

**Finance Circular No. 5/2008**

**By e-mail**

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B2526500  
11 December 2008

Dear Chief Executive/Director of Finance

**LOCAL GOVERNMENT FINANCE SETTLEMENT 2009-10**

- PART A: TOTAL REVENUE FUNDING ALLOCATIONS FOR 2009-10**
- PART B: REDETERMINATIONS OF REVENUE FUNDING FOR 2008-09**
- PART C: TOTAL CAPITAL FUNDING ALLOCATIONS FOR 2008-09 and 2009-10**
- PART D: NON-DOMESTIC RATES FOR 2009-10**

1. This Finance Circular provides details of the updated, provisional total funding allocations for each council for next year, 2009-10. It also gives details of the Non-Domestic Rate poundage; as well as the current known redeterminations for 2008-09; and changes to capital grants.
2. The provisional total funding allocations form the basis of the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2009, which is due to be debated by the Scottish Parliament in early February 2009. COSLA is invited to respond to these provisional allocations in writing by **12 January 2009**. In submitting any comments, we expect COSLA to inform the Scottish Government of any discrepancies in these distributions.
3. These figures are necessarily provisional and any changes required will be discussed and agreed between the Scottish Government and COSLA and included in the 2009 Order. Accordingly, if a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately. Where any changes are agreed, compensation will not be paid to any council that may lose their share of funding as a result.

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

- Annex A:** All Scotland aggregate funding totals;
- Annex B:** Explanatory notes on the revenue distribution;
- Annex C:** Individual revenue allocations for 2009-10;
- Annex D:** Estimates of ring-fenced revenue funding for 2009-10;
- Annex E:** Reconciliation of revenue funding between Finance Circular 4/2008 and Finance Circular 5/2008 (*to follow*).
- Annex F:** Redeterminations of revenue funding for 2008-09;
- Annex G:** Individual capital allocations for 2009-10;
- Annex H:** Estimates of specific capital grants for 2009-10
- Annex I:** Changes to Capital Support 2008-09; and
- Annex J:** Changes to Capital Support 2009-10.

## **PART A – TOTAL REVENUE FUNDING ALLOCATIONS FOR 2009-10**

5. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2009-10. Finance Circular 6/2007 issued on 13 December 2007 set out the details of the 2007 Spending Review and the total funding available to local government. **Annex A** of this Circular updates the all-Scotland aggregate totals for 2009-10.

6. The explanatory notes contained in **Annex B** explain the basis behind the calculation of the individual council grant allocations. **Annex C** sets out the distribution of the total revenue funding allocation between councils and the allocation of the elements (Revenue Funding, Non-Domestic Rate Income and Ring-fenced Revenue Grants) for each council for 2009-10. The basis behind the grant distribution methodology was explained in Finance Circular 6/2007.

7. The methodology for calculating Loan Charges and support for Public Private Partnership (PPP) projects was set out in Annex E of Finance Circular 1/2008. The total amounts included for loan charge support and PPP support are included in the revenue figures in Annex A.

8. The calculation and effects of the floor calculation, which ensures that all councils continue to benefit from, at least, a minimum year-on-year increase in revenue funding was set out in Annex C of Finance Circular 1/2008.

9. **Annex D** gives a breakdown of the individual council shares of ring-fenced revenue grants.

10. **Annex E** (which will be issued very shortly) will provide a reconciliation of changes to revenue funding that have taken place since Finance Circular 4/2008.

## **PART B – REDETERMINATIONS OF REVENUE FUNDING FOR 2008-09**

11. Councils have indicated that they have found it helpful to have early notification of redeterminations of revenue funding for 2008-09. **Annex F** provides the most up-to-date information available and is the current status of the list that has been provided to COSLA throughout the year. The final allocations for 2008-09 and any previous years will be included in the 2009 Order.

## **PART C – TOTAL CAPITAL FUNDING ALLOCATIONS FOR 2009-10**

12. This Finance Circular sets out the provisional distribution of capital allocations for 2009-10, and provides a reconciliation back to the provisional capital allocations for 2008-2010 as set out in Finance Circular 1/2008.

13. **Annex G** provides a summary of the total Capital Allocations for 2009-10. It provides distribution details for the General Capital Grant, Supported Borrowing and Specific Capital Grants by local authority. Any capital allocations which are undistributed are identified as such.

14. The distribution and methodology of new in year Supported Borrowing was set out at Annex E to Circular 1/2008. There are no changes to allocations as set out in that Circular

15. **Annex H** provides details of the grants that make up the total Specific Capital Grants allocation and their distribution to local authorities. Some grants have still to be distributed, and for these only the total value of the grant is provided.

16. **Annex I** provides a reconciliation of the changes to the total Capital Allocation for 2009-10 from Circular 1/2008 to this circular.

17. **Annex J** provides a reconciliation of the changes to the total Capital Allocation for 2008-09 from Circular 1/2008 to this circular.

## **PART D – NON-DOMESTIC RATES FOR 2009-10**

18. The 2009-10 Non-Domestic Rate Income poundage rate has been set today by the Scottish Government at 48.1 pence, with a supplement of 0.4 pence for rateable values in excess of £29,000.

19. The Distributable Amount of Non-Domestic Rate Income for 2009-10 has been set at £2,127.100 million. This figure uses the latest forecast of net income from non-domestic rates in 2009-10 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2008-09. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt.

