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Local Government Finance Circular No. 4/2018

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A19829007
6 March 2018

Dear Chief Executive/Director of Finance

1. **LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2018 - SETTLEMENT FOR 2018-19 AND REDETERMINATIONS FOR 2017-18**
2. **LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2018-19**
3. **NON DOMESTIC RATES FOR 2018-19**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2018. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2018-19. The Order also confirms the changes made to amounts payable to each authority for 2017-18 since the 2017 Order.

2. This Circular provides a summary of the 2018-19 figures (and the revised Revenue allocations for 2017-18) contained in the 2018 Order, which have been revised from those contained in Local Government Finance Circular No. 5/2017.

3. The Cabinet Secretary for Finance and the Constitution wrote to all 32 local authorities on 14 December and 31 January providing details of the proposed settlement, including additional resources following Stage 1 of the Budget Bill. The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the offer letters, including the shared priorities which will improve outcomes for local people.

4. The total overall funding package for 2018-19 includes:

- an additional £159.5 million of General Revenue Grant added at Stage 1 of the Budget Bill. It should be noted that of this total £125 million is included in the 2018-19 funding allocations with the balance of £34.5 million being paid as a redetermination of the 2017-18 funding and will be paid on 28 March 2018;
- an additional £10.5 million to Shetland and Orkney Island Councils in support for inter-island ferry services;
- baselining from 2018-19 of the £130 million additional revenue investment announced at Stage 1 of the Budget Bill for 2017-18;

- £52.2 million revenue and £150 million capital to deliver on our joint agreed ambitious programme for the expansion of Early Years Education and Childcare provision. This is in addition to the £11 million of revenue which has been added to support the initial expansion of Early Years set out in the 2014 Act provisions;
- an additional £24 million to cover the additional full year cost of the teachers' pay offer for 2017-18;
- a continued funding package of £88 million, made up of £51 million to maintain teacher numbers and £37 million to support the Teacher Induction Scheme. Local authorities will continue to be required to maintain an overall pupil:teacher ratio of 13.7 and secure places for all probationers who require one under the Teacher Induction Scheme;
- an additional £66 million to support additional investment in social care in recognition of a range of pressures local authorities are facing, including support for the implementation of the Carers (Scotland) Act 2016, maintaining our joint commitment to the Living Wage (including our agreement to now extend it to cover sleepovers following the further work we have undertaken) and an increase in the Free Personal and Nursing Care payments;
- maintenance of the £355 million baseline transfer from NHS Boards to Integration Authorities in support for health and social care; and
- the continued flexibility to increase Council Tax by up to 3% which could generate an additional £77 million.

5. In addition, but outwith the local government finance settlement, a further £24.1 million of recurring baselined funding will be allocated to support the expansion of Early Years Education and Childcare initiative and a £13.6 million top up from the Offender Services budget will be allocated in support of the Criminal Justice Social Work funding within the settlement.

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

- Part A: Local Government Finance Settlement – Revenue: 2018-19 and changes in 2017-18;
- Part B: Local Government Finance Settlement – Capital: 2018-19; and
- Part C: Non-Domestic Rates for 2018-19.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2017-19;
- Annex B: Individual Revenue Allocations for 2018-19;
- Annex C: Revised Individual Revenue Allocations for 2017-18;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Additional Distributable Revenue Allocations for 2018-19;
- Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2018-19;
- Annex G: Calculation of the Main Floor Adjustment for 2018-19;
- Annex H: Redeterminations of Individual Revenue funding for 2017-18;
- Annex I: Reconciliation of the 2008-19 Changes Column;
- Annex J: General Capital Grant and Specific Capital Grants 2018-19;
- Annex K: General Capital Grant – Flood Allocations per Local Authority 2018-19; and
- Annex L: Total Local Government Funding Settlement 2018-19.

Part A: Local Government Finance Settlement – Revenue: 2018-19 and changes in 2017-18

7. In 2018-19 the Local Government Settlement provides revenue grants totalling £9,779.9 million. This is made up of General Revenue Grant totalling £6,870.250, Non Domestic Rate Income of £2,636 million, and Specific Grants totalling £273.650 million. This Finance Circular sets out the distribution of revenue funding allocations for 2018-19 and 2017-18. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2017-19 and the changes since Finance Circulars 1/2017 and 5/2017 respectively.

8. **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 2018-19 and 2017-18 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 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 for 2018-19.

9. **Annex E** provides a breakdown of additional distributable revenue allocations for 2018-19 since Finance Circular 5/2017 and **Annex F** gives a breakdown of the individual council shares of all the Ring-Fenced grants for 2018-19. Annex F also includes a breakdown of the additional funding outwith the core settlement as described in paragraph 5 above.

10. The calculation and effects of the main floor adjustment for 2018-19, which provided councils with a maximum decrease in funding of -0.4%, is set out in **Annex G** of this Circular. The setting of the floor at this level reflects requests from local government to restrict the range of annual changes in individual local authority allocations. This information updates the previous calculations set out in Finance Circular 5/2017.

11. The changes to the 2017-18 GRG figures since Local Government Finance Circular 1/2017 are set out in **Annex H**.

12. **Annex I** explains all the changes which result in the column titled 2008-2019 Changes within the 2018-19 settlement since Finance Circular 5/2017.

Part B: Local Government Finance Settlement – Capital Grants 2018-19

13. In 2018-19 the Local Government Settlement provides capital grants totalling £876.364 million. This is made up of General Capital Grant totalling £598.282 million and Specific Grants totalling £278.082 million.

14. **Annex J** sets out the distribution of the Settlement for capital grants per local authority for 2018-19.

15. **Annex K** sets out the allocations within the General Capital Grant for flood schemes for 2018-19.

16. **Annex L** summarises the Local Government Finance Settlement for 2018-19.

Part C: Non-Domestic Rates for 2018-19 and Business Rates Incentivisation Scheme

17. The Distributable Amount of Non-Domestic Rate Income for 2018-19 is confirmed as £2,636 million.

18. The following eight pieces of non-domestic rates legislation (accessible online at www.legislation.gov.uk) come into effect on 1 April 2018.

18.1. The Non-Domestic Rate (Scotland) Order 2018.

<http://www.legislation.gov.uk/ssi/2018/46/contents/made>

This Order sets the non-domestic rate poundage of 48 pence in Scotland for 2018-19.

