



SCOTTISH EXECUTIVE

Finance and Central Services Department
Local Government Finance & Local Funding Division

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Finance Circular No. 2/2005

by e-mail

The Chief Executive
Scottish Local Authorities
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11 March 2005

Dear Chief Executive

1. LOCAL GOVERNMENT FINANCE SETTLEMENT: 2005-06, 2006-07 & 2007-08 **2. REDETERMINATION OF REVENUE SUPPORT GRANT FOR 2004-05**

1. The Scottish Parliament debated and approved the Local Government Finance (Scotland) Order 2005 on 3 February 2005 which provides the statutory authority for the payment of Revenue Support Grant (RSG) to local authorities in 2005-06 and confirms changes since the last Order to the amounts payable to each authority for 2004-05. This Circular provides authorities with a summary of the figures contained in that Order and with details of the recalculated Aggregate External Finance (AEF).

Aggregate External Finance 2005-06, 2006-07 and 2007-08

2. Finance Circular 8/2004, issued on 8 December 2004, set out the provisional distribution of Scottish Executive Aggregate External Finance (AEF) and supported borrowing allocations for the next 3 years. Subsequent corrections and revisions were notified to you by e-mail. We acknowledge that this has caused uncertainty and complication to councils' procedures for finalising budgets and we are grateful to COSLA and local authority finance departments for their assistance in working with the Executive to clarify and resolve the position.

3. The annexes to this Circular are:

- Annex A:** All Scotland Aggregate Totals (replaces Annex 1 to Circular 8/2004)
Annex B: AEF allocations (replaces Annex 3 to Circular 8/2004).
Annex C: Minimum Grant Increase (floor calculation) for 2006-07 and 2007-08 (replaces Annex 4 to Circular 8/2004). The floor calculation for 2005-06 is unchanged and remains as notified in Annex C of Finance Circular 2/2004.
Annex D: Estimated payments to local authorities from Specific Grants (replaces Annex 5 to Circular 8/2004).

- Annex E:** Reconciliation between circular 8/2004 and 2/2005.
Annex F: Revised allocations which have been redetermined in 2004-05 and included within the Local Government Finance (Scotland) Order 2005.

Reconciliation from Circular 8/2004 to 2/2005

4. Councils have indicated in the past that it is helpful to have a reconciliation from one circular to the next. In recognition of this, a reconciliation of circular No. 8/2004 to circular No. 2/2005 is included in **Annex F**. A number of amendments have subsequently been made to the provisional allocations set out in Circular 8/2004. These changes are summarised in the following paragraphs.

Fire GAE

5. Subsequent to Circular 8/2004, Scottish Executive Fire Services Division issued SFSC Circular 1/2005 on 12 January 2005 advising Fire Authorities of the provisional allocations of Fire GAE for 2005-08 and revisions to the methodology for distribution of Fire GAE, to be introduced in the Spending Review 2006. A further Circular SFSC 3/2005 was issued on 21 February 2005 confirming the GAE figures for 2005-06 and providing fire authorities with updated provisional figures for 2006-07 and 2007-08.

6. SFSC Circular 3/2005 advised fire authorities that the provisional allocations had been changed for 2006-07 and 2007-08 from those set out in SFSC 1/2005 in order to correct an inadvertent over-provision for Grampian Fire Board included in the SFSC 1/2005 figures which consequently reduced the allocations to the other seven joint boards/fire authorities. The error related to the double counting of 40 day crewing posts within Grampian. On 24 February the 3 Year Settlement Group discussed and agreed this change, and the recalculation of the floor, on the basis that the impact would be minimal (no more than 0.2%) for any council's AEF allocation.

7. Copies of Scottish Fire Service Circulars 3/2005 and 1/2005 containing full details of the changes to Fire GAE can be obtained from Stephen O'Conner, Scottish Executive Fire Service Division by e-mail to Stephen.O'Connor@scotland.gsi.gov.uk or by telephone on 0131 244 2784.

Police Specific Grant and Police Loan Charges Support

8. The original allocation of the Police Specific Grant in Circular 8/2004 for 2005-06 incorrectly excluded the Loan Charges specific grant element. The position was complicated by a change in the funding arrangements for Common Police Services (CPS) and by a change in the estimated total of Police Loan Charges specific grant. The same misunderstanding was made with regard to the Police Loan Charges specific grant in 2006-07 and 2007-08. These figures have now been corrected.

9. A further potential issue was identified regarding the distribution of the Police Loan Charges Support (LCS) within police specific grant. The Police LCS Specific Grant elements for 2005-06, 2006-07 and 2007-08 were distributed using local authorities' shares of Police GAE. However, it appears that this is inconsistent with past precedent and the funding should have been distributed on the basis of relative shares of outstanding debt as advised by Police Boards. If these changes had been implemented it would have resulted in changes to councils' share of LCS specific grant, matched by a compensating change in allocations of RSG. Full details of the potential impact on current allocations have been passed to your

Director of Finance in Graham Owenson's letter of 1 February, a copy of which can be obtained from Bill Stitt or Laura Sexton (see contact details below). The 3 Year Settlement Group at their meeting on 24 February discussed the implications of this, including the potential for Police Boards to make compensating adjustments in their requisitions to constituent authorities. The Group agreed not to redistribute or reallocate the Specific Grant for Police Loan Charge Support for 2005-06, 2006-07 and 2007-08 and that the redistribution should be dealt with at Police Board level.

Other Changes

10. The other main changes from Circular 8/2004 are:

10.1 An extra £4.547m has been added as a result of an increase in Private Public Partnership (PPP) support in 2005-06 which has an effect on AEF only - this sum had been included in Finance Circular 8/2004 but had not been matched with an increase in AEF and this has now been rectified.

10.2 An extra £0.844m has been added as a result of increased funding being made available from the Education and Young People portfolio which is part of the National Priorities Action Fund (NPAF) specific grant. This has had an effect on both AEF and GAE for all 3 years (2005-08).

10.3 An extra £0.330m for Gaelic specific grant as a result of increased funding being made available from the Education and Young People portfolio which has an effect on both AEF and GAE for all 3 years (2005-08).

10.4 An extra £0.543m has been added for Supported Employment specific grant as a result of increased funding being made available from the Department of Work and Pensions which has an effect on AEF and GAE for all 3 years (2005-08). Specific grant allocations have also been redistributed using updated caseload data from DWP.

Final GAE Green Books and calculation detail

11. Final GAE calculation detail, including indicator data and the GAE service and sub-service split, for notional 2005-06 and actual 2006-07 and 2007-08 will be published in electronic format. Local authority GAE service and sub-service allocations as at this Finance Circular will be available at www.scotland.gov.uk/stats/gaestats from 14 March 2005.

Redetermination of Revenue Support Grant for 2004-05

12. Revisions to the 2004-05 allocations were also approved by Parliament. A reconciliation of the new 2005 Order and the previous 2004 Order, taking account of these revisions as a redetermination for 2004-05 is available at Annex E.

Enquiries relating to this Circular

13. In accordance with an agreement with COSLA, specific enquiries relating to the figures contained within this Circular should be addressed through COSLA in the first instance. The Executive has given an undertaken to COSLA to make every effort to respond to these enquiries as quickly as possible. The contact details for COSLA are:

Brenda Campbell, by email to brenda@cosla.gov.uk or by telephone to 0131 474 9229

James Thomson, by email to james@cosla.gov.uk or by telephone to 0131 474 9235

14. General Enquiries relating to this Circular should be addressed to the following:

GAE, Settlement totals and expenditure policy

Bill Stitt 0131 244 7044

Bill.stitt@scotland.gsi.gov.uk

AEF, RSG, Floor, NDRI and distribution policy

Laura Sexton 0131 244 7047

Laura.sexton@scotland.gsi.gov.uk

Capital allocations

Hilary Pearce 0131 244 7950

Hilary.pearce@scotland.gsi.gov.uk

15. A separate copy of this Circular has been sent by e-mail to your Director of Finance and to Brenda Campbell at COSLA.

Yours sincerely

DR ANDREW RUSHWORTH
Head of Local Government Finance and Local Funding Division

ALL SCOTLAND AGGREGATE TOTALS

	£ million 2005-06	£ million 2006-07	£ million 2007-08
Total Aggregate External Finance	8,086.772	8,345.019	8,542.389
% increase over previous year ¹	4.5%	3.2%	2.4%
<i>less</i> Undistributed Specialist Provision Programme Specific Grant ²	5.000	5.000	5.000
<i>less</i> Undistributed loan charges	1.171	1.171	1.171
<i>less</i> Undistributed INSET (SEN) Specific Grant	1.200	1.300	1.400
<i>less</i> Capital to Revenue Transfer	3.378	0.000	0.000
<i>less</i> Glasgow City Development Fund	0.918	0.000	0.000
<i>less</i> Choose Life	3.198	0.000	0.000
<i>less</i> Councillors Severance	0.000	6.000	0.000
<i>less</i> STV Elections	0.000	0.000	10.000
<i>plus</i> Police Loan Charge Specific Grant	14.740	13.479	12.121
Distributable Aggregate External Finance	8,086.647	8,345.027	8,536.939
% increase over previous year ³	5.4%	3.2%	2.3%
<u>Breakdown of Specific Grants</u>			
Police ⁴	522.404	542.577	568.363
Civil Protection grant for the Police	0.574	0.574	0.574
Supported Employment	4.891	4.891	4.891
Gaelic	3.364	3.514	4.014
Mental Illness	14.000	14.000	14.000
Social Work Training	5.500	5.500	5.500
National Priorities Action Fund	183.844	182.144	186.044
Total Specific Grants	734.577	753.200	783.386
Loan and Leasing Charges	930.098	966.000	978.000

¹ Increase for 2005-06 compares to Draft Budget 2005-06 publication.

