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Local Government Finance Circular No. 2/2019

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A23379521
7 March 2019

Dear Chief Executive/Director of Finance

1. **LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2019 - SETTLEMENT FOR 2019-20 AND REDETERMINATIONS FOR 2018-19**
2. **LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2018-20**
3. **NON-DOMESTIC RATES FOR 2019-20**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2019. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2019-20 and the changes made to amounts payable to each authority for 2018-19 since the 2018 Order.

2. This Circular provides a summary of the 2019-20 figures (and the revised revenue allocations for 2018-19) which have been updated from those contained in Local Government Finance Circular No. 8/2018.

3. The Cabinet Secretary for Finance, Economy and Fair Work wrote to all 32 local authorities on 12 December and 31 January providing details of the proposed settlement, including additional resources and flexibility 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 2019-20 includes:

- An additional £90 million of General Revenue Grant added at Stage 1 of the Budget Bill;
- The flexibility to increase the Council Tax by 3% in real terms which equates to 4.79% next year;
- Baselineing from 2019-20 of the full £170 million additional revenue investment announced at Stage 1 of the Budget Bill for 2018-19;
- An additional £210 million revenue and £25 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
- In addition to the £66 million baselined provision from 2018-19, a further £29.5 million is included to support expansion of Free Personal and Nursing Care for under 65s, as set out in the Programme for Government, and £10.5 million for the implementation of the Carers Act;

- £120 million for additional investment in integration, including delivery of the Living Wage and uprating free personal care, and includes £12 million for school counselling services (see Cabinet Secretary's letter of 31 January regarding increased flexibility);
- The ongoing additional £88 million to maintain the pupil teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- An allocation of £3.3 million for Barclay Review implementation costs;
- Repayment in full of the reprofiled £150 million capital funding; and
- A new £50 million Town Centre Fund to enable local authorities to stimulate and support place-based economic improvements and inclusive growth through a wide range of investments which contribute to the regeneration and sustainability of town centres.

5. It should be noted that the distributable General Revenue Grant figures contained in this Circular differ from the amount approved in the Order by a total of £35.498 million, the distribution of which was agreed with COSLA after the Order was laid. The breakdown of the £35.498 million is as follows; Free Personal Care for the under 65s (£29.5 million); 1+2 Languages (£3 million); Scottish Assessors Association Barclay Implementation (£2.498 million); and the increase in the Carers Act extension (£0.5 million). These sums will be subject to a future Parliamentary approval. In addition, following the outcome of negotiations with teachers, further funding will be provided in 2019-20 to meet the Scottish Government's share of the costs for the Teacher's Pay Award.

6. Local authorities (and other public bodies) will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.

7. We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. Whatever decision the UK Government eventually takes, the Scottish Government will commit to pass on to local government the full consequential that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

8. Alongside the funding set out in this Circular it should be noted that there are a number of further funding streams out-with the local government finance settlement for particular policy initiatives which benefit local government services. Table 6.15 in the Scottish Government's "Budget Document: 2019-20", which was published on 12 December, provides further details of these funding streams.

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

Part A:- Local Government Finance Settlement – Revenue: 2019-20 and changes in 2018-19;
 Part B:- Local Government Finance Settlement – Capital: 2019-20 and changes in 2018-19;
 Part C:- Non-Domestic Rates for 2019-20.

10. The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2018-20;
 Annex B: Individual Revenue Allocations for 2019-20;
 Annex C: Revised Individual Revenue Allocations for 2018-19;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Additional Distributable Revenue Allocations for 2019-20
 Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2019-20;
 Annex G: Floor calculation for 2019-20;
 Annex H: Redeterminations of Individual Revenue funding for 2018-19;

Annex I: 2008-20 Changes Column;
Annex J: General Capital Grant and Specific Capital Grants for 2019-20;
Annex K: Revised General Capital Grant and Specific Capital Grants for 2018-19;
Annex L: General Capital Grant – Flood Allocations Per Local Authority 2019-20; and
Annex M: Total Local Government Funding Settlement for 2019-20.

Part A: Local Government Finance Settlement - Revenue: 2019-20 and changes in 2018-19

11. This Finance Circular sets out the distribution of revenue funding allocations for 2019-20 and 2018-19. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2018-20.

12. **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 estimated Ring-Fenced Revenue Grants) for each council for 2019-20 and 2018-19. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

13. **Annex E** gives a breakdown of additional distributable revenue allocations for 2019-20 since Finance Circular 8/2018, this includes the distribution of £2.498 million for Barclay implementation costs in respect of the additional costs that will fall to be met by the Scottish Assessors Association (SAA). Following agreement of the distribution of the SAA funding by COSLA Leaders at their meeting on 22 February, the Scottish Government expects constituent local authorities to pass on these amounts in full to the relevant Assessor and/or Valuation Joint Board. The remaining undistributed sum for Barclay implementation costs will be subject to further discussion with COSLA.

14. **Annex F** gives a breakdown of the individual council shares of all the estimated Ring-Fenced revenue grant allocations for 2019-20.

15. The calculation and effects of the main floor adjustment for 2019-20, which provided councils with a maximum decrease in funding of 2.52%, is set out in **Annex G** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology.

16. This Circular confirms that the calculation behind the **85% funding floor** applied in 2018-19 has been retained for 2019-20. The methodology compares total revenue funding plus local authorities estimated council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head.

17. The changes to the 2018-19 GRG figures since Local Government Finance Circular 8/2018 are set out in **Annex H**

18. **Annex I** summarises the column within the settlement titled 2008-2020 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2019-20

19. In 2019-20 the Local Government Settlement provides capital grants totalling £1,084.210 million. This is made up of General Capital Grant totalling £703.969 million and Specific Grants totalling £380.241 million.

20. **Annex J** sets out the distribution for the General Capital Grants per local authority for 2019-20.

21. **Annex K** sets out the revised distribution for the General Capital Grants per local authority for 2018-19. An additional £0.425 million has been allocated to West Lothian to be transferred to the Improvement Service in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.
22. **Annex L** sets out the allocations within the General Capital Grant for flood schemes for 2019-20
23. **Annex M** summarises the Local Government Finance Settlement for 2019-20.