18.2. The Non-Domestic Rates (Levying) (Scotland) Regulations 2018.

<http://www.legislation.gov.uk/ssi/2018/74/contents/made>

These regulations make provision for a poundage supplement (referred to as the Large Business Supplement) in 2018-19 of 2.6 pence on properties with a rateable value in excess of £51,000; and for reductions in non-domestic rates as a result of the Small Business Bonus Scheme (SBBS) for 2018-19.

18.3. The Non-Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018.

<http://www.legislation.gov.uk/ssi/2018/65/contents/made>

Provides up to 100% relief for premises used wholly or mainly as day nurseries.

18.4. The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2018

<http://www.legislation.gov.uk/ssi/2018/63/contents/made>

Updates the pilot relief for telecoms masts in 3 designated rural areas (maps) in the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 until 31 March 2029 and adds 17 new eligible sites.

18.5. The Non-Domestic Rates (Transitional Relief) Amendment (Scotland) Regulations 2018

<http://www.legislation.gov.uk/ssi/2018/76/contents/made>

Extends transition relief arrangements into 2018-19 for hospitality properties and Aberdeen City/Shire offices with an additional 12.5% real terms relief. Hospitality properties must have a rateable value under £1.5 million to qualify. De minimis applies to this relief. Relief does not continue for former relief, splits or hydro premises.

18.6. The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2018

<http://www.legislation.gov.uk/ssi/2018/64/contents/made>

Continues relief for hydro generation sites and increases the relief for Hydro generation where the rateable value is under £5 million to 60%. Relief for new builds ends.

18.7. The Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018

<http://www.legislation.gov.uk/ssi/2018/77/contents/made>

This relief expands Fresh Start relief by reducing eligibility criteria to 6 months unoccupied prior to new occupation, doubles the relief to 100% for the first 12 months of new occupation and extends the relief to all categories of property with rateable value under £65,000. New Start relief ends, except for properties currently in receipt of relief.

18.8. The Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018

<http://www.legislation.gov.uk/ssi/2018/75/contents/made>

Provides 100% rates relief for certain new-build properties until a year after first occupation. Additionally the Regulations ensure that no increase in rates is payable for a year in respect of certain property improvements.

19. As set out above, for 2018-19 the Non Domestic Rate poundage is set at 48p and the Large Business Supplement at 2.6p for property with a rateable value over £51,000.

20. A further Local Government Finance Circular providing updates on the Business Rates Incentivisation Scheme will be issued as soon as possible.

Enquiries relating to this Circular

21. 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 respond to these queries as quickly as possible. Contact details for COSLA are:

Vicki Bibby
0131 474 9232
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@gov.scot

Local Government Finance Settlement (Capital)
Hazel Black 0131 244 1896
Hazel.Black@gov.scot

Non-Domestic Rates
Ian Storrie 0131 244 7805
Ian.Storrie@gov.scot

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

<http://www.gov.scot/Topics/Government/local-government/17999/11203>

Yours faithfully



DONNA MACKINNON
Deputy Director, Local Government & Analytical Services Division

	2017-18 £ million	2018-19 £ million
Revenue Funding		
General Resource Grant	6,773.860	6,870.250
Non Domestic Rate Income	2,665.800	2,636.000
Specific Revenue Grants	211.008	273.650
Total Revenue	9,650.668	9,779.900
less Teachers' Induction Scheme	0.004	37.600
less Discretionary Housing Payments	9.400	10.000
less Gaelic	0.096	0.110
less Early Years Expansion	0.000	6.000
less Customer First top-up	0.000	1.940
Distributable Revenue Funding 2018-19	9,641.168	9,724.250
Distributable Revenue Funding 2017-18*		34.500
Capital Funding		
General Capital Grant	653.101	598.282
Specific Capital Grants	113.286	259.049
Distributed to SPT	20.132	19.033
Total Capital	786.519	876.364
Total Funding	10,437.187	10,690.764

* £34.500 million added at Stage 1 of the Budget Bill to be paid in 2017-18 in respect of 2018-19 it is included in the total funding for 2018-19 above.

2017-18 RECONCILIATION FROM FINANCE CIRCULAR 5/2017	
General Resource Grant	6771.022
Dundee PSO	0.898
Customer First (2015-16)	1.940
Finance Circular 4/2018	6773.860

2018-19 RECONCILIATION FROM FINANCE CIRCULAR 5/2017	
General Resource Grant	6,731.620
Stage 1 of Budget Bill	125.000
DHP	10.000
Sensory Impairment	0.020
1+2 Languages	3.000
Building Standards	-0.375
Early learning Childcare - CYPA	0.985
Revised General Resource Grant	6,870.250
Specific Revenue Grants	263.150
Stage 1 of Budget Bill - Support for Ferries	10.500
Revised Specific Revenue Grant	273.650
Non Domestic Rate Income	2,636.000
Total Revenue Finance Circular 4/2018	9,779.900

