



T: 0131-244 7938
E: Brenda.Campbell@gov.scot

Local Government Finance Circular No. 2/2020

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A26883275
10 March 2020

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2020 - SETTLEMENT FOR 2020-21 AND REDETERMINATIONS FOR 2019-20**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2019-21**
- 3. NON-DOMESTIC RATES FOR 2020-21**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2020. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2020-21, and the changes made to amounts payable to each authority for 2019-20 since the 2019 Order.

2. This Circular provides a summary of the 2020-21 figures (and the revised revenue allocations for 2019-20) which have been updated from those contained in Local Government Finance Circular No. 1/2020.

3. The Cabinet Secretary for Finance wrote to all 32 local authorities on 6 February providing details of the proposed settlement, and again on 27 February to include additional resources following Stage 1 of the Budget Bill. The Scottish Government requires local authorities to deliver on the full package of agreed measures as set out in the offer letters, including the shared priorities which will improve outcomes for local people.

4. The total overall funding package for 2020-21 includes:

- An additional £95 million General Revenue Grant added at Stage 1 of the Budget Bill;
- An additional £15 million Specific Capital Grant funding for Cycling, Walking, and Safer Streets also added at Stage 1 of the Budget Bill;
- The flexibility to increase Council Tax by 3% in real terms, which equates to 4.84% next year;
- £201 million revenue and £121.1 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by 2020;
- In addition to the £160 million available in 2019-20, a further £100 million to be transferred from the health portfolio to the Local Authorities for investment in health and social care and mental health services that are delegated to Integration Authorities under the Public Bodies (Joint Working) (Scotland) Act 2014. This brings the total transferred from the health portfolio to support health and social care integration to £811 million in 2020-21. The additional £100 million for local government includes a

contribution to continued delivery of the real Living Wage (£25 million), uprating of free personal and nursing care payments (£2.2 million), implementation of the Carers Act in line with the Financial Memorandum of the Carers Bill (£11.6 million), along with further support for school counselling services whether or not delegated under the Public Bodies (Joint Working) (Scotland) Act 2014 (£4 million);

- Baselineing of the £90 million added at Stage 1 of the Budget Bill for 2019-20;
- The ongoing £88 million to maintain the pupil:teacher ratio nationally and secure places for all probationers who require one under the teacher induction scheme;
- Provision for the Teachers Pay (£156 million) and Pensions (£97 million);
- £5.3 million for Barclay implementation costs; and
- A new capital £50 million Heat Networks Early Adopters Challenge Fund to support local authorities who are ready to bring forward investment-ready heat networks.

5. Alongside the funding set out in this Circular it should be noted that there are a number of further funding streams outwith the local government finance settlement for particular policy initiatives which benefit local government services. Table 6.15 in the Scottish Government's "Budget Document: 2020-21", which was published on 6 February 2020, provides further details of these funding streams.

6. 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: 2020-21 and changes in 2019-20;
Part B:- Local Government Finance Settlement – Capital: 2020-21 and changes in 2019-20;
Part C:- Non-Domestic Rates for 2020-21.

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

Annex A: All Scotland Aggregated Funding Totals 2019-21;
Annex B: Individual Revenue Allocations for 2020-21;
Annex C: Revised Individual Revenue Allocations for 2019-20;
Annex D: Explanatory Notes on the Revenue Distribution;
Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2020-21;
Annex F: Floor calculation for 2020-21;
Annex G: Redeterminations of Individual Revenue funding for 2019-20;
Annex H: 2008-21 Changes Column;
Annex I: General Capital Grant and Specific Capital Grants for 2020-21;
Annex J: Revised General Capital Grant and Specific Capital Grants for 2019-20;
Annex K: General Capital Grant – Flood Allocations Per Local Authority 2020-21; and
Annex L: Total Local Government Funding Settlement for 2020-21

Part A: Local Government Finance Settlement - Revenue: 2020-21 and changes in 2019-20

8. This Finance Circular sets out the distribution of revenue funding allocations for 2020-21 and 2019-20. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2019-21

9. **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 2020-21 and 2019-20. 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.

10. **Annex E** gives a breakdown of the individual council shares of all the estimated Ring-Fenced revenue grant allocations for 2020-21.

11. The calculation and effects of the main floor adjustment for 2020-21, which provided councils with a maximum decrease in funding of 0.44%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology.

12. This Circular confirms that the calculation behind the **85% funding floor** applied in 2019-20 has been retained for 2020-21. The methodology compares total revenue funding plus local authorities assumed 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.

13. The changes to the 2019-20 GRG figures since Local Government Finance Circular 2/2019 are set out in **Annex G**

14. **Annex H** summarises the column within the settlement titled 2008-2021 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2020-21

15. In 2020-21 the Local Government Settlement provides capital grants totalling £778.141 million. This is made up of General Capital Grant totalling £467.937 million and Specific Grants totalling £310.204 million.

16. **Annex I** sets out the distribution for the General Capital Grants per local authority for 2020-21. This includes the additional £15 million in respect of the Cycling, Walking and Safer Streets specific capital grant (shown separately) and the redistribution of the Strategic Waste Fund former ring-fenced capital grant included in the General Capital Grant allocations as requested by COSLA.

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

18. **Annex K** sets out the allocations within the General Capital Grant for flood schemes for 2020-21

19. **Annex L** summarises the Local Government Finance Settlement for 2020-21.

Part C: Non-Domestic Rates for 2020-21

24. The Distributable Amount of Non-Domestic Rates Income for 2020-21 has been provisionally set at £2,840 million. This represents an increase of £50 million in the figure set out in Local Government Finance Circular 1/20120. The Scottish Government has taken the decision to allocate this additional £50 million on the basis of a reprofiling of non-domestic rates income distribution over the period 2020-2023. This has the effect of bringing forward some of the forecast growth in NDR receipts from future years. This revised figure continues to use the latest forecast of net income from non-domestic rates in 2020-21 and also draws on council estimates of the amounts they will contribute to the Pool from non-domestic rates in 2020-21. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2020-21 has been based on the amount each Council estimates it will collect (based on the 2019-20 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

25. The 2020-21 Non-Domestic Rate poundage rate is provisionally set at 49.8p, which delivers a below-inflation increase for the second consecutive year. Confirmation will be provided in a further Circular once Parliament has agreed the figure which is expected later this month.