Part C: Non- Domestic Rates for 2019-20 and Business Rates Incentivisation Scheme

24. The Distributable Amount of Non-Domestic Rate Income for 2019-20 is confirmed as £2,853 million.

25. The following eight pieces of non-domestic rates legislation (accessible online at www.legislation.gov.uk) come into effect on 1 April 2019.

25.1. The Non-Domestic Rate (Scotland) Order 2019

This Order sets the non-domestic rate poundage of 49 pence in Scotland for 2019-20.

25.2. The Non-Domestic Rates (Levying) (Scotland) Regulations 2019

These regulations make provision for a poundage supplement (referred to as the Large Business Supplement) in 2019-20 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 2019-20. There is no change compared to 2018-19.

25.3. The Non-Domestic Rates (Telecommunications Installations) (Scotland) Amendment Regulations 2019

Updates the pilot relief for telecoms masts in 3 designated rural areas (maps) in the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, and the grid coordinates set out in *Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References and dated 12th February 2018* (17 sites) in The Non-Domestic Rates (Telecommunication Installations) (Scotland) Amendment Regulations 2018. This document is replaced with *Non-Domestic Rates Relief – Mobile Masts Pilot Extension – Eligible Grid References - 30 January 2019* (46 sites). This relief was last year made available to 31 March 2019.

25.4. The Non-Domestic Rates (Transitional Relief) Amendment (Scotland) Regulations 2019

Extends transition relief arrangements into 2019-20 for hospitality properties and Aberdeen City/Shire offices with an additional 12.5% real terms relief (14.8% in cash terms with inflation set at 2.1%, which is the percentage increase in the non-domestic rates poundage between 2018-19 and 2019-20). 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.

25.5. The Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019

Provides 'Business Growth Accelerator' relief: 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.

25.6. The Non-Domestic Rating (Telecommunications New Fibre Infrastructure) (Scotland) Order 2019

This Order provides for a separate entry to be made in the valuation roll for telecommunications new fibre infrastructure. This is fibre infrastructure which is laid, flown, blown, affixed or attached on or after 1 April 2019. Without this Order there would be no

requirement that this infrastructure be valued separately from the rest of the telecommunications network it may be a part of.

25.7. The Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019

These Regulations provide 100% relief on telecommunications new fibre infrastructure up to 31 March 2029.

25.8. The Non-Domestic Rating (Valuation of Utilities) (Scotland) Amendment Order 2019

This provides a routine update to The Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 amending the definition of electricity generation, amending a company name and adding another, and removing an unnecessary reference to the date of registration of certain companies.

26. As set out above, for 2019-20 the Non Domestic Rate poundage is set at 49p and the Large Business Supplement at 2.6p for property with a rateable value over £51,000.

27. Details of the Business Rates Incentivisation Scheme (BRIS) outcome of the amounts to be retained by local authorities for 2017-18, revised targets for 2018-19 and provisional targets for 2019-20 will be confirmed shortly.

Enquiries relating to this Circular

28. 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 this Circular 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:

Lauren Bruce
0131 474 9232 Lauren@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS.
Bill Stitt 0131 244 7044 Bill.Stitt@gov.scot

Local Government Finance Settlement (Capital)
Craig Inglis 0131 244 2949 Craig.Inglis@gov.scot

Non-Domestic Rates
Ian Storrie 0131 244 5328 Ian.Storrie@gov.scot

29. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully



Brenda Campbell
Deputy Director, Local Government & Analytical Services Division

	2018-19 £ million	2019-20 £ million
Revenue Funding		
General Resource Grant	6,885.332	6,717.618
Non Domestic Rate Income	2,636.000	2,853.000
Specific Revenue Grants	273.650	507.732
Total Revenue	9,794.982	10,078.350
<i>less</i> Teachers' Induction Scheme	0.135	37.600
<i>less</i> Discretionary Housing Payments	10.000	10.458
<i>less</i> Mental Health	0.000	12.000
<i>less</i> Gaelic	0.110	0.128
<i>less</i> Barclay Implementation	0.000	0.802
<i>less</i> Customer First Top-up	0.400	1.540
<i>less</i> Early Years Expansion*	6.000	0.000
Distributable Revenue Funding	9,778.337	10,015.822
Capital Funding		
General Capital Grant	598.707	703.969
Specific Capital Grants	259.049	357.110
Distributed to SPT	19.033	23.131
Total Capital	876.789	1,084.210
Total Funding	10,671.771	11,162.560

2018-19 RECONCILIATION FROM FINANCE CIRCULAR 8/2018

General Resource Grant	6,884.865
Seat Belts	0.202
Child Poverty Action Reports	0.160
West Lothian Digital Office	0.075
Dundee GAM	0.030
Revised General Resource Grant	6,885.332

2019-20 RECONCILIATION FROM FINANCE CIRCULAR 8/2018

General Resource Grant	6,626.430
Additional Stage 1 Allocation	90.000
Discretionary Housing Payments	1.188
Revised General Resource Grant	6,717.618
General Capital Grant	598.282
Additional General Capital Grant**	0.425
Revised General Capital Grant	598.707
Total Settlement Finance Circular 2/2019	10,671.771
	11,162.560