INDIVIDUAL REVENUE ALLOCATIONS FOR 2018-19

ANNEX B

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-19 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	388.017	7.068	20.821	-3.765	412.141	91.893	8.385	227.801	84.062	320.248	8.700	328.948
Aberdeenshire	500.368	9.779	21.382	-6.039	525.490	109.944	7.441	110.710	297.395	415.546	0.000	415.546
Angus	229.866	4.386	12.410	-2.853	243.809	43.132	4.477	25.101	171.099	200.677	0.000	200.677
Argyll & Bute	203.985	3.641	10.141	16.304	234.071	39.092	3.317	33.035	158.627	194.979	0.000	194.979
Clackmannanshire	108.659	1.895	5.203	-1.291	114.466	19.139	3.151	15.326	76.850	95.327	0.000	95.327
Dumfries & Galloway	323.691	6.019	18.504	-4.032	344.182	58.854	6.650	44.229	234.449	285.328	0.000	285.328
Dundee City	325.110	5.607	17.834	-4.055	344.496	47.467	10.468	55.553	231.008	297.029	0.000	297.029
East Ayrshire	255.176	4.550	11.274	-2.098	268.902	41.782	7.079	26.073	193.968	227.120	0.000	227.120
East Dunbartonshire	222.786	4.174	8.308	-2.190	233.078	49.617	2.989	21.791	158.681	183.461	0.000	183.461
East Lothian	203.335	3.817	6.497	1.199	214.848	43.590	3.402	23.744	144.112	171.258	0.000	171.258
East Renfrewshire	205.357	3.976	11.368	-1.077	219.624	42.288	2.560	14.318	160.458	177.336	0.000	177.336
Edinburgh, City of	877.128	15.652	25.524	18.575	936.879	216.243	19.340	340.474	360.822	720.636	0.000	720.636
Eilean Siar	77.566	1.527	10.279	15.827	105.199	9.483	1.820	7.702	86.194	95.716	0.000	95.716
Falkirk	313.727	5.859	20.914	-3.849	336.651	58.170	7.356	65.958	205.167	278.481	0.000	278.481
Fife	734.281	13.756	34.399	-8.714	773.722	136.675	19.375	154.138	463.534	637.047	0.000	637.047
Glasgow City	1,322.415	22.282	108.166	6.969	1,459.832	211.640	42.587	340.778	864.827	1,248.192	0.000	1,248.192
Highland	501.518	9.488	34.649	-5.256	540.399	95.827	9.815	126.537	308.220	444.572	0.000	444.572
Inverclyde	176.931	3.055	11.457	0.668	192.111	27.541	4.540	18.363	141.667	164.570	0.000	164.570
Midlothian	181.234	3.321	10.173	-2.173	192.555	34.721	4.189	28.115	125.530	157.834	0.000	157.834
Moray	181.011	3.475	9.354	-2.300	191.540	33.511	3.116	40.151	114.762	158.029	0.000	158.029
North Ayrshire	307.716	5.401	14.381	-3.778	323.720	49.372	8.904	39.471	225.973	274.348	0.000	274.348
North Lanarkshire	707.095	12.852	11.226	-2.619	728.554	114.374	18.205	104.339	491.636	614.180	0.000	614.180
Orkney Islands	75.711	1.431	6.480	-1.077	82.545	7.925	6.188	9.376	59.056	74.620	0.000	74.620
Perth & Kinross	292.690	5.496	13.428	-0.649	310.965	64.139	4.441	51.953	190.432	246.826	0.000	246.826
Renfrewshire	367.339	6.606	8.803	-4.258	378.490	68.169	8.953	120.105	181.263	310.321	0.000	310.321
Scottish Borders	236.385	4.479	14.363	-2.945	252.282	47.338	3.804	32.790	168.350	204.944	0.000	204.944
Shetland Islands	80.402	1.603	8.753	3.443	94.201	8.140	5.752	23.852	56.457	86.061	0.000	86.061
South Ayrshire	235.040	4.249	10.083	-1.034	248.338	47.401	5.047	38.299	157.591	200.937	0.000	200.937
South Lanarkshire	646.704	11.984	11.322	9.914	679.924	120.940	14.756	295.500	248.728	558.984	0.000	558.984
Stirling	191.615	3.557	12.066	-2.132	205.106	38.389	3.773	42.273	120.671	166.717	0.000	166.717
West Dunbartonshire	212.168	3.557	6.246	-0.178	221.793	33.139	6.148	78.812	103.694	188.654	0.000	188.654
West Lothian	362.254	6.812	13.910	-4.537	378.439	62.867	9.512	79.333	226.727	315.572	0.000	315.572
Scotland	11,047.280	201.354	539.718	0.000	11,788.352	2,072.802	267.540	2,636.000	6,812.010	9,715.550	8.700	9,724.250

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2017-18

ANNEX C

£million	Expenditure					Funding							
	1	2	3	4	5	6	6a	7	8	9	10	11	12
	Updated Service Provision	2008-18 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Council Tax Reform Income	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	385.725	4.829	21.554	-0.317	411.791	87.022	5.911	6.770	205.547	106.541	318.858	10.000	328.858
Aberdeenshire	496.612	11.294	22.019	-6.271	523.654	101.971	8.326	4.940	95.828	312.589	413.357	0.000	413.357
Angus	226.902	5.413	12.684	-2.497	242.502	41.375	1.725	3.593	27.233	168.576	199.402	0.000	199.402
Argyll & Bute	203.015	4.564	10.475	16.183	234.237	36.819	2.376	2.629	29.615	162.798	195.042	0.000	195.042
Clackmannanshire	107.107	2.257	5.356	-0.354	114.366	18.219	0.952	2.738	14.928	77.529	95.195	0.000	95.195
Dumfries & Galloway	319.532	7.439	19.031	-2.997	343.005	56.438	2.479	5.192	45.529	233.367	284.088	0.000	284.088
Dundee City	320.574	5.926	18.428	-3.936	340.992	46.374	1.425	9.028	66.700	217.465	293.193	0.000	293.193
East Ayrshire	252.462	5.542	11.902	-2.016	267.890	40.433	1.568	5.573	29.367	190.949	225.889	0.000	225.889
East Dunbartonshire	223.313	5.016	8.852	-2.357	234.824	45.263	4.576	2.253	23.586	159.146	184.985	0.000	184.985
East Lothian	200.711	4.571	11.347	-2.494	214.135	40.596	2.854	2.705	24.550	143.430	170.685	0.000	170.685
East Renfrewshire	204.180	4.920	13.742	-2.589	220.253	38.361	4.123	1.849	14.427	161.493	177.769	0.000	177.769
Edinburgh, City of	873.118	12.727	26.113	20.622	932.580	199.302	16.129	16.329	355.063	345.757	717.149	0.000	717.149
Eilean Siar	76.148	2.090	13.944	13.168	105.350	9.415	0.142	1.580	7.962	86.251	95.793	0.000	95.793
Falkirk	310.827	6.348	21.358	-3.615	334.918	55.219	2.490	6.375	65.438	205.396	277.209	0.000	277.209
Fife	731.713	14.544	35.338	-9.147	772.448	130.514	6.368	15.611	170.998	448.957	635.566	0.000	635.566
Glasgow City	1,311.819	21.042	113.017	11.374	1,457.252	204.425	7.217	37.587	373.238	834.785	1,245.610	0.000	1,245.610
Highland	500.584	10.635	35.747	-6.533	540.433	91.348	4.816	7.705	122.421	314.143	444.269	0.000	444.269
Inverclyde	175.731	3.667	12.005	0.672	192.075	26.543	1.277	4.001	21.283	138.971	164.255	0.000	164.255
Midlothian	177.122	3.772	10.431	-2.141	189.184	32.395	1.815	3.329	29.273	122.372	154.974	0.000	154.974
Moray	178.651	4.078	9.644	-2.364	190.009	32.198	1.134	2.210	33.406	121.061	156.677	0.000	156.677
North Ayrshire	302.586	6.320	15.164	-1.397	322.673	47.829	1.915	7.660	40.568	224.701	272.929	0.000	272.929
North Lanarkshire	704.146	14.470	12.274	-1.696	729.194	110.306	3.874	15.029	114.474	485.511	615.014	0.000	615.014
Orkney Islands	68.273	1.804	6.698	-1.126	75.649	7.674	0.171	0.473	9.688	57.643	67.804	0.000	67.804
Perth & Kinross	293.865	6.436	13.822	-3.535	310.588	60.033	4.533	3.350	52.035	190.637	246.022	0.000	246.022
Renfrewshire	362.759	6.524	9.452	-3.566	375.169	64.701	3.321	7.088	98.908	201.151	307.147	0.000	307.147
Scottish Borders	233.191	5.548	14.853	-3.020	250.572	44.380	2.809	2.966	32.673	167.744	203.383	0.000	203.383
Shetland Islands	74.272	1.738	9.398	3.922	89.330	7.992	0.188	0.482	23.240	57.428	81.150	0.000	81.150
South Ayrshire	233.424	4.897	10.579	-1.113	247.787	44.784	2.871	3.986	39.756	156.390	200.132	0.000	200.132
South Lanarkshire	647.123	9.552	12.326	8.442	677.443	114.633	5.750	12.333	287.862	256.865	557.060	0.000	557.060
Stirling	191.682	3.897	12.384	-2.363	205.600	35.460	3.529	3.070	42.829	120.712	166.611	0.000	166.611
West Dunbartonshire	209.832	3.027	10.311	-2.427	220.743	32.294	1.018	4.983	77.319	105.129	187.431	0.000	187.431
West Lothian	356.943	7.001	14.287	-4.512	373.719	59.838	2.861	7.495	90.056	213.469	311.020	0.000	311.020
Scotland	10,953.942	211.888	574.535	0.000	11,740.365	1,964.154	110.543	210.912	2,665.800	6,788.956	9,665.668	10.000	9,675.668

