Deputy First Minister by **no later than 20 February** to formally agree for 2015-16 to protect the number of teaching posts within their authority in order to secure:

- The maintenance as a minimum of the total number of teachers employed by individual local authorities at 2014-15 levels and also the maintenance, as a maximum, of Pupil Teacher Ratio for schools within their authority at the 2014-15 levels, for each individual local authority both as reported in the Pupil and Teacher Census published in December 2014; and
- Places for all probationers who require one under the teacher induction scheme.

In return, provided local authorities sign up to the terms of the offer the £41 million already included in the settlement to support teacher numbers will continue to be available from the start of the new financial year as planned. Provided the commitment is met, as confirmed in the publication of the annual Pupil Teacher Census statistics in December 2015, the Scottish Government will make available a share of an additional £10 million for 2015-16 to those authorities in recognition of the general budget pressures authorities are facing to help ensure the delivery of the teacher numbers commitment.

6. In **mid-March 2014** the Government will table an amendment Order (to the Local Government Finance (Scotland) Order 2015), to pay out the full amount of the council tax holdback monies to all those councils whose Leaders have not written to us as detailed in the preceding paragraph. For those councils whose Leaders have subsequently written confirming they do not intend to take up the Council Tax freeze offer, the amendment Order will not allocate the council tax holdback monies.

7. For any council which does not write to formally agree the terms of the revised commitment on teacher numbers as set out above, the amendment Order will also remove their share of the £41 million already included in the settlement to support teacher numbers. A failure to deliver, following the publication of the Pupil Teacher Census statistics in December 2015, will also result in a further clawback in relation to the £41 million funding currently included in the settlement.

8. If a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately.

9. The various parts and annexes to this Circular, listed below, provide more detail behind the calculations.

- Part A: Local Government Finance Settlement – Revenue: 2015-16 and changes in 2014-15.
- Part B: Local Government Finance Settlement – Capital: 2014-16.
- Part C: Non-Domestic Rates for 2015-16.
  
- Annex A: All Scotland Aggregated Funding Totals 2014-16;
- Annex B: Individual Revenue Allocations for 2014-15;
- Annex C: Individual Revenue Allocations for 2015-16;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Individual Share of the Additional £70 million;

- Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2015-16;
- Annex G: Reconciliation of Revenue Allocations for 2014-15;
- Annex H: Reconciliation of Revenue Allocations for 2015-16;
- Annex I: Total Capital Funding per local authority for 2014-15;
- Annex J: Provisional Capital Funding per local authority for 2015-16;

## **Part A: Local Government Finance Settlement - Revenue: 2015-16 and changes in 2014-15**

10. This Finance Circular sets out the distribution of revenue funding allocations for 2014-15 and 2015-16. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2014-16.

11. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income, and Ring-Fenced Revenue Grants) for each council for 2014-15 and 2015-16 respectively. The basis behind the grant distribution methodology as explained in Finance Circular 6/2007 has been retained as agreed with COSLA, and additional funding provided as part of Spending Review 2011 to deliver the Scottish Government's 85% floor is included at the end of this process. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

12. **Annex E** sets out how the additional £70 million available to councils that choose to freeze their 2015-16 council tax levels at 2014-15 levels as part of the overall funding packages will be distributed.

13. **Annex F** gives a breakdown of the individual council shares of the Gaelic Ring-Fenced grant for 2015-16.

14. The changes to the GRG figures since Local Government Finance Circular 9/2014 are set out in **Annexes G and H**.

15. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS)) is set out in Annex H of Finance Circular 2/2011. Supported borrowing as a method of capital funding has not been provided since 1 April 2011. LCS included in the settlement relates to the ongoing commitment for previous years. The interest rate applied to calculate LCS for existing commitments is fixed at 4.819%. LCS and PPP are included in the revenue figures in column 3 of **Annexes B and C**.

## **Part B: Local Government Finance Settlement – Capital Grants 2014-16**

16. There has been no change to the distribution of capital funding to local authorities for both 2014-15 and 2015-16. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2014-16.

17. **Annex I** confirms the final Capital funding position per local authority for 2014-15. This includes capital grant paid to a local authority in addition to the capital Settlement agreed, but excludes any capital support for schools.

18. **Annex J** sets out the provisional distribution of the Settlement for capital per local authority for 2015-16. Capital grants which remain undistributed are identified as such. The

methodologies used to calculate these provisional allocations have been agreed with COSLA. This includes capital grant paid to a local authority in addition to the capital Settlement agreed, but excludes any capital support for schools.

## **Part C: Non-Domestic Rates for 2015-16**

19. The Distributable Amount of Non-Domestic Rate Income for 2015-16 is currently £2,799.5 million. However, following the decision of the UK Government to cap the poundage increase at 2 per cent in 2015-16 this has resulted in a reduction in the distributable amount of £11 million and a consequential increase of £11 million in the 2015-16 General Revenue Grant figure. The revised Distributable Amount of Non Domestic Rate Income for 2015-16 will therefore be £2,788.5 million. These changes will be reflected in the Local Government Finance Amendment Order 2015 and in the next Local Government Finance Circular. This revised figure uses the latest forecast of net income from non-domestic rates in 2015-16 and also draws on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2014-15. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt. As set out under the Business Rates Incentivisation Scheme the distribution of non-domestic rates income for 2015-16 will match the shares based on the 2013-14 mid-year estimates provide by councils rather than distributed on the basis of population, as was the case up to and including 2011-12. General Revenue Grant, as it has done previously, will continue to provide the balance of funding. This change provides a clearer presentation and greater transparency in how councils are actually funded.

20. The following four pieces of business rates legislation have been laid on Thursday 5 February 2015 and apply from 1 April 2015.

20.1. **The Non-Domestic Rate (Scotland) Order 2015.** The purpose of this Order is to set business rate poundage of 48 pence in Scotland for 2015-16.

20.2. **The Non-Domestic Rates (Levying) (Scotland) Amendment Regulations 2015.** These regulations make provision for a poundage supplement in 2015-16 of 1.3 pence on business properties with a rateable value in excess of £35,000.

20.3. **The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2015.** This Order reflects the name changes to utility companies to allow the assessors to make the relevant entries on the valuation roll.

20.4. **The Valuation Timetable (Scotland) Amendment Order 2015.** This Order updates various valuation and appeal timetabling provisions to reflect the change from the usual five-year cycle for non-domestic rating revaluation to a seven-year interval between the 2010 and 2017 revaluations.

21. Copies of the above legislation will be published shortly at [www.legislation.gov.uk](http://www.legislation.gov.uk).