² The distribution of the presently unallocated amounts in the Specialist Provision Programme (SPP) Specific Grant of £5.000/£5.000/£5.000 million is being considered by the Scottish Executive Education Department. Enquiries on the SPP should be referred to Tom Wallace, 0131 244 0945.

³ Increase for 2005-06 compares to Circular 2/2004.

⁴ Police Specific Grant figure includes Loan Charge Support Specific Grant and Common Police Services.

AEF 2005-06	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2005-06	(4) PPP LPFS	(5) Floor Adjustment 2005-06	(6) Total Estimated Expenditure (Cols.1 to 5)	(7) Band D Properties forecast	(8) Deduction for TEE not supported by AEF (Tot Col 6-Tot Col 9) * Col 7/Tot Col 7) 0.0008586	(9) Total AEF (Col 6-8)	(10) Specific Grants	(11) NDRI	(12) RSG (Col 9-10- 11)
	£M	£M	£M	£M	£M	£M		£M	£M	£M	£M	£M
Aberdeen City	325.239	2.597	31.970	0.000	0.450	360.256	85,183	73.141	287.115	30.112	77.497	179.506
Aberdeenshire	371.389	2.970	28.715	1.400	-1.184	403.290	91,472	78.541	324.749	26.348	86.024	212.377
Angus	185.673	1.484	11.888	1.700	-0.603	200.142	40,004	34.348	165.794	14.134	40.332	111.328
Argyll & Bute	168.423	1.342	28.921	1.371	-0.609	199.448	37,605	32.289	167.159	13.855	34.247	119.057
Clackmannanshire	78.792	0.628	6.910	0.000	0.254	86.584	17,062	14.650	71.934	5.919	17.885	48.130
Dumfries & Galloway	262.940	2.102	24.463	1.270	-0.884	289.891	56,127	48.193	241.698	20.947	55.220	165.531
Dundee City	261.794	2.098	24.564	2.319	-0.499	290.276	47,353	40.659	249.617	24.137	53.674	171.806
East Ayrshire	204.089	1.634	15.585	0.099	-0.688	220.719	39,720	34.105	186.614	16.395	44.837	125.382
East Dunbartonshire	174.943	1.398	14.174	0.064	-0.546	190.033	46,933	40.298	149.735	12.021	40.125	97.589
East Lothian	146.500	1.167	14.302	0.000	-0.471	161.498	37,785	32.444	129.054	11.637	34.169	83.248
East Renfrewshire	148.661	1.184	10.823	4.721	-0.457	164.932	40,257	34.566	130.366	9.575	33.640	87.151
Edinburgh, City of	691.254	5.577	86.817	6.178	-2.277	787.549	196,245	168.502	619.047	66.684	168.187	384.176
Eilean Siar	72.550	0.580	21.498	0.000	7.528	102.156	9,145	7.852	94.304	5.000	9.790	79.514
Falkirk	235.222	1.880	17.772	8.640	-0.772	262.742	51,655	44.353	218.389	18.555	54.736	145.098
Fife	584.581	4.696	41.136	3.680	-1.916	632.177	127,788	109.723	522.454	45.337	132.053	345.064
Glasgow City	1,110.098	8.985	149.790	15.531	13.219	1297.623	209,315	179.725	1117.898	116.694	216.471	784.733
Highland	394.537	3.142	46.239	2.950	-1.356	445.512	83,518	71.711	373.801	31.677	78.428	263.696
Inverclyde	149.213	1.200	16.119	0.088	-0.527	166.093	28,243	24.250	141.843	13.077	31.153	97.613
Midlothian	135.655	1.076	10.606	3.116	-0.444	150.009	29,595	25.411	124.598	11.013	29.900	83.685
Moray	144.561	1.157	13.046	0.979	-0.487	159.256	30,252	25.975	133.281	11.104	32.807	89.370
North Ayrshire	236.187	1.881	20.078	0.106	-0.792	257.460	48,328	41.496	215.964	18.450	51.026	146.488
North Lanarkshire	542.779	4.343	42.725	0.265	-1.829	588.283	106,935	91.818	496.465	44.601	120.717	331.147
Orkney	51.375	0.412	9.182	0.000	-0.091	60.878	7,037	6.042	54.836	2.800	7.243	44.793
Perth & Kinross	226.265	1.812	17.022	1.405	-0.722	245.782	56,741	48.720	197.062	17.062	51.011	128.989
Renfrewshire	294.497	2.359	28.586	0.153	-0.987	324.608	66,208	56.848	267.760	24.870	64.136	178.754
Scottish Borders	190.503	1.524	19.434	0.000	-0.641	210.820	42,366	36.377	174.443	15.700	40.617	118.126
Shetland	65.741	0.526	16.258	0.000	1.552	84.077	7,534	6.469	77.608	3.412	8.204	65.992
South Ayrshire	189.558	1.500	13.484	0.079	-0.596	204.025	45,974	39.475	164.550	14.946	41.855	107.749
South Lanarkshire	507.076	4.058	40.197	0.223	-1.679	549.875	109,091	93.670	456.205	38.919	113.662	303.624
Stirling	148.896	1.195	14.972	1.590	-0.493	166.160	35,264	30.279	135.881	11.599	32.398	91.884
West Dunbartonshire	174.674	1.402	14.294	0.113	-0.596	189.887	33,418	28.694	161.193	17.128	34.630	109.435
West Lothian	261.230	2.089	18.574	1.916	-0.857	282.952	55,578	47.721	235.231	20.865	60.400	153.966
Scotland	8,734.896	70.000	870.143	59.955	0.000	9734.994	1,919,731	1,648.347	8086.647	734.577	1897.073	5,454.997

AEF 2006-07	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2006-07	(4) PPP LPFS	(5) Floor Adjustment 2006-07	(6) Total Estimated Expenditure (Cols.1 to 5) £M	(7) Band D Properties forecast	(8) Deduction for TEE not supported by AEF excludes Teachers Pay Increases £M	(9) Total AEF (Col 6-8) £M
Aberdeen City	332.655	1.841	31.633	0.000	1.431	367.559	85,106	74.702	292.857
Aberdeenshire	394.499	2.183	28.485	1.400	-1.211	425.355	94,185	82.692	342.664
Angus	192.981	1.068	12.387	3.400	-0.603	209.233	40,872	35.909	173.324
Argyll & Bute	176.894	0.979	30.808	1.371	-0.620	209.432	37,963	33.367	176.064
Clackmannanshire	82.388	0.456	7.206	0.000	-0.263	89.786	17,885	15.711	74.075
Dumfries & Galloway	274.591	1.519	24.784	1.270	-0.887	301.278	57,129	50.200	251.078
Dundee City	265.185	1.467	25.325	2.319	2.159	296.456	47,629	41.894	254.562
East Ayrshire	211.761	1.172	16.542	0.099	-0.688	228.886	39,838	35.025	193.862
East Dunbartonshire	178.477	0.988	14.881	0.064	-0.543	193.866	46,338	40.668	153.198
East Lothian	153.764	0.851	14.932	0.000	-0.481	169.066	38,219	33.551	135.514
East Renfrewshire	155.945	0.863	11.530	5.032	-0.472	172.898	39,767	34.908	137.990
Edinburgh, City of	705.113	3.902	91.989	6.620	-2.227	805.397	195,317	171.409	633.988
Eilean Siar	75.429	0.417	21.677	0.000	6.826	104.350	9,233	8.161	96.189
Falkirk	245.800	1.360	18.292	8.640	-0.772	273.320	53,640	47.124	226.196
Fife	605.126	3.348	43.069	3.680	-1.900	653.324	130,206	114.381	538.943
Glasgow City	1,135.632	6.284	157.545	15.531	10.230	1325.222	210,625	185.277	1139.945
Highland	413.196	2.286	47.123	2.950	-1.371	464.184	85,257	74.931	389.253
Inverclyde	154.399	0.854	16.819	0.088	-0.519	171.641	28,681	25.223	146.418
Midlothian	139.339	0.771	10.891	3.116	-0.442	153.674	29,584	25.993	127.681
Moray	151.210	0.837	13.552	0.000	-0.490	165.108	30,903	27.157	137.952
North Ayrshire	244.449	1.353	21.236	0.106	-0.793	266.351	48,865	42.947	223.404
North Lanarkshire	563.461	3.118	44.538	0.265	-1.826	609.556	107,971	94.915	514.642
Orkney	54.813	0.303	9.557	0.000	-0.206	64.467	7,153	6.312	58.155
Perth & Kinross	237.889	1.316	17.876	1.405	-0.727	257.759	58,534	51.385	206.374
Renfrewshire	300.372	1.662	30.717	0.153	-0.971	331.933	66,135	58.097	273.835
Scottish Borders	199.282	1.103	20.197	0.000	-0.645	219.937	43,350	38.084	181.853
Shetland	67.991	0.376	16.915	0.000	0.661	85.943	7,668	6.782	79.161
South Ayrshire	196.098	1.085	13.832	0.079	-0.602	210.492	46,461	40.792	169.700
South Lanarkshire	523.054	2.894	41.837	0.223	-1.661	566.348	111,625	98.065	468.283
Stirling	152.750	0.845	15.084	1.590	-0.436	169.833	35,602	31.266	138.566
West Dunbartonshire	177.043	0.980	14.923	0.113	0.912	193.970	33,618	29.556	164.414
West Lothian	274.345	1.518	18.391	1.916	-0.862	295.307	57,391	50.423	244.885
Scotland	9,035.931	50.000	904.571	61.429	0.000	10051.931	1,942,748	1,706.904	8345.027

