

Finance Circular No. 1/2010

By e-mail

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B3600661
10 February 2010

Dear Chief Executive/Director of Finance

- 1. LOCAL GOVERNMENT FINANCE SETTLEMENT: 2010-11**
- 2. REDETERMINATION OF GENERAL REVENUE FUNDING FOR 2009-10**
- 3. CHANGES TO CAPITAL SUPPORT FOR 2009-11**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2010, which provides the statutory authority to pay General Revenue Funding (GRF or Revenue Support Grant) for 2010-11. The Order also confirms the changes made to amounts payable to each authority for 2009-10 since the 2009 Amendment Order. This Circular provides a summary of the figures contained in the 2010 Order, together with details of individual council allocations of Total Revenue and Capital Support for 2009-10 and 2010-11.

2. The annexes to this Circular are as follows:

- Annex A:** All Scotland Aggregate Funding Totals 2009-11;
- Annex B:** Individual Revenue Allocations for 2010-11;
- Annex C:** Estimates of Ring-fenced Revenue Funding for 2010-11;
- Annex D:** Reconciliation of Revenue Allocations for 2010-11;
- Annex E:** Reconciliation of Redeterminations of Revenue Funding for 2009-10;
- Annex F:** Individual Capital Allocations for 2010-11;
- Annex G:** Estimates of Specific Capital Grants for 2010-11;
- Annex H:** Changes to Capital Support for 2010-11; and
- Annex I:** Changes to Capital Support for 2009-10.

LOCAL GOVERNMENT FINANCE SETTLEMENT FOR 2010-11

3. Finance Circular 12/2009 issued on 26 November 2009 set out the provisional distribution of Total Revenue and Capital Support for 2010-11. Finance Circular 14/2009 dated 17 December 2009 set out the known redeterminations at that time for 2009-10. A number of amendments have been made since then and the revised summary of the All Scotland Aggregate Funding Totals is provided at **Annex A**.

4. **Annex B** of this Circular shows the planned distribution of the individual revenue funding for 2010-11 for each local authority including the shares of an additional £70 million which will be provided to local authorities if they freeze their council tax rates for 2010-11 at 2007-08 levels. Approval for this additional funding will be subject to a further Order to be laid before the Scottish Parliament once the 2010-11 council tax rates have been formally set.

5. **Annex C** provides the details of the revised allocations of estimated ring-fenced grants for 2010-11. **Annex D** gives a full reconciliation of the 2010-11 revenue allocations between Finance Circular 12/2009 and the figures in this Circular.

REDETERMINATIONS OF GENERAL REVENUE FUNDING FOR 2009-10

6. The redetermination of revenue funding for 2009-10 was also approved by Parliament today and reconciliation between Finance Circular 14/2009 and the revised allocations is provided at **Annex E**. Please note that the final column of page 5 of Finance Circular 14/2009 suggests that there would be a redetermination in respect of the Flood Management Act. This is not now the case and it will be a redetermination of the 2010-11 revenue allocations.

CHANGES TO CAPITAL FUNDING SUPPORT FOR 2009-11

7. This Finance Circular sets out the distribution of capital allocations for 2009-11, and provides a reconciliation of any changes since the figures were previously confirmed. For capital, the main changes from previously published allocations are the distribution of £119.100m for Affordable Housing Investment Programme (Transfer of the Management Development Funding), and a reduction in Private Sector Housing Grant by 40%, matched by the equivalent increase in revenue funding.

8. **Annex F** provides a summary of the total individual Capital Allocations for 2010-11 broken down between allocations of General Capital Grant, Supported Borrowing and Specific Capital Grants by local authority. Any capital allocations that remain undistributed at this time are identified as such.

9. **Annex G** provides details of the estimated shares of the individual grants that make up the total Specific Capital Grants by local authority. Some grants have still to be distributed and in such cases only the total value of the grant is provided.

10. **Annex H** provides a reconciliation of the changes to the total Capital Grant Support for 2010-11 from Circular 1/2008 to this circular.