22. The 2015-16 Non Domestic Rate poundage will be set at 48p.

23. The Large Business Supplement will be set at 1.3p for 2015-16 for property with a rateable value over £35,000.

24. The Public Health Supplement will end on 31 March 2015.

25. All business rate reliefs remain unchanged for 2015-16.

### Enquiries relating to this Circular

26. It should be noted that a few of the figures in this Circular may be marginally different because of the roundings. Local authorities should note that if they have any substantive specific enquiries relating to the Local Government Finance Settlements these should, in the first instance, be addressed through COSLA. We have given an undertaking to COSLA to respond to these queries as quickly as possible. Contact details for COSLA are:

Vicki Bibby  
0131 474 9232  
[vicki@cosla.gov.uk](mailto:vicki@cosla.gov.uk)

Any other queries should be addressed to the following:

Local Government Finance Settlement (Revenue)  
Bill Stitt 0131 244 7044  
[bill.stitt@scotland.gsi.gov.uk](mailto:bill.stitt@scotland.gsi.gov.uk)

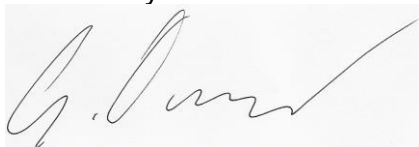
Local Government Finance Settlement (Capital)  
Louise Hester 0131 244 7950  
[louise.hester@scotland.gsi.gov.uk](mailto:louise.hester@scotland.gsi.gov.uk)

Non-Domestic Rates  
Dougie McLaren 0131 244 7588  
[douglas.mclaren@scotland.gsi.gov.uk](mailto:douglas.mclaren@scotland.gsi.gov.uk)

27. This Circular is made available through the Local Government section of the Scottish Government website at:

[www.scotland.gov.uk/Topics/Government/local-government/17999/11203](http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203)

Yours faithfully



**GRAHAM OWENSON**  
Local Government Division

	2014-15 £ million	2015-16 £ million
<b>Revenue Funding</b>		
General Resource Grant	7,173.587	7,103.628
Non Domestic Rate Income	2,649.500	2,799.500
Specific Revenue Grants	90.932	90.932
<b>Total Revenue</b>	<b>9,914.019</b>	<b>9,994.060</b>
<i>/less Teachers' Induction Scheme</i>	0.000	27.600
<i>/less Criminal Justice Social Work</i>	86.450	86.450
<i>/less Discretionary Housing Payments</i>	3.000	35.000
<b>Distributable Revenue Funding</b>	<b>9,824.569</b>	<b>9,845.010</b>
<b>Capital Funding</b>		
General Capital Grant	688.795	711.200
Specific Capital Grants	127.722	123.200
Distributed to SPT	22.524	21.900
<b>Total Capital</b>	<b>839.041</b>	<b>856.300</b>
<b>Total Funding</b>	<b>10,753.060</b>	<b>10,850.360</b>

**2014-15 RECONCILIATION FROM FINANCE CIRCULAR 9/2014 VERSION 3**

General Resource Grant Circular 9/2014 (Version 3)		7,173.537
Land Use Strategy		0.050
<b>Finance Circular 1/2015</b>		<b>7,173.587</b>

**2015-16 RECONCILIATION FROM FINANCE CIRCULAR 9/2014 VERSION 3**

General Resource Grant Circular 9/2014 (Version 3)		7,102.759
Community Charge Debt		0.869
<b>Finance Circular 1/2015</b>		<b>7,103.628</b>

**INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15**

**ANNEX B**

2014-15	Expenditure					Funding												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
£million	Updated Service Provision	2008-15 Changes	Loan Charges/ PPP/ LPPS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants*	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Fin Circ 1/2013	Changes to Fin Circ 1/2013	Changes to Fin Circ 6/2013	Changes to Fin Circ 1/2014	Changes to Fin Circ 2/2014	Changes to Fin Circ 9/2014 (Version 3)	Revised Total
Aberdeen City	399.228	29.573	24.350	-1.764	451.387	83.563	0.603	193.738	150.711	345.052	2.054	313.452	2.034	1.681	7.881	4.539	0.000	329.587
Aberdeenshire	473.486	36.892	24.459	-2.170	532.667	99.105	0.084	86.371	329.847	416.302	0.000	392.209	3.386	1.698	5.657	4.978	0.000	407.928
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	0.045	28.187	177.209	205.441	0.000	192.841	1.418	1.231	4.030	2.421	0.000	201.941
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	0.383	31.171	179.548	211.102	0.000	197.767	1.095	1.067	4.330	1.866	0.000	206.125
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	0.000	12.988	83.621	96.609	0.000	90.109	0.737	0.746	2.816	1.770	0.000	96.178
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	0.070	48.739	251.758	300.567	0.000	279.370	1.981	1.849	6.799	3.628	0.000	293.627
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	0.107	59.025	242.178	301.310	0.000	273.423	1.699	2.156	10.343	6.090	0.000	293.711
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	0.459	31.230	196.067	227.756	0.000	212.844	1.294	1.453	8.142	4.094	0.000	227.827
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	0.074	25.037	159.232	184.343	0.000	173.331	1.279	0.670	3.713	3.269	0.000	182.262
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	0.000	25.310	145.723	171.033	0.000	161.534	1.279	0.764	4.248	2.866	0.000	170.691
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	0.156	15.234	160.852	176.242	0.000	168.235	1.032	0.547	2.986	3.068	0.000	175.868
Edinburgh, City of	868.802	63.593	61.889	-3.780	990.504	193.589	0.545	366.101	382.528	749.174	22.946	707.329	5.348	5.040	22.039	10.409	0.000	750.165
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	0.991	7.084	97.673	105.748	0.000	101.332	0.383	0.249	1.219	0.722	0.000	103.905
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	1.131	74.713	209.286	285.130	0.000	264.768	1.343	1.501	7.004	4.721	0.000	279.337
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	0.496	159.529	490.355	650.380	0.000	603.237	4.302	3.329	17.121	10.630	0.000	638.619
Glasgow City	1359.514	97.771	130.020	-6.497	1580.808	202.435	1.038	365.048	927.129	1293.215	0.000	1172.017	7.029	12.788	56.386	23.916	0.000	1272.136
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	0.951	124.890	344.352	470.193	0.000	435.437	3.133	2.627	9.576	5.956	0.000	456.729
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	0.548	22.832	147.969	171.349	0.000	157.816	0.638	1.175	5.634	2.894	0.000	168.157
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	0.000	29.172	123.045	152.217	0.000	143.579	1.050	0.784	4.339	2.516	0.000	152.268
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	0.450	33.552	125.775	159.777	0.000	148.247	1.111	0.912	3.009	2.050	0.000	155.329
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	0.521	40.417	229.614	270.552	0.000	251.838	1.532	1.850	9.412	4.887	0.000	269.519
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	0.289	119.447	504.078	623.814	0.000	585.037	6.111	4.453	20.533	10.999	0.000	627.133
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	0.000	9.657	60.704	70.361	0.000	67.405	0.291	0.187	0.559	0.519	0.000	68.961
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	0.415	55.718	198.005	254.138	0.000	237.334	1.883	1.592	4.994	3.286	0.000	249.089
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	0.484	106.898	207.656	315.038	0.000	291.784	1.985	2.106	10.936	7.366	0.000	314.177
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	0.004	31.183	182.632	213.819	0.000	197.176	1.489	1.262	4.340	2.425	0.050	206.742
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	1.261	17.699	71.124	90.084	0.000	86.273	0.352	-1.037	0.508	0.526	0.000	86.622
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	0.209	43.370	160.201	203.780	0.000	189.815	1.143	1.307	6.954	3.550	0.000	202.769
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	1.538	298.920	272.997	573.455	0.000	538.502	3.525	3.508	17.023	10.010	0.000	572.568
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	0.610	32.764	136.778	170.152	0.000	157.941	0.730	1.277	3.356	3.112	0.000	166.416
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	0.020	78.978	114.823	193.821	0.000	175.929	1.174	1.584	7.612	4.030	0.000	190.329
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	0.000	88.998	221.333	310.331	0.000	290.048	2.311	1.829	8.351	5.315	0.000	307.854
<b>Scotland</b>	<b>10858.204</b>	<b>808.757</b>	<b>705.228</b>	<b>0.000</b>	<b>12372.189</b>	<b>1920.600</b>	<b>13.482</b>	<b>2664.000</b>	<b>7284.803</b>	<b>9962.285</b>	<b>25.000</b>	<b>9257.961</b>	<b>64.097</b>	<b>62.185</b>	<b>281.850</b>	<b>158.428</b>	<b>0.050</b>	<b>9824.571</b>