The explanation of each of the columns within the tables at Annex B 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 the £630 million for the council tax freeze over the period 2008-17 and (vi) new 2018-19 funding.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revision for 2016 and 2017 allocated pro-rata to each council's share of GAE plus SINA. This excludes the £34.5 million resulting from Stage 1 of the Budget Bill which is included in column 2 of Annex C. Footnote in Annex A refers.

Column 3 – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. 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 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 amount, 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, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's share of the on-going Ring-Fenced Grants for Gaelic and the Pupil Equity Fund.

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 2017-18 mid-year income.

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 2018-19.

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 per head in terms of revenue support.

Columns 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

ADDITIONAL DISTRIBUTABLE REVENUE ALLOCATIONS FOR 2018-19

ANNEX E

Local Authority	Sensory Impairment	Early Learning and Childcare Expansion	Criminal Justice Social Work	Discretionary Housing Payments	1+2 Languages	Stage 1 Budget Bill	Stage 1 Budget Bill - Support for Ferries	Changes to the Changes 2018-19	Total Additional Funding
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.014	1.418	4.056	1.632	0.101	4.388	0.000	0.006	11.615
Aberdeenshire	0.015	2.115	2.485	0.957	0.157	6.071	0.000	0.009	11.809
Angus	0.007	0.817	1.558	0.566	0.066	2.723	0.000	0.004	5.741
Argyll & Bute	0.005	0.650	0.966	0.583	0.044	2.260	0.000	0.004	4.512
Clackmannanshire	0.003	0.571	1.063	0.825	0.029	1.177	0.000	0.001	3.669
Dumfries & Galloway	0.009	1.297	2.475	1.077	0.082	3.736	0.000	0.005	8.681
Dundee City	0.009	1.561	3.972	2.071	0.081	3.481	0.000	0.005	11.180
East Ayrshire	0.007	1.183	2.329	1.729	0.070	2.825	0.000	0.004	8.147
East Dunbartonshire	0.006	0.679	0.693	0.487	0.070	2.591	0.000	0.004	4.530
East Lothian	0.006	0.761	1.129	0.612	0.063	2.369	0.000	0.004	4.944
East Renfrewshire	0.006	0.623	0.527	0.330	0.071	2.468	0.000	0.003	4.028
Edinburgh, City of	0.030	3.429	8.318	5.327	0.220	9.717	0.000	0.014	27.055
Eilean Siar	0.002	0.234	0.339	0.152	0.014	0.948	0.000	0.001	1.690
Falkirk	0.009	1.241	2.606	1.532	0.096	3.637	0.000	0.005	9.126
Fife	0.022	3.077	6.296	3.806	0.218	8.540	0.000	0.012	21.971
Glasgow City	0.036	6.796	13.691	9.201	0.301	13.833	0.000	0.020	43.878
Highland	0.014	1.842	3.065	1.702	0.132	5.890	0.000	0.008	12.653
Inverclyde	0.005	0.677	1.363	0.905	0.042	1.897	0.000	0.003	4.892
Midlothian	0.005	0.770	1.186	0.885	0.056	2.061	0.000	0.003	4.966
Moray	0.006	0.678	1.133	0.409	0.052	2.157	0.000	0.003	4.438
North Ayrshire	0.008	1.522	2.957	2.033	0.079	3.353	0.000	0.005	9.957
North Lanarkshire	0.020	3.247	6.018	3.466	0.212	7.978	0.000	0.012	20.953
Orkney Islands	0.001	0.189	0.271	0.080	0.012	0.889	5.500	0.001	6.943
Perth & Kinross	0.009	0.903	1.816	0.555	0.078	3.412	0.000	0.005	6.778
Renfrewshire	0.010	1.860	2.862	1.883	0.101	4.101	0.000	0.006	10.823
Scottish Borders	0.007	0.877	1.177	0.751	0.063	2.780	0.000	0.004	5.659
Shetland Islands	0.001	0.243	0.290	0.120	0.014	0.995	5.000	0.002	6.665
South Ayrshire	0.007	0.988	1.670	1.174	0.060	2.638	0.000	0.004	6.541
South Lanarkshire	0.019	2.569	4.220	2.897	0.190	7.440	0.000	0.010	17.345
Stirling	0.006	0.715	1.491	0.546	0.053	2.208	0.000	0.003	5.022
West Dunbartonshire	0.005	0.944	1.799	1.876	0.055	2.208	0.000	0.003	6.890
West Lothian	0.011	1.724	2.629	1.931	0.118	4.229	0.000	0.006	10.648
Scotland	0.320	46.200	86.450	52.100	3.000	125.000	10.500	0.179	323.749