### **2010-11 Provisional Figures**

20. The provisional figures for 2010-11 have not been updated in this Circular. One of the implications of the Pre-Budget Report was an additional £5 billion in efficiency savings target for 2010-11. UK Departmental budgets will be reduced in the next budget to reflect these new targets. HM Treasury will apply a consequential reduction in the Scottish budget, but the final figures have not yet been confirmed. Having consulted COSLA, we propose to hold back updating figures for 2010-11 until after final confirmation has been received from HM Treasury and the implications can be discussed further with partners.

### **Questions relating to this Circular**

21. As agreed with COSLA, general enquiries about the figures contained in this Circular should be directed to COSLA in the first instance. The Scottish Government has given an undertaking to COSLA to respond to all enquiries as quickly as possible and will provide further general information where appropriate.

## Contact Points

22. This Circular is being sent electronically to the Chief Executives and Directors of Finance of each council and Chief Executive of COSLA and made available through the Local Government section of the Scottish Government website at:

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

23. Any other enquiries should be addressed to the following:

**Local Government Finance Settlement (Revenue)**

Bill Stitt                      0131 244 7044  
bill.stitt@scotland.gsi.gov.uk

**Local Government Finance Settlement (Capital)**

Simon Stone                  0131 244 7950  
simon.stone@scotland.gsi.gov.uk

**Non-Domestic Rates Poundage**

Jim Gilmour                  0131 244 7025  
jim.gilmour@scotland.gsi.gov.uk

Yours faithfully



**David Henderson**

Deputy Director, Local Government Division

**ALL SCOTLAND AGGREGATE FUNDING TOTALS**

**ANNEX A**

	<b>2008-09</b>	<b>2009-10</b>
	<b>£million</b>	<b>£million</b>
Total Revenue Funding	<b>10,209.7</b>	<b>10,655.0</b>
<i>Changes since Finance Circular 4/2008 (see Annex E)</i>	0.0	101.0
<b>Revised Revenue Funding</b>	<b>10,209.7</b>	<b>10,756.0</b>
Total Capital Funding	974.6	992.6
<i>Changes since Finance Circular 1/2008:</i>		
Accelerated Affordable Housing Investment Programme	-20.0	-20.0
Schools Fund Capital to Revenue adjustment	-20.0	-20.0
Police ICT transfer from General Capital Grant	-1.9	-1.9
Police ICT transfer from Police Specific Grant	-5.0	-5.0
Aytoun Hall	0.5	
<b>Revised Capital Funding</b>	<b>928.1</b>	<b>945.6</b>
<b>Revised Total Funding</b>	<b>11,137.9</b>	<b>11,701.7</b>
<i>year-on-year increase</i>	4.6%	5.1%
<b>Revised Revenue Funding</b>	<b>10,209.7</b>	<b>10,756.0</b>
<i>year-on-year increase</i>	4.3%	5.4%
<i>less top slice for Police numbers</i>		31.0
<i>less top slice for Police pensions</i>		13.4
<i>less top slice for Police commutations</i>		17.7
<i>less Revenue Funding to be distributed later:</i>		
Teachers Induction Scheme		37.5
Criminal Justice Social Work		86.4
Funding for Council Tax Freeze		70.0
<b>Distributable Revenue Funding</b>	<b>10,209.7</b>	<b>10,500.0</b>
General Revenue Funding		7,615.0
Non-Domestic Rate Income		2,127.1
Ring-fenced Revenue Grants		757.9
<b>Capital</b>	<b>928.1</b>	<b>945.6</b>
<i>year-on-year increase</i>	7.9%	1.9%
<i>less Capital Funding to be distributed later</i>	49.6	240.6
<b>Distributable Capital Funding</b>	<b>878.5</b>	<b>705.0</b>
General Capital Grant	349.7	363.6
Ring-fenced Capital Grant	223.7	36.3
Supported Borrowing	305.2	305.2

The explanation of each of the columns in the tables in Annex C is as follows:

Column 1 – represents the updated ongoing service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the ongoing revenue grants which have been rolled up into the core local government finance settlement; and (iv) the extra £120.5 million general revenue funding originally provided in 2007-08; plus the Quality of Life and loan charges and SINA headroom amounts.

Column 2 – is the total, non-ring-fenced uplift in provision resulting from Spending Review 2007 and allocated pro-rata to each council's share of GAE. This includes the £70 million for freezing 2008-09 council tax at 2007-08 levels.

Column 3 – represents the updated share of the loan charges support for outstanding and new debt and the same level of ongoing PPP level playing field support.

Column 4 – is the floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the ongoing revenue grants which have been rolled up into the core local government finance settlement were excluded on the grounds of stability.

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

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

Column 7 – is each council's share of the ongoing ring-fenced revenue grants.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed on the basis of population.

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 2009-10 **net** of any additional funding if council tax levels are frozen.

Column 11 – gives each council's share of the £70 million being made available if their council tax levels are frozen in 2009-10.

Column 12 – represents the total revenue funding available to each council in 2009-10 assuming their council tax levels are frozen.

