

**Finance Circular No. 12/2009**

**By e-mail**

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B3424681  
26 November 2009

Dear Chief Executive/Director of Finance

**LOCAL GOVERNMENT FINANCE SETTLEMENT 2010-11**

**PART A: TOTAL REVENUE FUNDING ALLOCATIONS FOR 2010-11**  
**PART B: TOTAL CAPITAL FUNDING ALLOCATIONS FOR 2010-11**  
**PART C: NON-DOMESTIC RATES FOR 2010-11**

1. This Finance Circular provides details of the updated, provisional total revenue and capital funding allocations for each council for next year, 2010-11. It also gives details of the Non-Domestic Rate poundage.
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 2010, which is due to be debated by the Scottish Parliament in early February 2010. COSLA is invited to respond to these provisional allocations in writing by **8 January 2010**. 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 2010 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 2010-11;
- Annex D:** Estimates of ring-fenced revenue funding for 2010-11;
- Annex E:** Reconciliation of changes to revenue funding since Finance Circular 4/2008;
- Annex F:** Individual capital allocations for 2010-11;
- Annex G:** Reconciliation of changes to capital funding since Finance Circular 1/2008; and
- Annex H:** Estimates of specific capital grants for 2010-11.

## **PART A – TOTAL REVENUE FUNDING ALLOCATIONS FOR 2010-11**

5. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2010-11. Indicative allocations for 2010-11 were last published in Finance Circular 4/2008 issued on 27 March 2008. **Annex A** of this Circular updates the all-Scotland aggregate totals for 2010-11 from the Scottish Draft Budget for 2010-11 published on 17 September 2009.
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 (General Revenue Funding, Non-Domestic Rate Income and Ring-fenced Revenue Grants) for each council for 2010-11. The basis behind the grant distribution methodology was explained in Finance Circular 6/2007.
7. **Annex D** gives a breakdown of the individual council shares of ring-fenced revenue grants.
8. 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.
9. The calculation and effects of the floor adjustment was set out in Annex C of Finance Circular 1/2008. For 2010-11, and as agreed with COSLA, the floor calculation remains as originally notified to councils in Finance Circular 1/2008
10. **Annex E** provides a reconciliation of the changes to individual revenue allocations for 2010-11 from Finance Circular 4/2008 to this circular.
11. The Fairer Scotland Fund has been rolled-up into the general revenue funding for 2010-11 using the same total and distribution as notified to Community Planning Partnerships in December 2007.
12. From 2010-11 the financial support for the employers Police and Fire pensions contributions along with the additional support for the pensions bulge and commutation costs will be paid directly by the Scottish Government to the new pension accounts administered by Police and Fire Authorities.
13. A summary of all the redeterminations of General Revenue Grant will be issued in a separate finance circular next month.

## **PART B – TOTAL CAPITAL FUNDING ALLOCATIONS FOR 2010-11**

14. This Finance Circular sets out the provisional distribution of capital allocations for 2010-11, and provides a reconciliation back to the provisional capital allocations for 2010-11 as set out in Annex F to Circular 1/2008.
15. **Annex F** provides a summary of the total Capital Allocations for 2010-11. 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.
16. 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 the methodology as set out in that circular.
17. **Annex G** provides a reconciliation of the changes to individual capital allocations for 2010-11 from Finance Circular 1/2008 to this circular.
18. **Annex H** provides details of the grants that make up the total Specific Capital Grants allocation and their distribution to local authorities. One grant has still to be distributed, and for this only the total value of the grant is provided.

## **PART C – NON-DOMESTIC RATES FOR 2010-11**

19. The 2010-11 Non-Domestic Rate Income poundage rate has been set today by the Scottish Government at 40.7 pence, with a large business supplement of 0.7 pence. Further information in connection with the forthcoming revaluation of non-domestic properties, including reliefs will be made available shortly.
20. The Distributable Amount of Non-Domestic Rate Income for 2010-11 has been set at £2,068.2 million. This figure uses the latest forecast of net income from non-domestic rates in 2010-11 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2009-10. 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.

### **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/FinanceCircular-12-2009>

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

A handwritten signature in black ink, appearing to read "David Henderson". The signature is written in a cursive style with a large initial "D".

**David Henderson**  
Deputy Director, Local Government Division

**ALL SCOTLAND AGGREGATE FUNDING TOTALS**

**ANNEX A**

	<b>2009-10 £ million</b>	<b>2010-11 £ million</b>
<b>Total Revenue Funding</b>		
<i>Draft Budget 2010-11</i>	<b>10,806.579</b>	<b>11,109.510</b>
Changes since Draft Budget:		
Business Gateway Marketing Funds		2.047
Zero Waste Fund		3.500
School Gates Employment Support		0.200
Hostels Grant		0.150
Housing Support Grant		-0.200
Police Loans Charges Specific Grant		-0.604
<b>Revised Revenue Funding</b>	<b>10,806.579</b>	<b>11,114.603</b>
Total Capital Funding		
<i>Draft Budget 2010-11</i>	<b>1,046.202</b>	<b>870.133</b>
<b>Revised Total Funding</b>	<b>11,852.781</b>	<b>11,984.736</b>
<i>year-on-year increase</i>	<i>6.1%</i>	<i>1.1%</i>
<b>Total Revenue Funding</b>	<b>10,806.579</b>	<b>11,114.603</b>
<i>year-on-year increase</i>	<i>5.6%</i>	<i>2.9%</i>
less top slice for police numbers	31.000	39.500
less top slice for police pensions bulge	13.355	17.362
less top slice for police pension commutations	17.700	9.800
less top slice for fire pension commutations	n/a	3.700
less top slice for fire pensions bulge	n/a	8.638
less transfer of police pensions	n/a	190.184
less transfer of fire pensions	n/a	44.138
less Revenue Funding to be distributed later		
Teachers Induction Scheme	0.000	37.547
Criminal Justice Social Work	0.000	86.450
Funding for Council Tax Freeze	0.000	70.000
Adult Support and Protection	15.600	15.600
Other 2009-10 redeterminations	39.658	n/a
<b>Distributable Revenue Funding</b>	<b>10,689.266</b>	<b>10,591.684</b>
General Revenue Funding	7,679.796	7,990.406
Non-Domestic Rate Income	2,165.100	2,068.200
Ring-Fenced Revenue Grants	844.370	533.078
<b>Capital</b>	<b>1,046.202</b>	<b>870.133</b>
<i>year-on-year increase</i>	<i>11.0%</i>	<i>-16.8%</i>
less Capital Funding to be distributed later or directly to SPT and Fire Boards	54.664	169.700
General Capital Grant	462.640	358.987
Ring-Fenced Capital Grant	223.742	36.290
Supported Borrowing	305.156	305.156

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 plus SINA. This includes the £70 million for both 2008-09 and 2009-10 for freezing the council tax at 2007-08 levels.

Column 3 – represents all the changes to the provisional 2010-11 figures provided in Finance Circular 4/2008. The full break down of these changes is provided in Annex E.

Column 4 – 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 5 – 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 6 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 5.

Column 7 – 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 8 – is each council's share of the ongoing ring-fenced revenue grants.

Column 9 – is each council's share of the estimated non-domestic rate income which has been distributed on the basis of population.

Column 10 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 7, 8 and 9 from the Total Estimated Expenditure in column 6.

Column 11 – represents the total revenue funding available to each council in 2010-11 net of any additional funding if council tax levels are frozen.

Column 12 – gives each council's share of the £70 million being made available if their council tax levels are frozen in 2010-11.

Column 13 – represents the total revenue funding available to each council in 2010-11 assuming their council tax levels are frozen.