26. The Scottish Budget 2020-21 also introduced the following policies:

- Properties with a rateable value (RV) above £95,000 will continue to be charged the Higher Property Rate (formerly the poundage plus the Large Business Supplement) of 2.6p on top of the poundage;
- Properties with an RV of between £51,000 and £95,000 will now only be charged an additional 1.3p on rates on top of the standard poundage. The introduction of this Intermediate Property Rate will improve the progressivity of the system and reduce rates liabilities for around 9,500 medium-sized properties by 1.3p, or 3 per cent;
- An extension of 100 per cent relief for Enterprise Areas to 31 March 2022;
- An amendment to the reset period for Empty Property Relief from 6 weeks to 6 months, as recommended by the Barclay Review;
- The restriction of the Small Business Bonus Scheme (SBBS) to occupied properties;
- The introduction of a 70-day requirement of actual letting for a self-catering property in order to be considered non-domestic and liable for NDR rather than council tax, as recommended by the Barclay Review;
- The introduction of a new 100 per cent relief for Reverse Vending Machines from 1 April 2020, which will assist retailers in the context of the Deposit Return Scheme and supporting efforts to tackle climate change; and
- The guarantee of district heating relief until 2032 in order to provide certainty to investors.

27. The Scottish Budget 2020-21 maintains the following relief policies:

- SBBS, with the threshold for 100% relief remaining at £15,000, so that the overall scheme is applicable as per the table below. This relief does not constitute de minimis aid under EU State aid rules.

Combined rateable value (RV) of all properties	2020-21 relief
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on individual property each with rateable value up to £18,000 *

** A ratepayer with multiple properties with a cumulative RV between £15,001 and £35,000 can be eligible for 25% relief for individual properties each with RV up to £18,000.*

- The Business Growth Accelerator which ensures that new build properties are not liable for rates until 12 months after first occupation and any rates bill rises due to improvements to or the expansion of existing properties will not take effect until 12 months after those changes are made to the property;
- Transitional Relief through until 2021-22, which caps annual rates bill increases at 12.5 per cent in real terms (14.4% cash terms) for 2020-21 for Aberdeen City and Aberdeenshire offices and for hospitality properties (with a rateable value up to £1.5 million in 2020-21) across Scotland;
- Day Nursery Relief for all standalone nurseries in the public, private and charitable sectors;
- New Fibre Relief for all new fibre infrastructure for telecommunication;
- relief for mobile masts in selected geographic locations; and
- Fresh Start Relief, which offers 100 per cent relief for all reoccupied properties that have been empty for six months.

28. Some of these measures will be awarded under the EU State Aid de minimis regulations, which are currently assumed to continue irrespective of the terms of any future trading relationship with the European Union. Councils may also offer their own local reliefs under the Community Empowerment (Scotland) Act 2015.

29. On 5 February 2020, the Non-Domestic Rates (Scotland) Bill completed Stage 3 of its Parliamentary process. It delivers a number of the recommendations of the Barclay Review that require primary legislation including:

- Three-yearly valuations from 2022 to ensure that valuations are more closely aligned to current market values;
- A two-stage appeals system (proposal and appeal) to improve the administration and timeliness of the appeals system;
- Greater information-gathering powers for assessors and a new civil penalty for non-provision of information in order to increase 'right first-time' valuations and improve ratepayers' trust in the rating system;
- A new civil penalty for non-provision of information to councils or failure to notify a change in circumstances;
- The power to introduce general anti-avoidance regulations in order to improve fairness for all;
- The power for ministers to introduce statutory guidance on discretionary sports relief; and
- A level playing field between different sectors, such as public and private schools by removing charitable rates relief from mainstream independent schools, whilst retaining the relief for independent special schools and specialist independent music schools - due to commence on 1 September 2020.

30. Details of the Business Rates Incentivisation Scheme (BRIS) outcome for 2018-19, and revised targets for 2019-20 and provisional targets for 2020-21 will be confirmed shortly along with confirmation of the 2020-21 poundage.

Enquiries relating to this Circular

31. 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:

Sarah Watters
0131 474 9232 sarah@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

32. 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/collections/local-government-finance-circulars/>

Yours faithfully



Brenda Campbell

Deputy Director, Local Government & Analytical Services Division

	2019-20 £ million	2020-21 £ million
Revenue Funding		
General Resource Grant	6,958.380	7,118.063
Non Domestic Rate Income	2,853.000	2,840.000
Specific Revenue Grants	507.732	709.750
Total Revenue	10,319.112	10,667.813
<i>less</i> Teachers' Induction Scheme	0.138	37.600
<i>less</i> Discretionary Housing Payments	10.458	11.949
<i>less</i> mental health officer shortfall	0.000	0.500
<i>less</i> Gaelic	0.128	0.014
<i>less</i> Barclay Implementation	0.162	0.378
<i>less</i> Customer First Top-up	0.576	1.410
<i>less</i> Stage 1 Budget Bill - Support for Ferries	0.000	0.046
Distributable Revenue Funding	10,307.650	10,615.916
Capital Funding		
General Capital Grant	711.969	467.937
Specific Capital Grants	357.110	294.877
Distributed to SPT	23.131	15.327
Total Capital	1,092.210	778.141
Total Funding	11,411.322	11,445.954
2019-20 RECONCILIATION FROM FINANCE CIRCULAR 2/2019		
General Resource Grant	6,948.063	
Operational Contingency Fund	0.317	
Teachers Pay Accrual	10.000	
Revised General Resource Grant	6,958.380	
2020-21 RECONCILIATION FROM FINANCE CIRCULAR 1/2020		
General Resource Grant		7,073.063
Non Domestic Rate Income		2,790.000
Stage 1 Additional Revenue		45.000
Stage 1 Additional Non Domestic Rates		50.000
Revised General Resource Grant		7,118.063
Revised Non Domestic Rates Income		2,840.000
Revised Total Revenue		10,667.813
Specific Capital Grant		279.877
Stage 1 - Cycling Walking & Safer Streets		15.000
Revised Specific Capital Grants		294.877
Revised Total Capital Settlement		778.141
TOTAL SETTLEMENT FINANCE CIRCULAR 2/2020	11,411.322	11,445.954