**INDIVIDUAL REVENUE ALLOCATIONS FOR 2015-16**

**ANNEX C**

	Expenditure					Funding											16
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
£million	Updated Service Provision	2008-16 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Additional Funding Circ 6/2014	Additional Funding Circ 9/2014	Additional Funding Circ 1/2015	Revised Total	Share of 2015-16 Council Tax Holdback	
Aberdeen City	350.443	25.955	22.919	-0.540	398.777	86.635	0.104	217.237	94.801	312.142	11.251	1.365	3.861	9.370	337.989	3.287	
Aberdeenshire	446.600	34.701	22.958	-2.538	501.722	100.136	0.037	95.217	306.332	401.586	0.000	1.111	4.773	7.253	414.723	3.589	
Angus	209.498	16.159	13.220	-1.221	237.656	40.757	0.045	31.836	165.018	196.899	0.000	0.796	2.352	5.185	205.231	1.398	
Argyll & Bute	192.676	13.773	11.082	15.556	233.087	36.579	0.383	28.783	167.342	196.508	0.000	0.501	1.477	5.485	203.971	1.432	
Clackmannanshire	97.063	7.026	5.648	-0.537	109.200	18.110	0.000	16.390	74.700	91.090	0.000	0.623	1.332	3.522	96.567	0.659	
Dumfries & Galloway	295.556	22.279	20.173	-1.728	336.280	55.860	0.000	52.549	227.871	280.420	0.000	1.147	3.074	8.497	293.138	1.863	
Dundee City	279.636	20.295	19.586	0.132	319.649	45.961	0.000	62.479	211.209	273.688	0.000	1.722	5.386	12.664	293.461	1.755	
East Ayrshire	227.683	16.972	12.910	-1.319	256.246	39.915	0.152	33.963	182.216	216.331	0.000	1.318	3.015	9.539	230.203	1.480	
East Dunbartonshire	199.376	14.808	9.695	-1.075	222.804	43.980	0.074	26.042	152.708	178.824	0.000	0.470	2.239	4.552	186.084	1.607	
East Lothian	178.618	13.529	12.479	-1.019	203.607	40.025	0.000	26.963	136.619	163.582	0.000	0.738	2.199	5.291	171.811	1.416	
East Renfrewshire	183.137	14.015	14.565	-1.052	210.665	37.263	0.020	17.114	156.268	173.402	0.000	0.430	2.126	3.754	179.712	1.343	
Edinburgh, City of	768.937	56.240	57.273	0.858	883.308	196.168	0.299	404.108	282.733	687.140	13.749	3.362	8.335	26.666	739.252	6.994	
Eilean Siar	74.148	5.797	14.955	14.251	109.151	9.422	0.991	8.188	90.550	99.729	0.000	0.118	0.570	1.498	101.915	0.304	
Falkirk	280.922	21.405	22.166	-1.624	322.869	53.927	0.012	64.449	204.481	268.942	0.000	1.464	3.650	8.259	282.315	1.833	
Fife	651.723	50.150	36.889	-3.380	735.382	129.320	0.000	172.289	433.773	606.062	0.000	3.698	7.845	20.481	638.086	4.620	
Glasgow City	1,162.691	83.896	122.193	-0.133	1,368.647	201.971	0.518	395.395	770.763	1,166.676	0.000	7.421	16.736	68.648	1,259.481	7.614	
Highland	457.776	34.911	37.793	-2.732	527.748	89.843	0.951	131.721	305.233	437.905	0.000	1.635	4.541	12.099	456.180	3.343	
Inverclyde	162.275	11.555	12.909	-0.938	185.800	26.156	0.090	24.443	135.111	159.644	0.000	0.840	2.114	6.693	169.291	1.008	
Midlothian	155.504	11.777	10.942	-0.888	177.336	30.607	0.000	32.900	113.829	146.729	0.000	0.838	1.864	5.240	154.670	1.154	
Moray	163.858	12.608	10.131	-0.973	185.624	31.532	0.000	38.036	116.056	154.092	0.000	0.580	1.933	3.745	160.350	1.156	
North Ayrshire	270.609	19.961	16.601	-1.570	305.601	47.096	0.085	44.386	214.034	258.505	0.000	1.667	3.472	11.422	275.067	1.769	
North Lanarkshire	630.170	47.274	13.803	5.475	696.723	108.244	0.289	126.575	461.615	588.479	0.000	3.806	9.141	24.409	625.835	3.766	
Orkney Islands	64.910	5.137	7.121	-0.463	76.705	7.507	0.000	9.812	59.386	69.198	0.000	0.063	0.470	0.741	70.472	0.243	
Perth & Kinross	266.222	20.067	14.593	-1.460	299.421	59.710	0.080	61.348	178.283	239.711	0.000	0.872	2.914	6.628	250.125	2.152	
Renfrewshire	324.761	23.838	10.360	-1.764	357.195	63.024	0.033	106.403	187.735	294.171	0.000	1.599	4.309	13.186	313.265	2.327	
Scottish Borders	213.421	16.262	15.790	-1.254	244.219	44.045	0.004	34.849	165.321	200.174	0.000	0.695	2.291	5.539	208.699	1.536	
Shetland Islands	75.721	6.325	10.749	0.272	93.067	7.798	0.000	17.454	67.815	85.269	0.000	0.083	0.553	0.638	86.543	0.245	
South Ayrshire	210.664	15.774	11.360	-1.174	236.624	44.265	0.000	44.129	148.230	192.359	0.000	0.939	2.500	8.533	204.332	1.646	
South Lanarkshire	578.015	43.978	32.797	-3.343	651.447	112.355	0.158	326.692	212.242	539.092	0.000	2.794	7.514	20.659	570.058	3.861	
Stirling	170.960	12.755	12.998	-0.971	195.742	34.930	0.137	46.939	113.736	160.812	0.000	0.502	2.061	4.359	167.734	1.330	
West Dunbartonshire	185.055	12.999	11.290	-1.019	208.325	31.680	0.020	86.902	89.723	176.645	0.000	1.202	2.486	9.393	189.726	1.186	
West Lothian	313.723	24.134	14.999	-1.830	351.026	58.279	0.000	97.409	195.338	292.747	0.000	1.751	4.305	9.920	308.723	2.084	
Scotland	9,842.351	736.355	662.947	0.000	11,241.653	1,933.100	4.482	2,883.000	6,421.071	9,308.553	25.000	46.150	121.438	343.868	9,845.009	70.000	

Please note the only change from the original Finance Circular 1/2015 is in column 14 (and as a consequence column 15) as the original Circular had the Community Charge Bill funding in the wrong alphabetical order.



The explanation of each of the columns within the tables at Annexes B and C is as follows:

**Column 1** – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £490 million for the council tax freeze over the period 2008-15 and the £70 million for the council tax freeze in 2015-16.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011 and 2013, and allocated pro-rata to each council's share of GAE plus SINA.