**INDIVIDUAL REVENUE ALLOCATIONS FOR 2010-11**
**ANNEX C**

2010-11 Emillion	EXPENDITURE						FUNDING					(12)	(13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
Local Authority	Updated Service Provision	SR07 Extra Funding	Changes since 4/2008	Loan Charges/ PPP/LPFS	Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring- fenced Grants	Non- Domestic Rates	General Revenue Funding	Total Revenue Support	Share of £70m	Total
Aberdeen City	375.220	42.458	-4.291	30.233	-1.325	442.295	79.542	24.777	84.193	253.782	362.752	3.300	366.052
Aberdeenshire	446.642	50.232	-1.939	30.468	-1.596	523.808	92.695	18.797	96.621	315.695	431.113	3.533	434.646
Angus	219.639	24.206	-3.036	16.581	-0.791	256.598	39.062	9.688	44.141	163.707	217.536	1.391	218.927
Argyll & Bute	209.504	23.031	-0.328	33.301	-0.800	264.707	35.782	9.921	36.214	182.790	228.925	1.414	230.339
Clackmannanshire	100.844	10.754	-0.984	7.512	-0.354	117.771	17.369	4.159	20.200	76.043	100.402	0.648	101.050
Dumfries & Galloway	318.670	34.175	-3.617	26.620	-1.153	374.694	54.315	15.417	59.455	245.507	320.379	1.866	322.245
Dundee City	309.641	33.128	-6.049	25.917	-1.135	361.501	43.650	18.260	57.010	242.582	317.852	1.762	319.614
East Ayrshire	240.549	26.147	-2.222	16.906	-0.877	280.503	37.859	10.709	47.987	183.948	242.644	1.471	244.115
East Dunbartonshire	199.557	21.867	-1.162	13.166	0.056	233.483	42.784	7.570	41.904	141.224	190.699	1.651	192.350
East Lothian	179.637	21.147	-2.005	16.268	-0.644	214.403	37.578	7.772	38.455	130.598	176.825	1.363	178.188
East Renfrewshire	180.693	19.769	0.921	17.467	-0.637	218.213	36.896	5.585	35.702	140.030	181.316	1.388	182.704
Edinburgh (City of)	826.783	92.664	-13.637	76.600	7.082	989.492	185.505	51.546	188.733	563.707	803.987	6.898	810.885
Eilean Siar	81.537	8.490	-0.849	19.513	14.326	123.016	8.638	3.489	10.484	100.405	114.378	0.294	114.672
Falkirk	288.359	31.754	-0.954	26.927	-1.036	345.050	52.168	14.150	60.652	218.079	292.882	1.831	294.713
Fife	696.251	76.872	-9.998	50.033	-2.521	810.637	125.481	33.255	144.812	507.089	685.156	4.690	689.846
Glasgow City	1,382.669	146.367	-49.296	157.282	-4.152	1,632.870	199.673	90.805	233.786	1,108.606	1,433.198	7.783	1,440.981
Highland	478.313	53.066	-0.976	51.632	-1.812	580.223	83.735	23.418	87.794	385.277	496.489	3.235	499.724
Inverclyde	178.170	18.871	-4.280	16.892	-0.656	208.998	26.018	8.969	32.325	141.686	182.980	1.040	184.020
Midlothian	160.786	17.954	-2.648	13.238	-0.579	188.751	27.743	7.511	32.237	121.259	161.007	1.107	162.114
Moray	171.650	18.812	-2.407	13.602	-0.634	201.023	29.645	8.707	35.122	127.549	171.378	1.142	172.520
North Ayrshire	284.097	30.577	-2.805	21.683	-1.021	332.530	46.192	12.434	54.389	219.516	286.339	1.733	288.072
North Lanarkshire	663.961	71.233	-10.594	46.280	-2.401	768.479	104.673	29.256	130.258	504.292	663.806	3.672	667.478
Orkney Islands	65.100	6.728	0.165	9.350	-0.273	81.069	6.953	1.704	7.959	64.453	74.116	0.231	74.347
Perth & Kinross	272.613	30.669	-2.351	19.149	-0.957	319.123	56.915	12.322	57.694	192.192	262.208	2.154	264.362
Renfrewshire	347.891	37.729	-3.085	13.781	9.734	406.050	61.548	17.098	67.946	259.458	344.502	2.366	346.868
Scottish Borders	228.722	25.525	-3.206	21.251	-0.851	271.441	42.357	11.402	44.989	172.693	229.084	1.524	230.608
Shetland Islands	82.817	8.454	-1.770	15.291	0.514	105.305	7.246	3.351	8.795	85.913	98.059	0.256	98.315
South Ayrshire	221.642	24.458	-2.831	14.851	-0.776	257.343	43.435	9.484	44.685	159.740	213.909	1.664	215.573
South Lanarkshire	606.335	66.167	-9.605	43.285	-2.176	704.006	108.648	26.032	124.084	445.242	595.358	3.922	599.280
Stirling	179.279	19.738	-0.196	16.711	-0.649	214.883	33.611	8.907	35.354	137.011	181.272	1.373	182.645
West Dunbartonshire	214.405	22.159	-4.171	15.054	-0.743	246.703	31.520	11.971	36.390	166.823	215.184	1.208	216.392
West Lothian	322.057	36.897	-4.360	19.882	-1.162	373.313	57.365	14.609	67.830	233.510	315.949	2.090	318.039
<b>Scotland</b>	<b>10,534.033</b>	<b>1,152.096</b>	<b>-154.570</b>	<b>916.725</b>	<b>0.000</b>	<b>12,448.284</b>	<b>1,856.600</b>	<b>533.078</b>	<b>2,068.200</b>	<b>7,990.406</b>	<b>10,591.684</b>	<b>70.000</b>	<b>10,661.684</b>

## ESTIMATES OF RING-FENCED REVENUE FUNDING FOR 2010-11

## ANNEX D

Local Authority Emillion	Determined to Succeed	Housing Support Grant	Hostels Grant	Gaelic	Police	Supported Employment	TOTAL
Aberdeen City	0.609	0.000	0.476	0.140	23.154	0.398	24.777
Aberdeenshire	1.130	0.000	0.200	0.030	17.274	0.163	18.797
Angus	0.467	0.000	0.000	0.050	9.171	0.000	9.688
Argyll & Bute	0.409	0.000	0.139	0.375	8.993	0.005	9.921
Clackmannanshire	0.181	0.000	0.000	0.015	3.905	0.058	4.159
Dumfries & Galloway	0.694	0.000	0.129	0.000	14.378	0.216	15.417
Dundee City	0.476	0.000	0.119	0.000	17.065	0.600	18.260
East Ayrshire	0.467	0.000	0.265	0.150	9.808	0.019	10.709
East Dunbartonshire	0.448	0.000	0.000	0.070	7.052	0.000	7.570
East Lothian	0.357	0.000	0.000	0.000	7.319	0.096	7.772
East Renfrewshire	0.384	0.000	0.078	0.040	5.073	0.010	5.585
Edinburgh (City of)	1.186	0.000	0.201	0.250	49.496	0.413	51.546
Eilean Siar	0.156	0.000	0.000	1.010	2.285	0.038	3.489
Falkirk	0.501	0.000	0.663	0.000	12.770	0.216	14.150
Fife	1.312	0.000	0.471	0.000	30.560	0.912	33.255
Glasgow City	1.790	0.000	1.006	0.510	86.937	0.562	90.805
Highland	1.039	0.000	0.000	0.970	20.958	0.451	23.418
Inverclyde	0.292	0.000	0.424	0.105	8.119	0.029	8.969
Midlothian	0.321	0.000	0.000	0.000	7.132	0.058	7.511
Moray	0.386	0.000	0.315	0.010	7.876	0.120	8.707
North Ayrshire	0.530	0.000	0.270	0.090	11.520	0.024	12.434
North Lanarkshire	1.232	0.000	0.000	0.346	27.477	0.201	29.256
Orkney Islands	0.113	0.000	0.000	0.000	1.562	0.029	1.704
Perth & Kinross	0.551	0.000	0.339	0.080	11.352	0.000	12.322
Renfrewshire	0.626	0.000	0.416	0.035	16.002	0.019	17.098
Scottish Borders	0.484	0.000	0.000	0.003	10.790	0.125	11.402
Shetland Islands	0.136	1.200	0.102	0.000	1.913	0.000	3.351
South Ayrshire	0.425	0.000	0.113	0.000	8.908	0.038	9.484
South Lanarkshire	1.151	0.000	0.806	0.160	23.915	0.000	26.032
Stirling	0.359	0.000	0.348	0.140	8.031	0.029	8.907
West Dunbartonshire	0.344	0.000	0.000	0.021	11.587	0.019	11.971
West Lothian	0.634	0.000	0.000	0.000	13.932	0.043	14.609
<b>Scotland</b>	<b>19.190</b>	<b>1.200</b>	<b>6.880</b>	<b>4.600</b>	<b>496.317</b>	<b>4.891</b>	<b>533.078</b>



RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008

ANNEX E

Expenditure

Local Authority 2010-11 £million	Updated Service Provision	SR07 Extra Funding	Sutherland Report	Respite Care	Animal Foodstuffs Regs.	Police ICT Transfer Specific Grant	Police ICT Transfer GRG	Tobacco Sales Enforcement	Business Gateway (HIE)	Business Gateway (SE)	SE Regeneration
Aberdeen City	375.220	42.458	1.577	0.109	0.001	-0.820	-0.808	0.051	0.000	0.000	0.378
Aberdeenshire	446.642	50.232	1.946	0.116	0.062	-0.606	-0.598	0.059	0.000	1.398	0.432
Angus	219.639	24.206	1.073	0.065	0.011	-0.407	-0.402	0.035	0.000	0.000	0.198
Argyll & Bute	209.504	23.031	0.957	0.055	0.017	-0.256	-0.252	0.047	0.274	0.000	0.058
Clackmannanshire	100.844	10.754	0.238	0.026	0.002	-0.102	-0.101	0.021	0.000	0.000	0.091
Dumfries & Galloway	318.670	34.175	1.420	0.092	0.038	-0.541	-0.534	0.045	0.000	0.440	0.268
Dundee City	309.641	33.128	0.983	0.089	0.001	-0.758	-0.748	0.057	0.000	1.376	0.257
East Ayrshire	240.549	26.147	0.755	0.069	0.008	-0.280	-0.275	0.034	0.000	0.000	0.217
East Dunbartonshire	199.557	21.867	0.972	0.051	0.001	-0.201	-0.198	0.031	0.000	0.000	0.189
East Lothian	179.637	21.147	0.767	0.053	0.003	-0.204	-0.200	0.026	0.000	0.000	0.171
East Renfrewshire	180.693	19.769	0.948	0.044	0.001	-0.144	-0.142	0.026	0.000	0.000	0.161
Edinburgh (City of)	826.783	92.664	5.165	0.242	0.001	-1.370	-1.351	0.158	0.000	1.626	0.845
Eilean Siar	81.537	8.490	0.169	0.018	0.009	-0.101	-0.100	0.024	0.177	0.000	0.000
Falkirk	288.359	31.754	0.861	0.080	0.002	-0.334	-0.330	0.037	0.000	0.971	0.272
Fife	696.251	76.872	2.802	0.203	0.009	-0.859	-0.846	0.082	0.000	1.022	0.651
Glasgow City	1,382.669	146.367	3.542	0.332	0.001	-2.479	-2.442	0.137	0.000	1.314	1.051
Highland	478.313	53.066	1.614	0.118	0.041	-0.928	-0.914	0.096	0.882	0.000	0.000
Inverclyde	178.170	18.871	0.677	0.049	0.001	-0.231	-0.228	0.026	0.000	0.000	0.146
Midlothian	160.786	17.954	0.542	0.041	0.002	-0.199	-0.196	0.025	0.000	0.000	0.144
Moray	171.650	18.812	0.659	0.047	0.012	-0.277	-0.273	0.029	0.338	0.000	0.000
North Ayrshire	284.097	30.577	1.065	0.079	0.005	-0.328	-0.324	0.037	0.034	0.822	0.233
North Lanarkshire	663.961	71.233	1.397	0.168	0.003	-0.784	-0.771	0.077	0.000	1.574	0.586
Orkney Islands	65.100	6.728	0.113	0.012	0.012	-0.070	-0.069	0.020	0.137	0.000	0.000
Perth & Kinross	272.613	30.669	1.859	0.083	0.016	-0.504	-0.497	0.045	0.000	0.000	0.257
Renfrewshire	347.891	37.729	1.043	0.092	0.002	-0.456	-0.449	0.040	0.000	0.674	0.306
Scottish Borders	228.722	25.525	1.152	0.065	0.023	-0.298	-0.293	0.038	0.000	0.347	0.201
Shetland Islands	82.817	8.454	0.101	0.012	0.008	-0.084	-0.083	0.020	0.137	0.000	0.000
South Ayrshire	221.642	24.458	1.371	0.070	0.007	-0.253	-0.250	0.037	0.000	0.000	0.202
South Lanarkshire	606.335	66.167	2.136	0.168	0.011	-0.681	-0.672	0.057	0.000	0.000	0.559
Stirling	179.279	19.738	0.848	0.045	0.006	-0.211	-0.207	0.027	0.000	0.000	0.159
West Dunbartonshire	214.405	22.159	0.609	0.053	0.001	-0.330	-0.325	0.025	0.000	0.594	0.165
West Lothian	322.057	36.897	0.639	0.074	0.008	-0.386	-0.381	0.031	0.000	0.000	0.303
<b>Scotland</b>	<b>10,534.033</b>	<b>1,152.096</b>	<b>40.000</b>	<b>2.820</b>	<b>0.325</b>	<b>-15.482</b>	<b>-15.259</b>	<b>1.500</b>	<b>1.979</b>	<b>12.158</b>	<b>8.500</b>

**RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008**

**ANNEX E**

**Expenditure**

Local Authority 2010-11 £million	Schools Fund	SNH Transfer	SWF Top-up	Zero Waste Fund	Police Loans Charges	Hostels	Housing Support Grant	District Courts Transfer GAE	District Courts Transfer Balance	Child Trust Fund	Orkney Transport	Teachers Pensions	Capital City Supp.
Aberdeen City	1.642	0.032	0.000	1.025	-0.486	0.262	0.000	0.000	-0.055	0.015	0.000	0.629	0.000
Aberdeenshire	0.000	0.088	0.000	1.080	-0.478	0.008	0.000	0.000	-0.067	0.008	0.000	0.887	0.000
Angus	0.238	0.067	0.000	0.505	-0.115	0.000	0.000	-0.190	-0.032	0.007	0.000	0.397	0.000
Argyll & Bute	1.658	0.003	0.005	0.480	-0.209	-0.033	0.000	0.000	-0.029	0.004	0.000	0.326	0.000
Clackmannanshire	0.141	0.043	0.000	0.224	-0.046	0.000	0.000	-0.054	-0.014	0.003	0.000	0.171	0.000
Dumfries & Galloway	0.000	0.086	0.173	0.703	-0.093	0.000	0.000	0.000	-0.046	0.008	0.000	0.541	0.000
Dundee City	0.000	0.046	0.000	0.672	-0.054	0.012	0.000	-0.074	-0.044	0.012	0.000	0.521	0.000
East Ayrshire	1.673	0.032	0.011	0.547	-0.251	0.147	0.000	0.000	-0.035	0.008	0.000	0.437	0.000
East Dunbartonshire	0.793	0.069	0.125	0.479	-0.225	0.000	0.000	0.000	-0.029	0.002	0.000	0.429	0.000
East Lothian	0.000	0.100	0.000	0.430	-0.193	0.000	0.000	0.000	-0.026	0.004	0.000	0.327	0.000
East Renfrewshire	1.657	0.020	0.000	0.406	-0.215	0.044	0.000	0.000	-0.026	0.001	0.000	0.392	0.000
Edinburgh (City of)	2.883	0.084	0.000	2.339	-0.467	0.202	0.000	0.000	-0.118	0.027	0.000	1.174	3.500
Eilean Siar	0.000	0.026	0.044	0.127	-0.037	0.000	0.000	0.000	-0.012	0.001	0.000	0.151	0.000
Falkirk	0.982	0.019	0.045	0.689	-0.116	0.657	0.000	-0.070	-0.042	0.008	0.000	0.514	0.000
Fife	0.000	0.175	0.000	1.657	-0.273	0.410	0.000	-0.126	-0.102	0.018	0.000	1.228	0.000
Glasgow City	0.000	0.171	0.056	2.872	-1.142	0.025	0.000	-0.848	-0.189	0.060	0.000	1.830	0.000
Highland	3.851	0.291	0.027	1.112	0.023	-0.229	0.000	0.000	-0.070	0.009	0.000	0.875	0.000
Inverclyde	0.000	0.093	0.000	0.371	-0.170	-0.012	0.000	0.000	-0.025	0.005	0.000	0.306	0.000
Midlothian	0.000	0.044	0.000	0.362	-0.206	0.000	0.000	0.000	-0.023	0.007	0.000	0.315	0.000
Moray	0.000	0.047	0.000	0.403	-0.199	0.123	0.000	0.000	-0.025	0.004	0.000	0.332	0.000
North Ayrshire	1.173	0.125	0.000	0.629	-0.294	0.049	0.000	0.000	-0.040	0.009	0.000	0.486	0.000
North Lanarkshire	0.000	0.128	0.000	1.479	-0.693	0.000	0.000	0.000	-0.095	0.007	0.000	1.206	0.000
Orkney Islands	0.000	0.010	0.000	0.097	-0.041	0.000	0.000	0.000	-0.009	0.001	1.000	0.106	0.000
Perth & Kinross	0.000	0.063	0.045	0.681	-0.143	0.049	0.000	-0.109	-0.040	0.004	0.000	0.454	0.000
Renfrewshire	0.000	0.137	0.000	0.785	-0.347	-0.076	0.000	0.000	-0.049	0.014	0.000	0.611	0.000
Scottish Borders	0.483	0.030	0.000	0.516	-0.159	0.000	0.000	0.000	-0.034	0.006	0.000	0.406	0.000
Shetland Islands	0.000	0.017	0.000	0.100	-0.053	-0.109	-0.600	0.000	-0.012	0.001	0.000	0.153	0.000
South Ayrshire	0.000	0.000	0.000	0.541	-0.234	-0.031	0.000	0.000	-0.032	0.005	0.000	0.387	0.000
South Lanarkshire	0.000	0.149	0.000	1.412	-0.657	0.023	0.000	0.000	-0.088	0.008	0.000	1.112	0.000
Stirling	1.392	0.056	0.000	0.437	-0.064	-0.283	0.000	-0.168	-0.026	0.004	0.000	0.315	0.000
West Dunbartonshire	0.000	0.037	0.000	0.417	-0.186	0.000	0.000	0.000	-0.029	0.006	0.000	0.380	0.000
West Lothian	1.434	0.066	0.004	0.773	-0.295	0.000	0.000	0.000	-0.047	0.010	0.000	0.602	0.000
<b>Scotland</b>	<b>20.000</b>	<b>2.354</b>	<b>0.535</b>	<b>24.350</b>	<b>-8.119</b>	<b>1.238</b>	<b>-0.600</b>	<b>-1.639</b>	<b>-1.510</b>	<b>0.283</b>	<b>1.000</b>	<b>18.000</b>	<b>3.500</b>

RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008

ANNEX E

Expenditure

Local Authority 2010-11 £million	Schools PPP and PPP Recovery	AME/DEL Transfer	PPP/LPFS	Budget Reductions	Business Gateway Marketing	2009-10 Council tax Freeze	School Gates Employment	Police Pensions Transfer Specific Grant	Police Pensions Transfer GRG	Fire Pensions Transfer	Total Changes Since 4/2008
Aberdeen City	0.937	0.053	0.000	-4.737	0.000	3.300	0.000	-2.973	-2.856	-1.567	-4.291
Aberdeenshire	1.302	0.064	0.000	-5.777	0.000	3.533	0.000	-2.200	-2.114	-1.081	-1.939
Angus	1.140	0.031	0.000	-2.794	0.000	1.392	0.000	-1.811	-1.739	-0.705	-3.036
Argyll & Bute	2.408	0.028	0.000	-2.520	0.000	1.414	0.000	-1.982	-1.904	-0.876	-0.328
Clackmannanshire	0.582	0.014	0.000	-1.227	0.000	0.648	0.000	-0.730	-0.701	-0.213	-0.984
Dumfries & Galloway	1.547	0.044	0.000	-3.959	0.000	1.866	0.000	-2.474	-2.377	-0.864	-3.617
Dundee City	2.119	0.042	0.000	-3.785	0.000	1.762	0.000	-3.369	-3.237	-1.930	-6.049
East Ayrshire	1.428	0.033	0.000	-2.996	0.000	1.471	0.000	-2.161	-2.076	-1.018	-2.222
East Dunbartonshire	1.214	0.028	0.000	-2.501	0.000	1.651	0.000	-1.555	-1.494	-0.994	-1.162
East Lothian	1.129	0.025	0.000	-2.254	0.000	1.363	0.000	-1.463	-1.405	-0.659	-2.005
East Renfrewshire	1.512	0.025	0.000	-2.298	0.000	1.388	0.000	-1.118	-1.074	-0.687	0.921
Edinburgh (City of)	-2.101	0.114	0.000	-10.267	0.000	6.898	0.000	-9.836	-9.451	-3.934	-13.637
Eilean Siar	0.082	0.011	0.000	-1.020	0.000	0.294	0.000	-0.328	-0.315	-0.069	-0.849
Falkirk	1.895	0.041	0.000	-3.655	0.000	1.831	0.000	-2.389	-2.295	-0.626	-0.954
Fife	1.425	0.098	0.000	-8.858	0.000	4.690	0.000	-5.140	-4.939	-3.325	-9.998
Glasgow City	0.000	0.182	0.000	-16.410	0.000	7.783	0.200	-19.164	-18.413	-7.765	-49.296
Highland	2.798	0.067	-1.400	-6.081	0.000	3.235	0.000	-3.010	-2.891	-0.492	-0.976
Inverclyde	0.541	0.024	0.000	-2.156	0.000	1.041	0.000	-1.788	-1.718	-1.231	-4.280
Midlothian	0.647	0.022	0.000	-2.021	0.000	1.107	0.000	-1.433	-1.377	-0.450	-2.648
Moray	-0.118	0.024	0.000	-2.178	0.000	1.142	0.000	-1.008	-0.968	-0.520	-2.407
North Ayrshire	1.598	0.039	0.000	-3.489	0.000	1.733	0.000	-2.538	-2.439	-1.468	-2.805
North Lanarkshire	4.104	0.091	0.000	-8.219	0.000	3.672	0.000	-6.055	-5.818	-2.651	-10.594
Orkney Islands	-0.081	0.009	0.000	-0.822	0.000	0.231	0.000	-0.224	-0.216	-0.050	0.165
Perth & Kinross	2.136	0.039	0.000	-3.472	0.000	2.154	0.000	-2.241	-2.153	-1.077	-2.351
Renfrewshire	2.982	0.047	0.000	-4.280	2.047	2.366	0.000	-3.528	-3.388	-1.657	-3.085
Scottish Borders	1.176	0.032	0.000	-2.914	0.000	1.524	0.000	-2.141	-2.057	-1.310	-3.206
Shetland Islands	0.000	0.012	0.000	-1.047	0.000	0.256	0.000	-0.275	-0.264	-0.060	-1.770
South Ayrshire	1.441	0.031	0.000	-2.780	0.000	1.664	0.000	-1.962	-1.885	-1.160	-2.831
South Lanarkshire	3.372	0.084	0.000	-7.606	0.000	3.922	0.000	-5.270	-5.064	-2.580	-9.605
Stirling	1.631	0.025	0.000	-2.252	0.000	1.373	0.000	-1.502	-1.443	-0.358	-0.196
West Dunbartonshire	2.287	0.028	0.000	-2.520	0.000	1.208	0.000	-2.553	-2.453	-1.586	-4.171
West Lothian	1.388	0.046	0.000	-4.105	0.000	2.091	0.000	-2.774	-2.665	-1.175	-4.360
<b>Scotland</b>	<b>42.519</b>	<b>1.453</b>	<b>-1.400</b>	<b>-131.000</b>	<b>2.047</b>	<b>70.000</b>	<b>0.200</b>	<b>-96.995</b>	<b>-93.189</b>	<b>-44.138</b>	<b>-154.570</b>

RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008

Expenditure

Local Authority 2010-11 £million	Loans Charges PPP/LPFS	Floor	Revised Total Estimate Expenditure
Aberdeen City	30.233	-1.325	442.295
Aberdeenshire	30.468	-1.596	523.808
Angus	16.581	-0.791	256.598
Argyll & Bute	33.301	-0.800	264.707
Clackmannanshire	7.512	-0.354	117.771
Dumfries & Galloway	26.620	-1.153	374.694
Dundee City	25.917	-1.135	361.501
East Ayrshire	16.906	-0.877	280.503
East Dunbartonshire	13.166	0.056	233.483
East Lothian	16.268	-0.644	214.403
East Renfrewshire	17.467	-0.637	218.213
Edinburgh (City of)	76.600	7.082	989.492
Eilean Siar	19.513	14.326	123.016
Falkirk	26.927	-1.036	345.050
Fife	50.033	-2.521	810.637
Glasgow City	157.282	-4.152	1,632.870
Highland	51.632	-1.812	580.223
Inverclyde	16.892	-0.656	208.998
Midlothian	13.238	-0.579	188.751
Moray	13.602	-0.634	201.023
North Ayrshire	21.683	-1.021	332.530
North Lanarkshire	46.280	-2.401	768.479
Orkney Islands	9.350	-0.273	81.069
Perth & Kinross	19.149	-0.957	319.123
Renfrewshire	13.781	9.734	406.050
Scottish Borders	21.251	-0.851	271.441
Shetland Islands	15.291	0.514	105.305
South Ayrshire	14.851	-0.776	257.343
South Lanarkshire	43.285	-2.176	704.006
Stirling	16.711	-0.649	214.883
West Dunbartonshire	15.054	-0.743	246.703
West Lothian	19.882	-1.162	373.313
<b>Scotland</b>	<b>916.725</b>	<b>0.000</b>	<b>12,448.284</b>

RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008

ANNEX E

Funding

Local Authority 2010-11 £million	Assumed Council Tax contribution	Ring- fenced Grants 4/2008	Housing Support Grant	Hostels	Gaelic	Police ICT Transfer Specific Grant	Police Pensions Transfer Specific Grant	Police Loans Charges	Improvement service	Revised Ring-fenced grants 12/2009
Aberdeen City	79.542	28.391	0.000	0.262	0.002	-0.820	-2.973	-0.085	0.000	24.777
Aberdeenshire	92.695	21.895	0.000	0.008	0.022	-0.606	-2.200	-0.323	0.000	18.796
Angus	39.062	11.967	0.000	0.000	0.005	-0.407	-1.811	-0.066	0.000	9.688
Argyll & Bute	35.782	12.326	0.000	-0.033	0.009	-0.256	-1.982	-0.143	0.000	9.921
Clackmannanshire	17.369	5.087	0.000	0.000	0.000	-0.102	-0.730	-0.096	0.000	4.159
Dumfries & Galloway	54.315	18.653	0.000	0.000	0.000	-0.541	-2.474	-0.221	0.000	15.417
Dundee City	43.650	22.498	0.000	0.012	0.000	-0.758	-3.369	-0.122	0.000	18.261
East Ayrshire	37.859	13.147	0.000	0.147	0.007	-0.280	-2.161	-0.151	0.000	10.709
East Dunbartonshire	42.784	9.434	0.000	0.000	0.006	-0.201	-1.555	-0.114	0.000	7.570
East Lothian	37.578	9.546	0.000	0.000	0.000	-0.204	-1.463	-0.107	0.000	7.772
East Renfrewshire	36.896	6.876	0.000	0.044	0.006	-0.144	-1.118	-0.079	0.000	5.585
Edinburgh (City of)	185.505	63.717	0.000	0.202	0.059	-1.370	-9.836	-1.225	0.000	51.547
Eilean Siar	8.638	3.880	0.000	0.000	0.034	-0.101	-0.328	0.003	0.000	3.488
Falkirk	52.168	16.548	0.000	0.657	-0.011	-0.334	-2.389	-0.321	0.000	14.150
Fife	125.481	39.435	0.000	0.410	0.000	-0.859	-5.140	-0.591	0.000	33.255
Glasgow City	199.673	113.836	0.000	0.025	-0.016	-2.479	-19.164	-1.397	0.000	90.805
Highland	83.735	27.782	0.000	-0.229	-0.001	-0.928	-3.010	-0.196	0.000	23.418
Inverclyde	26.018	11.120	0.000	-0.012	0.004	-0.231	-1.788	-0.124	0.000	8.969
Midlothian	27.743	9.181	0.000	0.000	0.000	-0.199	-1.433	-0.038	0.000	7.511
Moray	29.645	9.963	0.000	0.123	-0.009	-0.277	-1.008	-0.084	0.000	8.708
North Ayrshire	46.192	15.427	0.000	0.049	0.005	-0.328	-2.538	-0.181	0.000	12.434
North Lanarkshire	104.673	38.144	0.000	0.000	0.084	-0.784	-6.055	-0.433	-1.700	29.256
Orkney Islands	6.953	2.077	0.000	0.000	0.000	-0.070	-0.224	-0.079	0.000	1.704
Perth & Kinross	56.915	15.093	0.000	0.049	0.006	-0.504	-2.241	-0.081	0.000	12.322
Renfrewshire	61.548	21.409	0.000	-0.076	0.003	-0.456	-3.528	-0.253	0.000	17.099
Scottish Borders	42.357	14.142	0.000	0.000	0.000	-0.298	-2.141	-0.301	0.000	11.402
Shetland Islands	7.246	4.539	-0.600	-0.109	0.000	-0.084	-0.275	-0.119	0.000	3.352
South Ayrshire	43.435	11.867	0.000	-0.031	0.000	-0.253	-1.962	-0.137	0.000	9.484
South Lanarkshire	108.648	32.331	0.000	0.023	0.007	-0.681	-5.270	-0.379	0.000	26.031
Stirling	33.611	11.094	0.000	-0.283	0.007	-0.211	-1.502	-0.197	0.000	8.908
West Dunbartonshire	31.520	15.036	0.000	0.000	0.000	-0.330	-2.553	-0.182	0.000	11.971
West Lothian	57.365	18.066	0.000	0.000	0.000	-0.386	-2.774	-0.297	0.000	14.609
<b>Scotland</b>	<b>1,856.600</b>	<b>654.507</b>	<b>-0.600</b>	<b>1.238</b>	<b>0.229</b>	<b>-15.482</b>	<b>-96.995</b>	<b>-8.119</b>	<b>-1.700</b>	<b>533.078</b>

**RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008**

**ANNEX E**

**Funding**

Local Authority 2010-11 £million	General Revenue Funding 4/2008	Non Domestic Rates	General Revenue Grant	Sutherland Report	Respite Care	Animal Foodstuffs Regs.	Police ICT Transfer GRG	Tobacco Sales Enforcement	Business Gateway (HIE)	Business Gateway (SE)	SE Regeneration
Aberdeen City	338.652	84.193	254.459	1.577	0.109	0.001	-0.808	0.051	0.000	0.000	0.378
Aberdeenshire	411.157	96.621	314.536	1.946	0.116	0.062	-0.598	0.059	0.000	1.398	0.432
Angus	208.605	44.141	164.464	1.073	0.065	0.011	-0.402	0.035	0.000	0.000	0.198
Argyll & Bute	216.927	36.214	180.713	0.957	0.055	0.017	-0.252	0.047	0.274	0.000	0.058
Clackmannanshire	96.300	20.200	76.100	0.238	0.026	0.002	-0.101	0.021	0.000	0.000	0.091
Dumfries & Galloway	305.344	59.455	245.889	1.420	0.092	0.038	-0.534	0.045	0.000	0.440	0.268
Dundee City	301.404	57.010	244.394	0.983	0.089	0.001	-0.748	0.057	0.000	1.376	0.257
East Ayrshire	231.719	47.987	183.732	0.755	0.069	0.008	-0.275	0.034	0.000	0.000	0.217
East Dunbartonshire	182.427	41.904	140.523	0.972	0.051	0.001	-0.198	0.031	0.000	0.000	0.189
East Lothian	169.284	38.455	130.829	0.767	0.053	0.003	-0.200	0.026	0.000	0.000	0.171
East Renfrewshire	173.519	35.702	137.817	0.948	0.044	0.001	-0.142	0.026	0.000	0.000	0.161
Edinburgh (City of)	753.907	188.733	565.174	5.165	0.242	0.001	-1.351	0.158	0.000	1.626	0.845
Eilean Siar	111.347	10.484	100.863	0.169	0.018	0.009	-0.100	0.024	0.177	0.000	0.000
Falkirk	277.288	60.652	216.636	0.861	0.080	0.002	-0.330	0.037	0.000	0.971	0.272
Fife	655.719	144.812	510.907	2.802	0.203	0.009	-0.846	0.082	0.000	1.022	0.651
Glasgow City	1368.658	233.786	1134.872	3.542	0.332	0.001	-2.442	0.137	0.000	1.314	1.051
Highland	469.682	87.794	381.888	1.614	0.118	0.041	-0.914	0.096	0.882	0.000	0.000
Inverclyde	176.140	32.325	143.815	0.677	0.049	0.001	-0.228	0.026	0.000	0.000	0.146
Midlothian	154.475	32.237	122.238	0.542	0.041	0.002	-0.196	0.025	0.000	0.000	0.144
Moray	163.822	35.122	128.700	0.659	0.047	0.012	-0.273	0.029	0.338	0.000	0.000
North Ayrshire	273.717	54.389	219.328	1.065	0.079	0.005	-0.324	0.037	0.034	0.822	0.233
North Lanarkshire	636.256	130.258	505.998	1.397	0.168	0.003	-0.771	0.077	0.000	1.574	0.586
Orkney Islands	71.874	7.959	63.915	0.113	0.012	0.012	-0.069	0.020	0.137	0.000	0.000
Perth & Kinross	249.465	57.694	191.771	1.859	0.083	0.016	-0.497	0.045	0.000	0.000	0.257
Renfrewshire	326.178	67.946	258.232	1.043	0.092	0.002	-0.449	0.040	0.000	0.674	0.306
Scottish Borders	218.147	44.989	173.158	1.152	0.065	0.023	-0.293	0.038	0.000	0.347	0.201
Shetland Islands	95.291	8.795	86.496	0.101	0.012	0.008	-0.083	0.020	0.137	0.000	0.000
South Ayrshire	204.873	44.685	160.188	1.371	0.070	0.007	-0.250	0.037	0.000	0.000	0.202
South Lanarkshire	572.632	124.084	448.548	2.136	0.168	0.011	-0.672	0.057	0.000	0.000	0.559
Stirling	170.375	35.354	135.021	0.848	0.045	0.006	-0.207	0.027	0.000	0.000	0.159
West Dunbartonshire	204.319	36.390	167.929	0.609	0.053	0.001	-0.325	0.025	0.000	0.594	0.165
West Lothian	302.242	67.830	234.412	0.639	0.074	0.008	-0.381	0.031	0.000	0.000	0.303
<b>Scotland</b>	<b>10091.747</b>	<b>2068.200</b>	<b>8023.547</b>	<b>40.000</b>	<b>2.820</b>	<b>0.325</b>	<b>-15.259</b>	<b>1.500</b>	<b>1.979</b>	<b>12.158</b>	<b>8.500</b>

RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008

ANNEX E

Funding

Local Authority 2010-11 £million	Schools Fund	SNH Transfer	SWF Top- up	Zero Waste Fund	District Courts Transfer GAE	District Courts Transfer Balance	Child Trust Fund	Orkney Transport	Teachers Pensions	Capita l City Supp.	Schools PPP and PPP Recovery	AME/DEL Transfer	PPP/LPFS
Aberdeen City	1.642	0.032	0.000	1.025	0.000	-0.055	0.015	0.000	0.629	0.000	0.937	0.053	0.000
Aberdeenshire	0.000	0.088	0.000	1.080	0.000	-0.067	0.008	0.000	0.887	0.000	1.302	0.064	0.000
Angus	0.238	0.067	0.000	0.505	-0.190	-0.032	0.007	0.000	0.397	0.000	1.140	0.031	0.000
Argyll & Bute	1.658	0.003	0.005	0.480	0.000	-0.029	0.004	0.000	0.326	0.000	2.408	0.028	0.000
Clackmannanshire	0.141	0.043	0.000	0.224	-0.054	-0.014	0.003	0.000	0.171	0.000	0.582	0.014	0.000
Dumfries & Galloway	0.000	0.086	0.173	0.703	0.000	-0.046	0.008	0.000	0.541	0.000	1.547	0.044	0.000
Dundee City	0.000	0.046	0.000	0.672	-0.074	-0.044	0.012	0.000	0.521	0.000	2.119	0.042	0.000
East Ayrshire	1.673	0.032	0.011	0.547	0.000	-0.035	0.008	0.000	0.437	0.000	1.428	0.033	0.000
East Dunbartonshire	0.793	0.069	0.125	0.479	0.000	-0.029	0.002	0.000	0.429	0.000	1.214	0.028	0.000
East Lothian	0.000	0.100	0.000	0.430	0.000	-0.026	0.004	0.000	0.327	0.000	1.129	0.025	0.000
East Renfrewshire	1.657	0.020	0.000	0.406	0.000	-0.026	0.001	0.000	0.392	0.000	1.512	0.025	0.000
Edinburgh (City of)	2.883	0.084	0.000	2.339	0.000	-0.118	0.027	0.000	1.174	3.500	-2.101	0.114	0.000
Eilean Siar	0.000	0.026	0.044	0.127	0.000	-0.012	0.001	0.000	0.151	0.000	0.082	0.011	0.000
Falkirk	0.982	0.019	0.045	0.689	-0.070	-0.042	0.008	0.000	0.514	0.000	1.895	0.041	0.000
Fife	0.000	0.175	0.000	1.657	-0.126	-0.102	0.018	0.000	1.228	0.000	1.425	0.098	0.000
Glasgow City	0.000	0.171	0.056	2.872	-0.848	-0.189	0.060	0.000	1.830	0.000	0.000	0.182	0.000
Highland	3.851	0.291	0.027	1.112	0.000	-0.070	0.009	0.000	0.875	0.000	2.798	0.067	-1.400
Inverclyde	0.000	0.093	0.000	0.371	0.000	-0.025	0.005	0.000	0.306	0.000	0.541	0.024	0.000
Midlothian	0.000	0.044	0.000	0.362	0.000	-0.023	0.007	0.000	0.315	0.000	0.647	0.022	0.000
Moray	0.000	0.047	0.000	0.403	0.000	-0.025	0.004	0.000	0.332	0.000	-0.118	0.024	0.000
North Ayrshire	1.173	0.125	0.000	0.629	0.000	-0.040	0.009	0.000	0.486	0.000	1.598	0.039	0.000
North Lanarkshire	0.000	0.128	0.000	1.479	0.000	-0.095	0.007	0.000	1.206	0.000	4.104	0.091	0.000
Orkney Islands	0.000	0.010	0.000	0.097	0.000	-0.009	0.001	1.000	0.106	0.000	-0.081	0.009	0.000
Perth & Kinross	0.000	0.063	0.045	0.681	-0.109	-0.040	0.004	0.000	0.454	0.000	2.136	0.039	0.000
Renfrewshire	0.000	0.137	0.000	0.785	0.000	-0.049	0.014	0.000	0.611	0.000	2.982	0.047	0.000
Scottish Borders	0.483	0.030	0.000	0.516	0.000	-0.034	0.006	0.000	0.406	0.000	1.176	0.032	0.000
Shetland Islands	0.000	0.017	0.000	0.100	0.000	-0.012	0.001	0.000	0.153	0.000	0.000	0.012	0.000
South Ayrshire	0.000	0.000	0.000	0.541	0.000	-0.032	0.005	0.000	0.387	0.000	1.441	0.031	0.000
South Lanarkshire	0.000	0.149	0.000	1.412	0.000	-0.088	0.008	0.000	1.112	0.000	3.372	0.084	0.000
Stirling	1.392	0.056	0.000	0.437	-0.168	-0.026	0.004	0.000	0.315	0.000	1.631	0.025	0.000
West Dunbartonshire	0.000	0.037	0.000	0.417	0.000	-0.029	0.006	0.000	0.380	0.000	2.287	0.028	0.000
West Lothian	1.434	0.066	0.004	0.773	0.000	-0.047	0.010	0.000	0.602	0.000	1.388	0.046	0.000
<b>Scotland</b>	<b>20.000</b>	<b>2.354</b>	<b>0.535</b>	<b>24.350</b>	<b>-1.639</b>	<b>-1.510</b>	<b>0.283</b>	<b>1.000</b>	<b>18.000</b>	<b>3.500</b>	<b>42.519</b>	<b>1.453</b>	<b>-1.400</b>