**INDIVIDUAL REVENUE ALLOCATIONS FOR 2009-10**
**ANNEX C**

2009-10 £ million	EXPENDITURE					FUNDING						
	(1) Updated Service Provision	(2) Total Additional Funding	(3) Loan Charges/ PPP/LPFS	(4) Floor	(5) Total Estimated Expenditure	(6) Assumed Council Tax contribution	(7) Ring- fenced Grants	(8) Non- Domestic Rates	(9) General Revenue Funding	(10) Total Revenue Support	(11) Share of £70m	(12) Total
Aberdeen City	373.214	33.831	30.478	-0.994	436.529	79.044	30.052	86.528	240.905	357.485	3.300	360.785
Aberdeenshire	444.528	39.261	29.669	-1.188	512.271	91.193	21.689	98.891	300.497	421.078	3.533	424.610
Angus	218.074	18.466	16.403	-0.588	252.355	38.634	11.898	45.431	156.391	213.720	1.392	215.112
Argyll & Bute	210.437	19.892	32.603	-0.602	262.331	35.324	12.482	37.773	176.753	227.007	1.414	228.421
Clackmannanshire	100.348	8.261	7.340	-0.263	115.686	17.149	6.865	20.633	71.038	98.537	0.648	99.185
Dumfries & Galloway	314.068	26.258	26.219	-0.859	365.687	53.593	18.399	61.321	232.374	312.094	1.866	313.960
Dundee City	308.984	25.760	25.803	-0.848	359.698	43.373	28.801	58.778	228.745	316.325	1.762	318.086
East Ayrshire	240.408	21.833	16.385	-0.656	277.971	37.430	17.015	49.442	174.084	240.541	1.471	242.011
East Dunbartonshire	200.643	18.140	14.043	-0.518	232.308	42.341	9.304	43.355	137.307	189.966	1.651	191.617
East Lothian	178.031	16.618	15.710	-0.477	209.882	36.925	9.609	39.050	124.298	172.957	1.363	174.320
East Renfrewshire	180.114	17.121	17.055	-0.474	213.817	36.355	7.012	36.909	133.541	177.462	1.388	178.850
Edinburgh (City of)	824.222	78.124	91.121	-2.181	991.285	182.033	66.883	193.545	548.825	809.253	6.898	816.150
Eilean Siar	80.365	6.209	20.041	13.769	120.384	8.560	4.419	10.875	96.531	111.824	0.294	112.118
Falkirk	285.774	26.227	26.914	-0.771	338.143	51.305	18.127	62.322	206.389	286.838	1.831	288.669
Fife	692.405	59.970	49.523	-1.884	800.014	123.275	44.304	149.065	483.370	676.739	4.690	681.429
Glasgow City	1,380.528	113.291	160.785	-3.823	1,650.781	196.880	157.408	240.629	1,055.863	1,453.901	7.783	1,461.684
Highland	475.059	41.498	50.629	-1.349	565.837	82.432	28.820	89.910	364.674	483.405	3.235	486.641
Inverclyde	178.106	14.887	17.031	-0.495	209.529	25.798	16.599	33.526	133.606	183.731	1.041	184.772
Midlothian	160.640	13.761	13.345	-0.432	187.314	27.426	9.283	32.877	117.729	159.888	1.107	160.995
Moray	169.063	14.083	13.305	-0.473	195.978	29.312	9.907	35.920	120.839	166.666	1.142	167.808
North Ayrshire	284.650	25.885	21.363	-0.766	331.131	45.600	19.931	56.136	209.464	285.531	1.733	287.264
North Lanarkshire	662.416	55.109	45.482	-1.791	761.216	103.077	48.252	134.253	475.633	658.139	3.672	661.810
Orkney Islands	63.370	5.868	9.316	-0.205	78.348	6.828	2.184	8.212	61.125	71.521	0.231	71.752
Perth & Kinross	268.236	23.611	18.945	-0.712	310.079	56.022	14.535	58.774	180.748	254.057	2.154	256.211
Renfrewshire	348.787	29.686	13.163	12.945	404.582	60.969	26.284	70.129	247.200	343.613	2.366	345.979
Scottish Borders	226.637	20.771	20.784	-0.633	267.559	41.611	13.574	46.076	166.299	225.949	1.524	227.473
Shetland Islands	82.465	5.598	15.701	0.381	104.145	7.141	4.070	9.076	83.858	97.004	0.256	97.260
South Ayrshire	221.242	19.563	14.429	-0.580	254.654	42.939	12.618	46.183	152.914	211.715	1.664	213.379
South Lanarkshire	606.204	50.717	41.815	-1.625	697.111	106.836	38.242	127.977	424.056	590.275	3.922	594.197
Stirling	178.572	16.485	16.458	-0.483	211.032	33.069	11.213	36.466	130.284	177.963	1.373	179.336
West Dunbartonshire	213.634	17.755	14.838	-0.559	245.668	31.160	19.478	37.665	157.366	214.509	1.208	215.717
West Lothian	318.202	29.235	19.790	-0.863	366.363	56.068	18.666	69.372	222.257	310.296	2.091	312.386
<b>Scotland</b>	<b>10,489.426</b>	<b>913.774</b>	<b>926.488</b>	<b>0.000</b>	<b>12,329.688</b>	<b>1,829.700</b>	<b>757.925</b>	<b>2,127.100</b>	<b>7,614.963</b>	<b>10,499.988</b>	<b>70.000</b>	<b>10,569.988</b>