**Column 3** – represents loan charges support (LCS) for supported borrowing prior to 1 April 2011 when this method of supporting capital ceased, together with on-going PPP level playing field support. The methodology for calculating (LCS and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS)) is set out on Annex H of Finance Circular 2/2011.

**Column 4** – is the main floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the on-going revenue grants which have been rolled up into the core local government finance settlement and the council tax freeze amounts and new childcare monies were also excluded on the grounds of stability.

**Column 5** – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

**Column 6** – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties.

**Column 7** – is each council's share of the on-going Ring-Fenced Gaelic revenue grant.

**Column 8** – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2011-12 mid-year income returns net of prior year adjustments (for 2014-15) and 2013-14 mid-year income returns for 2015-16..

**Column 9** – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

**Column 10** – represents the total revenue funding available to each council in that year assuming that Councils accept the full package agreed with COSLA's Leadership.

**Column 11** – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support at the time of the outcome of Spending Review 2011.

**Columns 12-17 (2014-15) and Columns 12 and 14 (2015-16)** – represents the changes to the funding allocations since the most recent Finance Circulars.

**Column 18 (2014-15) and Column 15 (2015-16)** - is the revised total funding including all the changes and the 85% funding floor adjustments.

**Column 16 (2015-16)**- The final column of **Annex C** shows the amount, for illustrative purposes, which the Scottish Government plans to holdback under the terms of the offer letter, set out on a council by council basis. This has been distributed using the same underlying methodology as was used in calculating the actual settlement.

## INDIVIDUAL SHARE OF THE ADDITIONAL £70 MILLION FOR THE COUNCIL TAX FREEZE

Local Authority £million	2015-16 Share of £70 million
Aberdeen City	3.287
Aberdeenshire	3.589
Angus	1.398
Argyll & Bute	1.432
Clackmannanshire	0.659
Dumfries & Galloway	1.863
Dundee City	1.755
East Ayrshire	1.480
East Dunbartonshire	1.607
East Lothian	1.416
East Renfrewshire	1.343
Edinburgh, City of	6.994
Eilean Siar	0.304
Falkirk	1.833
Fife	4.620
Glasgow City	7.614
Highland	3.343
Inverclyde	1.008
Midlothian	1.154
Moray	1.156
North Ayrshire	1.769
North Lanarkshire	3.766
Orkney Islands	0.243
Perth & Kinross	2.152
Renfrewshire	2.327
Scottish Borders	1.536
Shetland Islands	0.245
South Ayrshire	1.646
South Lanarkshire	3.861
Stirling	1.330
West Dunbartonshire	1.186
West Lothian	2.084
<b>Scotland</b>	<b>70.000</b>

	<b>Gaelic</b>
	<b>£m</b>
Aberdeen City	0.104
Aberdeenshire	0.037
Angus	0.045
Argyll & Bute	0.383
Clackmannanshire	0.000
Dumfries & Galloway	0.000
Dundee City	0.000
East Ayrshire	0.152
East Dunbartonshire	0.074
East Lothian	0.000
East Renfrewshire	0.020
Edinburgh, City of	0.299
Eilean Siar	0.991
Falkirk	0.012
Fife	0.000
Glasgow City	0.518
Highland	0.951
Inverclyde	0.090
Midlothian	0.000
Moray	0.000
North Ayrshire	0.085
North Lanarkshire	0.289
Orkney Islands	0.000
Perth & Kinross	0.080
Renfrewshire	0.033
Scottish Borders	0.004
Shetland Islands	0.000
South Ayrshire	0.000
South Lanarkshire	0.158
Stirling	0.137
West Dunbartonshire	0.020
West Lothian	0.000
<b>Scotland</b>	<b>4.482</b>

\*Note: The figures for this specific revenue grant are provisional and represent the figures previously included. The actual allocation of this specific revenue grant will be notified to the relevant local authorities in due course and included in the March Local Government Finance Circular, if available.

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15 (Part 1)

ANNEX G

Local Authority	Council Tax Reduction Holdback	Teachers Induction Holdback	Free School Meals P1-P3	Looked After Children	Workforce Development	Discretionary Housing Payments	Additional Teacher Support	Family Support	Police Transfer	Teachers Pay	Total Carried Forward
2014-15	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	1.833	0.776	0.602	0.444	0.104	0.379	0.158	0.086	0.015	0.065	4.461
Aberdeenshire	1.455	1.437	1.001	0.343	0.080	0.000	0.255	0.179	0.019	0.106	4.875
Angus	1.039	0.389	0.387	0.256	0.060	0.000	0.120	0.066	0.009	0.047	2.372
Argyll & Bute	1.124	0.215	0.264	0.159	0.037	0.000	0.094	0.073	0.008	0.035	2.009
Clackmannanshire	0.714	0.365	0.163	0.206	0.048	0.152	0.048	0.030	0.004	0.019	1.749
Dumfries & Galloway	1.691	0.587	0.479	0.370	0.086	0.000	0.162	0.115	0.012	0.062	3.564
Dundee City	2.424	0.501	0.392	0.567	0.132	0.602	0.145	0.074	0.012	0.058	4.908
East Ayrshire	1.891	0.386	0.357	0.433	0.101	0.626	0.118	0.074	0.009	0.047	4.042
East Dunbartonshire	0.911	1.373	0.414	0.144	0.034	0.120	0.129	0.043	0.008	0.048	3.224
East Lothian	1.086	0.749	0.376	0.239	0.056	0.121	0.097	0.056	0.007	0.037	2.824
East Renfrewshire	0.781	1.350	0.408	0.131	0.031	0.092	0.138	0.040	0.007	0.047	3.025
Edinburgh, City of	5.334	0.985	1.202	1.102	0.257	0.687	0.327	0.192	0.032	0.128	10.246
Eilean Siar	0.307	0.182	0.094	0.035	0.008	0.000	0.039	0.026	0.003	0.014	0.708
Falkirk	1.649	1.000	0.534	0.479	0.112	0.569	0.160	0.081	0.012	0.060	4.656
Fife	4.086	1.781	1.173	1.213	0.283	1.228	0.341	0.204	0.028	0.140	10.477
Glasgow City	13.595	2.936	1.326	2.464	0.575	1.725	0.468	0.331	0.049	0.192	23.661
Highland	2.447	1.418	0.793	0.523	0.122	0.000	0.263	0.176	0.019	0.095	5.856
Inverclyde	1.348	0.443	0.215	0.276	0.064	0.355	0.078	0.043	0.006	0.031	2.859
Midlothian	1.019	0.436	0.280	0.274	0.064	0.235	0.087	0.047	0.006	0.033	2.481
Moray	0.705	0.567	0.321	0.186	0.043	0.000	0.094	0.055	0.007	0.035	2.013
North Ayrshire	2.287	0.437	0.401	0.550	0.128	0.744	0.135	0.082	0.011	0.053	4.829
North Lanarkshire	4.866	1.365	1.150	1.198	0.280	1.127	0.360	0.187	0.025	0.142	10.700
Orkney	0.149	0.203	0.072	0.018	0.004	0.000	0.030	0.018	0.003	0.010	0.507
Perth & Kinross	1.332	0.773	0.486	0.279	0.065	0.000	0.134	0.095	0.011	0.053	3.228
Renfrewshire	2.651	1.428	0.553	0.524	0.122	0.690	0.163	0.086	0.013	0.062	6.292
Scottish Borders	1.130	0.356	0.377	0.222	0.052	0.000	0.108	0.079	0.009	0.044	2.377
Shetland	0.124	0.190	0.090	0.023	0.005	0.000	0.039	0.023	0.003	0.016	0.514
South Ayrshire	1.702	0.621	0.318	0.305	0.071	0.262	0.111	0.059	0.009	0.045	3.503
South Lanarkshire	4.187	2.016	1.036	0.911	0.213	0.877	0.316	0.171	0.024	0.123	9.874
Stirling	0.882	0.935	0.305	0.158	0.037	0.000	0.103	0.055	0.007	0.038	2.520
West Dunbartonshire	1.893	0.444	0.266	0.397	0.093	0.710	0.091	0.051	0.007	0.037	3.990
West Lothian	1.958	0.865	0.640	0.570	0.133	0.699	0.180	0.102	0.013	0.078	5.239
Scotland	68.600	27.509	16.475	15.000	3.500	12.000	5.091	3.000	0.407	2.000	153.582