*Now distributed as a specific grant

**Additional allocated in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.

INDIVIDUAL REVENUE ALLOCATIONS FOR 2019-20

ANNEX B

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-20 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	404.351	6.220	20.089	3.128	433.788	91.492	20.337	258.560	63.399	342.296	0.000	342.296
Aberdeenshire	515.284	8.563	20.746	-4.797	539.796	110.410	20.697	123.812	284.877	429.386	0.000	429.386
Angus	237.944	3.870	12.137	-2.287	251.664	43.468	8.899	27.468	171.829	208.196	0.000	208.196
Argyll & Bute	209.595	3.199	9.865	15.336	237.995	39.261	7.389	35.634	155.711	198.734	0.000	198.734
Clackmannanshire	110.447	1.641	5.051	-0.392	116.747	19.208	5.161	17.315	75.063	97.539	0.000	97.539
Dumfries & Galloway	330.829	5.270	16.707	-3.211	349.595	59.032	11.305	51.150	228.108	290.563	0.000	290.563
Dundee City	335.226	4.924	14.921	-3.285	351.786	47.372	17.188	64.307	222.919	304.414	0.000	304.414
East Ayrshire	265.732	4.036	10.883	-2.600	278.051	42.122	12.690	27.360	195.879	235.929	0.000	235.929
East Dunbartonshire	231.054	3.688	7.198	-2.080	239.860	50.133	8.113	22.669	158.945	189.727	0.000	189.727
East Lothian	212.372	3.383	4.071	2.385	222.211	44.452	9.006	25.550	143.203	177.759	0.000	177.759
East Renfrewshire	211.048	3.517	9.452	-0.849	223.168	42.634	5.366	15.377	159.791	180.534	0.000	180.534
Edinburgh, City of	911.968	13.849	24.934	13.269	964.020	218.026	40.225	365.250	340.519	745.994	1.700	747.694
Eilean Siar	80.212	1.359	7.565	16.717	105.853	9.450	3.128	8.482	84.793	96.403	0.000	96.403
Falkirk	324.266	5.116	20.470	-3.061	346.791	58.642	15.996	69.739	202.414	288.149	0.000	288.149
Fife	761.616	12.131	33.461	-7.332	799.876	138.011	34.395	165.717	461.753	661.865	0.000	661.865
Glasgow City	1,364.760	19.617	104.578	-1.491	1,487.464	213.202	67.255	356.234	850.773	1,274.262	0.000	1,274.262
Highland	517.795	8.319	33.550	-5.113	554.551	96.443	21.328	143.240	293.540	458.108	0.000	458.108
Inverclyde	182.279	2.667	11.091	0.404	196.441	27.532	8.334	19.834	140.741	168.909	0.000	168.909
Midlothian	190.069	2.937	9.916	-1.760	201.162	35.457	10.372	31.615	123.718	165.705	0.000	165.705
Moray	187.053	3.037	9.064	-1.729	197.425	33.870	8.063	43.563	111.929	163.555	0.000	163.555
North Ayrshire	315.508	4.720	13.881	-3.088	331.021	49.411	14.719	41.124	225.767	281.610	0.000	281.610
North Lanarkshire	727.226	11.219	10.883	-1.894	747.434	115.606	33.501	107.252	491.075	631.828	0.000	631.828
Orkney Islands	76.832	1.254	6.261	-0.823	83.524	8.025	7.156	10.459	57.884	75.499	0.000	75.499
Perth & Kinross	304.524	4.875	13.034	-2.802	319.631	64.690	10.531	56.590	187.820	254.941	0.000	254.941
Renfrewshire	379.741	5.787	8.528	-3.493	390.563	69.028	18.398	104.417	198.720	321.535	0.000	321.535
Scottish Borders	243.476	3.916	13.874	-2.357	258.909	47.457	9.330	36.624	165.498	211.452	0.000	211.452
Shetland Islands	82.117	1.414	8.240	3.139	94.910	8.162	7.107	25.925	53.716	86.748	0.000	86.748
South Ayrshire	240.730	3.719	9.788	-0.903	253.334	47.547	8.868	42.462	154.457	205.787	0.000	205.787
South Lanarkshire	671.567	10.602	10.976	4.423	697.568	122.370	28.144	341.166	205.888	575.198	0.000	575.198
Stirling	198.291	3.119	11.748	-1.879	211.279	38.628	8.990	44.042	119.619	172.651	0.000	172.651
West Dunbartonshire	217.045	3.101	3.976	2.063	226.185	33.297	9.976	84.736	98.176	192.888	0.000	192.888
West Lothian	373.782	6.027	13.532	-3.638	389.703	63.745	15.637	85.327	224.994	325.958	0.000	325.958
Scotland	11,414.739	177.096	510.470	0.000	12,102.305	2,088.183	507.604	2,853.000	6,653.518	10,014.122	1.700	10,015.822

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2018-19

ANNEX C

£million	Expenditure					Funding						
	1	2	3	4	5	6	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	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	389.283	7.068	20.821	-3.765	413.407	91.893	8.385	227.801	85.328	321.514	8.700	330.214
Aberdeenshire	502.347	9.779	21.382	-6.039	527.469	109.944	7.441	110.710	299.374	417.525	0.000	417.525
Angus	230.751	4.386	12.410	-2.853	244.694	43.132	4.477	25.101	171.984	201.562	0.000	201.562
Argyll & Bute	204.467	3.641	10.141	16.304	234.553	39.092	3.317	33.035	159.109	195.461	0.000	195.461
Clackmannanshire	109.281	1.895	5.203	-1.291	115.088	19.139	3.151	15.326	77.472	95.949	0.000	95.949
Dumfries & Galloway	325.007	6.019	18.504	-4.032	345.498	58.854	6.650	44.229	235.765	286.644	0.000	286.644
Dundee City	328.884	5.607	17.834	-4.055	348.270	47.467	10.468	55.553	234.782	300.803	0.000	300.803
East Ayrshire	256.332	4.550	11.274	-2.098	270.058	41.782	7.079	26.073	195.124	228.276	0.000	228.276
East Dunbartonshire	225.585	4.174	8.308	-2.190	235.877	49.617	2.989	21.791	161.480	186.260	0.000	186.260
East Lothian	204.407	3.817	6.497	1.199	215.920	43.590	3.402	23.744	145.184	172.330	0.000	172.330
East Renfrewshire	207.579	3.976	11.368	-1.077	221.846	42.288	2.560	14.318	162.680	179.558	0.000	179.558
Edinburgh, City of	879.408	15.652	25.524	18.575	939.159	216.243	19.340	340.474	363.102	722.916	0.000	722.916
Eilean Siar	77.887	1.527	10.279	15.827	105.520	9.483	1.820	7.702	86.515	96.037	0.000	96.037
Falkirk	315.654	5.859	20.914	-3.849	338.578	58.170	7.356	65.958	207.094	280.408	0.000	280.408
Fife	738.369	13.756	34.399	-8.714	777.810	136.675	19.375	154.138	467.622	641.135	0.000	641.135
Glasgow City	1,327.555	22.282	108.166	6.969	1,464.972	211.640	42.587	340.778	869.967	1,253.332	0.000	1,253.332
Highland	503.700	9.488	34.649	-5.256	542.581	95.827	9.815	126.537	310.402	446.754	0.000	446.754
Inverclyde	177.880	3.055	11.457	0.668	193.060	27.541	4.540	18.363	142.616	165.519	0.000	165.519
Midlothian	182.005	3.321	10.173	-2.173	193.326	34.721	4.189	28.115	126.301	158.605	0.000	158.605
Moray	181.647	3.475	9.354	-2.300	192.176	33.511	3.116	40.151	115.398	158.665	0.000	158.665
North Ayrshire	309.567	5.401	14.381	-3.778	325.571	49.372	8.904	39.471	227.824	276.199	0.000	276.199
North Lanarkshire	711.696	12.852	11.226	-2.619	733.155	114.374	18.205	104.339	496.237	618.781	0.000	618.781
Orkney Islands	75.951	1.431	6.480	-1.077	82.785	7.925	6.188	9.376	59.296	74.860	0.000	74.860
Perth & Kinross	293.912	5.496	13.428	-0.649	312.187	64.139	4.441	51.953	191.654	248.048	0.000	248.048
Renfrewshire	369.091	6.606	8.803	-4.258	380.242	68.169	8.953	120.105	183.015	312.073	0.000	312.073
Scottish Borders	237.385	4.479	14.363	-2.945	253.282	47.338	3.804	32.790	169.350	205.944	0.000	205.944
Shetland Islands	80.608	1.603	8.753	3.443	94.407	8.140	5.752	23.852	56.663	86.267	0.000	86.267
South Ayrshire	236.151	4.249	10.083	-1.034	249.449	47.401	5.047	38.299	158.702	202.048	0.000	202.048
South Lanarkshire	649.357	11.984	11.322	9.914	682.577	120.940	14.756	295.500	251.381	561.637	0.000	561.637
Stirling	192.570	3.557	12.066	-2.132	206.061	38.389	3.773	42.273	121.626	167.672	0.000	167.672
West Dunbartonshire	213.023	3.557	6.246	-0.178	222.648	33.139	6.148	78.812	104.549	189.509	0.000	189.509
West Lothian	364.028	6.812	13.910	-4.537	380.213	62.867	9.512	79.333	228.501	317.346	0.000	317.346
Scotland	11,101.367	201.354	539.718	0.000	11,842.439	2,072.802	267.540	2,636.000	6,866.097	9,769.637	8.700	9,778.337