AEF 2007-08	(1) Estimated Service Expenditure	(2) Quality of Life	(3) Loan Charges Support 2007-08	(4) PPP LPFS	(5) Floor Adjustment 2007-08	(6) Total Estimated Expenditure (Cols.1 to 5)	(7) Band D Properties forecast	(8) Deduction for TEE not supported by AEF excludes Teachers Pay Increases	(9) Total AEF (Col 6-8)
	£M	£M	£M	£M	£M	£M		£M	£M
Aberdeen City	343.147	1.850	31.694	0.000	-1.095	375.596	85,618	77.015	298.580
Aberdeenshire	406.908	2.193	28.284	1.400	-1.285	437.501	95,104	85.596	351.905
Angus	198.727	1.071	12.516	3.400	-0.640	215.073	41,075	37.034	178.039
Argyll & Bute	180.509	0.973	31.739	1.371	-0.653	213.939	38,201	34.480	179.460
Clackmannanshire	84.937	0.458	7.403	0.000	-0.280	92.518	18,049	16.269	76.250
Dumfries & Galloway	281.441	1.517	25.313	1.270	-0.937	308.604	57,522	51.882	256.722
Dundee City	271.464	1.463	24.501	2.319	2.337	302.084	47,672	43.107	258.977
East Ayrshire	216.760	1.168	16.617	0.099	-0.725	233.919	40,008	36.134	197.785
East Dunbartonshire	181.880	0.980	14.646	0.064	0.222	197.792	46,619	41.914	155.878
East Lothian	158.515	0.854	15.403	0.000	-0.511	174.262	38,755	34.871	139.391
East Renfrewshire	160.329	0.864	11.792	5.032	-0.500	177.518	40,216	36.176	141.342
Edinburgh, City of	723.662	3.901	94.201	6.620	-2.352	826.032	197,886	177.897	648.135
Eilean Siar	76.717	0.414	21.680	0.000	7.556	106.367	9,281	8.495	97.873
Falkirk	253.939	1.369	18.432	8.640	-0.821	281.559	54,289	48.942	232.616
Fife	624.674	3.367	43.322	3.680	-2.019	673.024	131,717	118.718	554.306
Glasgow City	1,157.525	6.239	159.529	15.531	12.583	1351.408	212,075	191.785	1159.623
Highland	425.358	2.293	48.455	2.950	-1.456	477.600	85,991	77.602	399.998
Inverclyde	157.673	0.850	17.302	0.088	-0.547	175.365	28,781	26.012	149.353
Midlothian	143.853	0.775	10.686	3.116	-0.469	157.961	29,924	26.984	130.978
Moray	155.829	0.840	13.574	0.000	-0.520	169.722	30,984	27.955	141.767
North Ayrshire	250.405	1.350	21.948	0.106	-0.838	272.971	49,207	44.405	228.566
North Lanarkshire	578.011	3.115	46.159	0.265	-1.932	625.619	109,046	98.456	527.163
Orkney	56.142	0.303	9.686	0.000	-0.218	65.912	7,211	6.573	59.339
Perth & Kinross	245.588	1.324	18.019	1.405	-0.773	265.562	59,117	53.192	212.371
Renfrewshire	307.814	1.659	31.490	0.153	-1.027	340.089	66,470	59.912	280.177
Scottish Borders	205.617	1.108	20.506	0.000	-0.686	226.545	43,793	39.478	187.067
Shetland	69.697	0.376	17.140	0.000	0.455	87.667	7,767	7.121	80.547
South Ayrshire	201.141	1.084	14.049	0.079	-0.636	215.716	46,717	42.049	173.667
South Lanarkshire	536.959	2.894	41.869	0.223	-1.754	580.191	112,702	101.591	478.600
Stirling	157.750	0.850	15.279	1.590	-0.516	174.952	36,128	32.539	142.414
West Dunbartonshire	180.693	0.974	15.102	0.113	0.947	197.828	33,817	30.539	167.289
West Lothian	282.728	1.524	18.236	1.916	-0.912	303.491	58,490	52.728	250.763
Scotland	9,276.390	50.000	916.571	61.429	0.000	10304.390	1,960,233	1,767.451	8536.939

FLOOR CALCULATION

ANNEX C

	2006-07				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	2.0%	
Orkney	58.362	6.43	-0.206	58.155	6.05
East Renfrewshire	133.430	6.20	-0.472	132.958	5.82
Aberdeenshire	342.475	5.91	-1.211	341.264	5.54
Argyll & Bute	175.313	5.75	-0.620	174.693	5.37
East Lothian	135.995	5.38	-0.481	135.514	5.01
Perth & Kinross	205.696	5.13	-0.727	204.969	4.76
Moray	138.441	4.64	-0.490	137.952	4.27
Scottish Borders	182.498	4.62	-0.645	181.853	4.25
Highland	387.674	4.54	-1.371	386.303	4.17
West Lothian	243.831	4.51	-0.862	242.969	4.14
Dumfries & Galloway	250.694	4.27	-0.887	249.808	3.90
East Ayrshire	194.450	4.25	-0.688	193.763	3.89
Falkirk	218.328	4.09	-0.772	217.556	3.72
North Lanarkshire	516.202	4.03	-1.826	514.377	3.66
Angus	170.527	3.92	-0.603	169.924	3.55
North Ayrshire	224.091	3.81	-0.793	223.298	3.45
Inverclyde	146.850	3.59	-0.519	146.331	3.23
Fife	537.162	3.54	-1.900	535.263	3.18
South Ayrshire	170.224	3.50	-0.602	169.622	3.13
Clackmannanshire	74.338	3.34	-0.263	74.075	2.98
South Lanarkshire	469.721	3.01	-1.661	468.060	2.65
Midlothian	125.007	2.90	-0.442	124.565	2.54
Edinburgh, City of	629.595	2.73	-2.227	627.368	2.37
East Dunbartonshire	153.678	2.68	-0.543	153.135	2.31
Renfrewshire	274.654	2.63	-0.971	273.682	2.27
Stirling	137.412	2.32	-0.436	136.976	2.00
Aberdeen City	291.426	1.50	1.431	292.857	2.00
West Dunbartonshire	163.389	1.43	0.912	164.301	2.00
Shetland	78.500	1.15	0.661	79.161	2.00
Dundee City	250.085	1.13	2.159	252.243	2.00
Glasgow City	1114.185	1.07	10.230	1124.414	2.00
Eilean Siar	89.363	-5.24	6.826	96.189	2.00
Scotland	8283.598	3.20	0.00	8283.598	3.20