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

Enquiries relating to this Circular

12. It should be noted that a few of the figures may be marginally different because of roundings but as agreed with COSLA, any substantive specific enquiries relating to this Circular should be addressed through COSLA, in the first instance. We have given an undertaking to COSLA to respond to these queries as quickly as possible. The contact details for COSLA are:

Brenda Campbell
0131 474 9229
brenda@cosla.gov.uk

13. The Circular is being sent electronically to the Chief Executive of COSLA, Chief Executives and Directors of Finance of each local authority and will be made available through the Local Government section of the Scottish Government website at:

www.scotland.gov.uk/Topics/Government/local-government/17999/FinanceCircular-1-2010

14. Any other queries 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

Yours faithfully

A handwritten signature in black ink, appearing to read 'David Henderson', with a stylized flourish at the end.

David Henderson
Deputy Director, Local Government Division

ALL SCOTLAND AGGREGATE FUNDING TOTALS

ANNEX A

	2009-10* £ million	2010-11** £ million
<i>Finance Circulars 12/2009** and 14/2009*</i>	10,822.154	11,114.603
Changes since Finance Circular 12/2009 and 14/2009		
Private Sector Housing Grant (Capital to Revenue)	0.000	26.934
Extra 100 Teachers	0.000	1.000
Fire Pensions Inc RSG	0.000	0.300
Fire Pensions transfer		-0.300
Marine Scotland Transfer	0.000	0.025
District Courts Transfer	0.000	-1.575
Scottish Enterprise Regeneration underspend	1.578	0.000
Teachers Induction Scheme change	-0.032	0.000
Customer First	0.420	0.000
Fire Pensions Commutations	6.014	0.000
Flood Management Bill	-1.920	0.000
Revised Revenue Funding	10,828.214	11,140.987
Total Capital Funding <i>Finance Circulars 12/2009**</i>	1,046.202	870.133
Changes since Finance Circular 12/2009		
Private Sector Housing Grant (Capital to Revenue)	0.000	-26.934
Revised Capital Funding	1046.202	843.199
Revised Total Funding	11,874.416	11,984.186
<i>year-on-year increase</i>	<i>6.3%</i>	<i>0.9%</i>
Total Revenue Funding	10,828.214	11,140.987
<i>year-on-year increase</i>	<i>5.9%</i>	<i>2.9%</i>
<i>less top slice for police numbers</i>	31.000	39.500
<i>less top slice for police pensions bulge</i>	13.355	17.362
<i>less top slice for police pension commutations</i>	17.700	9.800
<i>less top slice for fire pension commutations</i>	n/a	3.700
<i>less top slice for fire pensions bulge</i>	n/a	8.638
<i>less transfer of police pensions</i>	n/a	190.184
<i>less transfer of fire pensions</i>	n/a	43.838
<i>less Revenue Funding to be distributed later</i>		
Teachers Induction Scheme	0.000	37.547
Criminal Justice Social Work	86.450	86.450
Funding for Council Tax Freeze	0.000	70.000
Adult Support and Protection		15.600
Distributable Revenue Funding	10,679.709	10,618.368
General Revenue Funding	7756.689	7,990.406
Non-Domestic Rate Income	2165.100	2,068.200
Ring-Fenced Revenue Grants	757.920	533.078
Capital	1,046.202	843.199
<i>year-on-year increase</i>	<i>11.0%</i>	<i>-19.4%</i>
<i>less Capital Funding to be distributed later or directly to SPT and Fire Boards</i>	54.664	50.600
General Capital Grant	462.640	332.053
Ring-Fenced Capital Grant	223.742	204.990
Supported Borrowing	305.156	305.156