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 Grant Aided Expenditure (GAE) assessments; (ii) the 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; and the previous loan charge adjustment.

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 revisions for 2016 - 2020 allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the 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 using the revised methodology agreed following the 2018 review.

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, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare and Support for Ferries.

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 2018-19 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 2019-20.

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 ALLOCATION FOR 2019-20

ANNEX E

Local Authority	Additional Stage 1 Allocation	Discretionary Housing Payments	1+2 Languages	Scottish Assessors Association Barclay Implementation	Free Personal Care Under 65s	Change in Carers Act Extension
	£m	£m	£m	£m	£m	£m
Aberdeen City	3.161	1.698	0.102	0.039	1.342	0.019
Aberdeenshire	4.352	1.008	0.157	0.044	1.385	0.021
Angus	1.967	0.593	0.066	0.044	0.592	0.012
Argyll & Bute	1.626	0.578	0.044	0.062	0.437	0.009
Clackmannanshire	0.834	0.701	0.029	0.030	0.273	0.005
Dumfries & Galloway	2.678	1.157	0.081	0.070	0.745	0.016
Dundee City	2.503	2.049	0.080	0.048	0.834	0.015
East Ayrshire	2.051	1.726	0.070	0.038	0.647	0.012
East Dunbartonshire	1.874	0.508	0.071	0.030	0.552	0.010
East Lothian	1.719	0.655	0.065	0.016	0.548	0.009
East Renfrewshire	1.787	0.337	0.071	0.041	0.481	0.008
Edinburgh, City of	7.038	5.579	0.223	0.094	3.023	0.042
Eilean Siar	0.691	0.146	0.014	0.016	0.134	0.003
Falkirk	2.600	1.589	0.095	0.088	0.863	0.014
Fife	6.165	3.912	0.217	0.163	1.962	0.034
Glasgow City	9.969	9.536	0.304	0.420	3.696	0.058
Highland	4.228	1.754	0.132	0.134	1.221	0.022
Inverclyde	1.355	1.031	0.041	0.046	0.420	0.009
Midlothian	1.493	0.928	0.058	0.014	0.474	0.008
Moray	1.543	0.439	0.052	0.016	0.501	0.009
North Ayrshire	2.398	2.014	0.078	0.045	0.702	0.014
North Lanarkshire	5.702	3.853	0.210	0.228	1.855	0.030
Orkney	0.637	0.090	0.012	0.053	0.113	0.002
Perth & Kinross	2.477	0.597	0.078	0.077	0.778	0.015
Renfrewshire	2.941	1.915	0.101	0.113	0.961	0.017
Scottish Borders	1.990	0.793	0.062	0.092	0.577	0.012
Shetland	0.719	0.136	0.014	0.053	0.121	0.002
South Ayrshire	1.890	1.172	0.060	0.043	0.567	0.012
South Lanarkshire	5.388	2.907	0.190	0.227	1.712	0.030
Stirling	1.585	0.558	0.052	0.053	0.514	0.008
West Dunbartonshire	1.576	1.955	0.054	0.032	0.485	0.009
West Lothian	3.063	2.016	0.117	0.029	0.985	0.014
Scotland	90.000	53.930	3.000	2.498	29.500	0.500