INDIVIDUAL REVENUE ALLOCATIONS FOR 2020-21

ANNEX B

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-21 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	426.864	7.175	19.356	4.104	457.499	92.923	29.712	249.963	84.901	364.576	0.000	364.576
Aberdeenshire	546.410	9.812	20.110	-4.905	571.427	111.237	31.314	121.796	307.080	460.190	0.000	460.190
Angus	249.910	4.440	11.864	-2.303	263.911	43.727	12.732	27.013	180.439	220.184	0.000	220.184
Argyll & Bute	219.556	3.655	9.589	15.399	248.199	39.424	11.710	35.400	161.665	208.775	0.000	208.775
Clackmannanshire	115.860	1.899	4.899	-0.228	122.430	19.424	6.765	16.355	79.886	103.006	0.000	103.006
Dumfries & Galloway	346.877	6.042	16.180	-3.241	365.858	59.097	15.684	54.213	236.864	306.761	0.000	306.761
Dundee City	350.217	5.671	10.101	1.485	367.474	47.386	23.007	50.000	247.081	320.088	0.000	320.088
East Ayrshire	279.772	4.651	10.492	-2.614	292.301	42.374	17.494	26.835	205.598	249.927	0.000	249.927
East Dunbartonshire	244.460	4.252	4.239	-0.453	252.498	50.351	12.093	23.166	166.888	202.147	0.000	202.147
East Lothian	226.994	3.939	3.942	-0.243	234.632	45.393	13.474	27.782	147.983	189.239	0.000	189.239
East Renfrewshire	221.557	4.029	9.308	-0.764	234.130	42.848	7.783	15.144	168.355	191.282	0.000	191.282
Edinburgh, City of	960.699	15.963	24.345	11.100	1,012.107	220.931	56.996	363.238	370.942	791.176	8.400	799.576
Eilean Siar	83.409	1.566	7.318	17.044	109.337	9.527	4.348	8.456	87.006	99.810	0.000	99.810
Falkirk	344.441	5.906	20.046	-3.102	367.291	59.070	22.958	70.362	214.901	308.221	0.000	308.221
Fife	802.304	13.910	32.471	-7.390	841.295	138.906	47.392	169.834	485.163	702.389	0.000	702.389
Glasgow City	1,428.246	22.844	100.918	-4.806	1,547.202	214.097	88.125	362.512	882.468	1,333.105	0.000	1,333.105
Highland	553.243	9.688	32.451	-5.254	590.128	97.121	30.701	140.321	321.985	493.007	0.000	493.007
Inverclyde	189.537	3.057	10.725	1.784	205.103	27.503	11.524	19.944	146.132	177.600	0.000	177.600
Midlothian	203.834	3.431	9.589	-1.790	215.064	36.145	15.145	29.779	133.995	178.919	0.000	178.919
Moray	197.171	3.482	8.774	-1.587	207.840	34.269	11.933	44.101	117.537	173.571	0.000	173.571
North Ayrshire	329.814	5.405	10.637	0.428	346.284	49.583	19.587	38.033	239.081	296.701	0.000	296.701
North Lanarkshire	772.913	12.988	10.540	-6.944	789.497	116.408	47.369	108.490	517.230	673.089	0.000	673.089
Orkney Islands	79.281	1.429	6.043	-0.502	86.251	8.069	8.005	10.671	59.506	78.182	0.000	78.182
Perth & Kinross	321.004	5.625	12.641	-2.841	336.429	65.424	15.515	57.583	197.907	271.005	0.000	271.005
Renfrewshire	400.468	6.662	8.254	-3.511	411.873	69.989	26.453	112.262	203.169	341.884	0.000	341.884
Scottish Borders	256.388	4.490	13.384	-2.266	271.996	47.965	13.888	35.557	174.586	224.031	0.000	224.031
Shetland Islands	84.185	1.586	7.765	4.634	98.170	8.210	8.199	26.122	55.639	89.960	0.000	89.960
South Ayrshire	253.376	4.300	9.494	-1.638	265.532	48.135	12.384	43.483	161.530	217.397	0.000	217.397
South Lanarkshire	708.103	12.160	10.630	3.349	734.242	123.887	40.140	343.864	226.351	610.355	0.000	610.355
Stirling	209.106	3.583	11.430	-1.890	222.229	38.774	13.039	43.520	126.896	183.455	0.000	183.455
West Dunbartonshire	226.370	3.594	3.851	2.588	236.403	33.400	13.138	85.081	104.784	203.003	0.000	203.003
West Lothian	392.746	6.885	13.047	-3.643	409.035	64.554	21.083	79.120	244.278	344.481	0.000	344.481
Scotland	12,025.115	204.119	484.433	0.000	12,713.667	2,106.151	709.690	2,840.000	7,057.826	10,607.516	8.400	10,615.916