INDIVIDUAL REVENUE ALLOCATIONS

ANNEX B

2010-11	EXPENDITURE							FUNDING						
£ million	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Local Authority	Updated Service Provision	SR07 Extra Funding	Changes since 4/2008	Changes since 12/2009	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	1.151	30.233	-1.325	443.446	79.542	24.777	84.193	254.934	363.904	3.300	367.204
Aberdeenshire	446.642	50.232	-1.939	0.626	30.468	-1.596	524.433	92.695	18.797	96.621	316.320	431.738	3.533	435.271
Angus	219.639	24.206	-3.036	0.628	16.581	-0.791	257.227	39.062	9.688	44.141	164.336	218.165	1.391	219.556
Argyll & Bute	209.504	23.031	-0.329	1.149	33.301	-0.800	265.856	35.782	9.921	36.214	183.939	230.074	1.414	231.488
Clackmannanshire	100.844	10.754	-0.984	0.220	7.512	-0.354	117.992	17.369	4.159	20.200	76.264	100.623	0.648	101.271
Dumfries & Galloway	318.670	34.175	-3.617	0.781	26.620	-1.153	375.476	54.315	15.417	59.455	246.289	321.161	1.866	323.027
Dundee City	309.641	33.128	-6.049	0.899	25.917	-1.135	362.401	43.649	18.260	57.010	243.482	318.752	1.762	320.514
East Ayrshire	240.549	26.147	-2.222	0.310	16.906	-0.877	280.813	37.859	10.709	47.987	184.258	242.954	1.471	244.425
East Dunbartonshire	199.557	21.867	-1.162	0.207	13.166	0.056	233.691	42.784	7.571	41.904	141.432	190.907	1.651	192.558
East Lothian	179.637	21.147	-2.005	0.140	16.268	-0.644	214.543	37.578	7.772	38.455	130.738	176.965	1.363	178.328
East Renfrewshire	180.693	19.769	0.921	0.146	17.467	-0.637	218.359	36.896	5.585	35.702	140.176	181.463	1.388	182.851
Edinburgh (City of)	826.783	92.664	-13.637	5.403	76.600	7.082	994.895	185.505	51.546	188.733	569.111	809.390	6.898	816.288
Eilean Siar	81.537	8.490	-0.849	1.222	19.513	14.326	124.239	8.638	3.489	10.484	101.628	115.601	0.294	115.895
Falkirk	288.359	31.754	-0.954	0.445	26.927	-1.036	345.495	52.168	14.150	60.652	218.525	293.327	1.831	295.158
Fife	696.251	76.872	-9.998	0.783	50.033	-2.521	811.420	125.481	33.255	144.812	507.872	685.939	4.690	690.629
Glasgow City	1,382.669	146.367	-49.296	2.306	157.282	-4.152	1,635.176	199.673	90.805	233.786	1,110.912	1,435.503	7.783	1,443.286
Highland	478.313	53.066	-0.976	1.706	51.632	-1.812	581.929	83.735	23.418	87.794	386.982	498.194	3.235	501.429
Inverclyde	178.170	18.871	-4.280	0.412	16.892	-0.656	209.409	26.018	8.969	32.325	142.097	183.391	1.040	184.431
Midlothian	160.786	17.953	-2.648	0.232	13.238	-0.579	188.982	27.743	7.511	32.237	121.491	161.239	1.107	162.346
Moray	171.650	18.812	-2.407	0.506	13.602	-0.634	201.529	29.645	8.708	35.122	128.054	171.884	1.142	173.026
North Ayrshire	284.097	30.577	-2.805	0.475	21.683	-1.021	333.006	46.192	12.434	54.389	219.991	286.814	1.733	288.547
North Lanarkshire	663.961	71.233	-10.594	1.025	46.280	-2.401	769.504	104.673	29.256	130.258	505.317	664.831	3.672	668.503
Orkney Islands	65.100	6.727	0.165	0.438	9.350	-0.273	81.507	6.953	1.704	7.959	64.891	74.554	0.231	74.785
Perth & Kinross	272.613	30.669	-2.351	0.728	19.149	-0.957	319.851	56.915	12.322	57.694	192.920	262.936	2.154	265.090
Renfrewshire	347.891	37.729	-3.085	0.639	13.781	9.734	406.689	61.548	17.099	67.946	260.096	345.141	2.366	347.507
Scottish Borders	228.722	25.525	-3.206	0.522	21.251	-0.851	271.963	42.357	11.402	44.989	173.215	229.606	1.524	231.130
Shetland Islands	82.817	8.454	-1.771	0.378	15.290	0.513	105.681	7.246	3.351	8.795	86.289	98.435	0.256	98.691
South Ayrshire	221.642	24.458	-2.832	0.410	14.851	-0.776	257.753	43.435	9.484	44.685	160.149	214.318	1.664	215.982
South Lanarkshire	606.335	66.167	-9.605	1.607	43.285	-2.176	705.613	108.648	26.032	124.084	446.849	596.965	3.922	600.887
Stirling	179.279	19.738	-0.196	0.458	16.711	-0.649	215.341	33.611	8.907	35.354	137.469	181.730	1.373	183.103
West Dunbartonshire	214.405	22.159	-4.172	0.191	15.054	-0.743	246.894	31.520	11.971	36.390	167.013	215.374	1.208	216.582
West Lothian	322.057	36.897	-4.360	0.541	19.882	-1.162	373.855	57.365	14.609	67.830	234.051	316.490	2.090	318.580
Scotland	10,534.033	1,152.096	-154.570	26.684	916.725	0.000	12,474.968	1,856.600	533.078	2,068.200	8,017.090	10,618.368	70.000	10,688.368