**RECONCILIATION OF CHANGES TO REVENUE FUNDING SINCE FINANCE CIRCULAR 4/2008**

**ANNEX E**

**Funding**

Local Authority 2010-11 £million	Budget Reductions	Business Gateway Marketing	2009-10 Council tax Freeze	School Gates Employment	Police Pensions Transfer GRG	Distributional effect of Police loans charges	Fire Pensions Transfer	Offsetting change to Gaelic increase	Improve ment Service	Total changes	2010-11 GRG
Aberdeen City	-4.737	0.000	3.300	0.000	-2.856	-0.401	-1.567	-0.002	0.000	-0.677	253.782
Aberdeenshire	-5.777	0.000	3.533	0.000	-2.114	-0.156	-1.081	-0.022	0.000	1.159	315.695
Angus	-2.794	0.000	1.392	0.000	-1.739	-0.049	-0.705	-0.005	0.000	-0.758	163.707
Argyll & Bute	-2.520	0.000	1.414	0.000	-1.904	-0.066	-0.876	-0.009	0.000	2.077	182.790
Clackmannanshire	-1.227	0.000	0.648	0.000	-0.701	0.049	-0.213	0.000	0.000	-0.057	76.043
Dumfries & Galloway	-3.959	0.000	1.866	0.000	-2.377	0.128	-0.864	0.000	0.000	-0.381	245.507
Dundee City	-3.785	0.000	1.762	0.000	-3.237	0.069	-1.930	0.000	0.000	-1.812	242.582
East Ayrshire	-2.996	0.000	1.471	0.000	-2.076	-0.100	-1.018	-0.007	0.000	0.216	183.948
East Dunbartonshire	-2.501	0.000	1.651	0.000	-1.494	-0.111	-0.994	-0.006	0.000	0.702	141.225
East Lothian	-2.254	0.000	1.363	0.000	-1.405	-0.086	-0.659	0.000	0.000	-0.231	130.598
East Renfrewshire	-2.298	0.000	1.388	0.000	-1.074	-0.136	-0.687	-0.006	0.000	2.212	140.029
Edinburgh (City of)	-10.267	0.000	6.898	0.000	-9.451	0.758	-3.934	-0.059	0.000	-1.467	563.707
Eilean Siar	-1.020	0.000	0.294	0.000	-0.315	-0.040	-0.069	-0.034	0.000	-0.457	100.406
Falkirk	-3.655	0.000	1.831	0.000	-2.295	0.204	-0.626	0.011	0.000	1.443	218.079
Fife	-8.858	0.000	4.690	0.000	-4.939	0.317	-3.325	0.000	0.000	-3.819	507.089
Glasgow City	-16.410	0.000	7.783	0.200	-18.413	0.255	-7.765	0.016	0.000	-26.265	1,108.607
Highland	-6.081	0.000	3.235	0.000	-2.891	0.219	-0.492	0.001	0.000	3.389	385.277
Inverclyde	-2.156	0.000	1.041	0.000	-1.718	-0.046	-1.231	-0.004	0.000	-2.129	141.686
Midlothian	-2.021	0.000	1.107	0.000	-1.377	-0.168	-0.450	0.000	0.000	-0.978	121.260
Moray	-2.178	0.000	1.142	0.000	-0.968	-0.114	-0.520	0.009	0.000	-1.151	127.549
North Ayrshire	-3.489	0.000	1.733	0.000	-2.439	-0.113	-1.468	-0.005	0.000	0.188	219.516
North Lanarkshire	-8.219	0.000	3.672	0.000	-5.818	-0.260	-2.651	-0.084	1.700	-1.706	504.292
Orkney Islands	-0.822	0.000	0.231	0.000	-0.216	0.039	-0.050	0.000	0.000	0.538	64.453
Perth & Kinross	-3.472	0.000	2.154	0.000	-2.153	-0.061	-1.077	-0.006	0.000	0.421	192.192
Renfrewshire	-4.280	2.047	2.366	0.000	-3.388	-0.094	-1.657	-0.003	0.000	1.226	259.458
Scottish Borders	-2.914	0.000	1.524	0.000	-2.057	0.142	-1.310	0.000	0.000	-0.466	172.692
Shetland Islands	-1.047	0.000	0.256	0.000	-0.264	0.066	-0.060	0.000	0.000	-0.583	85.912
South Ayrshire	-2.780	0.000	1.664	0.000	-1.885	-0.098	-1.160	0.000	0.000	-0.449	159.739
South Lanarkshire	-7.606	0.000	3.922	0.000	-5.064	-0.279	-2.580	-0.007	0.000	-3.306	445.242
Stirling	-2.252	0.000	1.373	0.000	-1.443	0.134	-0.358	-0.007	0.000	1.990	137.011
West Dunbartonshire	-2.520	0.000	1.208	0.000	-2.453	-0.004	-1.586	0.000	0.000	-1.107	166.823
West Lothian	-4.105	0.000	2.091	0.000	-2.665	0.002	-1.175	0.000	0.000	-0.903	233.510
<b>Scotland</b>	<b>-131.000</b>	<b>2.047</b>	<b>70.000</b>	<b>0.200</b>	<b>-93.189</b>	<b>0.000</b>	<b>-44.138</b>	<b>-0.229</b>	<b>1.700</b>	<b>-33.141</b>	<b>7,990.406</b>



**INDIVIDUAL CAPITAL ALLOCATIONS FOR 2010-11**
**ANNEX F**

(£ million)	2010-11			
	General Capital Grant	Supported Borrowing	Specific Capital Grants	Total Support for Capital
<b>Local Authority</b>				
Aberdeen City	14.403	10.321	0.365	25.089
Aberdeenshire	11.627	17.335	0.412	29.374
Angus	6.517	7.476	0.191	14.184
Argyll & Bute	8.984	8.482	0.163	17.629
Clackmannanshire	2.951	3.310	0.086	6.347
Dumfries & Galloway	9.987	12.313	0.262	22.562
Dundee City	13.303	7.313	1.999	22.615
East Ayrshire	4.579	7.130	0.212	11.921
East Dunbartonshire	4.567	5.810	0.191	10.568
East Lothian	5.981	5.778	0.170	11.929
East Renfrewshire	2.607	5.120	0.165	7.892
Edinburgh, City of	40.019	21.274	0.818	62.111
Eilean Siar	7.184	4.302	0.045	11.531
Falkirk	7.927	8.073	0.267	16.267
Fife	17.416	18.268	0.639	36.323
Glasgow City	56.332	26.867	20.521	103.720
Highland	17.246	19.376	1.874	38.496
Inverclyde	4.951	4.669	0.146	9.766
Midlothian	4.810	4.965	0.149	9.924
Moray	18.966	6.438	0.154	25.558
North Ayrshire	6.046	7.652	0.241	13.939
North Lanarkshire	16.224	15.753	3.129	35.106
Orkney	4.315	3.218	0.034	7.567
Perth & Kinross	8.644	9.639	0.247	18.530
Renfrewshire	10.539	8.786	0.304	19.629
Scottish Borders	6.892	9.185	0.196	16.273
Shetland	4.147	3.316	0.040	7.503
South Ayrshire	5.804	6.844	0.199	12.847
South Lanarkshire	15.974	16.027	2.444	34.445
Stirling	5.568	6.107	0.160	11.835
West Dunbartonshire	6.288	5.070	0.164	11.522
West Lothian	8.189	8.939	0.303	17.431
<b>Council Totals</b>	<b>358.987</b>	<b>305.156</b>	<b>36.290</b>	<b>700.433</b>
Fire Boards	0.000	0.000	24.600	24.600
Strathclyde RTP	0.000	0.000	25.000	25.000
Undistributed <sup>1</sup>	1.000	0.000	119.100	120.100
<b>SCOTLAND</b>	<b>359.987</b>	<b>305.156</b>	<b>204.990</b>	<b>870.133</b>

**Note 1 - Undistributed Grants:**

Transfer of the Management of Development Funding (£119.1 million)

Gypsy &amp; Travellers Sites (£1.0 million)