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15 (Part 2)

ANNEX G (Continued)

Local Authority	Total Brought Forward	Dundee Airport	1+2 Languages	Renfrewshire Housing	Housing Support Grant	Blanefield	Single Fraud Investigation	Migration and Citizenship	A83 Transfer	Land Use Strategy	Total Changes	Young Workforce Development	Stepchange Broadband Adjustment
2014-15	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	0	£m
Aberdeen City	4.461	0.000	0.033	0.000	0.037	0.000	0.006	0.000	0.000	0.000	4.537	0.000	0.000
Aberdeenshire	4.875	0.000	0.052	0.000	0.046	0.000	0.005	0.000	0.000	0.000	4.978	0.000	-12.000
Angus	2.372	0.000	0.023	0.000	0.021	0.000	0.004	0.000	0.000	0.000	2.420	0.000	0.000
Argyll & Bute	2.009	0.000	0.015	0.000	0.019	0.000	0.003	0.000	-0.180	0.000	1.866	0.000	0.000
Clackmannanshire	1.749	0.000	0.010	0.000	0.009	0.000	0.002	0.000	0.000	0.000	1.770	0.000	0.000
Dumfries & Galloway	3.564	0.000	0.028	0.000	0.031	0.000	0.005	0.000	0.000	0.000	3.628	0.000	0.000
Dundee City	4.908	1.121	0.026	0.000	0.029	0.000	0.007	0.000	0.000	0.000	6.091	0.000	0.000
East Ayrshire	4.042	0.000	0.024	0.000	0.023	0.000	0.005	0.000	0.000	0.000	4.094	0.000	0.000
East Dunbartonshire	3.224	0.000	0.023	0.000	0.019	0.000	0.003	0.000	0.000	0.000	3.269	0.000	0.000
East Lothian	2.824	0.000	0.021	0.000	0.018	0.000	0.003	0.000	0.000	0.000	2.866	0.000	0.000
East Renfrewshire	3.025	0.000	0.023	0.000	0.018	0.000	0.002	0.000	0.000	0.000	3.068	0.000	0.000
Edinburgh, City of	10.246	0.000	0.069	0.000	0.079	0.000	0.015	0.000	0.000	0.000	10.409	0.000	0.000
Eilean Siar	0.708	0.000	0.005	0.000	0.008	0.000	0.001	0.000	0.000	0.000	0.722	0.000	0.000
Falkirk	4.656	0.000	0.031	0.000	0.028	0.000	0.006	0.000	0.000	0.000	4.721	0.000	0.000
Fife	10.477	0.000	0.072	0.000	0.068	0.000	0.013	0.000	0.000	0.000	10.630	0.000	0.000
Glasgow City	23.661	0.000	0.098	0.000	0.121	0.000	0.036	0.000	0.000	0.000	23.916	0.000	0.000
Highland	5.856	0.000	0.045	0.000	0.048	0.000	0.007	0.000	0.000	0.000	5.956	0.000	0.000
Inverclyde	2.859	0.000	0.015	0.000	0.016	0.000	0.004	0.000	0.000	0.000	2.894	0.000	0.000
Midlothian	2.481	0.000	0.018	0.000	0.015	0.000	0.002	0.000	0.000	0.000	2.516	0.000	0.000
Moray	2.013	0.000	0.018	0.000	0.017	0.000	0.002	0.000	0.000	0.000	2.050	0.000	0.000
North Ayrshire	4.829	0.000	0.027	0.000	0.026	0.000	0.006	0.000	0.000	0.000	4.888	0.000	0.000
North Lanarkshire	10.700	0.000	0.072	0.000	0.062	0.000	0.015	0.150	0.000	0.000	10.999	0.000	0.000
Orkney	0.507	0.000	0.004	0.000	0.007	0.000	0.001	0.000	0.000	0.000	0.519	0.000	0.000
Perth & Kinross	3.228	0.000	0.027	0.000	0.027	0.000	0.004	0.000	0.000	0.000	3.286	0.000	0.000
Renfrewshire	6.292	0.000	0.034	1.000	0.032	0.000	0.008	0.000	0.000	0.000	7.366	0.000	0.000
Scottish Borders	2.377	0.000	0.022	0.000	0.022	0.000	0.004	0.000	0.000	0.050	2.425	0.000	0.000
Shetland	0.514	0.000	0.005	0.000	0.008	0.000	0.000	0.000	0.000	0.000	0.527	0.000	0.000
South Ayrshire	3.503	0.000	0.021	0.000	0.021	0.000	0.005	0.000	0.000	0.000	3.550	0.000	0.000
South Lanarkshire	9.874	0.000	0.064	0.000	0.058	0.000	0.013	0.000	0.000	0.000	10.009	0.000	0.000
Stirling	2.520	0.000	0.018	0.000	0.017	0.555	0.002	0.000	0.000	0.000	3.112	0.000	0.000
West Dunbartonshire	3.990	0.000	0.018	0.000	0.018	0.000	0.005	0.000	0.000	0.000	4.031	0.000	0.000
West Lothian	5.239	0.000	0.039	0.000	0.032	0.000	0.006	0.000	0.000	0.000	5.316	0.000	0.000
Scotland	153.582	1.121	1.000	1.000	1.000	0.555	0.200	0.150	-0.180	0.050	158.428	6.500	-12.000

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2015-16 (Part 1)