	2007-08				
	Revenue Grant (without floor)	Increase without floor	Contribution to floor	Revenue Grant with floor	Year on year % increase
	£M	%	£M	1.75%	
Falkirk	224.798	3.33	-0.821	223.976	2.95
Clackmannanshire	76.529	3.31	-0.280	76.250	2.94
Perth & Kinross	211.739	3.30	-0.773	210.966	2.93
Fife	552.644	3.25	-2.019	550.626	2.87
Scottish Borders	187.753	3.24	-0.686	187.067	2.87
East Lothian	139.902	3.24	-0.511	139.391	2.86
Stirling	141.340	3.19	-0.516	140.824	2.81
Highland	398.504	3.16	-1.456	397.048	2.78
Angus	175.279	3.15	-0.640	174.639	2.77
Moray	142.287	3.14	-0.520	141.767	2.77
Aberdeenshire	351.790	3.08	-1.285	350.505	2.71
Midlothian	128.331	3.02	-0.469	127.862	2.65
East Renfrewshire	136.809	2.90	-0.500	136.310	2.52
North Lanarkshire	528.830	2.81	-1.932	526.898	2.43
West Lothian	249.759	2.79	-0.912	248.847	2.42
South Ayrshire	174.225	2.71	-0.636	173.588	2.34
Renfrewshire	281.051	2.69	-1.027	280.025	2.32
North Ayrshire	229.298	2.69	-0.838	228.460	2.31
Dumfries & Galloway	256.388	2.63	-0.937	255.452	2.26
Edinburgh, City of	643.867	2.63	-2.352	641.515	2.25
South Lanarkshire	480.131	2.58	-1.754	478.377	2.20
Orkney	59.556	2.41	-0.218	59.339	2.04
East Ayrshire	198.411	2.40	-0.725	197.686	2.03
Inverclyde	149.812	2.38	-0.547	149.265	2.01
Aberdeen City	299.675	2.33	-1.095	298.580	1.95
Argyll & Bute	178.742	2.32	-0.653	178.089	1.94
East Dunbartonshire	155.593	1.61	0.222	155.814	1.75
Shetland	80.092	1.18	0.455	80.547	1.75
West Dunbartonshire	166.230	1.17	0.947	167.176	1.75
Dundee City	254.321	0.82	2.337	256.658	1.75
Glasgow City	1131.508	0.63	12.583	1144.092	1.75
Eilean Siar	90.316	-6.11	7.556	97.873	1.75
Scotland	8475.510	2.32	0.00	8475.510	2.32

Note 1 : Figures for 2006-07 and 2007-08 show increases excluding LPFS.

Note 2 : LPFS will reduce % increases as it is excluded from Floor calculation

2005-06 SPECIFIC GRANTS (revised)

	Police	Civil Protection	Supported Employment	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000	£000
Aberdeen City	22,144	59	398	120	708	225	6,458
Aberdeenshire	16,390	44	163	4	578	168	9,001
Angus	9,680	13	0	33	321	116	3,971
Argyll & Bute	9,804	4	5	283	312	116	3,331
Clackmannanshire	3,863	9	58	16	111	61	1,801
Dumfries & Galloway	14,677	55	216	0	374	116	5,509
Dundee City	18,011	25	600	0	341	168	4,992
East Ayrshire	11,384	6	19	124	321	116	4,425
East Dunbartonshire	7,408	3	0	40	164	61	4,345
East Lothian	7,945	4	96	11	223	116	3,242
East Renfrewshire	5,680	3	10	30	57	61	3,734
Edinburgh, City of	52,021	31	413	147	1,345	500	12,227
Eilean Siar	2,406	4	38	909	164	61	1,418
Falkirk	12,640	28	216	4	367	168	5,132
Fife	30,610	55	912	0	893	332	12,535
Glasgow City	92,875	50	562	233	2,775	940	19,259
Highland	20,835	44	451	765	598	225	8,759
Inverclyde	9,507	5	29	78	193	116	3,149
Midlothian	7,478	4	58	0	266	61	3,146
Moray	7,504	20	120	0	160	61	3,239
North Ayrshire	12,767	6	24	27	197	168	5,261
North Lanarkshire	30,399	15	201	222	563	332	12,869
Orkney	1,545	3	29	0	133	61	1,029
Perth & Kinross	11,981	17	0	44	272	116	4,632
Renfrewshire	17,607	8	19	21	375	168	6,672
Scottish Borders	11,236	6	125	4	311	116	3,902
Shetland	1,949	4	0	0	165	61	1,233
South Ayrshire	10,372	4	38	0	301	116	4,115
South Lanarkshire	26,176	13	0	142	750	281	11,557
Stirling	7,946	18	29	94	207	61	3,244
West Dunbartonshire	12,964	6	19	12	251	116	3,760
West Lothian	14,600	8	43	0	204	116	5,894
Scotland	522,404	574	4,891	3,364	14,000	5,500	183,844

2006-07 SPECIFIC GRANTS

	Police	Civil Protection	Supported Employment	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000	£000
Aberdeen City	23,038	59	398	125	708	225	6,398
Aberdeenshire	17,236	44	163	5	578	168	8,918
Angus	10,056	13	0	35	321	116	3,934
Argyll & Bute	10,161	4	5	295	312	116	3,300
Clackmannanshire	4,026	9	58	16	111	61	1,785
Dumfries & Galloway	15,277	55	216	0	374	116	5,458
Dundee City	18,711	25	600	0	341	168	4,946
East Ayrshire	11,810	6	19	130	321	116	4,384
East Dunbartonshire	7,684	3	0	42	164	61	4,305
East Lothian	8,149	4	96	12	223	116	3,212
East Renfrewshire	5,888	3	10	31	57	61	3,699
Edinburgh, City of	54,115	31	413	154	1,345	500	12,114
Eilean Siar	2,514	4	38	950	164	61	1,405
Falkirk	13,174	28	216	5	367	168	5,084
Fife	31,375	55	912	0	893	332	12,419
Glasgow City	96,464	50	562	243	2,775	940	19,081
Highland	21,906	44	451	799	598	225	8,678
Inverclyde	9,874	5	29	81	193	116	3,120
Midlothian	7,579	4	58	0	266	61	3,117
Moray	7,799	20	120	0	160	61	3,209
North Ayrshire	13,232	6	24	28	197	168	5,213
North Lanarkshire	31,537	15	201	232	563	332	12,750
Orkney	1,662	3	29	0	133	61	1,020
Perth & Kinross	12,447	17	0	46	272	116	4,589
Renfrewshire	18,265	8	19	22	375	168	6,611
Scottish Borders	11,741	6	125	5	311	116	3,866
Shetland	2,131	4	0	0	165	61	1,221
South Ayrshire	10,733	4	38	0	301	116	4,077
South Lanarkshire	27,145	13	0	148	750	281	11,450
Stirling	8,281	18	29	98	207	61	3,214
West Dunbartonshire	13,450	6	19	13	251	116	3,726
West Lothian	15,121	8	43	0	204	116	5,840
Scotland	542,577	574	4,891	3,514	14,000	5,500	182,144

2007-08 SPECIFIC GRANTS

	Police	Civil Protection	Supported Employment	Gaelic	Mental Illness	Social Work Training	National Priorities Action Fund
	£000	£000	£000	£000	£000	£000	£000
Aberdeen City	25,062	59	398	143	708	225	6,535
Aberdeenshire	18,755	44	163	5	578	168	9,109
Angus	10,467	13	0	40	321	116	4,019
Argyll & Bute	10,465	4	5	337	312	116	3,371
Clackmannanshire	4,304	9	58	19	111	61	1,823
Dumfries & Galloway	15,960	55	216	0	374	116	5,575
Dundee City	19,476	25	600	0	341	168	5,052
East Ayrshire	12,160	6	19	148	321	116	4,478
East Dunbartonshire	7,912	3	0	48	164	61	4,397
East Lothian	8,574	4	96	13	223	116	3,281
East Renfrewshire	6,063	3	10	36	57	61	3,779
Edinburgh, City of	56,909	31	413	176	1,345	500	12,374
Eilean Siar	2,683	4	38	1,085	164	61	1,435
Falkirk	14,085	28	216	5	367	168	5,193
Fife	34,356	55	912	0	893	332	12,685
Glasgow City	99,296	50	562	278	2,775	940	19,490
Highland	23,358	44	451	913	598	225	8,864
Inverclyde	10,164	5	29	93	193	116	3,187
Midlothian	7,978	4	58	0	266	61	3,184
Moray	8,484	20	120	0	160	61	3,277
North Ayrshire	13,628	6	24	32	197	168	5,324
North Lanarkshire	32,472	15	201	265	563	332	13,023
Orkney	1,767	3	29	0	133	61	1,041
Perth & Kinross	12,955	17	0	53	272	116	4,688
Renfrewshire	18,807	8	19	25	375	168	6,752
Scottish Borders	12,345	6	125	5	311	116	3,948
Shetland	2,261	4	0	0	165	61	1,248
South Ayrshire	11,058	4	38	0	301	116	4,164
South Lanarkshire	27,953	13	0	169	750	281	11,695
Stirling	8,854	18	29	112	207	61	3,283
West Dunbartonshire	13,849	6	19	15	251	116	3,805
West Lothian	15,904	8	43	0	204	116	5,965
Scotland	568,363	574	4,891	4,014	14,000	5,500	186,044