ESTIMATES OF RING-FENCED GRANT REVENUE FUNDING FOR 2018-19

ANNEX F

Local Authority	Gaelic £m	Pupil Equity Fund £m	Criminal Justice Social Work £m	Early Years Expansion £m	Not part of the settlement	
					Criminal Justice Social Work Top-Up £m	Early Years Expansion Top-up £m
Aberdeen City	0.120	2.791	4.057	1.418	0.531	0.887
Aberdeenshire	0.012	2.829	2.485	2.115	0.384	1.326
Angus	0.035	2.067	1.558	0.817	0.172	0.509
Argyll & Bute	0.365	1.336	0.966	0.650	0.093	0.387
Clackmannanshire	0.009	1.508	1.063	0.571	0.255	0.273
Dumfries & Galloway	0.000	2.878	2.475	1.297	0.322	0.710
Dundee City	0.000	4.935	3.972	1.561	0.473	0.711
East Ayrshire	0.144	3.423	2.329	1.183	0.224	0.554
East Dunbartonshire	0.065	1.552	0.693	0.679	0.067	0.420
East Lothian	0.000	1.512	1.129	0.761	0.170	0.473
East Renfrewshire	0.016	1.394	0.527	0.623	0.051	0.398
Edinburgh, City of	0.330	7.263	8.318	3.429	1.393	1.992
Eilean Siar	0.970	0.277	0.339	0.234	0.039	0.138
Falkirk	0.014	3.495	2.606	1.241	0.513	0.721
Fife	0.000	10.002	6.295	3.077	0.742	1.638
Glasgow City	0.520	21.580	13.691	6.796	3.995	2.723
Highland	0.940	3.968	3.065	1.842	0.403	1.127
Inverclyde	0.082	2.418	1.363	0.677	0.266	0.332
Midlothian	0.000	2.233	1.186	0.770	0.173	0.483
Moray	0.000	1.305	1.133	0.678	0.109	0.432
North Ayrshire	0.067	4.358	2.957	1.522	0.588	0.639
North Lanarkshire	0.265	8.675	6.018	3.247	0.601	1.548
Orkney Islands	0.000	0.228	0.271	0.189	0.032	0.108
Perth & Kinross	0.113	1.609	1.816	0.903	0.197	0.583
Renfrewshire	0.022	4.209	2.862	1.860	0.276	0.806
Scottish Borders	0.001	1.749	1.177	0.877	0.201	0.547
Shetland Islands	0.000	0.219	0.290	0.243	0.033	0.145
South Ayrshire	0.012	2.377	1.670	0.988	0.205	0.463
South Lanarkshire	0.145	7.822	4.220	2.569	0.520	1.314
Stirling	0.125	1.442	1.491	0.715	0.164	0.397
West Dunbartonshire	0.018	3.387	1.799	0.944	0.173	0.465
West Lothian	0.000	5.159	2.629	1.724	0.265	0.851
Scotland	4.390	120.000	86.450	46.200	13.630	24.100

**

Note: These figures are provisional and represent the current best estimates. The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course by the policy team.

** £6 million hold back for Early Years Expansion (totalling £52.200 million)

CALCULATION OF THE MAIN FLOOR ADJUSTMENT FOR 2018-19

ANNEX G

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Orkney Islands	60.893	3.9%	-1.077	59.815	2.08%
Midlothian	122.842	3.3%	-2.173	120.668	1.49%
Dundee City	229.189	3.0%	-4.055	225.134	1.17%
West Lothian	256.436	2.7%	-4.537	251.899	0.87%
Renfrewshire	240.678	2.3%	-4.258	236.420	0.47%
Aberdeenshire	341.328	1.9%	-6.039	335.288	0.10%
Moray	129.976	1.8%	-2.300	127.677	0.04%
Falkirk	217.552	1.8%	-3.849	213.703	0.04%
Scottish Borders	166.444	1.8%	-2.945	163.499	-0.04%
Angus	161.222	1.7%	-2.853	158.370	-0.09%
Dumfries & Galloway	227.869	1.6%	-4.032	223.838	-0.15%
Clackmannanshire	72.947	1.5%	-1.291	71.656	-0.30%
North Ayrshire	213.526	1.4%	-3.778	209.748	-0.39%
West Dunbartonshire	138.865	-0.3%	-0.178	138.687	-0.40%
Perth & Kinross	191.329	-0.1%	-0.649	190.679	-0.40%
South Ayrshire	155.802	0.3%	-1.034	154.768	-0.40%
East Renfrewshire	138.923	0.4%	-1.077	137.845	-0.40%
East Ayrshire	177.632	0.8%	-2.098	175.534	-0.40%
Stirling	129.770	1.3%	-2.132	127.638	-0.40%
East Dunbartonshire	142.843	1.2%	-2.190	140.653	-0.40%
North Lanarkshire	484.258	0.1%	-2.619	481.640	-0.40%
Aberdeen City	244.880	1.2%	-3.765	241.115	-0.40%
Highland	357.856	1.1%	-5.256	352.600	-0.40%
Fife	513.503	1.3%	-8.714	504.790	-0.40%
Inverclyde	123.861	-0.9%	0.668	124.529	-0.40%
East Lothian	134.439	-1.3%	1.199	135.638	-0.40%
Shetland Islands	69.158	-5.1%	3.443	72.601	-0.40%
Glasgow City	928.768	-1.1%	6.969	935.737	-0.40%
South Lanarkshire	429.785	-2.6%	9.914	439.698	-0.40%
Eilean Siar	67.430	-19.3%	15.827	83.257	-0.40%
Argyll & Bute	133.318	-11.3%	16.304	149.622	-0.40%
Edinburgh (City of)	512.225	-3.9%	18.575	530.800	-0.40%
Scotland	7,515.547	-0.17%	0.000	7,515.547	-0.17%