ESTIMATES OF RING-FENCED GRANT REVENUE FUNDING FOR 2019-20 ANNEX F

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare	18-19 Stage 1 Budget Bill Support for Ferries	Top Up Criminal Justice Social Work
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.114	2.784	4.123	13.316	0.000	0.652
Aberdeenshire	0.010	2.841	2.659	15.187	0.000	0.420
Angus	0.029	2.078	1.538	5.254	0.000	0.243
Argyll & Bute	0.365	1.321	0.917	4.786	0.000	0.145
Clackmannanshire	0.005	1.549	1.110	2.497	0.000	0.175
Dumfries & Galloway	0.000	2.814	2.449	6.042	0.000	0.387
Dundee City	0.000	4.999	3.647	8.542	0.000	0.576
East Ayrshire	0.150	3.453	2.271	6.816	0.000	0.359
East Dunbartonshire	0.066	1.621	0.721	5.705	0.000	0.114
East Lothian	0.008	1.502	1.089	6.407	0.000	0.172
East Renfrewshire	0.014	1.386	0.561	3.405	0.000	0.089
Edinburgh, City of	0.305	7.185	8.307	24.428	0.000	1.313
Eilean Siar	0.965	0.289	0.323	1.551	0.000	0.051
Falkirk	0.014	3.536	2.694	9.752	0.000	0.426
Fife	0.011	9.901	6.069	18.414	0.000	0.959
Glasgow City	0.520	21.945	15.161	29.629	0.000	2.397
Highland	0.935	3.910	3.039	13.444	0.000	0.480
Inverclyde	0.074	2.349	1.338	4.573	0.000	0.212
Midlothian	0.008	2.204	1.232	6.928	0.000	0.195
Moray	0.000	1.372	1.184	5.507	0.000	0.187
North Ayrshire	0.062	4.455	2.923	7.279	0.000	0.462
North Lanarkshire	0.265	8.621	5.489	19.126	0.000	0.868
Orkney Islands	0.000	0.207	0.249	1.200	5.500	0.039
Perth & Kinross	0.110	1.621	1.809	6.991	0.000	0.286
Renfrewshire	0.020	4.273	2.568	11.537	0.000	0.406
Scottish Borders	0.001	1.754	1.177	6.398	0.000	0.186
Shetland Islands	0.000	0.214	0.283	1.610	5.000	0.045
South Ayrshire	0.012	2.283	1.705	4.868	0.000	0.270
South Lanarkshire	0.145	7.580	4.190	16.229	0.000	0.662
Stirling	0.123	1.437	1.351	6.079	0.000	0.214
West Dunbartonshire	0.015	3.366	1.742	4.853	0.000	0.275
West Lothian	0.008	5.150	2.532	7.947	0.000	0.400
Scotland	4.354	120.000	86.450	286.300	10.500	13.665

Note:

Please note these figures are unchanged from circular 8/2018, the actual allocation of these specific revenue grants have been or will be notified to the relevant local authorities in due course by the relevant policy team.

CALCULATION OF THE MAIN FLOOR ADJUSTMENT FOR 2019-20
ANNEX G

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
West Lothian	286.935	-0.03%	-3.638	283.297	-1.30%
Fife	578.350	-0.13%	-7.332	571.018	-1.40%
Angus	180.425	-0.18%	-2.287	178.138	-1.45%
East Ayrshire	205.051	-0.24%	-2.600	202.451	-1.50%
Midlothian	138.797	-0.39%	-1.760	137.037	-1.66%
Dundee City	259.095	-0.40%	-3.285	255.810	-1.66%
North Ayrshire	243.589	-0.88%	-3.088	240.501	-2.14%
Orkney	64.896	-0.91%	-0.823	64.073	-2.16%
Dumfries & Galloway	253.273	-0.93%	-3.211	250.062	-2.19%
Stirling	148.247	-1.06%	-1.879	146.367	-2.31%
Perth & Kinross	221.046	-1.06%	-2.802	218.244	-2.32%
East Dunbartonshire	164.086	-1.09%	-2.080	162.006	-2.34%
Renfrewshire	275.529	-1.10%	-3.493	272.036	-2.35%
Highland	403.294	-1.12%	-5.113	398.181	-2.37%
Scottish Borders	185.898	-1.12%	-2.357	183.541	-2.38%
Aberdeenshire	382.749	-1.28%	-4.797	377.952	-2.52%
Falkirk	242.203	-1.27%	-3.061	239.142	-2.52%
North Lanarkshire	538.457	-2.18%	-1.894	536.562	-2.52%
Moray	143.833	-1.33%	-1.729	142.104	-2.52%
Glasgow City	1,091.505	-2.39%	-1.491	1,090.014	-2.52%
South Ayrshire	177.967	-2.02%	-0.903	177.064	-2.52%
East Renfrewshire	156.634	-1.99%	-0.849	155.785	-2.52%
Clackmannanshire	82.243	-2.05%	-0.392	81.851	-2.52%
Inverclyde	142.342	-2.80%	0.404	142.746	-2.52%
West Dunbartonshire	157.722	-3.78%	2.063	159.785	-2.52%
East Lothian	151.128	-4.03%	2.385	153.513	-2.52%
Aberdeen City	290.307	-3.56%	3.128	293.435	-2.52%
Shetland	73.637	-6.51%	3.139	76.776	-2.52%
South Lanarkshire	487.008	-3.40%	4.423	491.431	-2.52%
Edinburgh, City of	612.853	-4.59%	13.269	626.122	-2.52%
Argyll & Bute	153.393	-11.38%	15.336	168.729	-2.52%
Eilean Siar	70.759	-21.15%	16.717	87.476	-2.52%
Scotland	8563.251	-2.27%	0.000	8563.251	-2.27%