REVISED INDIVIDUAL REVENUE ALLOCATIONS FOR 2019-20

ANNEX C

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision £m	2008-20 Changes £m	Loan Charges/ PPP/ LPFS £m	Main Floor £m	Total Estimated Expenditure £m	Assumed Council Tax contribution £m	Total Ring- fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total £m	85% floor £m	Revised Total £m
Aberdeen City	413.200	6.220	20.089	3.128	442.637	91.492	20.337	258.560	72.248	351.145	0.000	351.145
Aberdeenshire	529.088	8.563	20.746	-4.797	553.600	110.410	20.697	123.812	298.681	443.190	0.000	443.190
Angus	244.126	3.870	12.137	-2.287	257.846	43.468	8.899	27.468	178.011	214.378	0.000	214.378
Argyll & Bute	214.133	3.199	9.865	15.336	242.533	39.261	7.389	35.634	160.249	203.272	0.000	203.272
Clackmannanshire	113.485	1.641	5.051	-0.392	119.785	19.208	5.161	17.315	78.101	100.577	0.000	100.577
Dumfries & Galloway	338.849	5.270	16.707	-3.211	357.615	59.032	11.305	51.150	236.128	298.583	0.000	298.583
Dundee City	344.440	4.924	14.921	-3.285	361.000	47.372	17.188	64.307	232.133	313.628	0.000	313.628
East Ayrshire	272.436	4.036	10.883	-2.600	284.755	42.122	12.690	27.360	202.583	242.633	0.000	242.633
East Dunbartonshire	239.774	3.688	7.198	-2.080	248.580	50.133	8.113	22.669	167.665	198.447	0.000	198.447
East Lothian	217.924	3.383	4.071	2.385	227.763	44.452	9.006	25.550	148.755	183.311	0.000	183.311
East Renfrewshire	220.240	3.517	9.452	-0.849	232.360	42.634	5.366	15.377	168.983	189.726	0.000	189.726
Edinburgh, City of	930.610	13.849	24.934	13.269	982.662	218.026	40.225	365.250	359.161	764.636	1.700	766.336
Eilean Siar	82.030	1.359	7.565	16.717	107.671	9.450	3.128	8.482	86.611	98.221	0.000	98.221
Falkirk	334.040	5.116	20.470	-3.061	356.565	58.642	15.996	69.739	212.188	297.923	0.000	297.923
Fife	782.518	12.131	33.461	-7.332	820.778	138.011	34.395	165.717	482.655	682.767	0.000	682.767
Glasgow City	1,394.585	19.617	104.578	-1.491	1,517.289	213.202	67.255	356.234	880.598	1,304.087	0.000	1,304.087
Highland	530.907	8.319	33.550	-5.113	567.663	96.443	21.328	143.240	306.652	471.220	0.000	471.220
Inverclyde	186.527	2.667	11.091	0.404	200.689	27.532	8.334	19.834	144.989	173.157	0.000	173.157
Midlothian	195.367	2.937	9.916	-1.760	206.460	35.457	10.372	31.615	129.016	171.003	0.000	171.003
Moray	191.628	3.037	9.064	-1.729	202.000	33.870	8.063	43.563	116.504	168.130	0.000	168.130
North Ayrshire	323.029	4.720	13.881	-3.088	338.542	49.411	14.719	41.124	233.288	289.131	0.000	289.131
North Lanarkshire	747.631	11.219	10.883	-1.894	767.839	115.606	33.501	107.252	511.480	652.233	0.000	652.233
Orkney Islands	78.231	1.254	6.261	-0.823	84.923	8.025	7.156	10.459	59.283	76.898	0.000	76.898
Perth & Kinross	311.685	4.875	13.034	-2.802	326.792	64.690	10.531	56.590	194.981	262.102	0.000	262.102
Renfrewshire	389.037	5.787	8.528	-3.493	399.859	69.028	18.398	104.417	208.016	330.831	0.000	330.831
Scottish Borders	249.276	3.916	13.874	-2.357	264.709	47.457	9.330	36.624	171.298	217.252	0.000	217.252
Shetland Islands	83.877	1.414	8.240	3.139	96.670	8.162	7.107	25.925	55.476	88.508	0.000	88.508
South Ayrshire	246.975	3.719	9.788	-0.903	259.579	47.547	8.868	42.462	160.702	212.032	0.000	212.032
South Lanarkshire	689.412	10.602	10.976	4.423	715.413	122.370	28.144	341.166	223.733	593.043	0.000	593.043
Stirling	203.902	3.119	11.748	-1.879	216.890	38.628	8.990	44.042	125.230	178.262	0.000	178.262
West Dunbartonshire	222.693	3.101	3.976	2.063	231.833	33.297	9.976	84.736	103.824	198.536	0.000	198.536
West Lothian	384.912	6.027	13.532	-3.638	400.833	63.745	15.637	85.327	236.124	337.088	0.000	337.088
Scotland	11,706.567	177.096	510.470	0.000	12,394.133	2,088.183	507.604	2,853.000	6,945.346	10,305.950	1.700	10,307.650

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 - 2021 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 2019-20 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 2020-21.

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

Not Part of the Settlement

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare Expansion	18-19 Stage 1 Budget Bill Support for Ferries	Top-Up Criminal Justice Social Work
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.088	3.042	4.068	22.514	0.000	0.643
Aberdeenshire	0.000	2.807	2.761	25.746	0.000	0.436
Angus	0.022	2.128	1.594	8.988	0.000	0.252
Argyll & Bute	0.365	1.314	0.951	8.126	0.954	0.150
Clackmannanshire	0.002	1.392	1.083	4.288	0.000	0.171
Dumfries & Galloway	0.000	2.827	2.479	10.378	0.000	0.392
Dundee City	0.000	4.992	3.473	14.542	0.000	0.549
East Ayrshire	0.144	3.444	2.251	11.655	0.000	0.356
East Dunbartonshire	0.066	1.628	0.749	9.650	0.000	0.118
East Lothian	0.008	1.561	1.068	10.837	0.000	0.169
East Renfrewshire	0.013	1.323	0.598	5.849	0.000	0.095
Edinburgh, City of	0.320	6.988	8.199	41.489	0.000	1.296
Eilean Siar	1.115	0.273	0.315	2.645	0.000	0.050
Falkirk	0.014	3.650	2.745	16.549	0.000	0.434
Fife	0.010	9.748	6.122	31.512	0.000	0.968
Glasgow City	0.540	21.716	15.251	50.618	0.000	2.411
Highland	0.905	3.894	3.113	22.789	0.000	0.492
Inverclyde	0.070	2.387	1.302	7.765	0.000	0.206
Midlothian	0.008	2.147	1.280	11.710	0.000	0.202
Moray	0.000	1.340	1.248	9.345	0.000	0.197
North Ayrshire	0.090	4.252	2.793	12.452	0.000	0.441
North Lanarkshire	0.260	9.105	5.452	32.552	0.000	0.862
Orkney Islands	0.000	0.225	0.241	2.039	5.500	0.038
Perth & Kinross	0.105	1.672	1.828	11.910	0.000	0.289
Renfrewshire	0.017	4.331	2.550	19.555	0.000	0.403
Scottish Borders	0.001	1.762	1.234	10.891	0.000	0.195
Shetland Islands	0.000	0.204	0.269	2.726	5.000	0.043
South Ayrshire	0.015	2.348	1.727	8.294	0.000	0.273
South Lanarkshire	0.170	8.110	4.192	27.668	0.000	0.663
Stirling	0.115	1.347	1.285	10.292	0.000	0.203
West Dunbartonshire	0.015	3.127	1.692	8.304	0.000	0.267
West Lothian	0.008	4.916	2.537	13.622	0.000	0.401
Scotland	4.486	120.000	86.450	487.300	11.454	13.665

To Note: These figures are provisional and represent the current best estimates.