REDETERMINATION OF INDIVIDUAL COUNCIL REVENUE ALLOCATIONS FOR 2017-18

ANNEX H

Emillion	Undistributed Sums	NEW (Post circular 1/2017)						NEW Post Circular 5/2017					Paid in 2017-18	
	Temporary Accommodation	Council Tax Reduction Scheme	Council Tax Reduction Scheme (ADMIN)	Building Warrant Fees	Customer First 2017-18	Discretionary Housing Payments (ADMIN Funding)	Sensory Impairment	Teachers Pay	Dundee PSO	Teacher Induction Scheme	Customer First 2015-16	Total	*Stage 1 Budget Bill increase	Total
Aberdeen City	0.917	1.449	0.026	-0.050	0.000	0.024	0.014	0.195	0.000	1.042	0.000	3.617	1.211	4.828
Aberdeenshire	0.877	1.605	0.024	-0.082	0.000	0.022	0.015	0.314	0.000	1.957	0.000	4.732	1.676	6.408
Angus	0.264	0.746	0.012	-0.025	0.000	0.019	0.007	0.133	0.000	0.617	0.000	1.773	0.751	2.524
Argyll & Bute	0.254	0.729	0.010	-0.034	0.000	0.019	0.005	0.097	0.000	0.339	0.000	1.419	0.624	2.043
Clackmannanshire	0.274	0.419	0.006	-0.007	0.000	0.014	0.003	0.061	0.000	0.430	0.000	1.200	0.325	1.525
Dumfries & Galloway	0.564	1.160	0.020	-0.042	0.000	0.033	0.009	0.174	0.000	1.202	0.000	3.120	1.031	4.151
Dundee City	0.607	1.547	0.025	-0.022	0.000	0.052	0.009	0.160	0.898	0.832	0.000	4.108	0.961	5.069
East Ayrshire	0.086	1.074	0.014	-0.023	0.000	0.043	0.007	0.140	0.000	0.813	0.000	2.154	0.780	2.934
East Dunbartonshire	0.334	0.596	0.005	-0.020	0.000	0.012	0.006	0.149	0.000	2.579	0.000	3.661	0.715	4.376
East Lothian	0.785	0.636	0.009	-0.021	0.000	0.016	0.006	0.114	0.000	0.767	0.000	2.312	0.654	2.966
East Renfrewshire	0.105	0.592	0.006	-0.024	0.000	0.009	0.006	0.152	0.000	1.300	0.000	2.146	0.681	2.827
Edinburgh, City of	2.107	3.395	0.047	-0.116	0.000	0.107	0.030	0.399	0.000	1.687	0.000	7.656	2.682	10.338
Eilean Siar	0.155	0.154	0.003	-0.009	0.000	0.003	0.002	0.038	0.000	0.266	0.000	0.612	0.262	0.874
Falkirk	0.579	1.055	0.017	-0.026	0.000	0.035	0.009	0.192	0.000	1.394	0.000	3.255	1.004	4.259
Fife	1.141	2.729	0.041	-0.069	0.000	0.093	0.022	0.415	0.000	3.196	0.000	7.568	2.357	9.925
Glasgow City	3.997	8.703	0.112	-0.072	0.000	0.191	0.036	0.594	0.000	3.658	0.000	17.219	3.818	21.037
Highland	1.164	2.011	0.030	-0.072	0.000	0.036	0.014	0.280	0.000	2.043	0.000	5.506	1.626	7.132
Inverclyde	0.128	0.619	0.013	-0.012	0.000	0.026	0.005	0.087	0.000	0.601	0.000	1.467	0.523	1.990
Midlothian	1.098	0.620	0.007	-0.016	0.000	0.019	0.005	0.107	0.000	0.497	0.000	2.337	0.569	2.906
Moray	0.313	0.508	0.008	-0.028	0.000	0.012	0.006	0.101	0.000	0.415	0.000	1.335	0.595	1.930
North Ayrshire	0.430	1.512	0.023	-0.041	0.000	0.053	0.008	0.165	0.000	0.866	0.000	3.016	0.925	3.941
North Lanarkshire	1.201	2.197	0.044	-0.040	1.940	0.091	0.020	0.414	0.000	2.097	1.940	9.904	2.202	12.106
Orkney	0.062	0.087	0.002	-0.008	0.000	0.002	0.001	0.030	0.000	0.239	0.000	0.415	0.245	0.660
Perth & Kinross	0.650	0.725	0.010	-0.040	0.000	0.020	0.009	0.160	0.000	0.917	0.000	2.451	0.942	3.393
Renfrewshire	0.378	1.328	0.023	-0.032	0.000	0.044	0.010	0.196	0.000	1.438	0.000	3.385	1.132	4.517
Scottish Borders	0.185	0.675	0.010	-0.032	0.000	0.021	0.007	0.125	0.000	0.507	0.000	1.498	0.767	2.265
Shetland	0.289	0.082	0.001	-0.006	0.000	0.002	0.001	0.039	0.000	0.131	0.000	0.539	0.275	0.814
South Ayrshire	0.508	1.200	0.017	-0.025	0.000	0.031	0.007	0.128	0.000	0.751	0.000	2.617	0.728	3.345
South Lanarkshire	1.408	1.988	0.040	-0.057	0.000	0.075	0.019	0.391	0.000	2.213	0.000	6.077	2.053	8.130
Stirling	0.434	0.417	0.007	-0.026	0.000	0.013	0.006	0.109	0.000	1.003	0.000	1.963	0.609	2.572
West Dunbartonshire	0.487	0.693	0.015	-0.013	0.000	0.031	0.005	0.113	0.000	0.606	0.000	1.937	0.610	2.547
West Lothian	0.719	1.049	0.019	-0.035	0.000	0.047	0.011	0.228	0.000	1.066	0.000	3.104	1.167	4.271
Scotland	22.500	42.300	0.646	-1.125	1.940	1.215	0.320	6.000	0.898	37.469	1.940	114.103	34.500	148.603