RECONCILIATION OF REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2018-19

ANNEX H

New Post Circular 8/2018

Local Authority	Access to Sanitary Products - Schools	Access to Sanitary Products - Public Bodies	Free Child Burials	Glasgow School of Art Fire	Whole System Approach	Customer First	Dundee Public Service Obligation	R RTP Homelessness	Dundee Growth Accelerator	School Clothing Grant	Seat Belts	Teacher Induction Scheme	Child Poverty Action Reports	West Lothian Digital Office
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.056	0.047	0.009	0.000	0.025	0.000	0.000	0.077	0.000	0.179	0.005	0.863	0.005	0.000
Aberdeenshire	0.094	0.042	0.012	0.000	0.025	0.000	0.000	0.062	0.000	0.153	0.015	1.571	0.005	0.000
Angus	0.043	0.025	0.005	0.000	0.025	0.000	0.000	0.042	0.000	0.099	0.004	0.637	0.005	0.000
Argyll & Bute	0.028	0.014	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.047	0.007	0.323	0.005	0.000
Clackmannanshire	0.017	0.015	0.002	0.000	0.025	0.000	0.000	0.030	0.000	0.088	0.002	0.438	0.005	0.000
Dumfries & Galloway	0.053	0.026	0.006	0.000	0.025	0.000	0.000	0.034	0.000	0.162	0.009	0.996	0.005	0.000
Dundee City	0.047	0.044	0.006	0.000	0.025	0.000	0.938	0.068	1.530	0.255	0.004	0.852	0.005	0.000
East Ayrshire	0.043	0.035	0.006	0.000	0.025	0.000	0.000	0.030	0.000	0.179	0.005	0.828	0.005	0.000
East Dunbartonshire	0.047	0.020	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.036	0.003	2.628	0.005	0.000
East Lothian	0.037	0.027	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.098	0.004	0.831	0.005	0.000
East Renfrewshire	0.051	0.015	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.029	0.003	2.059	0.005	0.000
Edinburgh, City of	0.120	0.100	0.020	0.000	0.025	0.000	0.000	0.229	0.000	0.336	0.012	1.433	0.005	0.000
Eilean Siar	0.010	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.007	0.004	0.233	0.005	0.000
Falkirk	0.057	0.035	0.007	0.000	0.025	0.000	0.000	0.057	0.000	0.201	0.005	1.535	0.005	0.000
Fife	0.130	0.092	0.016	0.000	0.025	0.000	0.000	0.124	0.000	0.457	0.013	3.226	0.005	0.000
Glasgow City	0.170	0.170	0.025	0.062	0.025	0.000	0.000	0.301	0.000	1.032	0.014	3.336	0.005	0.000
Highland	0.087	0.054	0.010	0.000	0.025	0.000	0.000	0.061	0.000	0.195	0.021	1.724	0.005	0.000
Inverclyde	0.028	0.026	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.112	0.002	0.718	0.005	0.000
Midlothian	0.033	0.023	0.004	0.000	0.025	0.000	0.000	0.032	0.000	0.121	0.003	0.525	0.005	0.000
Moray	0.032	0.017	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.070	0.004	0.449	0.005	0.000
North Ayrshire	0.050	0.039	0.006	0.000	0.025	0.000	0.000	0.044	0.000	0.289	0.004	1.389	0.005	0.000
North Lanarkshire	0.135	0.081	0.016	0.000	0.025	1.540	0.000	0.096	0.000	0.512	0.011	2.180	0.005	0.000
Orkney	0.008	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.010	0.001	0.154	0.005	0.000
Perth & Kinross	0.048	0.024	0.006	0.000	0.025	0.000	0.000	0.046	0.000	0.073	0.007	0.988	0.005	0.000
Renfrewshire	0.067	0.040	0.008	0.000	0.025	0.000	0.000	0.043	0.000	0.219	0.005	1.340	0.005	0.000
Scottish Borders	0.042	0.019	0.005	0.000	0.025	0.000	0.000	0.035	0.000	0.091	0.007	0.771	0.005	0.000
Shetland	0.009	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.015	0.002	0.113	0.005	0.000
South Ayrshire	0.040	0.024	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.113	0.004	0.855	0.005	0.000
South Lanarkshire	0.124	0.078	0.014	0.000	0.025	0.000	0.000	0.105	0.000	0.358	0.010	1.934	0.005	0.000
Stirling	0.038	0.021	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.065	0.004	0.763	0.005	0.000
West Dunbartonshire	0.034	0.024	0.004	0.000	0.025	0.000	0.000	0.063	0.000	0.189	0.002	0.509	0.005	0.000
West Lothian	0.072	0.037	0.009	0.000	0.025	0.000	0.000	0.071	0.000	0.210	0.006	1.264	0.005	0.075
Scotland	1.850	1.232	0.233	0.062	0.800	1.540	0.938	2.000	1.530	6.000	0.202	37.465	0.160	0.075

Local Authority	2019-20 GAE plus SINA	Percentage Shares	2008-20 Changes	2008-19 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	278.191	3.51	6.220	7.068	-0.848
Aberdeenshire	382.979	4.84	8.563	9.779	-1.216
Angus	173.075	2.19	3.870	4.386	-0.516
Argyll & Bute	143.052	1.81	3.199	3.641	-0.442
Clackmannanshire	73.392	0.93	1.641	1.895	-0.254
Dumfries & Galloway	235.696	2.98	5.270	6.019	-0.749
Dundee City	220.234	2.78	4.924	5.607	-0.683
East Ayrshire	180.516	2.28	4.036	4.550	-0.514
East Dunbartonshire	164.955	2.08	3.688	4.174	-0.486
East Lothian	151.321	1.91	3.383	3.817	-0.434
East Renfrewshire	157.279	1.99	3.517	3.976	-0.459
Edinburgh, City of	619.374	7.82	13.849	15.652	-1.803
Eilean Siar	60.782	0.77	1.359	1.527	-0.168
Falkirk	228.796	2.89	5.116	5.859	-0.743
Fife	542.567	6.85	12.131	13.756	-1.625
Glasgow City	877.341	11.08	19.617	22.282	-2.665
Highland	372.059	4.70	8.319	9.488	-1.169
Inverclyde	119.290	1.51	2.667	3.055	-0.388
Midlothian	131.358	1.66	2.937	3.321	-0.384
Moray	135.811	1.71	3.037	3.475	-0.438
North Ayrshire	211.074	2.66	4.720	5.401	-0.681
North Lanarkshire	501.775	6.34	11.219	12.852	-1.633
Orkney	56.069	0.71	1.254	1.431	-0.177
Perth & Kinross	218.015	2.75	4.875	5.496	-0.621
Renfrewshire	258.805	3.27	5.787	6.606	-0.819
Scottish Borders	175.140	2.21	3.916	4.479	-0.563
Shetland	63.233	0.80	1.414	1.603	-0.189
South Ayrshire	166.338	2.10	3.719	4.249	-0.530
South Lanarkshire	474.174	5.99	10.602	11.984	-1.382
Stirling	139.515	1.76	3.119	3.557	-0.438
West Dunbartonshire	138.673	1.75	3.101	3.557	-0.456
West Lothian	269.541	3.40	6.027	6.812	-0.785
Scotland	7920.420	100.000	177.096	201.354	-24.258