## ESTIMATES OF RING-FENCED REVENUE FUNDING FOR 2009-10

ANNEX D

Local Authority £ million	Determined to Succeed	Housing Support Grant	Hostels Grant	Gaelic	Police	Supported Employment	Fairer Scotland Fund	TOTAL
Aberdeen City	0.609	0.000	0.400	0.138	26.026	0.398	2.481	30.052
Aberdeenshire	1.130	0.000	0.256	0.008	19.094	0.163	1.038	21.689
Angus	0.467	0.000	0.000	0.045	10.398	0.000	0.988	11.898
Argyll & Bute	0.409	0.000	0.192	0.366	10.544	0.005	0.965	12.482
Clackmannanshire	0.181	0.000	0.000	0.015	4.569	0.058	2.043	6.865
Dumfries & Galloway	0.694	0.000	0.099	0.000	15.757	0.216	1.634	18.399
Dundee City	0.476	0.000	0.092	0.000	19.347	0.600	8.286	28.801
East Ayrshire	0.467	0.000	0.264	0.143	11.502	0.019	4.621	17.015
East Dunbartonshire	0.448	0.000	0.000	0.064	8.269	0.000	0.523	9.304
East Lothian	0.357	0.000	0.000	0.000	8.743	0.096	0.413	9.609
East Renfrewshire	0.384	0.000	0.062	0.034	5.947	0.010	0.575	7.012
Edinburgh (City of)	1.185	0.000	0.000	0.191	57.495	0.413	7.599	66.883
Eilean Siar	0.156	0.000	0.000	0.976	2.704	0.038	0.545	4.419
Falkirk	0.501	0.000	0.500	0.011	14.944	0.216	1.955	18.127
Fife	1.312	0.000	0.329	0.000	37.058	0.912	4.692	44.304
Glasgow City	1.789	0.000	1.100	0.526	101.940	0.562	51.491	157.408
Highland	1.039	0.000	0.000	0.971	24.400	0.451	1.959	28.820
Inverclyde	0.292	0.000	0.533	0.101	9.519	0.029	6.125	16.599
Midlothian	0.321	0.000	0.000	0.000	8.186	0.058	0.718	9.283
Moray	0.386	0.000	0.175	0.019	8.785	0.120	0.422	9.907
North Ayrshire	0.530	0.000	0.358	0.085	13.507	0.024	5.427	19.931
North Lanarkshire	1.232	0.000	0.000	0.262	32.219	0.201	14.339	48.252
Orkney Islands	0.113	0.000	0.000	0.000	1.697	0.029	0.345	2.184
Perth & Kinross	0.551	0.000	0.193	0.074	12.870	0.000	0.847	14.535
Renfrewshire	0.626	0.000	0.495	0.032	18.764	0.019	6.348	26.284
Scottish Borders	0.484	0.000	0.000	0.003	12.435	0.125	0.527	13.574
Shetland Islands	0.136	1.400	0.150	0.000	2.035	0.000	0.348	4.070
South Ayrshire	0.425	0.000	0.258	0.000	10.445	0.038	1.452	12.618
South Lanarkshire	1.151	0.000	0.734	0.153	28.040	0.000	8.164	38.242
Stirling	0.359	0.000	0.540	0.133	9.400	0.029	0.752	11.213
West Dunbartonshire	0.344	0.000	0.000	0.021	13.587	0.019	5.507	19.478
West Lothian	0.634	0.000	0.000	0.000	16.109	0.043	1.880	18.666
<b>Scotland</b>	<b>19.190</b>	<b>1.400</b>	<b>6.730</b>	<b>4.371</b>	<b>576.334</b>	<b>4.891</b>	<b>145.009</b>	<b>757.925</b>



REDETERMINATIONS OF REVENUE FUNDING FOR 2008-09

ANNEX F

£ million	Adult Support and Protection	Animal Feedstuffs (FSA Scotland) <sup>1</sup>	Business Gateway	Child Trust Fund top up	Contaminated Land Grant	District Courts unification <sup>1</sup>	Improvement Service	Orkney Internal Transport
Aberdeen City	0.325	0.000	0.000	0.008	0.000	-0.120	0.000	0.000
Aberdeenshire	0.354	0.000	1.398	0.004	0.000	-0.257	0.000	0.000
Angus	0.167	0.000	0.000	0.004	0.000	-0.002	0.000	0.000
Argyll & Bute	0.141	0.000	0.000	0.002	0.000	0.000	0.000	0.000
Clackmannanshire	0.077	0.000	0.000	0.002	0.000	-0.005	0.000	0.000
Dumfries & Galloway	0.227	0.000	0.440	0.004	0.000	0.000	0.000	0.000
Dundee City	0.219	0.000	1.376	0.007	0.000	-0.008	0.000	0.000
East Ayrshire	0.181	0.000	0.000	0.005	0.000	0.000	0.000	0.000
East Dunbartonshire	0.158	0.000	0.000	0.001	0.000	0.000	0.000	0.000
East Lothian	0.141	0.000	0.000	0.002	0.000	0.000	0.000	0.000
East Renfrewshire	0.133	0.000	0.000	0.001	0.000	0.000	0.000	0.000
Edinburgh, City of	0.728	0.000	1.626	0.015	0.000	0.000	0.000	0.000
Eilean Siar	0.043	0.000	0.000	0.000	0.000	-0.013	0.000	0.000
Falkirk	0.226	0.000	0.971	0.004	0.000	-0.007	0.000	0.000
Fife	0.541	0.000	1.022	0.010	0.000	-0.013	0.000	0.000
Glasgow City	0.887	0.000	1.314	0.033	0.000	0.000	0.000	0.000
Highland	0.328	0.000	0.000	0.005	0.000	-0.308	0.000	0.000
Inverclyde	0.124	0.000	0.000	0.003	0.000	0.000	0.000	0.000
Midlothian	0.120	0.000	0.000	0.004	0.000	0.000	0.000	0.000
Moray	0.133	0.000	0.000	0.002	0.000	-0.027	0.000	0.000
North Ayrshire	0.205	0.000	0.822	0.005	0.000	0.000	0.000	0.000
North Lanarkshire	0.479	0.000	1.574	0.004	0.000	0.000	1.700	0.000
Orkney	0.033	0.000	0.000	0.000	0.000	0.000	0.000	1.000
Perth & Kinross	0.216	0.000	0.000	0.002	0.000	-0.011	0.000	0.000
Renfrewshire	0.256	0.000	0.674	0.008	3.097	0.000	0.000	0.000
Scottish Borders	0.169	0.000	0.347	0.003	0.000	0.000	0.000	0.000
Shetland	0.035	0.000	0.000	0.000	0.000	0.000	0.000	0.000
South Ayrshire	0.172	0.000	0.000	0.003	0.000	0.000	0.000	0.000
South Lanarkshire	0.462	0.000	0.000	0.005	0.000	0.000	0.000	0.000
Stirling	0.134	0.000	0.000	0.002	0.000	-0.017	0.000	0.000
West Dunbartonshire	0.139	0.000	0.594	0.003	0.000	0.000	0.000	0.000
West Lothian	0.246	0.000	0.000	0.005	0.000	0.000	0.000	0.000
<b>Scotland</b>	<b>7.800</b>	<b>0.325</b>	<b>12.158</b>	<b>0.157</b>	<b>3.097</b>	<b>-0.788</b>	<b>1.700</b>	<b>1.000</b>