ESTIMATES OF RING-FENCED REVENUE FUNDING FOR 2010-11
ANNEX C

Local Authority £million	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
Scotland	19.190	1.200	6.880	4.600	496.317	4.891	533.078

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2010-11

ANNEX D

£ million	Expenditure														
	Local Authority	Updated Service Provision	SR07 Extra Funding	Total Changes Since 4/2008	District Courts Transfer GAE	District Courts Transfer error	District Courts Transfer Balance error	Extra Teachers	Public Sector Housing Grant switch	Fire Pensions Transfer revision	Wallyford Fire Station	Marine Scotland	Total Changes	Loans Charges PPP/LPFS	Floor
Aberdeen City	375.220	42.458	-4.291	0.000	0.000	-0.006	0.030	1.117	0.010	0.000	0.000	1.151	30.233	-1.325	443.446
Aberdeenshire	446.642	50.232	-1.939	0.000	0.000	-0.008	0.050	0.577	0.007	0.000	0.000	0.626	30.468	-1.596	524.433
Angus	219.639	24.206	-3.036	0.000	0.171	-0.004	0.030	0.426	0.005	0.000	0.000	0.628	16.581	-0.791	257.227
Argyll & Bute	209.504	23.031	-0.328	-0.064	0.000	-0.003	0.030	1.180	0.006	0.000	0.000	1.149	33.301	-0.800	265.856
Clackmannanshire	100.844	10.754	-0.984	0.000	0.000	-0.002	0.020	0.200	0.002	0.000	0.000	0.220	7.512	-0.354	117.992
Dumfries & Galloway	318.670	34.175	-3.617	-0.125	0.000	-0.005	0.030	0.852	0.004	0.000	0.025	0.781	26.620	-1.153	375.476
Dundee City	309.641	33.128	-6.049	0.000	0.000	-0.005	0.030	0.861	0.013	0.000	0.000	0.899	25.917	-1.135	362.401
East Ayrshire	240.549	26.147	-2.222	-0.114	0.000	-0.004	0.020	0.401	0.007	0.000	0.000	0.310	16.906	-0.877	280.813
East Dunbartonshire	199.557	21.867	-1.162	-0.173	0.000	-0.003	0.020	0.356	0.007	0.000	0.000	0.207	13.166	0.056	233.691
East Lothian	179.637	21.147	-2.005	0.000	0.000	-0.003	0.020	0.517	0.005	-0.399	0.000	0.140	16.268	-0.644	214.543
East Renfrewshire	180.693	19.769	0.921	-0.128	0.000	-0.003	0.020	0.253	0.004	0.000	0.000	0.146	17.467	-0.637	218.359
Edinburgh (City of)	826.783	92.664	-13.637	0.000	0.000	-0.012	0.050	4.940	0.026	0.399	0.000	5.403	76.600	7.082	994.895
Eilean Siar	81.537	8.490	-0.849	0.000	0.000	-0.001	0.030	1.193	0.000	0.000	0.000	1.222	19.513	14.326	124.239
Falkirk	288.359	31.754	-0.954	0.000	0.000	-0.005	0.030	0.415	0.005	0.000	0.000	0.445	26.927	-1.036	345.495