ANNEX E

2005-06	Circular 8/2004 ESE	NPAF	Gaelic	Supported Employment	Fire	Circular 2/2005 ESE	Circular 8/2004 TEE	NPAF	Gaelic	Supported Employment	Fire	Circular 2/2005 TEE
Aberdeen City	325.277	0.030	0.012	0.053	-0.133	325.239	360.294	0.030	0.012	0.053	-0.133	360.256
Aberdeenshire	371.410	0.041	0.000	0.029	-0.092	371.389	403.311	0.041	0.000	0.029	-0.092	403.290
Angus	185.669	0.018	0.003	0.010	-0.027	185.673	200.138	0.018	0.003	0.010	-0.027	200.142
Argyll & Bute	168.377	0.015	0.028	0.002	0.001	168.423	199.402	0.015	0.028	0.002	0.001	199.448
Clackmannanshire	78.797	0.008	0.002	0.001	-0.017	78.792	86.589	0.008	0.002	0.001	-0.017	86.584
Dumfries & Galloway	263.093	0.025	0.000	0.013	-0.190	262.940	290.044	0.025	0.000	0.013	-0.190	289.891
Dundee City	261.801	0.023	0.000	0.044	-0.074	261.794	290.283	0.023	0.000	0.044	-0.074	290.276
East Ayrshire	204.054	0.020	0.012	0.002	0.001	204.089	220.684	0.020	0.012	0.002	0.001	220.719
East Dunbartonshire	174.913	0.020	0.004	0.005	0.001	174.943	190.003	0.020	0.004	0.005	0.001	190.033
East Lothian	146.344	0.015	0.001	0.017	0.123	146.500	161.342	0.015	0.001	0.017	0.123	161.498
East Renfrewshire	148.639	0.017	0.003	0.001	0.000	148.661	164.910	0.017	0.003	0.001	0.000	164.932
Edinburgh, City of	690.128	0.056	0.014	0.042	1.013	691.254	786.423	0.056	0.014	0.042	1.013	787.549
Eilean Siar	72.399	0.007	0.089	0.004	0.052	72.550	102.005	0.007	0.089	0.004	0.052	102.156
Falkirk	235.239	0.024	0.000	0.008	-0.049	235.222	262.759	0.024	0.000	0.008	-0.049	262.742
Fife	586.011	0.058	0.000	0.134	-1.621	584.581	633.607	0.058	0.000	0.134	-1.621	632.177
Glasgow City	1,109.917	0.088	0.023	0.066	0.005	1,110.098	1,297.442	0.088	0.023	0.066	0.005	1,297.623
Highland	394.023	0.040	0.075	0.022	0.377	394.537	444.998	0.040	0.075	0.022	0.377	445.512
Inverclyde	149.186	0.014	0.008	0.004	0.001	149.213	166.066	0.014	0.008	0.004	0.001	166.093
Midlothian	135.538	0.014	0.000	0.010	0.093	135.655	149.892	0.014	0.000	0.010	0.093	150.009
Moray	144.586	0.015	0.000	0.004	-0.044	144.561	159.281	0.015	0.000	0.004	-0.044	159.256
North Ayrshire	236.156	0.024	0.003	0.003	0.001	236.187	257.429	0.024	0.003	0.003	0.001	257.460
North Lanarkshire	542.676	0.059	0.022	0.021	0.002	542.779	588.180	0.059	0.022	0.021	0.002	588.283
Orkney	51.338	0.005	0.000	0.002	0.032	51.375	60.841	0.005	0.000	0.002	0.032	60.878
Perth & Kinross	226.271	0.021	0.004	0.009	-0.041	226.265	245.788	0.021	0.004	0.009	-0.041	245.782
Renfrewshire	294.461	0.031	0.002	0.001	0.001	294.497	324.572	0.031	0.002	0.001	0.001	324.608
Scottish Borders	190.196	0.018	0.000	0.008	0.282	190.503	210.513	0.018	0.000	0.008	0.282	210.820
Shetland	65.697	0.006	0.000	0.000	0.038	65.741	84.033	0.006	0.000	0.000	0.038	84.077
South Ayrshire	189.536	0.019	0.000	0.003	0.001	189.558	204.003	0.019	0.000	0.003	0.001	204.025
South Lanarkshire	506.989	0.053	0.014	0.018	0.002	507.076	549.788	0.053	0.014	0.018	0.002	549.875
Stirling	148.899	0.015	0.009	0.000	-0.028	148.896	166.163	0.015	0.009	0.000	-0.028	166.160
West Dunbartonshire	174.652	0.017	0.001	0.002	0.001	174.674	189.865	0.017	0.001	0.002	0.001	189.887
West Lothian	260.907	0.027	0.000	0.005	0.291	261.230	282.629	0.027	0.000	0.005	0.291	282.952
Scotland	8,733.179	0.844	0.330	0.543	0.000	8,734.896	9,733.277	0.844	0.330	0.543	0.000	9,734.994

2005-06	Circular 8/2004 TEE CT deduction	PPP LPFS element of TEE not supported by AEF	Increase in Police SG LCS in AEF but not TEE	Circular 2/2005 TEE CT deduction	Circular 8/2004 AEF	additions to TEE	Additions to TEE CT deduction	Circular 2/2005 AEF
Aberdeen City	73.373	-0.202	-0.029	73.141	286.921	-0.038	0.232	287.115
Aberdeenshire	78.790	-0.217	-0.032	78.541	324.521	-0.022	0.249	324.749
Angus	34.457	-0.095	-0.014	34.348	165.681	0.004	0.109	165.794
Argyll & Bute	32.391	-0.089	-0.013	32.289	167.011	0.046	0.102	167.159
Clackmannanshire	14.696	-0.040	-0.006	14.650	71.893	-0.006	0.046	71.934
Dumfries & Galloway	48.345	-0.133	-0.019	48.193	241.699	-0.152	0.152	241.698
Dundee City	40.788	-0.112	-0.016	40.659	249.495	-0.007	0.129	249.617
East Ayrshire	34.213	-0.094	-0.014	34.105	186.471	0.035	0.108	186.614
East Dunbartonshire	40.425	-0.111	-0.016	40.298	149.578	0.030	0.127	149.735
East Lothian	32.546	-0.089	-0.013	32.444	128.796	0.156	0.102	129.054
East Renfrewshire	34.676	-0.096	-0.014	34.566	130.234	0.021	0.110	130.366
Edinburgh, City of	169.035	-0.465	-0.068	168.502	617.389	1.125	0.533	619.047
Eilean Siar	7.877	-0.021	-0.003	7.852	94.128	0.152	0.025	94.304
Falkirk	44.493	-0.122	-0.018	44.353	218.266	-0.017	0.140	218.389
Fife	110.070	-0.303	-0.044	109.723	523.538	-1.429	0.347	522.454
Glasgow City	180.293	-0.496	-0.072	179.725	1,117.149	0.182	0.568	1,117.898
Highland	71.938	-0.198	-0.029	71.711	373.060	0.514	0.227	373.801
Inverclyde	24.327	-0.067	-0.010	24.250	141.739	0.027	0.077	141.843
Midlothian	25.491	-0.070	-0.010	25.411	124.401	0.117	0.080	124.598
Moray	26.057	-0.071	-0.010	25.975	133.224	-0.025	0.082	133.281
North Ayrshire	41.628	-0.115	-0.017	41.496	215.801	0.031	0.132	215.964
North Lanarkshire	92.108	-0.253	-0.037	91.818	496.072	0.104	0.290	496.465
Orkney	6.061	-0.017	-0.002	6.042	54.780	0.039	0.019	54.836
Perth & Kinross	48.874	-0.135	-0.020	48.720	196.914	-0.007	0.154	197.062
Renfrewshire	57.028	-0.157	-0.023	56.848	267.544	0.035	0.180	267.760
Scottish Borders	36.492	-0.101	-0.015	36.377	174.021	0.308	0.115	174.443
Shetland	6.489	-0.018	-0.003	6.469	77.544	0.044	0.020	77.608
South Ayrshire	39.600	-0.109	-0.016	39.475	164.403	0.023	0.125	164.550
South Lanarkshire	93.966	-0.259	-0.038	93.670	455.822	0.087	0.296	456.205
Stirling	30.375	-0.084	-0.012	30.279	135.788	-0.004	0.096	135.881
West Dunbartonshire	28.785	-0.079	-0.012	28.694	161.080	0.021	0.091	161.193
West Lothian	47.872	-0.131	-0.019	47.721	234.757	0.323	0.151	235.231
Scotland	1,653.557	-4.547	-0.663	1,648.347	8,079.720	1.717	5.210	8,086.647

NOTE: The £1.717m above is the total of the additions to ESE (£0.844m, £0.330m and £0.543m). The £5.210m is the total of the TEE CT deduction (£4.547m and £0.663m).