1. Grampian, Highlands and Islands only.

REDETERMINATIONS OF REVENUE FUNDING FOR 2008-09

ANNEX F

£ million	Pennan	Police ICT transfer	Police Loan Charges SG	Distributional Effects of Police SG Loan Charges	Fire adjustments Commutations	Schools Fund	Sheltered Housing-type Accommodation	Solway Regulation Order	Strategic Development Planning Authorities
Aberdeen City	0.000	-0.766	-0.263	-0.178	0.219	1.642	0.000	0.000	0.000
Aberdeenshire	0.500	-0.567	-0.317	-0.003	0.151	0.000	0.000	0.000	0.120
Angus	0.000	-0.381	-0.153	-0.138	0.139	0.238	0.000	0.000	0.000
Argyll & Bute	0.000	-0.239	-0.140	-0.006	0.166	1.658	0.000	0.000	0.000
Clackmannanshire	0.000	-0.096	-0.067	0.020	0.054	0.141	0.000	0.000	0.000
Dumfries & Galloway	0.000	-0.506	-0.218	-0.112	0.266	0.000	0.000	0.035	0.000
Dundee City	0.000	-0.709	-0.210	-0.182	0.379	0.000	0.000	0.000	0.120
East Ayrshire	0.000	-0.261	-0.165	-0.024	0.193	1.673	0.000	0.000	0.000
East Dunbartonshire	0.000	-0.188	-0.140	-0.032	0.189	0.793	0.000	0.000	0.000
East Lothian	0.000	-0.190	-0.123	-0.015	0.175	0.000	0.000	0.000	0.000
East Renfrewshire	0.000	-0.135	-0.126	-0.052	0.130	1.657	0.000	0.000	0.000
Edinburgh, City of	0.000	-1.280	-0.565	0.673	1.377	2.883	0.000	0.000	0.000
Eilean Siar	0.000	-0.094	-0.056	-0.074	0.024	0.000	0.000	0.000	0.000
Falkirk	0.000	-0.313	-0.200	0.094	0.158	0.982	0.000	0.000	0.000
Fife	0.000	-0.802	-0.485	-0.040	0.391	0.000	0.000	0.000	0.120
Glasgow City	0.000	-2.315	-0.907	0.407	1.474	0.000	0.000	0.000	0.000
Highland	0.000	-0.867	-0.333	-0.281	0.173	3.851	0.000	0.000	0.000
Inverclyde	0.000	-0.216	-0.120	-0.004	0.234	0.000	0.000	0.000	0.000
Midlothian	0.000	-0.186	-0.111	-0.073	0.150	0.000	0.000	0.000	0.000
Moray	0.000	-0.259	-0.120	-0.037	0.073	0.000	0.000	0.000	0.000
North Ayrshire	0.000	-0.307	-0.193	-0.023	0.279	1.173	-0.002	0.000	0.000
North Lanarkshire	0.000	-0.731	-0.449	-0.043	0.503	0.000	0.000	0.000	0.000
Orkney	0.000	-0.065	-0.046	0.022	0.017	0.000	0.000	0.000	0.000
Perth & Kinross	0.000	-0.471	-0.190	-0.171	0.211	0.000	0.000	0.000	0.000
Renfrewshire	0.000	-0.426	-0.236	0.002	0.315	0.000	0.000	0.000	0.040
Scottish Borders	0.000	-0.278	-0.159	0.145	0.440	0.483	0.000	0.000	0.000
Shetland	0.000	-0.079	-0.058	0.047	0.021	0.000	0.000	0.000	0.000
South Ayrshire	0.000	-0.237	-0.153	-0.026	0.220	0.000	0.000	0.000	0.000
South Lanarkshire	0.000	-0.637	-0.417	-0.061	0.490	0.000	0.000	0.000	0.000
Stirling	0.000	-0.196	-0.123	0.056	0.090	1.392	0.000	0.000	0.000
West Dunbartonshire	0.000	-0.308	-0.140	0.030	0.301	0.000	0.000	0.000	0.000
West Lothian	0.000	-0.361	-0.223	0.077	0.398	1.434	0.000	0.000	0.000
<b>Scotland</b>	<b>0.500</b>	<b>-14.466</b>	<b>-7.206</b>	<b>0.000</b>	<b>9.400</b>	<b>20.000</b>	<b>-0.002</b>	<b>0.035</b>	<b>0.400</b>