Fife	696.251	76.872	-9.998	0.000	0.000	-0.012	0.050	0.722	0.023	0.000	0.000	0.783	50.033	-2.521	811.420
Glasgow City	1,382.669	146.367	-49.296	0.000	0.000	-0.020	0.050	2.222	0.054	0.000	0.000	2.306	157.282	-4.152	1635.176
Highland	478.313	53.066	-0.976	0.000	0.000	-0.008	0.050	1.660	0.004	0.000	0.000	1.706	51.632	-1.812	581.929
Inverclyde	178.170	18.871	-4.280	-0.077	0.000	-0.003	0.020	0.463	0.009	0.000	0.000	0.412	16.892	-0.656	209.409
Midlothian	160.786	17.954	-2.648	0.000	0.000	-0.003	0.020	0.212	0.003	0.000	0.000	0.232	13.238	-0.579	188.982
Moray	171.650	18.812	-2.407	0.000	0.000	-0.003	0.020	0.486	0.003	0.000	0.000	0.506	13.602	-0.634	201.529
North Ayrshire	284.097	30.577	-2.805	-0.053	0.000	-0.005	0.030	0.493	0.010	0.000	0.000	0.475	21.683	-1.021	333.006
North Lanarkshire	663.961	71.233	-10.594	-0.103	0.000	-0.011	0.050	1.071	0.018	0.000	0.000	1.025	46.280	-2.401	769.504
Orkney Islands	65.100	6.728	0.165	0.000	0.000	-0.001	0.030	0.408	0.001	0.000	0.000	0.438	9.350	-0.273	81.507
Perth & Kinross	272.613	30.669	-2.351	0.000	0.000	-0.005	0.030	0.696	0.007	0.000	0.000	0.728	19.149	-0.957	319.851
Renfrewshire	347.891	37.729	-3.085	-0.121	0.000	-0.006	0.030	0.725	0.011	0.000	0.000	0.639	13.781	9.734	406.689
Scottish Borders	228.722	25.525	-3.206	0.000	0.000	-0.004	0.020	0.497	0.009	0.000	0.000	0.522	21.251	-0.851	271.963
Shetland Islands	82.817	8.454	-1.770	0.000	0.000	-0.001	0.030	0.349	0.000	0.000	0.000	0.378	15.291	0.514	105.681
South Ayrshire	221.642	24.458	-2.831	-0.104	0.000	-0.004	0.020	0.490	0.008	0.000	0.000	0.410	14.851	-0.776	257.753
South Lanarkshire	606.335	66.167	-9.605	-0.357	0.000	-0.010	0.050	1.907	0.017	0.000	0.000	1.607	43.285	-2.176	705.613
Stirling	179.279	19.738	-0.196	0.000	0.000	-0.003	0.020	0.438	0.003	0.000	0.000	0.458	16.711	-0.649	215.341
West Dunbartonshire	214.405	22.159	-4.171	-0.156	0.000	-0.003	0.020	0.319	0.011	0.000	0.000	0.191	15.054	-0.743	246.894
West Lothian	322.057	36.897	-4.360	0.000	0.000	-0.005	0.050	0.488	0.008	0.000	0.000	0.541	19.882	-1.162	373.855
Scotland	10,534.033	1,152.096	-154.570	-1.575	0.171	-0.171	1.000	26.934	0.300	0.000	0.025	26.684	916.725	0.000	12474.968