2005-06	Circular 8/2004 SG	Police	Gaelic	Supported Employment	NPAF	Circular 2/2005 SG	Circular 8/2004 RSG	Additions to AEF	Additions to SG	Circular 2/2005 RSG
Aberdeen City	29.639	0.413	0.012	0.018	0.030	30.112	179.785	0.194	-0.508	179.506
Aberdeenshire	25.982	0.307	0.000	0.018	0.041	26.348	212.515	0.227	-0.377	212.377
Angus	13.864	0.249	0.003	0.000	0.018	14.134	111.485	0.113	-0.280	111.328
Argyll & Bute	13.001	0.811	0.028	0.000	0.015	13.855	119.763	0.148	-0.856	119.057
Clackmannanshire	5.675	0.189	0.002	0.045	0.008	5.919	48.333	0.040	-0.200	48.130
Dumfries & Galloway	20.326	0.520	0.000	0.076	0.025	20.947	166.153	0.000	-0.558	165.531
Dundee City	23.550	0.463	0.000	0.100	0.023	24.137	172.271	0.122	-0.530	171.806
East Ayrshire	15.939	0.419	0.012	0.005	0.020	16.395	125.695	0.143	-0.453	125.382
East Dunbartonshire	11.654	0.343	0.004	0.000	0.020	12.021	97.799	0.157	-0.372	97.589
East Lothian	11.055	0.554	0.001	0.012	0.015	11.637	83.572	0.258	-0.587	83.248
East Renfrewshire	9.130	0.428	0.003	-0.003	0.017	9.575	87.464	0.131	-0.449	87.151
Edinburgh, City of	66.073	0.528	0.014	0.013	0.056	66.684	383.129	1.658	-0.640	384.176
Eilean Siar	4.710	0.208	0.089	-0.013	0.007	5.000	79.628	0.177	-0.308	79.514
Falkirk	17.917	0.618	0.000	-0.004	0.024	18.555	145.613	0.123	-0.650	145.098
Fife	43.981	1.226	0.000	0.072	0.058	45.337	347.504	-1.082	-1.418	345.064
Glasgow City	118.668	-2.157	0.023	0.072	0.088	116.694	782.010	0.750	1.980	784.733
Highland	30.908	0.623	0.075	0.031	0.040	31.677	263.724	0.741	-0.760	263.696
Inverclyde	13.262	-0.206	0.008	-0.001	0.014	13.077	97.324	0.104	0.180	97.613
Midlothian	10.467	0.529	0.000	0.003	0.014	11.013	84.034	0.197	-0.553	83.685
Moray	10.909	0.140	0.000	0.040	0.015	11.104	89.508	0.057	-0.159	89.370
North Ayrshire	17.370	1.054	0.003	-0.001	0.024	18.450	147.405	0.163	-1.084	146.488
North Lanarkshire	43.417	1.042	0.022	0.061	0.059	44.601	331.938	0.394	-1.144	331.147
Orkney	2.585	0.191	0.000	0.019	0.005	2.800	44.952	0.058	-0.198	44.793
Perth & Kinross	16.729	0.308	0.004	0.000	0.021	17.062	129.174	0.147	-0.342	128.989
Renfrewshire	24.168	0.663	0.002	0.007	0.031	24.870	179.240	0.215	-0.697	178.754
Scottish Borders	15.195	0.484	0.000	0.003	0.018	15.700	118.209	0.423	-0.510	118.126
Shetland	3.276	0.160	0.000	-0.030	0.006	3.412	66.064	0.064	-0.166	65.992
South Ayrshire	13.252	1.672	0.000	0.003	0.019	14.946	109.296	0.148	-1.694	107.749
South Lanarkshire	37.427	1.425	0.014	0.000	0.053	38.919	304.733	0.383	-1.510	303.624
Stirling	11.188	0.388	0.009	-0.001	0.015	11.599	92.202	0.092	-0.412	91.884
West Dunbartonshire	16.655	0.456	0.001	-0.001	0.017	17.128	109.795	0.112	-0.476	109.435
West Lothian	20.148	0.691	0.000	-0.001	0.027	20.865	154.209	0.474	-0.723	153.966
Scotland	718.120	14.740	0.330	0.543	0.844	734.577	5,464.527	6.927	-16.457	5,454.997

NOTE: The Police SG figure of £14.740m is the combined effect of the addition of Police Loan Charges Specific Grant and the distributional changes identified in Graham Owenson's letter of 1 February 2005. In addition to the new monies (£0.543m), specific grant allocations for Supported Employment have also been redistributed using updated caseload data from DWP.

2006-07	Circular 8/2004 AEF	LCS and PPP Support	NPAF	Gaelic	Supported Employment	Fire	CT assumption	Floor	Circular 2/2005 AEF
Aberdeen City	292.661	-0.283	0.030	0.012	0.053	-0.438	-0.026	0.851	292.857
Aberdeenshire	343.161	-0.158	0.041	0.000	0.029	-0.302	-0.029	-0.078	342.664
Angus	173.172	0.059	0.018	0.003	0.010	0.114	-0.013	-0.040	173.324
Argyll & Bute	176.212	-0.252	0.015	0.028	0.002	0.110	-0.011	-0.040	176.064
Clackmannanshire	73.968	0.053	0.008	0.002	0.001	0.065	-0.005	-0.018	74.075
Dumfries & Galloway	250.755	0.148	0.025	0.000	0.013	0.213	-0.018	-0.060	251.078
Dundee City	254.439	0.078	0.023	0.000	0.044	0.313	-0.016	-0.321	254.562
East Ayrshire	193.764	-0.007	0.020	0.012	0.002	0.128	-0.013	-0.046	193.862
East Dunbartonshire	153.159	-0.065	0.020	0.004	0.005	0.125	-0.014	-0.035	153.198
East Lothian	135.546	-0.093	0.015	0.001	0.017	0.072	-0.011	-0.032	135.514
East Renfrewshire	137.980	-0.055	0.017	0.003	0.001	0.086	-0.013	-0.031	137.990
Edinburgh, City of	633.426	0.062	0.056	0.014	0.042	0.593	-0.061	-0.149	633.988
Eilean Siar	96.009	-0.210	0.007	0.089	0.004	-0.508	-0.003	0.803	96.189
Falkirk	225.790	0.249	0.024	0.000	0.008	0.192	-0.017	-0.052	226.196
Fife	537.760	0.620	0.058	0.000	0.134	0.538	-0.041	-0.129	538.943
Glasgow City	1,139.181	-0.267	0.088	0.023	0.066	0.978	-0.066	-0.063	1,139.945
Highland	392.542	0.375	0.040	0.075	0.022	-3.680	-0.023	-0.079	389.253
Inverclyde	146.317	-0.038	0.014	0.008	0.004	0.155	-0.009	-0.034	146.418
Midlothian	127.752	-0.113	0.014	0.000	0.010	0.055	-0.009	-0.029	127.681
Moray	138.261	-0.142	0.015	0.000	0.004	-0.145	-0.010	-0.032	137.952
North Ayrshire	223.315	-0.059	0.024	0.003	0.003	0.185	-0.015	-0.053	223.404
North Lanarkshire	514.383	-0.024	0.059	0.022	0.021	0.334	-0.034	-0.121	514.642
Orkney	58.479	-0.007	0.005	0.000	0.002	-0.308	-0.002	-0.012	58.155
Perth & Kinross	206.193	0.037	0.021	0.004	0.009	0.174	-0.018	-0.048	206.374
Renfrewshire	273.761	-0.085	0.031	0.002	0.001	0.209	-0.020	-0.064	273.835
Scottish Borders	181.668	0.049	0.018	0.000	0.008	0.165	-0.014	-0.043	181.853
Shetland	79.096	0.000	0.006	0.000	0.000	-0.376	-0.002	0.440	79.161
South Ayrshire	169.602	-0.016	0.019	0.000	0.003	0.146	-0.015	-0.040	169.700
South Lanarkshire	468.097	-0.081	0.053	0.014	0.018	0.325	-0.035	-0.110	468.283
Stirling	138.472	0.106	0.015	0.009	0.000	0.110	-0.011	-0.135	138.566
West Dunbartonshire	164.299	0.048	0.017	0.001	0.002	0.200	-0.011	-0.144	164.414
West Lothian	244.686	0.071	0.027	0.000	0.005	0.171	-0.018	-0.057	244.885
Scotland	8,343.908	0.000	0.844	0.330	0.543	0.000	-0.599	0.000	8,345.027