The correct allocations for Support to Ferries for 2019-20 were £5.3 million for Orkney Islands and £5.2 million for Shetland Islands.

The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course by the relevant Policy Team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Highland	414.502	3.00%	-5.254	409.248	1.70%
Midlothian	141.186	2.31%	-1.790	139.396	1.01%
Falkirk	244.698	1.51%	-3.102	241.596	0.22%
Aberdeenshire	386.947	1.48%	-4.905	382.042	0.20%
North Lanarkshire	547.776	1.30%	-6.944	540.832	0.02%
Perth & Kinross	224.094	1.24%	-2.841	221.253	-0.04%
Fife	582.960	1.14%	-7.390	575.571	-0.14%
Dumfries & Galloway	255.691	1.13%	-3.241	252.449	-0.15%
East Ayrshire	206.213	1.07%	-2.614	203.599	-0.21%
Renfrewshire	276.962	0.97%	-3.511	273.451	-0.31%
Stirling	149.061	0.92%	-1.890	147.171	-0.36%
West Lothian	287.351	0.85%	-3.643	283.708	-0.43%
Angus	182.035	0.83%	-2.303	179.732	-0.44%
Clackmannanshire	82.092	-0.17%	-0.228	81.864	-0.44%
East Dunbartonshire	163.592	-0.17%	-0.453	163.139	-0.44%
East Lothian	154.858	-0.29%	-0.243	154.615	-0.44%
East Renfrewshire	157.516	0.04%	-0.764	156.751	-0.44%
Glasgow City	1,095.745	-0.01%	-4.806	1,090.939	-0.44%
Moray	144.725	0.66%	-1.587	143.138	-0.44%
Orkney	64.670	0.33%	-0.503	64.167	-0.44%
Scottish Borders	186.903	0.78%	-2.266	184.637	-0.44%
South Ayrshire	179.729	0.47%	-1.638	178.091	-0.44%
North Ayrshire	240.467	-0.62%	0.428	240.895	-0.44%
Dundee City	254.959	-1.02%	1.485	256.444	-0.44%
Inverclyde	141.651	-1.68%	1.784	143.435	-0.44%
West Dunbartonshire	156.910	-2.06%	2.588	159.497	-0.44%
South Lanarkshire	490.665	-1.12%	3.349	494.014	-0.44%
Aberdeen City	290.659	-1.83%	4.104	294.763	-0.44%
Shetland	72.051	-6.46%	4.634	76.685	-0.44%
Edinburgh, City of	618.675	-2.20%	11.100	629.775	-0.44%
Argyll & Bute	154.211	-9.48%	15.399	169.610	-0.44%
Eilean Siar	70.656	-19.79%	17.044	87.700	-0.44%
Scotland	8,620.209	-0.44%	0.000	8,620.209	-0.44%

RECONCILIATION OF REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING FOR 2019-20