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2010-11

ANNEX D

£ million	Funding														
	Local Authority	Assumed Council Tax contribution	Ring-fenced Grants 12/2009	Non Domestic Rates	2010-11 GRG 12/2009	District Courts Transfer GAE	District Courts Transfer error	District Courts Transfer Balance error	Extra Teachers	Public Sector Housing Grant switch	Fire Pensions Transfer revision	Wallyford Fire Station	Marine Scotland	Total Changes	Revised GRG
Aberdeen City	79.542	24.777	84.193	253.782	0.000	0.000	-0.006	0.030	1.117	0.010	0.000	0.000	1.151	254.934	363.904
Aberdeenshire	92.695	18.796	96.621	315.695	0.000	0.000	-0.008	0.050	0.577	0.007	0.000	0.000	0.626	316.320	431.737
Angus	39.062	9.688	44.141	163.707	0.000	0.171	-0.004	0.030	0.426	0.005	0.000	0.000	0.628	164.336	218.165
Argyll & Bute	35.782	9.921	36.214	182.790	-0.064	0.000	-0.003	0.030	1.180	0.006	0.000	0.000	1.149	183.939	230.074
Clackmannanshire	17.369	4.159	20.200	76.043	0.000	0.000	-0.002	0.020	0.200	0.002	0.000	0.000	0.220	76.264	100.623
Dumfries & Galloway	54.315	15.417	59.455	245.507	-0.125	0.000	-0.005	0.030	0.852	0.004	0.000	0.025	0.781	246.289	321.161
Dundee City	43.650	18.261	57.010	242.582	0.000	0.000	-0.005	0.030	0.861	0.013	0.000	0.000	0.899	243.482	318.753
East Ayrshire	37.859	10.709	47.987	183.948	-0.114	0.000	-0.004	0.020	0.401	0.007	0.000	0.000	0.310	184.258	242.954
East Dunbartonshire	42.784	7.570	41.904	141.225	-0.173	0.000	-0.003	0.020	0.356	0.007	0.000	0.000	0.207	141.432	190.906
East Lothian	37.578	7.772	38.455	130.598	0.000	0.000	-0.003	0.020	0.517	0.005	-0.399	0.000	0.140	130.738	176.965
East Renfrewshire	36.896	5.585	35.702	140.029	-0.128	0.000	-0.003	0.020	0.253	0.004	0.000	0.000	0.146	140.176	181.463
Edinburgh (City of)	185.505	51.547	188.733	563.707	0.000	0.000	-0.012	0.050	4.940	0.026	0.399	0.000	5.403	569.111	809.391
Eilean Siar	8.638	3.488	10.484	100.406	0.000	0.000	-0.001	0.030	1.193	0.000	0.000	0.000	1.222	101.628	115.600
Falkirk	52.168	14.150	60.652	218.079	0.000	0.000	-0.005	0.030	0.415	0.005	0.000	0.000	0.445	218.525	293.327