* Paid in 2017-18 but in respect of 2018-19

RECONCILIATION OF THE 2008-19 CHANGES COLUMN

ANNEX I

£million	2018-19 GAE plus SINA	Percentage Shares	Circ 5/2017 2008-19 Changes	Circ 5/2017 Adjusted	Movement in Changes	Circ 4/2018 2008-19 Changes
Aberdeen City	278.037	3.510	7.062	7.073	-0.005	7.068
Aberdeenshire	384.658	4.857	9.770	9.785	-0.006	9.779
Angus	172.517	2.178	4.382	4.389	-0.003	4.386
Argyll & Bute	143.210	1.808	3.637	3.643	-0.002	3.641
Clackmannanshire	74.561	0.941	1.894	1.897	-0.001	1.895
Dumfries & Galloway	236.756	2.989	6.014	6.023	-0.004	6.019
Dundee City	220.541	2.784	5.602	5.610	-0.004	5.607
East Ayrshire	178.980	2.260	4.546	4.553	-0.003	4.550
East Dunbartonshire	164.191	2.073	4.170	4.177	-0.003	4.174
East Lothian	150.135	1.896	3.813	3.819	-0.002	3.817
East Renfrewshire	156.411	1.975	3.973	3.979	-0.003	3.976
Edinburgh, City of	615.690	7.773	15.638	15.662	-0.010	15.652
Eilean Siar	60.068	0.758	1.526	1.528	-0.001	1.527
Falkirk	230.484	2.910	5.854	5.863	-0.004	5.859
Fife	541.112	6.832	13.744	13.765	-0.009	13.756
Glasgow City	876.472	11.066	22.262	22.296	-0.014	22.282
Highland	373.221	4.712	9.480	9.494	-0.006	9.488
Inverclyde	120.176	1.517	3.052	3.057	-0.002	3.055
Midlothian	130.621	1.649	3.318	3.323	-0.002	3.321
Moray	136.677	1.726	3.472	3.477	-0.002	3.475
North Ayrshire	212.443	2.682	5.396	5.404	-0.004	5.401
North Lanarkshire	505.530	6.383	12.840	12.860	-0.008	12.852
Orkney	56.307	0.711	1.430	1.432	-0.001	1.431
Perth & Kinross	216.179	2.729	5.491	5.499	-0.004	5.496
Renfrewshire	259.838	3.281	6.600	6.610	-0.004	6.606
Scottish Borders	176.166	2.224	4.475	4.482	-0.003	4.479
Shetland	63.049	0.796	1.601	1.604	-0.001	1.603
South Ayrshire	167.135	2.110	4.245	4.252	-0.003	4.249
South Lanarkshire	471.406	5.952	11.974	11.992	-0.008	11.984
Stirling	139.924	1.767	3.554	3.560	-0.002	3.557
West Dunbartonshire	139.933	1.767	3.554	3.560	-0.002	3.557
West Lothian	267.956	3.383	6.806	6.817	-0.004	6.812
Scotland	7920.384	100.000	201.175	201.485	-0.131	201.354

2018-19	Capital Settlement to be paid in 2018-19			Specific grants to be paid in 2018-19					
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Total
Aberdeen City	23.677	0.313	23.990	0.000	0.000	0.000	0.313	0.000	0.313
Aberdeenshire	37.135	0.357	37.492	0.000	0.000	0.000	0.357	0.000	0.357
Angus	12.601	0.159	12.760	0.000	0.000	0.000	0.159	0.000	0.159
Argyll & Bute	12.938	0.119	13.057	0.000	0.000	0.000	0.119	0.000	0.119
Clackmannanshire	5.425	0.070	5.495	0.000	0.000	0.000	0.070	0.000	0.070
Dumfries & Galloway	21.667	0.204	21.871	0.000	0.000	0.000	0.204	0.000	0.204
Dundee City	20.158	0.202	20.360	0.000	0.000	0.000	0.202	0.000	0.202
East Ayrshire	12.689	0.166	12.855	0.000	0.000	0.000	0.166	0.000	0.166
East Dunbartonshire	9.567	0.146	9.713	0.000	0.000	0.000	0.146	0.000	0.146
East Lothian	12.057	0.142	12.199	0.000	0.000	0.000	0.142	0.000	0.142
East Renfrewshire	7.166	0.128	7.294	0.000	0.000	0.000	0.128	0.000	0.128
Edinburgh, City of	49.405	28.641	78.046	0.000	0.000	27.950	0.691	0.000	28.641
Eilean Siar	8.069	0.037	8.106	0.000	0.000	0.000	0.037	0.000	0.037
Falkirk	14.559	0.217	14.776	0.000	0.000	0.000	0.217	0.000	0.217
Fife	32.675	1.990	34.665	0.000	1.486	0.000	0.504	0.000	1.990
Glasgow City	68.017	68.084	136.101	0.000	2.952	64.295	0.837	0.000	68.084
Highland	40.985	0.320	41.305	0.000	0.000	0.000	0.320	0.000	0.320
Inverclyde	8.282	0.108	8.390	0.000	0.000	0.000	0.108	0.000	0.108
Midlothian	9.777	0.121	9.898	0.000	0.000	0.000	0.121	0.000	0.121
Moray	10.833	0.131	10.964	0.000	0.000	0.000	0.131	0.000	0.131
North Ayrshire	0.000	1.894	1.894	0.000	1.709	0.000	0.185	0.000	1.894
North Lanarkshire	29.763	2.858	32.621	0.000	2.396	0.000	0.462	0.000	2.858
Orkney Islands	6.389	0.030	6.419	0.000	0.000	0.000	0.030	0.000	0.030
Perth & Kinross	16.831	0.205	17.036	0.000	0.000	0.000	0.205	0.000	0.205
Renfrewshire	16.094	0.239	16.333	0.000	0.000	0.000	0.239	0.000	0.239
Scottish Borders	26.135	0.156	26.291	0.000	0.000	0.000	0.156	0.000	0.156
Shetland Islands	6.612	0.031	6.643	0.000	0.000	0.000	0.031	0.000	0.031
South Ayrshire	11.064	0.153	11.217	0.000	0.000	0.000	0.153	0.000	0.153
South Lanarkshire	27.607	1.333	28.940	0.000	0.901	0.000	0.432	0.000	1.333
Stirling	10.601	0.128	10.729	0.000	0.000	0.000	0.128	0.000	0.128
West Dunbartonshire	14.478	0.122	14.600	0.000	0.000	0.000	0.122	0.000	0.122
West Lothian	15.026	0.245	15.271	0.000	0.000	0.000	0.245	0.000	0.245
Undistributed	0.000	150.000	150.000	0.000	0.000	0.000	0.000	150.000	150.000
Councils Total	598.282	259.049	857.331	0.000	9.444	92.245	7.360	150.000	259.049
Strathclyde Partnership for Transport		19.033	19.033	19.033	0.000	0.000	0.000	0.000	19.033
Grand Total	598.282	278.082	876.364	19.033	9.444	92.245	7.360	150.000	278.082