ANNEX G

New Allocations - Post Circular 1/2020

	Free Sanitary Products in Schools	Appropriate Adults	Personal Licence Holder	Rapid Rehousing Transition Planning	Seatbelts on School Transport	EU Exit Preparations	National Trauma Training Trials	Dundee Airport	Social Security Accommodation	Teacher Induction Scheme	Customer First	Ordnance Survey	Counselling through Schools	Additional Support for Learning	Teachers Pay	Teachers Pension	Barclay Implementation	ALEO Baseline Reduction	Operational Contingency Fund	Teachers Pay Accrual	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.065	0.021	0.005	0.311	0.006	0.050	0.000	0.000	0.000	0.677	0.000	0.000	0.350	0.507	4.545	1.960	0.020	0.000	0.010	0.322	8.849
Aberdeenshire	0.107	0.024	0.007	0.261	0.018	0.050	0.000	0.000	0.000	1.083	0.000	0.000	0.574	0.775	7.246	3.125	0.020	0.000	0.000	0.514	13.804
Angus	0.047	0.011	0.003	0.172	0.004	0.050	0.000	0.000	0.000	0.521	0.000	0.000	0.264	0.326	3.174	1.369	0.020	-0.013	0.009	0.225	6.182
Argyll & Bute	0.032	0.008	0.006	0.095	0.009	0.050	0.040	0.000	0.000	0.200	0.000	0.000	0.286	0.219	2.366	1.020	0.020	0.000	0.019	0.168	4.538
Clackmannanshire	0.018	0.005	0.002	0.103	0.002	0.050	0.000	0.000	0.000	0.442	0.000	0.000	0.131	0.144	1.412	0.609	0.020	0.000	0.000	0.100	3.038
Dumfries & Galloway	0.060	0.014	0.006	0.143	0.010	0.050	0.000	0.000	0.000	0.965	0.000	0.000	0.385	0.400	3.954	1.705	0.020	0.000	0.028	0.280	8.020
Dundee City	0.053	0.014	0.004	0.300	0.004	0.050	0.000	1.442	0.650	0.870	0.000	0.000	0.299	0.397	3.694	1.593	0.020	-0.438	0.000	0.262	9.214
East Ayrshire	0.049	0.011	0.004	0.119	0.005	0.050	0.000	0.000	0.000	0.943	0.000	0.000	0.287	0.346	3.259	1.405	0.020	-0.025	0.000	0.231	6.704
East Dunbartonshire	0.053	0.010	0.003	0.120	0.004	0.050	0.000	0.000	0.000	2.566	0.000	0.000	0.308	0.364	3.476	1.499	0.020	0.000	0.000	0.247	8.720
East Lothian	0.042	0.010	0.003	0.160	0.004	0.050	0.000	0.000	0.000	0.691	0.000	0.000	0.242	0.313	2.646	1.141	0.020	-0.040	0.082	0.188	5.552
East Renfrewshire	0.057	0.008	0.002	0.076	0.004	0.050	0.000	0.000	0.000	2.931	0.000	0.000	0.311	0.364	3.557	1.534	0.020	0.000	0.026	0.252	9.192
Edinburgh, City of	0.138	0.049	0.010	1.005	0.013	0.050	0.000	0.000	0.000	1.286	0.000	0.000	0.705	1.129	9.478	4.087	0.020	0.000	0.000	0.672	18.642
Eilean Siar	0.011	0.002	0.002	0.034	0.004	0.050	0.000	0.000	0.000	0.131	0.000	0.000	0.140	0.071	0.899	0.387	0.020	0.000	0.003	0.064	1.818
Falkirk	0.064	0.015	0.005	0.211	0.005	0.050	0.000	0.000	0.000	1.799	0.000	0.000	0.352	0.474	4.513	1.946	0.020	0.000	0.000	0.320	9.774
Fife	0.148	0.034	0.012	0.524	0.014	0.050	0.000	0.000	0.000	3.686	0.000	0.000	0.738	1.074	9.714	4.189	0.020	0.000	0.010	0.689	20.902
Glasgow City	0.192	0.058	0.016	1.322	0.016	0.050	0.040	0.000	0.000	4.120	0.000	0.000	0.955	1.521	14.464	6.237	0.020	-0.212	0.000	1.026	29.825
Highland	0.096	0.022	0.010	0.280	0.023	0.050	0.000	0.000	0.000	1.243	0.000	0.000	0.754	0.667	6.592	2.842	0.020	0.000	0.045	0.468	13.112
Inverclyde	0.031	0.007	0.002	0.053	0.003	0.050	0.000	0.000	0.000	0.600	0.000	0.000	0.195	0.211	2.048	0.883	0.020	0.000	0.000	0.145	4.248
Midlothian	0.038	0.008	0.004	0.141	0.003	0.050	0.040	0.000	0.000	0.625	0.000	0.000	0.220	0.288	2.571	1.108	0.020	0.000	0.000	0.182	5.298
Moray	0.035	0.009	0.005	0.097	0.005	0.050	0.000	0.000	0.000	0.318	0.000	0.000	0.208	0.257	2.377	1.025	0.020	0.000	0.000	0.169	4.575
North Ayrshire	0.056	0.012	0.006	0.187	0.005	0.050	0.000	0.000	0.000	0.733	0.000	0.000	0.329	0.384	3.819	1.647	0.020	0.000	0.002	0.271	7.521
North Lanarkshire	0.151	0.031	0.006	0.389	0.012	0.050	0.000	0.000	0.000	2.456	0.964	0.020	0.765	1.044	9.758	4.208	0.020	-0.186	0.025	0.692	20.405
Orkney	0.009	0.002	0.002	0.022	0.001	0.050	0.000	0.000	0.000	0.069	0.000	0.000	0.146	0.060	0.694	0.299	0.020	-0.024	0.000	0.049	1.399
Perth & Kinross	0.054	0.014	0.006	0.203	0.008	0.050	0.000	0.000	0.000	0.480	0.000	0.000	0.328	0.391	3.776	1.629	0.020	-0.069	0.003	0.268	7.161
Renfrewshire	0.074	0.016	0.005	0.186	0.006	0.050	0.000	0.000	0.000	1.132	0.000	0.000	0.389	0.507	4.598	1.983	0.020	-0.001	0.005	0.326	9.296
Scottish Borders	0.047	0.011	0.004	0.153	0.008	0.050	0.000	0.000	0.000	0.533	0.000	0.000	0.263	0.310	2.955	1.274	0.020	-0.038	0.000	0.210	5.800
Shetland	0.010	0.002	0.002	0.031	0.003	0.050	0.000	0.000	0.000	0.025	0.000	0.000	0.197	0.071	0.898	0.387	0.020	0.000	0.000	0.064	1.760
South Ayrshire	0.045	0.011	0.004	0.173	0.005	0.050	0.000	0.000	0.000	0.983	0.000	0.000	0.253	0.305	2.925	1.262	0.020	0.000	0.002	0.207	6.245
South Lanarkshire	0.141	0.029	0.007	0.461	0.011	0.050	0.000	0.000	0.000	1.743	0.000	0.000	0.709	0.959	9.141	3.942	0.020	-0.054	0.038	0.648	17.845
Stirling	0.043	0.009	0.003	0.101	0.005	0.050	0.000	0.000	0.000	0.997	0.000	0.000	0.262	0.269	2.564	1.106	0.020	0.000	0.000	0.182	5.611
West Dunbartonshire	0.038	0.008	0.003	0.265	0.003	0.050	0.000	0.000	0.000	0.815	0.000	0.000	0.226	0.268	2.624	1.132	0.020	0.000	0.010	0.186	5.648
West Lothian	0.082	0.016	0.005	0.302	0.007	0.050	0.000	0.000	0.000	1.799	0.000	0.000	0.429	0.585	5.263	2.270	0.020	-0.071	0.000	0.373	11.130
Scotland	2.086	0.501	0.164	8.000	0.230	1.600	0.120	1.442	0.650	37.462	0.964	0.020	12.000	15.000	141.000	60.803	0.640	-1.171	0.317	10.000	291.828