**REDETERMINATIONS OF REVENUE FUNDING FOR 2008-09**
**ANNEX F**

£ million	Strategic Waste Fund Top up from ZWF	Teachers Induction Scheme	Tobacco Sales Enforcement	Zero Waste Fund	Zero Waste Fund Food Waste
Aberdeen City	0.000	0.480	0.051	0.715	0.000
Aberdeenshire	0.000	1.639	0.059	0.762	0.086
Angus	0.000	0.616	0.035	0.352	0.000
Argyll & Bute	0.005	0.469	0.047	0.373	0.000
Clackmannanshire	0.000	0.463	0.021	0.154	0.000
Dumfries & Galloway	0.173	0.977	0.045	0.507	0.000
Dundee City	0.000	0.851	0.057	0.462	0.000
East Ayrshire	0.011	0.847	0.034	0.378	0.000
East Dunbartonshire	0.125	0.951	0.031	0.310	0.000
East Lothian	0.000	1.128	0.026	0.295	0.000
East Renfrewshire	0.000	1.591	0.026	0.261	0.116
Edinburgh, City of	0.000	2.386	0.158	1.550	0.000
Eilean Siar	0.044	0.263	0.024	0.110	0.000
Falkirk	0.045	1.176	0.037	0.465	0.000
Fife	0.000	2.068	0.082	1.127	0.000
Glasgow City	0.056	2.251	0.137	1.934	0.021
Highland	0.027	1.189	0.096	0.832	0.000
Inverclyde	0.000	0.798	0.026	0.256	0.252
Midlothian	0.000	0.977	0.025	0.239	0.000
Moray	0.000	0.606	0.029	0.281	0.000
North Ayrshire	0.000	1.264	0.037	0.437	0.000
North Lanarkshire	0.000	2.389	0.077	0.991	0.010
Orkney	0.000	0.272	0.020	0.074	0.000
Perth & Kinross	0.045	0.856	0.045	0.479	0.116
Renfrewshire	0.000	2.381	0.040	0.539	0.000
Scottish Borders	0.000	0.504	0.038	0.381	0.000
Shetland	0.000	0.213	0.020	0.080	0.000
South Ayrshire	0.000	0.639	0.037	0.370	0.000
South Lanarkshire	0.000	2.669	0.057	0.948	0.000
Stirling	0.000	0.987	0.027	0.285	0.000
West Dunbartonshire	0.000	1.413	0.025	0.288	0.000
West Lothian	0.004	2.234	0.031	0.506	0.000
<b>Scotland</b>	<b>0.535</b>	<b>37.547</b>	<b>1.500</b>	<b>16.741</b>	<b>0.601</b>

**INDIVIDUAL CAPITAL ALLOCATIONS FOR 2009-10**
**ANNEX G**

£ million Local Authority	2009-10			
	General Capital Grant	Supported Borrowing	Specific Capital Grants <sup>2</sup>	Total Support for Capital
Aberdeen City	13.991	10.321	0.365	24.677
Aberdeenshire	14.757	17.335	0.412	32.504
Angus	6.774	7.476	0.191	14.441
Argyll & Bute	7.472	8.482	0.163	16.117
Clackmannanshire	2.925	3.310	0.086	6.321
Dumfries & Galloway	10.623	12.313	0.262	23.198
Dundee City	12.439	7.313	1.999	21.751
East Ayrshire	4.787	7.130	0.212	12.129
East Dunbartonshire	4.708	5.810	0.191	10.709
East Lothian	5.470	5.778	0.170	11.418
East Renfrewshire	2.961	5.120	0.165	8.246
Edinburgh, City of	39.428	21.274	0.818	61.520
Eilean Siar	3.958	4.302	0.045	8.305
Falkirk	8.354	8.073	0.267	16.694
Fife	22.744	18.268	0.639	41.651
Glasgow City	56.147	26.867	20.521	103.535
Highland	18.101	19.376	1.874	39.351
Inverclyde	4.484	4.669	0.146	9.299
Midlothian	5.292	4.965	0.149	10.406
Moray	22.467	6.438	0.154	29.059
North Ayrshire	6.010	7.652	0.241	13.903
North Lanarkshire	17.392	15.753	3.129	36.274
Orkney	2.325	3.218	0.034	5.577
Perth & Kinross	8.745	9.639	0.247	18.631
Renfrewshire	9.909	8.786	0.304	18.999
Scottish Borders	7.214	9.185	0.196	16.595
Shetland	2.562	3.316	0.040	5.918
South Ayrshire	5.867	6.844	0.199	12.910
South Lanarkshire	15.525	16.027	2.444	33.996
Stirling	5.350	6.107	0.160	11.617
West Dunbartonshire	5.755	5.070	0.164	10.989
West Lothian	9.019	8.939	0.303	18.261
Undistributed <sup>1</sup>	3.600	0.000	237.035	240.635
<b>SCOTLAND</b>	<b>367.156</b>	<b>305.156</b>	<b>273.325</b>	<b>945.637</b>

**Note 1 - Undistributed Grants**

Piers and Harbours	3.600	
Private Sector Housing	0.000	
Strathclyde RPT		25.000
Fire Capital Grant		24.600
Private Sector Housing Grant		68.335
Transfer of the Management of Development Funding		119.100