Fife	125.481	33.255	144.812	507.089	0.000	0.000	-0.012	0.050	0.722	0.023	0.000	0.000	0.783	507.872	685.939
Glasgow City	199.673	90.805	233.786	1,108.607	0.000	0.000	-0.020	0.050	2.222	0.054	0.000	0.000	2.306	1,110.912	1,435.503
Highland	83.735	23.418	87.794	385.277	0.000	0.000	-0.008	0.050	1.660	0.004	0.000	0.000	1.706	386.982	498.194
Inverclyde	26.018	8.969	32.325	141.686	-0.077	0.000	-0.003	0.020	0.463	0.009	0.000	0.000	0.412	142.097	183.391
Midlothian	27.743	7.511	32.237	121.260	0.000	0.000	-0.003	0.020	0.212	0.003	0.000	0.000	0.232	121.491	161.239
Moray	29.645	8.708	35.122	127.549	0.000	0.000	-0.003	0.020	0.486	0.003	0.000	0.000	0.506	128.054	171.884
North Ayrshire	46.192	12.434	54.389	219.516	-0.053	0.000	-0.005	0.030	0.493	0.010	0.000	0.000	0.475	219.991	286.814
North Lanarkshire	104.673	29.256	130.258	504.292	-0.103	0.000	-0.011	0.050	1.071	0.018	0.000	0.000	1.025	505.317	664.831
Orkney Islands	6.953	1.704	7.959	64.453	0.000	0.000	-0.001	0.030	0.408	0.001	0.000	0.000	0.438	64.891	74.554
Perth & Kinross	56.915	12.322	57.694	192.192	0.000	0.000	-0.005	0.030	0.696	0.007	0.000	0.000	0.728	192.920	262.936
Renfrewshire	61.548	17.099	67.946	259.458	-0.121	0.000	-0.006	0.030	0.725	0.011	0.000	0.000	0.639	260.096	345.141
Scottish Borders	42.357	11.402	44.989	172.692	0.000	0.000	-0.004	0.020	0.497	0.009	0.000	0.000	0.522	173.215	229.606
Shetland Islands	7.246	3.352	8.795	85.912	0.000	0.000	-0.001	0.030	0.349	0.000	0.000	0.000	0.378	86.289	98.436
South Ayrshire	43.435	9.484	44.685	159.739	-0.104	0.000	-0.004	0.020	0.490	0.008	0.000	0.000	0.410	160.149	214.318
South Lanarkshire	108.648	26.031	124.084	445.242	-0.357	0.000	-0.010	0.050	1.907	0.017	0.000	0.000	1.607	446.849	596.964
Stirling	33.611	8.908	35.354	137.011	0.000	0.000	-0.003	0.020	0.438	0.003	0.000	0.000	0.458	137.469	181.731
West Dunbartonshire	31.520	11.971	36.390	166.823	-0.156	0.000	-0.003	0.020	0.319	0.011	0.000	0.000	0.191	167.013	215.374
West Lothian	57.365	14.609	67.830	233.510	0.000	0.000	-0.005	0.050	0.488	0.008	0.000	0.000	0.541	234.051	316.490
Scotland	1,856.600	533.078	2,068.200	7,990.406	-1.575	0.171	-0.171	1.000	26.934	0.300	0.000	0.025	26.684	8,017.090	10,618.368