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2019-20

ANNEX J

2019-20	Capital Settlement 2019-20			Specific grants to be paid in 2019-20						
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Cycling Walking & Safer Streets	Early Years Expansion	Town Centre Fund	Total
Aberdeen City	27.949	10.325	38.274	0.000	0.000	0.000	0.374	8.600	1.351	10.325
Aberdeenshire	37.590	13.714	51.304	0.000	0.000	0.000	0.428	10.000	3.286	13.714
Angus	19.872	4.471	24.343	0.000	0.000	0.000	0.191	3.200	1.080	4.471
Argyll & Bute	19.269	3.885	23.154	0.000	0.000	0.000	0.143	2.500	1.242	3.885
Clackmannanshire	6.208	2.567	8.775	0.000	0.000	0.000	0.084	1.800	0.683	2.567
Dumfries & Galloway	24.408	4.973	29.381	0.000	0.000	0.000	0.244	3.200	1.529	4.973
Dundee City	23.247	4.878	28.125	0.000	0.000	0.000	0.243	3.900	0.735	4.878
East Ayrshire	14.630	10.000	24.630	0.000	0.000	0.000	0.199	8.100	1.701	10.000
East Dunbartonshire	11.046	3.821	14.867	0.000	0.000	0.000	0.177	2.700	0.944	3.821
East Lothian	10.066	7.046	17.112	0.000	0.000	0.000	0.171	5.600	1.275	7.046
East Renfrewshire	8.257	5.736	13.993	0.000	0.000	0.000	0.155	4.600	0.981	5.736
Edinburgh, City of	58.746	51.824	110.570	0.000	0.000	33.877	0.834	14.500	2.613	51.824
Eilean Siar	9.151	1.468	10.619	0.000	0.000	0.000	0.045	1.200	0.223	1.468
Falkirk	16.084	8.037	24.121	0.000	0.000	0.000	0.261	5.800	1.976	8.037
Fife	38.329	16.914	55.243	0.000	1.772	0.000	0.607	10.200	4.335	16.914
Glasgow City	80.628	101.477	182.105	0.000	3.528	77.928	1.011	16.000	3.010	101.477
Highland	37.743	15.449	53.192	0.000	0.000	0.000	0.384	12.100	2.965	15.449
Inverclyde	9.403	2.989	12.392	0.000	0.000	0.000	0.129	2.200	0.660	2.989
Midlothian	10.575	7.356	17.931	0.000	0.000	0.000	0.146	6.300	0.910	7.356
Moray	12.412	4.190	16.602	0.000	0.000	0.000	0.157	2.800	1.233	4.190
North Ayrshire	18.179	7.981	26.160	0.000	2.141	0.000	0.222	4.200	1.418	7.981
North Lanarkshire	35.947	14.392	50.339	0.000	2.886	0.000	0.556	7.700	3.250	14.392
Orkney Islands	7.454	1.036	8.490	0.000	0.000	0.000	0.036	0.800	0.200	1.036
Perth & Kinross	28.484	7.830	36.314	0.000	0.000	0.000	0.247	5.600	1.983	7.830
Renfrewshire	18.391	6.848	25.239	0.000	0.000	0.000	0.289	5.100	1.459	6.848
Scottish Borders	25.247	4.409	29.656	0.000	0.000	0.000	0.188	2.800	1.421	4.409
Shetland Islands	7.690	1.542	9.232	0.000	0.000	0.000	0.037	1.300	0.205	1.542
South Ayrshire	12.897	7.048	19.945	0.000	0.000	0.000	0.184	5.800	1.064	7.048
South Lanarkshire	33.029	11.046	44.075	0.000	1.120	0.000	0.520	6.900	2.506	11.046
Stirling	12.205	3.830	16.035	0.000	0.000	0.000	0.153	2.600	1.077	3.830
West Dunbartonshire	11.186	3.106	14.292	0.000	0.000	0.000	0.147	2.100	0.859	3.106
West Lothian	17.647	6.922	24.569	0.000	0.000	0.000	0.296	4.800	1.826	6.922
Undistributed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	703.969	357.110	1,061.079	0.000	11.447	111.805	8.858	175.000	50.000	357.110
Strathclyde Partnership for Transport		23.131	23.131	23.131	0.000	0.000	0.000	0.000	0.000	23.131
Grand Total	703.969	380.241	1,084.210	23.131	11.447	111.805	8.858	175.000	50.000	380.241

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2018-19 - REVISED

ANNEX K

2018-19	Capital Settlement 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	T MDF	Cycling Walking & Safer Streets	Early Years Expansion	Total
Aberdeen City	23.677	7.713	31.390	0.000	0.000	0.000	0.313	7.400	7.713
Aberdeenshire	37.135	8.857	45.992	0.000	0.000	0.000	0.357	8.500	8.857
Angus	12.601	2.859	15.460	0.000	0.000	0.000	0.159	2.700	2.859
Argyll & Bute	12.938	2.219	15.157	0.000	0.000	0.000	0.119	2.100	2.219
Clackmannanshire	5.425	1.670	7.095	0.000	0.000	0.000	0.070	1.600	1.670
Dumfries & Galloway	21.667	3.004	24.671	0.000	0.000	0.000	0.204	2.800	3.004
Dundee City	20.158	3.502	23.660	0.000	0.000	0.000	0.202	3.300	3.502
East Ayrshire	12.689	7.066	19.755	0.000	0.000	0.000	0.166	6.900	7.066
East Dunbartonshire	9.567	2.446	12.013	0.000	0.000	0.000	0.146	2.300	2.446
East Lothian	12.057	4.942	16.999	0.000	0.000	0.000	0.142	4.800	4.942
East Renfrewshire	7.166	4.028	11.194	0.000	0.000	0.000	0.128	3.900	4.028
Edinburgh, City of	49.405	41.041	90.446	0.000	0.000	27.950	0.691	12.400	41.041
Eilean Siar	8.069	1.037	9.106	0.000	0.000	0.000	0.037	1.000	1.037
Falkirk	14.559	5.217	19.776	0.000	0.000	0.000	0.217	5.000	5.217
Fife	32.675	10.790	43.465	0.000	1.486	0.000	0.504	8.800	10.790
Glasgow City	68.017	81.784	149.801	0.000	2.952	64.295	0.837	13.700	81.784
Highland	40.985	10.720	51.705	0.000	0.000	0.000	0.320	10.400	10.720
Inverclyde	8.282	2.008	10.290	0.000	0.000	0.000	0.108	1.900	2.008
Midlothian	9.777	5.521	15.298	0.000	0.000	0.000	0.121	5.400	5.521
Moray	10.833	2.531	13.364	0.000	0.000	0.000	0.131	2.400	2.531
North Ayrshire	0.000	5.494	5.494	0.000	1.709	0.000	0.185	3.600	5.494
North Lanarkshire	29.763	9.458	39.221	0.000	2.396	0.000	0.462	6.600	9.458
Orkney Islands	6.389	0.730	7.119	0.000	0.000	0.000	0.030	0.700	0.730
Perth & Kinross	16.831	5.005	21.836	0.000	0.000	0.000	0.205	4.800	5.005
Renfrewshire	16.094	4.639	20.733	0.000	0.000	0.000	0.239	4.400	4.639
Scottish Borders	26.135	2.556	28.691	0.000	0.000	0.000	0.156	2.400	2.556
Shetland Islands	6.612	1.131	7.743	0.000	0.000	0.000	0.031	1.100	1.131
South Ayrshire	11.064	5.153	16.217	0.000	0.000	0.000	0.153	5.000	5.153
South Lanarkshire	27.607	7.233	34.840	0.000	0.901	0.000	0.432	5.900	7.233
Stirling	10.601	2.428	13.029	0.000	0.000	0.000	0.128	2.300	2.428
West Dunbartonshire	14.478	1.922	16.400	0.000	0.000	0.000	0.122	1.800	1.922
West Lothian*	15.451	4.345	19.796	0.000	0.000	0.000	0.245	4.100	4.345
Councils Total	598.707	259.049	857.756	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	598.707	278.082	876.789	19.033	9.444	92.245	7.360	150.000	278.082