ANNEX H

2015-16	NDR/GRG Switch	GRG/NDR/ Switch	Free School Meals	Scottish Welfare Fund	Teachers' Induction Scheme	CTRS Admin	Continuing Care	Through Care and Aftercare	Kinship Care	Changed Eligibility for Aftercare	GIRFEC	CYPA Adjustment	Self Directed Support	Total Carried Forward
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	-6.292	6.292	1.970	1.061	0.331	0.174	0.101	0.131	0.076	0.015	0.014	-0.238	0.128	3.763
Aberdeenshire	-2.758	2.758	3.275	0.540	0.530	0.143	0.118	0.084	0.078	0.019	0.021	-0.318	0.131	4.621
Angus	-0.922	0.922	1.267	0.491	0.227	0.113	0.097	0.064	0.057	0.015	0.009	-0.148	0.096	2.288
Argyll & Bute	-0.834	0.834	0.863	0.428	0.170	0.094	0.073	0.049	0.046	0.009	0.006	-0.126	0.087	1.699
Clackmannanshire	-0.475	0.475	0.535	0.420	0.100	0.068	0.071	0.049	0.047	0.009	0.004	-0.065	0.067	1.305
Dumfries & Galloway	-1.522	1.522	1.568	0.719	0.301	0.173	0.112	0.093	0.070	0.018	0.011	-0.204	0.114	2.975
Dundee City	-1.809	1.809	1.282	1.512	0.282	0.236	0.147	0.155	0.089	0.026	0.010	-0.186	0.108	3.661
East Ayrshire	-0.984	0.984	1.168	1.067	0.227	0.189	0.129	0.122	0.076	0.022	0.009	-0.156	0.095	2.948
East Dunbartonshire	-0.754	0.754	1.354	0.381	0.238	0.073	0.071	0.049	0.048	0.009	0.008	-0.136	0.086	2.181
East Lothian	-0.781	0.781	1.231	0.447	0.187	0.095	0.079	0.064	0.056	0.011	0.008	-0.124	0.086	2.140
East Renfrewshire	-0.496	0.496	1.334	0.294	0.244	0.062	0.073	0.040	0.047	0.010	0.008	-0.129	0.082	2.065
Edinburgh, City of	-11.704	11.704	3.933	2.555	0.657	0.472	0.235	0.326	0.157	0.045	0.031	-0.516	0.220	8.115
Eilean Siar	-0.237	0.237	0.306	0.055	0.068	0.033	0.040	0.012	0.030	0.002	0.002	-0.053	0.061	0.556
Falkirk	-1.867	1.867	1.749	1.065	0.313	0.181	0.124	0.115	0.082	0.021	0.012	-0.196	0.103	3.569
Fife	-4.990	4.990	3.839	2.152	0.706	0.413	0.276	0.298	0.165	0.054	0.028	-0.460	0.181	7.652
Glasgow City	-11.452	11.452	4.340	8.728	0.960	1.184	0.569	0.592	0.299	0.119	0.040	-0.770	0.279	16.340
Highland	-3.815	3.815	2.595	0.918	0.464	0.223	0.136	0.108	0.088	0.023	0.018	-0.320	0.132	4.385
Inverclyde	-0.708	0.708	0.703	0.863	0.146	0.130	0.103	0.068	0.058	0.016	0.006	-0.106	0.084	2.071
Midlothian	-0.953	0.953	0.916	0.448	0.170	0.090	0.083	0.065	0.058	0.012	0.007	-0.108	0.079	1.820
Moray	-1.102	1.102	1.050	0.437	0.174	0.077	0.068	0.048	0.048	0.008	0.008	-0.116	0.083	1.885
North Ayrshire	-1.285	1.285	1.313	1.243	0.270	0.220	0.152	0.138	0.089	0.027	0.011	-0.183	0.103	3.383
North Lanarkshire	-3.666	3.666	3.763	3.379	0.702	0.501	0.292	0.304	0.168	0.058	0.028	-0.434	0.159	8.920
Orkney	-0.284	0.284	0.236	0.061	0.051	0.016	0.037	0.007	0.028	0.002	0.002	-0.047	0.057	0.450
Perth & Kinross	-1.777	1.777	1.591	0.670	0.271	0.121	0.096	0.070	0.060	0.015	0.011	-0.184	0.110	2.831
Renfrewshire	-3.082	3.082	1.809	1.365	0.316	0.246	0.147	0.137	0.088	0.026	0.013	-0.219	0.112	4.040
Scottish Borders	-1.009	1.009	1.233	0.472	0.223	0.117	0.085	0.065	0.055	0.012	0.009	-0.149	0.096	2.218
Shetland	-0.505	0.505	0.296	0.068	0.067	0.014	0.040	0.009	0.030	0.002	0.002	-0.058	0.058	0.528
South Ayrshire	-1.278	1.278	1.042	0.803	0.220	0.150	0.098	0.083	0.061	0.015	0.008	-0.145	0.098	2.433
South Lanarkshire	-9.462	9.462	3.392	2.441	0.639	0.409	0.228	0.244	0.136	0.044	0.024	-0.404	0.161	7.314
Stirling	-1.359	1.359	0.997	0.582	0.185	0.077	0.078	0.059	0.050	0.010	0.008	-0.117	0.081	2.010
West Dunbartonshire	-2.517	2.517	0.872	0.966	0.180	0.167	0.109	0.094	0.069	0.017	0.007	-0.119	0.084	2.446
West Lothian	-2.821	2.821	2.096	1.242	0.381	0.199	0.142	0.130	0.091	0.025	0.015	-0.222	0.099	4.198
<b>Scotland</b>	<b>-83.500</b>	<b>83.500</b>	<b>53.918</b>	<b>37.873</b>	<b>10.000</b>	<b>6.460</b>	<b>4.209</b>	<b>3.872</b>	<b>2.600</b>	<b>0.716</b>	<b>0.398</b>	<b>-6.756</b>	<b>3.520</b>	<b>116.810</b>

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2015-16 (Part 2)

ANNEX H (Continued)