GENERAL CAPITAL GRANT – FLOOD ALLOCATIONS 2018-19 PER LOCAL AUTHORITY

ANNEX K

Council	Flood Scheme	Total 2018-19 £m
Aberdeenshire Council	Stonehaven	8.841
Aberdeenshire Council	Huntly	-0.663
Angus Council	Arbroath	-0.338
Argyll & Bute Council	Campbeltown	0.083
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	0.906
Dumfries & Galloway Council	Stranraer work item 4 &6	-0.128
Dumfries & Galloway Council	Langholm	0.100
Dumfries & Galloway Council	Newton Stewart/ River Cree	1.200
Dundee City Council	Broughty Ferry	1.654
Dundee City Council	Dundee	0.574
East Ayrshire Council	New Cumnock	0.600
East Dunbartonshire Council	Park Burn	0.060
East Lothian Council	Musselburgh	1.809
East Lothian Council	Haddington	0.000
Falkirk Council	Grangemouth FPS	1.173
Fife Council	Kinness Burn	0.192
Glasgow City Council	White Cart Water Phase 3	1.664
Glasgow City Council	Camlachie Burn	0.830
Highland Council	Smithton and Culloden	9.093
Highland Council	Caol and Lochyside	0.294
Highland Council	Drumnadrochit	0.196
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
Inverclyde Council	Inverclyde FPS - Coves Burn	-0.300
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	0.000
North Ayrshire Council	Millport Coastal	-5.256
North Ayrshire Council	Upper Garnock FPS	-7.476
North Ayrshire Council	Mill Burn Millport	0.080
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	0.560
Perth & Kinross Council	Milnathort	0.000
Perth & Kinross Council	South Kinross	0.000
Perth & Kinross Council	Scone	0.060
Scottish Borders Council	Hawick	11.703
Stirling Council	Bridge of Allan	-0.274
Stirling Council	Stirling	0.753
Stirling Council	Callander	0.075
West Dunbartonshire Council	Gruggies Burn	5.520
	Total	33.585

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2018-19

ANNEX L

Local Authority	Revised Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Stage 1 Paid in 2017-18	Total 2018-19 Revenue	General Capital Grant	Specific Grant	Total 2018-19 Capital	2018-19 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	8.385	227.801	92.762	1.211	330.159	23.677	0.313	23.990	354.149
Aberdeenshire	7.441	110.710	297.395	1.676	417.222	37.135	0.357	37.492	454.714
Angus	4.477	25.101	171.099	0.751	201.428	12.601	0.159	12.760	214.188
Argyll & Bute	3.317	33.035	158.627	0.624	195.603	12.938	0.119	13.057	208.660
Clackmannanshire	3.151	15.326	76.850	0.325	95.652	5.425	0.070	5.495	101.147
Dumfries & Galloway	6.650	44.229	234.449	1.031	286.359	21.667	0.204	21.871	308.230
Dundee City	10.468	55.553	231.008	0.961	297.990	20.158	0.202	20.360	318.350
East Ayrshire	7.079	26.073	193.968	0.780	227.900	12.689	0.166	12.855	240.755
East Dunbartonshire	2.989	21.791	158.681	0.715	184.176	9.567	0.146	9.713	193.889
East Lothian	3.402	23.744	144.112	0.654	171.912	12.057	0.142	12.199	184.111
East Renfrewshire	2.560	14.318	160.458	0.681	178.017	7.166	0.128	7.294	185.311
Edinburgh, City of	19.340	340.474	360.822	2.682	723.318	49.405	28.641	78.046	801.364
Eilean Siar	1.820	7.702	86.194	0.262	95.978	8.069	0.037	8.106	104.084
Falkirk	7.356	65.958	205.167	1.004	279.485	14.559	0.217	14.776	294.261
Fife	19.375	154.138	463.534	2.357	639.404	32.675	1.990	34.665	674.069
Glasgow City	42.587	340.778	864.827	3.818	1,252.010	68.017	68.084	136.101	1,388.111
Highland	9.815	126.537	308.220	1.626	446.198	40.985	0.320	41.305	487.503
Inverclyde	4.540	18.363	141.667	0.523	165.093	8.282	0.108	8.390	173.483
Midlothian	4.189	28.115	125.530	0.569	158.403	9.777	0.121	9.898	168.301
Moray	3.116	40.151	114.762	0.595	158.624	10.833	0.131	10.964	169.588
North Ayrshire	8.904	39.471	225.973	0.925	275.273	0.000	1.894	1.894	277.167
North Lanarkshire	18.205	104.339	491.636	2.202	616.382	29.763	2.858	32.621	649.003
Orkney	6.188	9.376	59.056	0.245	74.865	6.389	0.030	6.419	81.284
Perth & Kinross	4.441	51.953	190.432	0.942	247.768	16.831	0.205	17.036	264.804
Renfrewshire	8.953	120.105	181.263	1.132	311.453	16.094	0.239	16.333	327.786
Scottish Borders	3.804	32.790	168.350	0.767	205.711	26.135	0.156	26.291	232.002
Shetland	5.752	23.852	56.457	0.275	86.336	6.612	0.031	6.643	92.979
South Ayrshire	5.047	38.299	157.591	0.728	201.665	11.064	0.153	11.217	212.882
South Lanarkshire	14.756	295.500	248.728	2.053	561.037	27.607	1.333	28.940	589.977
Stirling	3.773	42.273	120.671	0.609	167.326	10.601	0.128	10.729	178.055
West Dunbartonshire	6.148	78.812	103.694	0.610	189.264	14.478	0.122	14.600	203.864
West Lothian	9.512	79.333	226.727	1.167	316.739	15.026	0.245	15.271	332.010
Undistributed	6.110	0.000	49.540	0.000	55.650	0.000	150.000	150.000	205.650
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	0.000	19.033	19.033	19.033
Scotland	273.650	2,636.000	6,870.250	34.500	9,814.400	598.282	278.082	876.364	10,690.764