**Note 2** - A full breakdown of all specific capital grants, including any undistributed sums is provided in Annex H

**ESTIMATES OF SPECIFIC CAPITAL GRANTS FOR 2009-10**

£ million	Justice		Finance & Sustainable Growth		Health & Wellbeing			TOTAL
	Fire Capital Grant	Cycling, Walking and Safer Streets	Strathclyde RTP Capital Grant	Private Sector Housing Grant	Vacant & Derelict Land Fund	Transfer of the Management of Development Funding	Assistance to owners affected by Glasgow stock transfer	
Local Authority								
Aberdeen City	0.000	0.365	0.000	0.000	0.000	0.000	0.000	0.365
Aberdeenshire	0.000	0.412	0.000	0.000	0.000	0.000	0.000	0.412
Angus	0.000	0.191	0.000	0.000	0.000	0.000	0.000	0.191
Argyll & Bute	0.000	0.163	0.000	0.000	0.000	0.000	0.000	0.163
Clackmannanshire	0.000	0.086	0.000	0.000	0.000	0.000	0.000	0.086
Dumfries & Galloway	0.000	0.262	0.000	0.000	0.000	0.000	0.000	0.262
Dundee City	0.000	0.249	0.000	0.000	1.750	0.000	0.000	1.999
East Ayrshire	0.000	0.212	0.000	0.000	0.000	0.000	0.000	0.212
East Dunbartonshire	0.000	0.191	0.000	0.000	0.000	0.000	0.000	0.191
East Lothian	0.000	0.170	0.000	0.000	0.000	0.000	0.000	0.170
East Renfrewshire	0.000	0.165	0.000	0.000	0.000	0.000	0.000	0.165
Edinburgh, City of	0.000	0.818	0.000	0.000	0.000	0.000	0.000	0.818
Eilean Siar	0.000	0.045	0.000	0.000	0.000	0.000	0.000	0.045
Falkirk	0.000	0.267	0.000	0.000	0.000	0.000	0.000	0.267
Fife	0.000	0.639	0.000	0.000	0.000	0.000	0.000	0.639
Glasgow City	0.000	1.021	0.000	0.000	4.500	0.000	15.000	20.521
Highland	0.000	0.374	0.000	0.000	1.500	0.000	0.000	1.874
Inverclyde	0.000	0.146	0.000	0.000	0.000	0.000	0.000	0.146
Midlothian	0.000	0.149	0.000	0.000	0.000	0.000	0.000	0.149
Moray	0.000	0.154	0.000	0.000	0.000	0.000	0.000	0.154
North Ayrshire	0.000	0.241	0.000	0.000	0.000	0.000	0.000	0.241
North Lanarkshire	0.000	0.579	0.000	0.000	2.550	0.000	0.000	3.129
Orkney	0.000	0.034	0.000	0.000	0.000	0.000	0.000	0.034
Perth & Kinross	0.000	0.247	0.000	0.000	0.000	0.000	0.000	0.247
Renfrewshire	0.000	0.304	0.000	0.000	0.000	0.000	0.000	0.304
Scottish Borders	0.000	0.196	0.000	0.000	0.000	0.000	0.000	0.196
Shetland	0.000	0.040	0.000	0.000	0.000	0.000	0.000	0.040
South Ayrshire	0.000	0.199	0.000	0.000	0.000	0.000	0.000	0.199
South Lanarkshire	0.000	0.544	0.000	0.000	1.900	0.000	0.000	2.444
Stirling	0.000	0.160	0.000	0.000	0.000	0.000	0.000	0.160
West Dunbartonshire	0.000	0.164	0.000	0.000	0.000	0.000	0.000	0.164
West Lothian	0.000	0.303	0.000	0.000	0.000	0.000	0.000	0.303
<b>Total Distributed</b>	<b>0.000</b>	<b>9.090</b>	<b>0.000</b>	<b>0.000</b>	<b>12.200</b>	<b>0.000</b>	<b>15.000</b>	<b>36.290</b>
Fire Boards	24.600							24.600
Strathclyde RTP			25.000					25.000
Undistributed				68.335		119.100		187.435
<b>SCOTLAND</b>	<b>24.600</b>	<b>9.090</b>	<b>25.000</b>	<b>68.335</b>	<b>12.200</b>	<b>119.100</b>	<b>15.000</b>	<b>273.325</b>