2007-08	Circular 8/2004 AEF	LCS and PPP Support	NPAF	Gaelic	Supported Employment	Fire	CT assumption	Floor	Circular 2/2005 AEF
Aberdeen City	299.300	-0.241	0.030	0.012	0.053	-0.446	-0.084	-0.040	298.580
Aberdeenshire	352.406	-0.120	0.041	0.000	0.029	-0.308	-0.094	-0.048	351.905
Angus	177.893	0.065	0.018	0.003	0.010	0.116	-0.041	-0.025	178.039
Argyll & Bute	179.606	-0.241	0.015	0.028	0.002	0.112	-0.038	-0.025	179.460
Clackmannanshire	76.153	0.048	0.008	0.002	0.001	0.067	-0.018	-0.012	76.250
Dumfries & Galloway	256.397	0.166	0.025	0.000	0.013	0.217	-0.058	-0.038	256.722
Dundee City	258.851	0.105	0.023	0.000	0.044	0.319	-0.048	-0.318	258.977
East Ayrshire	197.702	-0.013	0.020	0.012	0.002	0.131	-0.040	-0.029	197.785
East Dunbartonshire	155.838	-0.059	0.020	0.004	0.005	0.128	-0.047	-0.012	155.878
East Lothian	139.431	-0.088	0.015	0.001	0.017	0.073	-0.039	-0.020	139.391
East Renfrewshire	141.346	-0.055	0.017	0.003	0.001	0.088	-0.040	-0.020	141.342
Edinburgh, City of	647.672	0.035	0.056	0.014	0.042	0.605	-0.199	-0.093	648.135
Eilean Siar	97.689	-0.184	0.007	0.089	0.004	-0.518	-0.008	0.795	97.873
Falkirk	232.244	0.232	0.024	0.000	0.008	0.196	-0.055	-0.033	232.616
Fife	553.170	0.610	0.058	0.000	0.134	0.549	-0.134	-0.083	554.306
Glasgow City	1,158.845	-0.311	0.088	0.023	0.066	0.996	-0.213	0.124	1,159.623
Highland	403.397	0.355	0.040	0.075	0.022	-3.749	-0.077	-0.045	399.998
Inverclyde	149.263	-0.045	0.014	0.008	0.004	0.158	-0.029	-0.021	149.353
Midlothian	131.043	-0.098	0.014	0.000	0.010	0.056	-0.030	-0.018	130.978
Moray	142.070	-0.123	0.015	0.000	0.004	-0.148	-0.030	-0.019	141.767
North Ayrshire	228.496	-0.067	0.024	0.003	0.003	0.188	-0.049	-0.033	228.566
North Lanarkshire	526.962	-0.057	0.059	0.022	0.021	0.340	-0.110	-0.076	527.163
Orkney	59.664	-0.003	0.005	0.000	0.002	-0.314	-0.006	-0.008	59.339
Perth & Kinross	212.199	0.048	0.021	0.004	0.009	0.178	-0.060	-0.030	212.371
Renfrewshire	280.131	-0.094	0.031	0.002	0.001	0.213	-0.067	-0.041	280.177
Scottish Borders	186.901	0.042	0.018	0.000	0.008	0.168	-0.044	-0.027	187.067
Shetland	80.480	0.000	0.006	0.000	0.000	-0.383	-0.007	0.454	80.547
South Ayrshire	173.589	-0.021	0.019	0.000	0.003	0.149	-0.047	-0.025	173.667
South Lanarkshire	478.449	-0.085	0.053	0.014	0.018	0.331	-0.113	-0.069	478.600
Stirling	142.235	0.099	0.015	0.009	0.000	0.112	-0.037	-0.020	142.414
West Dunbartonshire	167.172	0.034	0.017	0.001	0.002	0.204	-0.034	-0.108	167.289
West Lothian	250.585	0.067	0.027	0.000	0.005	0.174	-0.059	-0.036	250.763
Scotland	8,537.178	0.000	0.844	0.330	0.543	0.000	-1.957	0.000	8,536.939

ANNEX F

2004-05 Redeterminations Councils	Order 2004 AEF	Residential Transfer Allowance	Food Standards Agency	Fire Transitional Funding	Supporting Young People Leaving Care	CCSF Youth Crime	Development Funding	Seasonal Adjustment	NPAF	Gaelic	Choose Life	Order 2005 AEF	2004-05 Redeterminations Councils
Aberdeen City	273.693	1.986	0.001	0.656	0.131	0.033	0.000	0.000	0.300	0.012	0.105	276.916	Aberdeen City
Aberdeenshire	308.829	1.396	0.057	0.452	0.087	0.022	0.000	0.099	0.383	0.000	0.108	311.433	Aberdeenshire
Angus	155.239	0.830	0.013	0.216	0.061	0.016	0.000	0.000	0.167	0.003	0.083	156.628	Angus
Argyll & Bute	159.031	0.459	0.016	0.207	0.047	0.012	0.000	0.066	0.137	0.028	0.079	160.082	Argyll & Bute
Clackmannanshire	68.314	0.369	0.001	0.114	0.041	0.011	0.000	0.011	0.081	0.002	0.070	69.015	Clackmannanshire
Dumfries & Galloway	229.650	1.019	0.034	0.565	0.081	0.021	0.000	0.003	0.224	0.000	0.092	231.689	Dumfries & Galloway
Dundee City	238.342	1.073	0.001	0.592	0.165	0.041	0.000	0.000	0.222	0.000	0.091	240.527	Dundee City
East Ayrshire	176.798	0.665	0.009	0.241	0.105	0.027	0.000	0.026	0.194	0.012	0.086	178.165	East Ayrshire
East Dunbartonshire	141.700	0.405	0.001	0.235	0.042	0.011	0.000	0.000	0.182	0.004	0.083	142.663	East Dunbartonshire
East Lothian	121.127	0.682	0.002	0.145	0.055	0.014	0.000	0.020	0.149	0.001	0.079	122.274	East Lothian
East Renfrewshire	119.490	0.458	0.001	0.163	0.038	0.011	0.000	0.000	0.156	0.003	0.079	120.399	East Renfrewshire
Edinburgh, City of	589.712	1.683	0.001	1.258	0.326	0.079	0.128	0.022	0.629	0.014	0.156	594.008	Edinburgh, City of
Eilean Siar	90.339	0.038	0.011	0.386	0.010	0.004	0.000	0.000	0.039	0.089	0.066	90.983	Eilean Siar
Falkirk	205.603	1.187	0.002	0.336	0.107	0.027	0.000	0.000	0.232	0.000	0.091	207.586	Falkirk
Fife	493.530	2.372	0.011	1.306	0.260	0.064	0.000	0.000	0.564	0.000	0.135	498.241	Fife
Glasgow City	1,075.587	5.915	0.001	1.839	0.841	0.203	0.953	0.000	0.893	0.023	0.183	1,086.438	Glasgow City
Highland	354.305	1.553	0.036	3.088	0.126	0.031	0.000	0.186	0.329	0.075	0.105	359.834	Highland
Inverclyde	135.183	0.825	0.001	0.292	0.084	0.021	0.000	0.000	0.135	0.008	0.078	136.626	Inverclyde
Midlothian	117.541	0.689	0.002	0.109	0.058	0.015	0.000	0.000	0.137	0.000	0.077	118.628	Midlothian
Moray	126.585	0.288	0.010	0.218	0.042	0.011	0.000	0.043	0.140	0.000	0.079	127.416	Moray
North Ayrshire	203.201	0.974	0.004	0.348	0.134	0.033	0.000	0.000	0.221	0.003	0.089	205.006	North Ayrshire
North Lanarkshire	467.360	2.324	0.002	0.628	0.293	0.071	0.000	0.000	0.539	0.022	0.128	471.367	North Lanarkshire
Orkney	52.331	0.016	0.012	0.276	0.007	0.003	0.000	0.010	0.031	0.000	0.064	52.750	Orkney
Perth & Kinross	186.234	0.913	0.019	0.330	0.066	0.017	0.000	0.000	0.208	0.004	0.089	187.880	Perth & Kinross
Renfrewshire	252.413	0.880	0.001	0.392	0.153	0.038	0.000	0.000	0.275	0.002	0.097	254.251	Renfrewshire
Scottish Borders	165.242	0.597	0.016	0.336	0.049	0.013	0.000	0.027	0.162	0.000	0.083	166.526	Scottish Borders
Shetland	74.706	0.091	0.009	0.313	0.009	0.004	0.000	0.007	0.038	0.000	0.065	75.241	Shetland
South Ayrshire	154.108	0.554	0.007	0.275	0.068	0.018	0.000	0.008	0.166	0.000	0.084	155.287	South Ayrshire
South Lanarkshire	430.034	1.653	0.010	0.611	0.224	0.055	0.000	0.011	0.492	0.014	0.124	433.227	South Lanarkshire
Stirling	128.554	0.450	0.006	0.192	0.053	0.014	0.000	0.000	0.140	0.009	0.078	129.496	Stirling
West Dunbartonshire	152.480	0.536	0.001	0.376	0.111	0.028	0.000	0.013	0.155	0.001	0.080	153.780	West Dunbartonshire
West Lothian	222.142	0.891	0.002	0.348	0.126	0.032	0.000	0.114	0.279	0.000	0.094	224.029	West Lothian
Scotland	7,669.403	33.770	0.300	16.841	4.000	1.000	1.081	0.666	8.000	0.330	3.000	7,738.391	Scotland