2015-16	Total Brought Forward	Police Transfer	Dundee Airport	Single Fraud Investigation Service	Former Housing Support Grant	Business Gateway	A83 Road transfer	Children's Legal Representation Scheme	Council Tax Reduction Scheme	Community Charge Bill	Total	Still to be confirmed		Non settlement
												1+2 Languages	Discretionary Housing Payments	Stepchange Broadband Adjustment
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	3.763	0.078	0.000	0.005	0.035	0.000	0.000	-0.020	9.240	0.130	13.231	0.000	0.000	0.000
Aberdeenshire	4.621	0.104	0.000	0.004	0.047	0.000	0.000	-0.003	7.251	0.002	12.026	0.000	0.000	-4.000
Angus	2.288	0.049	0.000	0.003	0.022	0.000	0.000	-0.010	5.185	0.000	7.537	0.000	0.000	0.000
Argyll & Bute	1.699	0.041	0.000	0.003	0.019	0.000	-0.281	-0.004	5.485	0.000	6.962	0.000	0.000	0.000
Clackmannanshire	1.305	0.021	0.000	0.002	0.010	0.000	0.000	-0.006	3.520	0.002	4.854	0.000	0.000	0.000
Dumfries & Galloway	2.975	0.067	0.000	0.005	0.030	0.000	0.000	-0.003	8.497	0.000	11.571	0.000	0.000	0.000
Dundee City	3.661	0.061	1.639	0.007	0.028	0.000	0.000	-0.010	12.359	0.305	18.050	0.000	0.000	0.000
East Ayrshire	2.948	0.051	0.000	0.006	0.023	0.000	0.000	-0.013	9.479	0.060	12.554	0.000	0.000	0.000
East Dunbartonshire	2.181	0.044	0.000	0.002	0.020	0.000	0.000	-0.008	4.537	0.015	6.791	0.000	0.000	0.000
East Lothian	2.140	0.041	0.000	0.003	0.018	0.000	0.000	-0.003	5.291	0.000	7.490	0.000	0.000	0.000
East Renfrewshire	2.065	0.042	0.000	0.002	0.019	0.000	0.000	-0.002	3.744	0.010	5.880	0.000	0.000	0.000
Edinburgh, City of	8.115	0.169	0.000	0.015	0.076	0.000	0.000	-0.040	26.621	0.045	35.001	0.000	0.000	0.000
Eilean Siar	0.556	0.017	0.000	0.001	0.008	0.000	0.000	-0.012	1.498	0.000	2.068	0.000	0.000	0.000
Falkirk	3.569	0.064	0.000	0.006	0.029	0.000	0.000	-0.018	8.259	0.000	11.909	0.000	0.000	0.000
Fife	7.652	0.151	0.000	0.013	0.068	0.000	0.000	-0.039	20.465	0.016	28.326	0.000	0.000	0.000
Glasgow City	16.340	0.252	0.000	0.037	0.114	0.000	0.000	-0.007	68.628	0.020	85.384	0.000	0.000	0.000
Highland	4.385	0.105	0.000	0.007	0.047	0.000	0.000	-0.003	12.099	0.000	16.640	0.000	0.000	0.000
Inverclyde	2.071	0.035	0.000	0.004	0.016	0.000	0.000	-0.012	6.693	0.000	8.807	0.000	0.000	0.000
Midlothian	1.820	0.035	0.000	0.003	0.016	0.000	0.000	-0.010	5.183	0.057	7.104	0.000	0.000	0.000
Moray	1.885	0.038	0.000	0.002	0.017	0.000	0.000	-0.009	3.742	0.003	5.678	0.000	0.000	0.000
North Ayrshire	3.383	0.060	0.000	0.007	0.027	0.000	0.000	-0.005	11.397	0.025	14.894	0.000	0.000	0.000
North Lanarkshire	8.920	0.142	0.000	0.016	0.064	0.000	0.000	-0.001	24.309	0.100	33.550	0.000	0.000	0.000
Orkney	0.450	0.015	0.000	0.000	0.007	0.000	0.000	-0.002	0.741	0.000	1.211	0.000	0.000	0.000
Perth & Kinross	2.831	0.060	0.000	0.004	0.027	0.000	0.000	-0.008	6.628	0.000	9.542	0.000	0.000	0.000
Renfrewshire	4.040	0.072	0.000	0.008	0.032	0.160	0.000	-0.003	13.180	0.006	17.495	0.000	0.000	0.000
Scottish Borders	2.218	0.049	0.000	0.004	0.022	0.000	0.000	-0.002	5.539	0.000	7.830	0.000	0.000	0.000
Shetland	0.528	0.019	0.000	0.000	0.009	0.000	0.000	-0.003	0.638	0.000	1.191	0.000	0.000	0.000
South Ayrshire	2.433	0.047	0.000	0.005	0.022	0.000	0.000	-0.007	8.481	0.052	11.033	0.000	0.000	0.000
South Lanarkshire	7.314	0.132	0.000	0.013	0.060	0.000	0.000	-0.005	20.659	0.000	28.173	0.000	0.000	0.000
Stirling	2.010	0.038	0.000	0.002	0.017	0.000	0.000	-0.006	4.355	0.004	6.420	0.000	0.000	0.000
West Dunbartonshire	2.446	0.039	0.000	0.005	0.018	0.000	0.000	-0.022	9.384	0.009	11.879	0.000	0.000	0.000
West Lothian	4.198	0.072	0.000	0.006	0.033	0.000	0.000	-0.004	9.913	0.007	14.225	0.000	0.000	0.000
<b>Scotland</b>	<b>116.810</b>	<b>2.210</b>	<b>1.639</b>	<b>0.200</b>	<b>1.000</b>	<b>0.160</b>	<b>-0.281</b>	<b>-0.300</b>	<b>343.000</b>	<b>0.868</b>	<b>465.306</b>	<b>tbc</b>	<b>35.000</b>	<b>-4.000</b>

Please note the only change from the original Finance Circular 1/2015 is in the Community Charge Bill column (and as a consequence the Total column) as the original Circular had the Community Charge Bill funding in the wrong alphabetical order.

CAPITAL FUNDING ALLOCATIONS PER AUTHORITY FOR 2014-15 – FINAL POSITION

ANNEX I

Spending Review 2011	Final Capital Settlement 2014-15			Total Paid as General Capital Grant 2014-15					Summary of Actual Funding		
2014-15 £m Authority	General Capital Grant	Specific Grants	Total Capital Grants	General Capital Grant - Settlement	Other Funding / Adjustments			General Capital Grant Payable	General Capital Grant Payable	Specific Grants	Total Capital Funding
					Shetland	Broadband Contributions	Moray Flood Project				
Aberdeen City	24.607	0.341	24.948	24.607	0.000	0.000	0.000	24.607	24.607	0.341	24.948
Aberdeenshire	31.501	0.385	31.886	31.501	0.000	0.000	0.000	31.501	31.501	0.385	31.886
Angus	18.351	0.173	18.524	18.351	0.000	-1.000	0.000	17.351	17.351	0.173	17.524
Argyll & Bute	15.464	0.140	15.604	15.464	0.000	0.000	0.000	15.464	15.464	0.140	15.604
Clackmannanshire	6.292	0.079	6.371	6.292	0.000	-0.200	0.000	6.092	6.092	0.079	6.171
Dumfries & Galloway	22.306	0.232	22.538	22.306	0.000	-4.200	0.000	18.106	18.106	0.232	18.338
Dundee City	20.545	1.803	22.348	20.545	0.000	0.000	0.000	20.545	20.545	1.803	22.348
East Ayrshire	11.985	0.189	12.174	11.985	0.000	-1.200	0.000	10.785	10.785	0.189	10.974
East Dunbartonshire	9.894	0.164	10.058	9.894	0.000	0.000	0.000	9.894	9.894	0.164	10.058
East Lothian	11.724	0.153	11.877	11.724	0.000	0.000	0.000	11.724	11.724	0.153	11.877
East Renfrewshire	8.713	0.140	8.853	8.713	0.000	0.000	0.000	8.713	8.713	0.140	8.853
Edinburgh, City of	57.675	33.274	90.949	57.675	0.000	0.000	0.000	57.675	57.675	33.274	90.949
Eilean Siar	9.426	0.041	9.467	9.426	0.000	0.000	0.000	9.426	9.426	0.041	9.467
Falkirk	15.283	0.240	15.523	15.283	0.000	0.000	0.000	15.283	15.283	0.240	15.523
Fife	37.750	0.573	38.323	37.750	0.000	0.000	0.000	37.750	37.750	0.573	38.323
Glasgow City	75.244	81.013	156.257	75.244	0.000	0.000	0.000	75.244	75.244	81.013	156.257
Highland	53.823	1.699	55.521	53.823	0.000	0.000	0.000	53.823	53.823	1.699	55.521
Inverclyde	8.937	0.125	9.062	8.937	0.000	0.000	0.000	8.937	8.937	0.125	9.062
Midlothian	10.044	0.127	10.171	10.044	0.000	-0.250	0.000	9.794	9.794	0.127	9.921
Moray	27.251	0.138	27.389	27.251	0.000	0.000	5.481	32.732	32.732	0.138	32.870
North Ayrshire	15.460	0.212	15.672	15.460	0.000	-0.400	0.000	15.060	15.060	0.212	15.272
North Lanarkshire	35.322	2.809	38.131	35.322	0.000	-0.350	0.000	34.972	34.972	2.809	37.781
Orkney Islands	6.717	0.032	6.749	6.717	0.000	0.000	0.000	6.717	6.717	0.032	6.749
Perth & Kinross	18.002	0.232	18.234	18.002	0.000	-0.800	0.000	17.202	17.202	0.232	17.434
Renfrewshire	18.541	0.267	18.808	18.541	0.000	0.000	0.000	18.541	18.541	0.267	18.808
Scottish Borders	22.102	0.177	22.279	22.102	0.000	-4.200	0.000	17.902	17.902	0.177	18.079
Shetland Islands	7.026	0.035	7.061	7.026	5.000	0.000	0.000	12.026	12.026	0.035	12.061
South Ayrshire	13.434	0.175	13.609	13.434	0.000	-0.500	0.000	12.934	12.934	0.175	13.109
South Lanarkshire	32.379	2.201	34.580	32.379	0.000	0.000	0.000	32.379	32.379	2.201	34.580
Stirling	10.807	0.141	10.948	10.807	0.000	-0.600	0.000	10.207	10.207	0.141	10.348
West Dunbartonshire	10.374	0.142	10.516	10.374	0.000	0.000	0.000	10.374	10.374	0.142	10.516
West Lothian	21.818	0.270	22.088	21.818	0.000	-1.660	0.000	20.158	20.158	0.270	20.428
<b>Councils Total</b>	<b>688.795</b>	<b>127.722</b>	<b>816.517</b>	<b>688.795</b>	<b>5.000</b>	<b>-15.360</b>	<b>5.481</b>	<b>683.916</b>	<b>683.916</b>	<b>127.722</b>	<b>811.638</b>
Strathclyde Partnership for Transport	0.000	22.524	22.524							22.524	22.524
<b>Grand Total</b>	<b>688.795</b>	<b>150.246</b>	<b>839.041</b>	<b>688.795</b>	<b>5.000</b>	<b>-15.360</b>	<b>5.481</b>	<b>683.916</b>	<b>683.916</b>	<b>150.246</b>	<b>834.162</b>