Local Authority	2020-21 GAE plus SINA	Percentage Shares	2008-21 Changes	2008-20 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	290.592	3.52	7.175	6.220	0.955
Aberdeenshire	397.411	4.81	9.812	8.563	1.249
Angus	179.814	2.18	4.440	3.870	0.570
Argyll & Bute	148.044	1.79	3.655	3.199	0.456
Clackmannanshire	76.914	0.93	1.899	1.641	0.258
Dumfries & Galloway	244.719	2.96	6.042	5.270	0.772
Dundee City	229.699	2.78	5.671	4.924	0.747
East Ayrshire	188.370	2.28	4.651	4.036	0.615
East Dunbartonshire	172.215	2.08	4.252	3.688	0.564
East Lothian	159.521	1.93	3.939	3.383	0.556
East Renfrewshire	163.170	1.97	4.029	3.517	0.512
Edinburgh, City of	646.527	7.82	15.963	13.849	2.114
Eilean Siar	63.440	0.77	1.566	1.359	0.207
Falkirk	239.203	2.89	5.906	5.116	0.790
Fife	563.386	6.81	13.910	12.131	1.779
Glasgow City	925.202	11.19	22.844	19.617	3.227
Highland	392.387	4.75	9.688	8.319	1.369
Inverclyde	123.807	1.50	3.057	2.667	0.390
Midlothian	138.972	1.68	3.431	2.937	0.494
Moray	141.013	1.71	3.482	3.037	0.445
North Ayrshire	218.902	2.65	5.405	4.720	0.685
North Lanarkshire	526.023	6.36	12.988	11.219	1.769
Orkney	57.871	0.70	1.429	1.254	0.175
Perth & Kinross	227.819	2.76	5.625	4.875	0.750
Renfrewshire	269.829	3.26	6.662	5.787	0.875
Scottish Borders	181.829	2.20	4.490	3.916	0.574
Shetland	64.215	0.78	1.586	1.414	0.172
South Ayrshire	174.142	2.11	4.300	3.719	0.581
South Lanarkshire	492.472	5.96	12.160	10.602	1.558
Stirling	145.096	1.76	3.583	3.119	0.464
West Dunbartonshire	145.545	1.76	3.594	3.101	0.493
West Lothian	278.854	3.37	6.885	6.027	0.858
Scotland	8267.003	100.000	204.119	177.096	27.023

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2020-21

ANNEX I

2020-21	Capital Settlement 2020-21			Specific grants to be paid in 2020-21							
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Cycling Walking & Safer Streets	Additional Stage 1 Allocation CWSS	Heat Networks Early Adopters Challenge Fund	Early Years Expansion	Total
Authority											
Aberdeen City	18.493	7.002	25.495	0.000	0.000	0.000	0.374	0.628	0.000	6.000	7.002
Aberdeenshire	26.305	8.050	34.355	0.000	0.000	0.000	0.429	0.721	0.000	6.900	8.050
Angus	12.442	2.711	15.153	0.000	0.000	0.000	0.191	0.320	0.000	2.200	2.711
Argyll & Bute	8.836	2.080	10.916	0.000	0.000	0.000	0.142	0.238	0.000	1.700	2.080
Clackmannanshire	4.328	1.526	5.854	0.000	0.000	0.000	0.084	0.142	0.000	1.300	1.526
Dumfries & Galloway	14.565	2.854	17.419	0.000	0.000	0.000	0.244	0.410	0.000	2.200	2.854
Dundee City	14.894	3.354	18.248	0.000	0.000	0.000	0.244	0.410	0.000	2.700	3.354
East Ayrshire	8.956	6.236	15.192	0.000	0.000	0.000	0.200	0.336	0.000	5.700	6.236
East Dunbartonshire	7.458	2.477	9.935	0.000	0.000	0.000	0.178	0.299	0.000	2.000	2.477
East Lothian	8.840	4.366	13.206	0.000	0.000	0.000	0.174	0.292	0.000	3.900	4.366
East Renfrewshire	5.639	3.619	9.258	0.000	0.000	0.000	0.156	0.263	0.000	3.200	3.619
Edinburgh, City of	38.129	40.231	78.360	0.000	0.000	27.950	0.851	1.430	0.000	10.000	40.231
Eilean Siar	6.421	0.918	7.339	0.000	0.000	0.000	0.044	0.074	0.000	0.800	0.918
Falkirk	13.029	4.705	17.734	0.000	0.000	0.000	0.263	0.442	0.000	4.000	4.705
Fife	24.784	10.050	34.834	0.000	1.313	0.000	0.611	1.026	0.000	7.100	10.050
Glasgow City	50.737	80.467	131.204	0.000	2.316	64.295	1.028	1.728	0.000	11.100	80.467
Highland	24.967	9.437	34.404	0.000	0.000	0.000	0.387	0.650	0.000	8.400	9.437
Inverclyde	6.470	1.844	8.314	0.000	0.000	0.000	0.128	0.216	0.000	1.500	1.844
Midlothian	7.144	4.702	11.846	0.000	0.000	0.000	0.150	0.252	0.000	4.300	4.702
Moray	8.186	2.321	10.507	0.000	0.000	0.000	0.157	0.264	0.000	1.900	2.321
North Ayrshire	27.521	4.818	32.339	0.000	1.323	0.000	0.222	0.373	0.000	2.900	4.818
North Lanarkshire	23.165	8.852	32.017	0.000	1.956	0.000	0.558	0.938	0.000	5.400	8.852
Orkney Islands	5.046	0.697	5.743	0.000	0.000	0.000	0.036	0.061	0.000	0.600	0.697
Perth & Kinross	11.866	4.465	16.331	0.000	0.000	0.000	0.248	0.417	0.000	3.800	4.465
Renfrewshire	12.072	4.382	16.454	0.000	0.000	0.000	0.292	0.490	0.000	3.600	4.382
Scottish Borders	11.545	2.307	13.852	0.000	0.000	0.000	0.189	0.318	0.000	1.800	2.307
Shetland Islands	5.199	1.001	6.200	0.000	0.000	0.000	0.038	0.063	0.000	0.900	1.001
South Ayrshire	8.569	4.496	13.065	0.000	0.000	0.000	0.185	0.311	0.000	4.000	4.496
South Lanarkshire	21.373	6.801	28.174	0.000	0.697	0.000	0.524	0.880	0.000	4.700	6.801
Stirling	7.777	2.215	9.992	0.000	0.000	0.000	0.155	0.260	0.000	1.800	2.215
West Dunbartonshire	11.659	1.792	13.451	0.000	0.000	0.000	0.146	0.246	0.000	1.400	1.792
West Lothian	11.522	4.101	15.623	0.000	0.000	0.000	0.299	0.502	0.000	3.300	4.101
Undistributed	0.000	50.000	50.000	0.000	0.000	0.000	0.000	0.000	50.000	0.000	50.000
Councils Total	467.937	294.877	762.814	0.000	7.605	92.245	8.927	15.000	50.000	121.100	294.877
Strathclyde Partnership for Transport		15.327	15.327	15.327	0.000	0.000	0.000	0.000	0.000	0.000	15.327
Grand Total	467.937	310.204	778.141	15.327	7.605	92.245	8.927	15.000	50.000	121.100	310.204