2004-05 Redeterminations Councils	Order 2004 Specific Grants	Police	Gaelic	NPAF	Order 2005 Specific Grants	Order 2004 RSG	Anti-Social Behaviour	Capital to Revenue Transfers	Community Budgeting	Strategic Waste Fund	Better Neighbourhood Services Fund	2004-05 Redeterminations Councils
Aberdeen City	27.435	0.598	0.012	0.291	28.335	167.766	1.364	0.000	0.014	0.000	0.000	Aberdeen City
Aberdeenshire	23.625	0.446	0.000	0.393	24.464	199.957	0.248	0.000	0.047	0.000	0.000	Aberdeenshire
Angus	12.560	0.237	0.003	0.172	12.973	102.121	0.369	0.000	0.000	0.000	0.000	Angus
Argyll & Bute	11.796	0.215	0.028	0.145	12.183	113.092	0.184	0.600	0.000	0.826	0.900	Argyll & Bute
Clackmannanshire	5.109	0.094	0.002	0.075	5.280	45.228	0.369	0.000	0.000	0.000	0.000	Clackmannanshire
Dumfries & Galloway	18.625	0.392	0.000	0.240	19.257	155.772	0.642	0.000	0.000	2.281	0.900	Dumfries & Galloway
Dundee City	21.478	0.441	0.000	0.214	22.132	162.786	1.685	0.000	0.000	0.000	3.000	Dundee City
East Ayrshire	14.378	0.279	0.012	0.189	14.858	117.509	0.843	0.000	0.000	0.000	2.250	East Ayrshire
East Dunbartonshire	10.378	0.165	0.004	0.187	10.734	91.073	0.369	0.000	0.000	0.000	0.000	East Dunbartonshire
East Lothian	10.133	0.123	0.001	0.146	10.403	76.956	0.248	2.830	0.000	0.000	0.000	East Lothian
East Renfrewshire	8.088	0.141	0.003	0.162	8.394	77.783	0.369	0.000	0.000	0.000	0.000	East Renfrewshire
Edinburgh, City of	60.867	1.452	0.014	0.520	62.854	360.780	1.685	0.000	0.016	0.000	0.000	Edinburgh, City of
Eilean Siar	4.530	0.050	0.089	0.062	4.731	75.982	0.184	0.000	0.000	0.000	0.450	Eilean Siar
Falkirk	16.437	0.307	0.000	0.227	16.972	134.569	0.642	0.000	0.000	0.000	0.000	Falkirk
Fife	39.331	0.772	0.000	0.540	40.642	322.659	0.843	0.000	0.232	0.000	0.000	Fife
Glasgow City	108.345	2.473	0.023	0.810	111.650	750.692	2.497	0.000	0.000	0.000	10.200	Glasgow City
Highland	29.979	0.461	0.075	0.402	30.917	246.257	0.369	0.000	0.181	0.000	0.000	Highland
Inverclyde	12.008	0.243	0.008	0.135	12.393	91.819	1.364	0.000	0.000	0.000	3.000	Inverclyde
Midlothian	9.397	0.142	0.000	0.137	9.675	77.951	0.369	0.300	0.000	0.000	0.000	Midlothian
Moray	9.845	0.202	0.000	0.140	10.187	84.205	0.248	0.000	0.000	0.000	0.000	Moray
North Ayrshire	15.792	0.296	0.003	0.236	16.327	136.530	0.843	0.000	0.000	0.000	2.250	North Ayrshire
North Lanarkshire	39.117	0.730	0.022	0.557	40.425	307.712	1.685	0.000	0.002	0.000	2.250	North Lanarkshire
Orkney	2.442	0.031	0.000	0.043	2.516	42.684	0.184	0.000	0.000	0.000	0.000	Orkney
Perth & Kinross	15.164	0.293	0.004	0.202	15.664	120.374	0.369	0.000	0.000	0.000	0.000	Perth & Kinross
Renfrewshire	21.818	0.420	0.002	0.288	22.529	166.104	1.364	0.000	0.000	0.000	1.500	Renfrewshire
Scottish Borders	14.036	0.160	0.000	0.172	14.368	110.922	0.248	0.000	0.000	0.000	0.000	Scottish Borders
Shetland	3.112	0.041	0.000	0.054	3.207	63.364	0.184	0.000	0.000	0.000	0.000	Shetland
South Ayrshire	12.087	0.221	0.000	0.186	12.495	100.136	0.642	0.000	0.057	0.000	0.000	South Ayrshire
South Lanarkshire	34.041	0.626	0.014	0.520	35.201	282.678	0.843	0.000	0.000	0.000	1.500	South Lanarkshire
Stirling	10.163	0.193	0.009	0.139	10.505	86.078	0.369	0.000	0.000	0.000	0.000	Stirling
West Dunbartonshire	15.116	0.315	0.001	0.163	15.595	102.546	1.364	0.000	0.000	0.000	3.000	West Dunbartonshire
West Lothian	18.301	0.338	0.000	0.253	18.893	143.844	0.642	1.168	0.000	0.000	0.000	West Lothian
Scotland	655.533	12.896	0.330	8.000	676.759	5,117.929	23.628	4.898	0.549	3.107	31.200	Scotland

NOTE: Specific Grants are deducted from calculations.

2004-05 Redeterminations Councils	Modernising Government Fund 3	Modernising Government Fund 2	Highlands and Islands Fire Board	Abandoned Vehicles Strategy	Working with Families	Youth Justice	White Fish Hardship Relief	Housing Benefit / Council Tax Benefit Subsidy	Urban Regeneration	Transfer of Police CPS from RSG to Specific Grant	Order 2005 RSG
Aberdeen City	0.300	0.514	0.000	0.087	0.000	0.294	0.025	0.099	0.000	-0.598	172.188
Aberdeenshire	0.474	0.000	0.000	0.110	0.000	0.196	0.000	0.065	0.000	-0.446	202.417
Angus	0.205	0.000	0.000	0.050	0.000	0.144	0.000	0.055	0.000	-0.237	103.684
Argyll & Bute	0.417	0.000	0.000	0.070	0.000	0.110	0.000	0.048	0.000	-0.215	116.696
Clackmannanshire	0.694	0.000	0.000	0.019	0.000	0.099	0.000	0.035	0.000	-0.094	46.880
Dumfries & Galloway	0.386	0.068	0.000	0.072	0.600	0.186	0.000	0.077	0.000	-0.392	161.999
Dundee City	0.603	0.000	0.000	0.058	1.000	0.370	0.000	0.148	0.000	-0.441	170.740
East Ayrshire	0.388	0.000	0.000	0.050	0.600	0.310	0.000	0.076	0.000	-0.279	122.633
East Dunbartonshire	0.516	0.000	0.000	0.044	0.000	0.102	0.000	0.032	0.000	-0.165	92.580
East Lothian	0.191	0.000	0.000	0.038	0.000	0.129	0.000	0.045	0.000	-0.123	81.191
East Renfrewshire	0.257	0.000	0.000	0.035	0.000	0.095	0.000	0.028	0.000	-0.141	79.029
Edinburgh, City of	0.662	0.000	0.000	0.188	0.000	0.842	0.000	0.264	6.800	-1.452	372.095
Eilean Siar	0.178	0.000	0.000	0.162	0.000	0.037	0.000	0.015	0.000	-0.050	77.400
Falkirk	0.293	0.000	0.000	0.058	0.000	0.242	0.000	0.092	0.000	-0.307	137.037
Fife	0.805	0.000	0.000	0.143	0.000	0.575	0.000	0.219	0.000	-0.772	328.105
Glasgow City	0.714	0.000	0.000	0.252	2.500	1.823	0.000	0.716	0.000	-2.473	774.466
Highland	0.541	0.000	0.575	0.117	0.600	0.278	0.000	0.105	0.000	-0.461	253.153
Inverclyde	0.304	0.000	0.000	0.034	0.600	0.193	0.000	0.068	0.000	-0.243	98.196
Midlothian	0.369	0.000	0.000	0.033	0.000	0.136	0.000	0.044	0.000	-0.142	79.868
Moray	0.257	0.000	0.000	0.038	0.000	0.102	0.000	0.042	0.000	-0.202	85.180
North Ayrshire	0.309	0.000	0.000	0.066	1.000	0.300	0.000	0.094	0.000	-0.296	142.366
North Lanarkshire	0.580	0.115	0.000	0.130	1.500	0.716	0.000	0.248	0.000	-0.730	316.907
Orkney	0.015	0.000	0.000	0.080	0.000	0.035	0.000	0.008	0.000	-0.031	43.320
Perth & Kinross	0.244	0.000	0.000	0.064	0.000	0.155	0.000	0.057	0.000	-0.293	122.117
Renfrewshire	0.713	0.000	0.000	0.071	1.000	0.414	0.000	0.127	0.000	-0.420	171.999
Scottish Borders	0.205	0.000	0.000	0.051	0.000	0.117	0.001	0.055	0.000	-0.160	112.391
Shetland	0.115	0.000	0.000	0.113	0.000	0.036	0.002	0.007	0.000	-0.041	64.220
South Ayrshire	0.217	0.000	0.000	0.050	0.000	0.158	0.000	0.061	0.000	-0.221	101.872
South Lanarkshire	0.686	0.000	0.000	0.126	0.000	0.493	0.000	0.202	0.000	-0.626	287.935
Stirling	2.277	0.000	0.000	0.040	0.000	0.126	0.000	0.040	2.000	-0.193	91.337
West Dunbartonshire	0.100	0.000	0.000	0.038	0.600	0.250	0.000	0.084	0.000	-0.315	108.487
West Lothian	0.516	0.000	0.000	0.063	0.000	0.281	0.000	0.098	0.000	-0.338	147.568
Scotland	14.580	0.647	0.575	2.550	10.000	9.344	0.028	3.353	8.800	-12.896	5,266.054