* Additional £0.425 million allocated to West Lothian to be transferred to the Improvement Service in respect of Scottish Local Government Cyber Security Infrastructure and Skills Match Funding Programme.

GENERAL CAPITAL GRANT FLOOD ALLOCATIONS FOR 2019-20

ANNEX L

Council	Flood Scheme	Total 2019-20 £m
Aberdeenshire Council	Stonehaven	3.843
Aberdeenshire Council	Huntly	-0.174
Angus Council	Arbroath	1.726
Argyll & Bute Council	Campbeltown	4.184
Comhairle nan Eilean Siar	South Fords	0.044
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	0.800
Dumfries & Galloway Council	Stranraer work item 4 &6	0.288
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	0.280
Dundee City Council	Broughty Ferry	2.342
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	1.000
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	-1.910
East Lothian Council	Haddington	0.032
Falkirk Council	Grangemouth FPS	0.425
Fife Council	Kinness Burn	-0.192
Glasgow City Council	White Cart Water Phase 3	2.025
Glasgow City Council	Camlachie Burn	0.024
Highland Council	Smithton and Culloden	-2.217
Highland Council	Caol and Lochyside	2.498
Highland Council	Drumnadrochit	0.485
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
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	0.160
North Ayrshire Council	Upper Garnock FPS	2.537
North Ayrshire Council	Mill Burn Millport	0.320
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	9.224
Perth & Kinross Council	Milnathort	0.090
Perth & Kinross Council	South Kinross	0.126
Perth & Kinross Council	Scone	0.075
Scottish Borders Council	Hawick	4.204
Stirling Council	Bridge of Allan	0.316
Stirling Council	Stirling	0.067
Stirling Council	Callander	0.178
West Dunbartonshire Council	Gruggies Burn	0.800
	Total	33.600

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2019-20

ANNEX M

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2019-20 Revenue	General Capital Grant	Specific Grant	Total 2019-20 Capital	2019-20 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	20.337	258.560	63.399	342.296	27.949	10.325	38.274	380.570
Aberdeenshire	20.697	123.812	284.877	429.386	37.590	13.714	51.304	480.690
Angus	8.899	27.468	171.829	208.196	19.872	4.471	24.343	232.539
Argyll & Bute	7.389	35.634	155.711	198.734	19.269	3.885	23.154	221.888
Clackmannanshire	5.161	17.315	75.063	97.539	6.208	2.567	8.775	106.314
Dumfries & Galloway	11.305	51.150	228.108	290.563	24.408	4.973	29.381	319.944
Dundee City	17.188	64.307	222.919	304.414	23.247	4.878	28.125	332.539
East Ayrshire	12.690	27.360	195.879	235.929	14.630	10.000	24.630	260.559
East Dunbartonshire	8.113	22.669	158.945	189.727	11.046	3.821	14.867	204.594
East Lothian	9.006	25.550	143.203	177.759	10.066	7.046	17.112	194.871
East Renfrewshire	5.366	15.377	159.791	180.534	8.257	5.736	13.993	194.527
Edinburgh, City of	40.225	365.250	342.219	747.694	58.746	51.824	110.570	858.264
Eilean Siar	3.128	8.482	84.793	96.403	9.151	1.468	10.619	107.022
Falkirk	15.996	69.739	202.414	288.149	16.084	8.037	24.121	312.270
Fife	34.395	165.717	461.753	661.865	38.329	16.914	55.243	717.108
Glasgow City	67.255	356.234	850.773	1,274.262	80.628	101.477	182.105	1,456.367
Highland	21.328	143.240	293.540	458.108	37.743	15.449	53.192	511.300
Inverclyde	8.334	19.834	140.741	168.909	9.403	2.989	12.392	181.301
Midlothian	10.372	31.615	123.718	165.705	10.575	7.356	17.931	183.636
Moray	8.063	43.563	111.929	163.555	12.412	4.190	16.602	180.157
North Ayrshire	14.719	41.124	225.767	281.610	18.179	7.981	26.160	307.770
North Lanarkshire	33.501	107.252	491.075	631.828	35.947	14.392	50.339	682.167
Orkney	7.156	10.459	57.884	75.499	7.454	1.036	8.490	83.989
Perth & Kinross	10.531	56.590	187.820	254.941	28.484	7.830	36.314	291.255
Renfrewshire	18.398	104.417	198.720	321.535	18.391	6.848	25.239	346.774
Scottish Borders	9.330	36.624	165.498	211.452	25.247	4.409	29.656	241.108
Shetland	7.107	25.925	53.716	86.748	7.690	1.542	9.232	95.980
South Ayrshire	8.868	42.462	154.457	205.787	12.897	7.048	19.945	225.732
South Lanarkshire	28.144	341.166	205.888	575.198	33.029	11.046	44.075	619.273
Stirling	8.990	44.042	119.619	172.651	12.205	3.830	16.035	188.686
West Dunbartonshire	9.976	84.736	98.176	192.888	11.186	3.106	14.292	207.180
West Lothian	15.637	85.327	224.994	325.958	17.647	6.922	24.569	350.527
Undistributed	0.128	0.000	62.400	62.528	0.000	0.000	0.000	62.528
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	23.131	23.131	23.131
Scotland	507.732	2,853.000	6,717.618	10,078.350	703.969	380.241	1,084.210	11,162.560