GENERAL CAPITAL GRANT AND SPECIFIC GRANTS 2019-20 - REVISED

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	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Town Centre Fund
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	30.747	4.878	35.625	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	59.246	51.824	111.070	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	711.969	357.110	1,069.079	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	711.969	380.241	1,092.210	23.131	11.447	111.805	8.858	175.000	50.000	380.241

Council	Flood Scheme	Total 2020-21 £m
Aberdeenshire Council	Stonehaven	4.517
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	2.236
Argyll & Bute Council	Campbeltown	-0.940
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-0.369
Dumfries & Galloway Council	Stranraer work item 4 &6	0.320
Dumfries & Galloway Council	Langholm	0.087
Dumfries & Galloway Council	Newton Stewart/ River Cree	-0.390
Dundee City Council	Broughty Ferry	1.018
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.240
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	0.794
East Lothian Council	Haddington	0.018
Falkirk Council	Grangemouth FPS	2.650
Fife Council	Kinness Burn	0.000
Glasgow City Council	White Cart Water Phase 3	0.080
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	0.105
Highland Council	Caol and Lochyside	0.198
Highland Council	Drumnadrochit	0.956
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	-0.035
North Ayrshire Council	Millport Coastal	10.536
North Ayrshire Council	Upper Garnock FPS	6.538
North Ayrshire Council	Mill Burn Millport	0.480
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	-0.660
Perth & Kinross Council	Milnathort	0.082
Perth & Kinross Council	South Kinross	0.061
Perth & Kinross Council	Scone	0.000
Scottish Borders Council	Hawick	0.474
Stirling Council	Bridge of Allan	0.108
Stirling Council	Stirling	-0.343
Stirling Council	Callander	0.203
West Dunbartonshire Council	Gruggies Burn	4.636
	Total	33.600

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2020-21

ANNEX L

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2020-21 Revenue	General Capital Grant	Specific Grant	Total 2020-21 Capital	2020-21 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	29.698	249.963	84.901	364.562	18.493	7.002	25.495	390.057
Aberdeenshire	31.324	121.796	307.080	460.200	26.305	8.050	34.355	494.555
Angus	12.747	27.013	180.439	220.199	12.442	2.711	15.153	235.352
Argyll & Bute	11.722	35.400	161.665	208.787	8.836	2.080	10.916	219.703
Clackmannanshire	6.765	16.355	79.886	103.006	4.328	1.526	5.854	108.860
Dumfries & Galloway	15.680	54.213	236.864	306.757	14.565	2.854	17.419	324.176
Dundee City	22.978	50.000	247.081	320.059	14.894	3.354	18.248	338.307
East Ayrshire	17.471	26.835	205.598	249.904	8.956	6.236	15.192	265.096
East Dunbartonshire	12.100	23.166	166.888	202.154	7.458	2.477	9.935	212.089
East Lothian	13.474	27.782	147.983	189.239	8.840	4.366	13.206	202.445
East Renfrewshire	7.791	15.144	168.355	191.290	5.639	3.619	9.258	200.548
Edinburgh, City of	56.996	363.238	379.342	799.576	38.129	40.231	78.360	877.936
Eilean Siar	4.348	8.456	87.006	99.810	6.421	0.918	7.339	107.149
Falkirk	22.986	70.362	214.901	308.249	13.029	4.705	17.734	325.983
Fife	47.384	169.834	485.163	702.381	24.784	10.050	34.834	737.215
Glasgow City	88.175	362.512	882.468	1,333.155	50.737	80.467	131.204	1,464.359
Highland	30.718	140.321	321.985	493.024	24.967	9.437	34.404	527.428
Inverclyde	11.524	19.944	146.132	177.600	6.470	1.844	8.314	185.914
Midlothian	15.140	29.779	133.995	178.914	7.144	4.702	11.846	190.760
Moray	11.934	44.101	117.537	173.572	8.186	2.321	10.507	184.079
North Ayrshire	19.565	38.033	239.081	296.679	27.521	4.818	32.339	329.018
North Lanarkshire	47.369	108.490	517.230	673.089	23.165	8.852	32.017	705.106
Orkney	8.005	10.671	59.506	78.182	5.046	0.697	5.743	83.925
Perth & Kinross	15.499	57.583	197.907	270.989	11.866	4.465	16.331	287.320
Renfrewshire	26.453	112.262	203.169	341.884	12.072	4.382	16.454	358.338
Scottish Borders	13.907	35.557	174.586	224.050	11.545	2.307	13.852	237.902
Shetland	8.194	26.122	55.639	89.955	5.199	1.001	6.200	96.155
South Ayrshire	12.372	43.483	161.530	217.385	8.569	4.496	13.065	230.450
South Lanarkshire	40.141	343.864	226.351	610.356	21.373	6.801	28.174	638.530
Stirling	13.029	43.520	126.896	183.445	7.777	2.215	9.992	193.437
West Dunbartonshire	13.130	85.081	104.784	202.995	11.659	1.792	13.451	216.446
West Lothian	21.071	79.120	244.278	344.469	11.522	4.101	15.623	360.092
Undistributed	0.060	0.000	51.837	51.897	0.000	50.000	50.000	101.897
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	15.327	15.327	15.327
Scotland	709.750	2,840.000	7,118.063	10,667.813	467.937	310.204	778.141	11,445.954