£million	Circular 1/2008	AHIP	Schools fund Capital Revenue swap	Police ICT Transfer (General Capital Grant)	Police ICT Transfer (Specific Grant)	Capital Acceleration	SNH Funding	Zero Waste Fund	Budget Reduction	Now distributed			Revised Capital Support
										Piers & Harbours	Private Sector Housing Grant	Vacant & Derelict Land Fund	
Aberdeen City	27.587	1.364	-1.642	-0.112	-0.250	-3.412	0.010	0.219	-1.467	0.000	2.792	0.000	25.089
Aberdeenshire	34.027	2.392	0.000	-0.083	-0.185	-5.980	0.103	0.228	-2.571	0.000	1.443	0.000	29.374
Angus	15.836	0.948	-0.238	-0.060	-0.093	-2.371	0.009	0.107	-1.019	0.000	1.065	0.000	14.184
Argyll & Bute	17.792	1.096	-1.658	-0.025	-0.086	-2.739	0.034	0.101	-1.178	1.342	2.950	0.000	17.629
Clackmannanshire	6.888	0.338	-0.141	-0.029	-0.043	-0.846	0.000	0.047	-0.364	0.000	0.497	0.000	6.347
Dumfries & Galloway	24.657	1.656	0.000	-0.103	-0.147	-4.142	0.143	0.149	-1.781	0.000	2.130	0.000	22.562
Dundee City	21.235	0.924	0.000	-0.112	-0.174	-2.311	0.002	0.143	-0.994	0.000	2.152	1.750	22.615
East Ayrshire	14.908	0.898	-1.673	-0.027	-0.094	-2.244	0.001	0.116	-0.965	0.000	1.001	0.000	11.921
East Dunbartonshire	12.250	0.704	-0.793	-0.020	-0.068	-1.761	0.021	0.102	-0.757	0.000	0.890	0.000	10.568
East Lothian	12.395	0.700	0.000	-0.031	-0.073	-1.749	0.056	0.091	-0.752	0.000	1.292	0.000	11.929
East Renfrewshire	10.418	0.604	-1.657	-0.014	-0.049	-1.508	0.028	0.086	-0.649	0.000	0.633	0.000	7.892
Edinburgh, City of	65.451	2.970	-2.883	-0.207	-0.495	-7.422	0.046	0.493	-3.192	0.000	7.351	0.000	62.112
Eilean Siar	8.740	0.484	0.000	-0.006	-0.025	-1.209	0.004	0.027	-0.520	1.052	2.984	0.000	11.531
Falkirk	18.915	1.036	-0.982	-0.095	-0.141	-2.589	0.055	0.145	-1.113	0.000	1.036	0.000	16.267
Fife	41.057	2.528	0.000	-0.102	-0.342	-6.322	0.067	0.349	-2.718	0.000	1.806	0.000	36.323
Glasgow City	98.818	3.790	0.000	-0.243	-0.835	-9.470	0.069	0.609	-4.072	0.000	10.555	4.500	103.721
Highland	42.278	2.690	-3.851	-0.059	-0.225	-6.727	0.210	0.235	-2.893	1.187	4.151	1.500	38.496
Inverclyde	9.979	0.538	0.000	-0.023	-0.078	-1.343	0.034	0.079	-0.578	0.000	1.158	0.000	9.766
Midlothian	10.882	0.580	0.000	-0.030	-0.072	-1.452	0.034	0.077	-0.624	0.000	0.529	0.000	9.924
Moray	26.385	0.796	0.000	-0.038	-0.085	-1.991	0.046	0.085	-0.856	0.000	1.216	0.000	25.558
North Ayrshire	16.374	0.974	-1.173	-0.032	-0.110	-2.435	0.023	0.133	-1.047	0.000	1.232	0.000	13.939
North Lanarkshire	35.397	2.160	0.000	-0.077	-0.264	-5.401	0.071	0.313	-2.322	0.000	2.679	2.550	35.106
Orkney	6.013	0.324	0.000	-0.004	-0.016	-0.812	0.004	0.020	-0.348	1.365	1.021	0.000	7.567
Perth & Kinross	20.090	1.266	0.000	-0.075	-0.116	-3.163	0.005	0.143	-1.360	0.000	1.740	0.000	18.530
Renfrewshire	20.746	1.140	0.000	-0.045	-0.154	-2.850	0.038	0.167	-1.226	0.000	1.813	0.000	19.629
Scottish Borders	18.590	1.198	-0.483	-0.045	-0.108	-2.997	0.055	0.109	-1.289	0.000	1.243	0.000	16.273
Shetland	6.146	0.340	0.000	-0.005	-0.019	-0.848	0.027	0.021	-0.365	1.335	0.871	0.000	7.503
South Ayrshire	13.817	0.856	0.000	-0.025	-0.085	-2.139	0.004	0.114	-0.920	0.000	1.225	0.000	12.847
South Lanarkshire	33.421	2.200	0.000	-0.067	-0.229	-5.501	0.020	0.298	-2.365	0.000	4.768	1.900	34.445
Stirling	14.047	0.748	-1.392	-0.059	-0.089	-1.870	0.068	0.092	-0.804	0.000	1.094	0.000	11.835
West Dunbartonshire	12.295	0.596	0.000	-0.032	-0.111	-1.490	0.018	0.089	-0.641	0.000	0.798	0.000	11.522
West Lothian	20.632	1.162	-1.434	-0.058	-0.139	-2.906	0.041	0.163	-1.250	0.000	1.220	0.000	17.431
<b>Council Total</b>	<b>738.066</b>	<b>40.000</b>	<b>-20.000</b>	<b>-1.943</b>	<b>-5.000</b>	<b>-100.000</b>	<b>1.346</b>	<b>5.150</b>	<b>-43.000</b>	<b>6.281</b>	<b>67.335</b>	<b>12.200</b>	<b>700.433</b>
Fire Boards	24.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	24.600
Strathclyde RTP	25.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	25.000
Undistributed	205.916	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-6.281	-67.335	-12.200	120.100
<b>SCOTLAND</b>	<b>993.582</b>	<b>40.000</b>	<b>-20.000</b>	<b>-1.943</b>	<b>-5.000</b>	<b>-100.000</b>	<b>1.346</b>	<b>5.150</b>	<b>-43.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>870.133</b>

## ESTIMATES OF SPECIFIC CAPITAL GRANTS FOR 2010-11

## ANNEX H

(£ million)	Justice	Finance & Sustainable Growth		Health & Wellbeing			TOTAL
		Fire Capital Grant	Cycling, Walking and Safer Streets	Strathclyde RTP Capital Grant	Vacant & Derelict Lnd Fund	Transfer of the Management of Development Funding	
<b>Local Authority</b>							
Aberdeen City	0.000	0.365	0.000	0.000	0.000	0.000	0.365
Aberdeenshire	0.000	0.412	0.000	0.000	0.000	0.000	0.412
Angus	0.000	0.191	0.000	0.000	0.000	0.000	0.191
Argyll & Bute	0.000	0.163	0.000	0.000	0.000	0.000	0.163
Clackmannanshire	0.000	0.086	0.000	0.000	0.000	0.000	0.086
Dumfries & Galloway	0.000	0.262	0.000	0.000	0.000	0.000	0.262
Dundee City	0.000	0.249	0.000	1.750	0.000	0.000	1.999
East Ayrshire	0.000	0.212	0.000	0.000	0.000	0.000	0.212
East Dunbartonshire	0.000	0.191	0.000	0.000	0.000	0.000	0.191
East Lothian	0.000	0.170	0.000	0.000	0.000	0.000	0.170
East Renfrewshire	0.000	0.165	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	0.818
Eilean Siar	0.000	0.045	0.000	0.000	0.000	0.000	0.045
Falkirk	0.000	0.267	0.000	0.000	0.000	0.000	0.267
Fife	0.000	0.639	0.000	0.000	0.000	0.000	0.639
Glasgow City	0.000	1.021	0.000	4.500	0.000	15.000	20.521
Highland	0.000	0.374	0.000	1.500	0.000	0.000	1.874
Inverclyde	0.000	0.146	0.000	0.000	0.000	0.000	0.146
Midlothian	0.000	0.149	0.000	0.000	0.000	0.000	0.149
Moray	0.000	0.154	0.000	0.000	0.000	0.000	0.154
North Ayrshire	0.000	0.241	0.000	0.000	0.000	0.000	0.241
North Lanarkshire	0.000	0.579	0.000	2.550	0.000	0.000	3.129
Orkney	0.000	0.034	0.000	0.000	0.000	0.000	0.034
Perth & Kinross	0.000	0.247	0.000	0.000	0.000	0.000	0.247
Renfrewshire	0.000	0.304	0.000	0.000	0.000	0.000	0.304
Scottish Borders	0.000	0.196	0.000	0.000	0.000	0.000	0.196
Shetland	0.000	0.040	0.000	0.000	0.000	0.000	0.040
South Ayrshire	0.000	0.199	0.000	0.000	0.000	0.000	0.199
South Lanarkshire	0.000	0.544	0.000	1.900	0.000	0.000	2.444
Stirling	0.000	0.160	0.000	0.000	0.000	0.000	0.160
West Dunbartonshire	0.000	0.164	0.000	0.000	0.000	0.000	0.164
West Lothian	0.000	0.303	0.000	0.000	0.000	0.000	0.303
<b>Council Totals</b>	<b>0.000</b>	<b>9.090</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	0.000	0.000	0.000	0.000	0.000	24.600
Strathclyde PT	0.000	0.000	25.000	0.000	0.000	0.000	25.000
Undistributed	0.000	0.000	0.000	0.000	119.100	0.000	119.100
<b>SCOTLAND</b>	<b>24.600</b>	<b>9.090</b>	<b>25.000</b>	<b>12.200</b>	<b>119.100</b>	<b>15.000</b>	<b>204.990</b>