There is no change to the Capital funding allocations for 2014-15 from Finance Circular 9/2014



CAPITAL FUNDING ALLOCATIONS PER AUTHORITY FOR 2015-16

ANNEX J

Budget 2015-16	Capital Settlement 2015-16			Total Paid as General Capital Grant 2015-16					Summary of Funding			
2015-16 £m	General Capital Grant	Specific Grants	Total Capital Grants	General Capital Grant - Settlement	Other Funding / Adjustments			General Capital Grant Payable	Total General Capital Grant Payable	Specific Grants - Settlement	Other Funding - City Deal	Total Capital Funding
Authority					Urban Broadband Contributions	Shetland Infrastructu re	Moray Flood Project					
Aberdeen City	26.518	0.338	26.856	26.518	0.000	0.000	0.000	26.518	26.518	0.338	0.000	26.856
Aberdeenshire	34.018	0.384	34.402	34.018	0.000	0.000	0.000	34.018	34.018	0.384	0.000	34.402
Angus	23.845	0.174	24.019	23.845	-1.000	0.000	0.000	22.845	22.845	0.174	0.000	23.019
Argyll & Bute	15.491	0.131	15.622	15.491	0.000	0.000	0.000	15.491	15.491	0.131	0.000	15.622
Clackmannanshire	6.511	0.078	6.589	6.511	-0.100	0.000	0.000	6.411	6.411	0.078	0.000	6.489
Dumfries & Galloway	23.418	0.228	23.646	23.418	-6.000	0.000	0.000	17.418	17.418	0.228	0.000	17.646
Dundee City	20.859	0.223	21.082	20.859	0.000	0.000	0.000	20.859	20.859	0.223	0.000	21.082
East Ayrshire	12.531	0.185	12.716	12.531	0.000	0.000	0.000	12.531	12.531	0.185	0.000	12.716
East Dunbartonshire	10.708	0.160	10.868	10.708	0.000	0.000	0.000	10.708	10.708	0.160	0.000	10.868
East Lothian	12.112	0.151	12.263	12.112	0.000	0.000	0.000	12.112	12.112	0.151	0.000	12.263
East Renfrewshire	8.194	0.137	8.331	8.194	0.000	0.000	0.000	8.194	8.194	0.137	0.000	8.331
Edinburgh, City of	57.461	32.392	89.853	57.461	0.000	0.000	0.000	57.461	57.461	32.392	0.000	89.853
Eilean Siar	9.248	0.041	9.289	9.248	0.000	0.000	0.000	9.248	9.248	0.041	0.000	9.289
Falkirk	15.972	0.236	16.208	15.972	0.000	0.000	0.000	15.972	15.972	0.236	0.000	16.208
Fife	40.212	1.868	42.080	40.212	-1.400	0.000	0.000	38.812	38.812	1.868	0.000	40.680
Glasgow City	80.010	77.681	157.691	80.010	0.000	0.000	0.000	80.010	80.010	77.681	0.000	157.691
Highland	37.694	1.883	39.577	37.694	0.000	0.000	0.000	37.694	37.694	1.883	0.000	39.577
Inverclyde	11.180	0.121	11.301	11.180	0.000	0.000	0.000	11.180	11.180	0.121	0.000	11.301
Midlothian	10.863	0.127	10.990	10.863	-0.250	0.000	0.000	10.613	10.613	0.127	0.000	10.740
Moray	12.556	0.139	12.695	12.556	0.000	0.000	2.119	14.675	14.675	0.139	0.000	14.814
North Ayrshire	15.983	0.207	16.190	15.983	-0.350	0.000	0.000	15.633	15.633	0.207	0.000	15.840
North Lanarkshire	36.722	2.743	39.466	36.722	-0.350	0.000	0.000	36.372	36.372	2.743	0.000	39.116
Orkney Islands	7.302	0.032	7.334	7.302	0.000	0.000	0.000	7.302	7.302	0.032	0.000	7.334
Perth & Kinross	30.780	0.223	31.003	30.780	-0.400	0.000	0.000	30.380	30.380	0.223	0.000	30.603
Renfrewshire	19.186	0.262	19.448	19.186	0.000	0.000	0.000	19.186	19.186	0.262	0.000	19.448
Scottish Borders	36.228	0.171	36.399	36.228	0.000	0.000	0.000	36.228	36.228	0.171	0.000	36.399
Shetland Islands	7.629	0.035	7.664	7.629	0.000	5.000	0.000	12.629	12.629	0.035	0.000	12.664
South Ayrshire	13.268	0.170	13.438	13.268	-0.250	0.000	0.000	13.018	13.018	0.170	0.000	13.188
South Lanarkshire	33.884	2.140	36.024	33.884	0.000	0.000	0.000	33.884	33.884	2.140	0.000	36.024
Stirling	11.471	0.138	11.609	11.471	0.000	0.000	0.000	11.471	11.471	0.138	0.000	11.609
West Dunbartonshire	10.689	0.137	10.826	10.689	0.000	0.000	0.000	10.689	10.689	0.137	0.000	10.826
West Lothian	18.655	0.265	18.920	18.655	-0.840	0.000	0.000	17.815	17.815	0.265	0.000	18.080
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	30.000	30.000
<b>Councils Total</b>	<b>711.200</b>	<b>123.200</b>	<b>834.400</b>	<b>711.200</b>	<b>-10.940</b>	<b>5.000</b>	<b>2.119</b>	<b>707.379</b>	<b>707.379</b>	<b>123.200</b>	<b>30.000</b>	<b>860.579</b>
Strathclyde Partnership for Transport		21.900	21.900							21.900		21.900
<b>Grand Total</b>	<b>711.200</b>	<b>145.100</b>	<b>856.300</b>	<b>711.200</b>	<b>-10.940</b>	<b>5.000</b>	<b>2.119</b>	<b>707.379</b>	<b>707.379</b>	<b>145.100</b>	<b>30.000</b>	<b>882.479</b>

There is no change to the Capital funding allocations for 2015-16 from Finance Circular 9/2014