**CHANGES TO CAPITAL SUPPORT FOR 2008-09**

**ANNEX I**

£ Million Local Authority	Circular 1/2008 Total Support For capital	Now Distributed			Additional	Agreed reductions				Total 2008-09
		Private Sector Housing Grant	Transfer of the Management of Development Funding	Vacant and Derelict Land	Aytoun Hall	Affordable Housing Investment Programme	Schools Fund	Police ICT from General Capital Grant	Police ICT from Specific grants	
Aberdeen City	26.711	2.835				-0.682	-1.642	-0.112	-0.250	26.860
Aberdeenshire	32.587	1.521				-1.196		-0.083	-0.185	32.644
Angus	14.653	1.085				-0.474	-0.238	-0.060	-0.093	14.873
Argyll & Bute	16.812	2.934				-0.548	-1.658	-0.025	-0.086	17.429
Clackmannanshire	6.497	0.495				-0.169	-0.141	-0.029	-0.043	6.610
Dumfries & Galloway	23.368	2.145				-0.828		-0.103	-0.147	24.435
Dundee City	20.371	2.174		1.750		-0.462		-0.112	-0.174	23.547
East Ayrshire	13.916	1.026				-0.449	-1.673	-0.027	-0.094	12.699
East Dunbartonshire	11.616	0.930				-0.352	-0.793	-0.020	-0.068	11.313
East Lothian	11.553	1.293				-0.350		-0.031	-0.073	12.392
East Renfrewshire	9.921	0.661				-0.302	-1.657	-0.014	-0.049	8.560
Edinburgh, City of	70.151	7.551	36.100			-1.485	-2.883	-0.207	-0.495	108.732
Eilean Siar	8.285	2.942				-0.242		-0.006	-0.025	10.954
Falkirk	18.506	1.058				-0.518	-0.982	-0.095	-0.141	17.828
Fife	44.307	1.933				-1.264		-0.102	-0.342	44.532
Glasgow	101.617	10.684	83.000	4.500		-1.895		-0.243	-0.835	196.828
Highland	46.625	4.161		1.500		-1.345	-3.851	-0.059	-0.225	46.806
Inverclyde	9.312	1.165				-0.269		-0.023	-0.078	10.107
Midlothian	10.438	0.541				-0.290		-0.030	-0.072	10.587
Moray	21.030	1.218				-0.398		-0.038	-0.085	21.727
North Ayrshire	17.071	1.254				-0.487	-1.173	-0.032	-0.110	16.523
North Lanarkshire	34.098	2.749		2.550		-1.080		-0.077	-0.264	37.976
Orkney Islands	5.559	1.010				-0.162		-0.004	-0.016	6.387
Perth & Kinross	18.833	1.761			0.500	-0.633		-0.075	-0.116	20.270
Renfrewshire	19.196	1.867				-0.570		-0.045	-0.154	20.294
Scottish Borders	17.197	1.257				-0.599	-0.483	-0.045	-0.108	17.219
Shetland Islands	5.844	0.856				-0.170		-0.005	-0.019	6.506
South Ayrshire	12.999	1.257				-0.428		-0.025	-0.085	13.718
South Lanarkshire	32.057	4.838		1.900		-1.100		-0.067	-0.229	37.399
Stirling	13.076	1.092				-0.374	-1.392	-0.059	-0.089	12.254
West Dunbartonshire	11.261	0.804				-0.298		-0.032	-0.111	11.624
West Lothian	19.878	1.238				-0.581	-1.434	-0.058	-0.139	18.904
<b>Total Distributed</b>	<b>725.345</b>	<b>68.335</b>	<b>119.100</b>	<b>12.200</b>	<b>0.500</b>	<b>-20.000</b>	<b>-20.000</b>	<b>-1.943</b>	<b>-5.000</b>	<b>878.537</b>
Fire Boards	24.600									24.600
Strathclyde RPT	25.000									25.000
Undistributed	199.635									0.000
<b>SCOTLAND</b>	<b>974.580</b>									<b>928.137</b>

**CHANGES TO CAPITAL SUPPORT FOR 2009-10**

**ANNEX J**

£ Million Local Authority	Circular 1/2008 Total Support For capital	Now Distributed	Agreed reductions				Total 2009-10
		Vacant and Derelict Land	Affordable Housing Investment Programme	Schools Fund	Police ICT from General Capital Grant	Police ICT from Specific grants	
Aberdeen City	27.363		-0.682	-1.642	-0.112	-0.250	24.677
Aberdeenshire	33.968		-1.196		-0.083	-0.185	32.504
Angus	15.306		-0.474	-0.238	-0.060	-0.093	14.441
Argyll & Bute	18.434		-0.548	-1.658	-0.025	-0.086	16.117
Clackmannanshire	6.703		-0.169	-0.141	-0.029	-0.043	6.321
Dumfries & Galloway	24.276		-0.828		-0.103	-0.147	23.198
Dundee City	20.749	1.750	-0.462		-0.112	-0.174	21.751
East Ayrshire	14.372		-0.449	-1.673	-0.027	-0.094	12.129
East Dunbartonshire	11.942		-0.352	-0.793	-0.020	-0.068	10.709
East Lothian	11.872		-0.350		-0.031	-0.073	11.418
East Renfrewshire	10.268		-0.302	-1.657	-0.014	-0.049	8.246
Edinburgh, City of	66.590		-1.485	-2.883	-0.207	-0.495	61.520
Eilean Siar	8.578		-0.242		-0.006	-0.025	8.305
Falkirk	18.430		-0.518	-0.982	-0.095	-0.141	16.694
Fife	43.359		-1.264		-0.102	-0.342	41.651
Glasgow	102.008	4.500	-1.895		-0.243	-0.835	103.535
Highland	43.331	1.500	-1.345	-3.851	-0.059	-0.225	39.351
Inverclyde	9.669		-0.269		-0.023	-0.078	9.299
Midlothian	10.798		-0.290		-0.030	-0.072	10.406
Moray	29.580		-0.398		-0.038	-0.085	29.059
North Ayrshire	15.705		-0.487	-1.173	-0.032	-0.110	13.903
North Lanarkshire	35.145	2.550	-1.080		-0.077	-0.264	36.274
Orkney Islands	5.759		-0.162		-0.004	-0.016	5.577
Perth & Kinross	19.455		-0.633		-0.075	-0.116	18.631
Renfrewshire	19.768		-0.570		-0.045	-0.154	18.999
Scottish Borders	17.830		-0.599	-0.483	-0.045	-0.108	16.595
Shetland Islands	6.112		-0.170		-0.005	-0.019	5.918
South Ayrshire	13.448		-0.428		-0.025	-0.085	12.910
South Lanarkshire	33.492	1.900	-1.100		-0.067	-0.229	33.996
Stirling	13.531		-0.374	-1.392	-0.059	-0.089	11.617
West Dunbartonshire	11.430		-0.298		-0.032	-0.111	10.989
West Lothian	20.473		-0.581	-1.434	-0.058	-0.139	18.261
<b>Total Distributed</b>	<b>739.744</b>	<b>12.200</b>	<b>-20.000</b>	<b>-20.000</b>	<b>-1.943</b>	<b>-5.000</b>	<b>705.002</b>
Fire Boards	24.600						24.600
Strathclyde RPT	25.000						25.000
Undistributed	203.235						191.035
<b>SCOTLAND</b>	<b>992.579</b>						<b>945.637</b>