RECONCILIATION OF REDETERMINATIONS OF REVENUE FOR 2009-10

ANNEX E

Local Authority	Assumed Council Tax Contribution	Ring-fenced Grants	Non-Domestic Rates	General Revenue Grant	Fire Commutations	Teachers' Induction Scheme	Regeneration	Customer First	Total Changes since 14/2009	Revised General Revenue Grant	Total Revenue Support
Aberdeen City	79.044	29.038	88.074	245.700	0.204	0.652	0.172	0.000	1.028	246.728	363.840
Aberdeenshire	91.193	21.330	100.659	304.998	0.140	2.311	0.197	0.000	2.648	307.646	429.636
Angus	38.634	11.966	46.242	158.072	0.123	0.737	0.091	0.000	0.951	159.023	217.232
Argyll & Bute	35.324	12.722	38.448	178.620	0.116	0.376	0.026	0.000	0.518	179.138	230.307
Clackmannanshire	17.149	6.685	21.002	71.965	0.017	0.603	0.041	0.000	0.661	72.626	100.313
Dumfries & Galloway	53.593	18.564	62.417	234.727	0.148	0.821	0.122	0.000	1.091	235.818	316.798
Dundee City	43.373	28.929	59.828	230.783	0.334	0.610	0.117	0.000	1.061	231.844	320.601
East Ayrshire	37.430	17.277	50.325	175.678	0.135	1.333	0.099	0.000	1.567	177.245	244.847
East Dunbartonshire	42.341	9.493	44.129	139.197	0.132	1.175	0.086	0.000	1.393	140.590	194.212
East Lothian	36.925	9.365	39.748	126.215	0.082	1.267	0.078	0.000	1.427	127.642	176.756
East Renfrewshire	36.355	7.148	37.568	135.070	0.091	1.638	0.074	0.000	1.803	136.873	181.589
Edinburgh (City of)	182.033	66.813	197.002	559.687	0.643	2.084	0.386	0.000	3.113	562.800	826.616
Eilean Siar	8.560	4.219	11.069	97.403	0.018	0.137	0.000	0.000	0.155	97.558	112.846
Falkirk	51.305	17.536	63.435	209.214	0.050	1.253	0.124	0.000	1.427	210.641	291.613
Fife	123.275	42.223	151.728	491.040	0.216	2.143	0.297	0.000	2.656	493.696	687.647
Glasgow City	196.880	159.731	244.927	1063.005	1.030	2.026	0.480	0.000	3.536	1066.541	1471.199
Highland	82.432	27.400	91.517	370.893	0.128	1.345	0.000	0.000	1.473	372.366	491.282
Inverclyde	25.798	16.816	34.125	134.729	0.164	0.888	0.067	0.000	1.119	135.848	186.789
Midlothian	27.426	9.384	33.464	119.007	0.069	0.962	0.065	0.000	1.096	120.103	162.952
Moray	29.312	9.647	36.562	122.798	0.067	0.654	0.000	0.000	0.721	123.519	169.728
North Ayrshire	45.600	20.238	57.139	211.607	0.195	0.862	0.106	0.000	1.163	212.770	290.147
North Lanarkshire	103.077	48.986	136.652	479.597	0.352	1.929	0.268	0.000	2.549	482.146	667.784
Orkney Islands	6.828	2.200	8.359	61.625	0.012	0.296	0.000	0.000	0.308	61.933	72.492
Perth & Kinross	56.022	14.620	59.824	183.247	0.187	0.808	0.117	0.000	1.112	184.359	258.803
Renfrewshire	60.969	26.713	71.382	251.634	0.219	1.738	0.140	0.000	2.097	253.731	351.825
Scottish Borders	41.611	13.655	46.899	168.117	0.206	0.472	0.092	0.000	0.770	168.887	229.441
Shetland Islands	7.141	4.132	9.238	84.330	0.016	0.359	0.000	0.000	0.375	84.705	98.075
South Ayrshire	42.939	12.855	47.008	154.770	0.153	0.532	0.092	0.000	0.777	155.547	215.410
South Lanarkshire	106.836	38.881	130.263	428.325	0.343	2.465	0.255	0.420	3.483	431.808	600.952
Stirling	33.069	10.841	37.118	132.171	0.028	1.300	0.073	0.000	1.401	133.572	181.531
West Dunbartonshire	31.160	19.787	38.338	159.759	0.210	1.167	0.075	0.000	1.452	161.211	219.336
West Lothian	56.068	18.725	70.611	224.877	0.186	2.572	0.138	0.000	2.896	227.773	317.110
Scotland	1,829.700	757.920	2,165.100	7,708.862	6.014	37.515	3.878	0.420	47.827	7,756.689	10,679.709

INDIVIDUAL CAPITAL ALLOCATIONS FOR 2010-11
ANNEX F

Local Authority: £ million	General Capital Grant	Supported Borrowing	Specific Capital Grants	Total Support for Capital
Aberdeen City	13.286	10.321	0.365	23.972
Aberdeenshire	11.050	17.335	0.412	28.797
Angus	6.091	7.476	0.191	13.758
Argyll & Bute	7.804	8.482	0.163	16.449
Clackmannanshire	2.751	3.310	0.086	6.147
Dumfries & Galloway	9.135	12.313	0.262	21.710
Dundee City	12.442	7.313	1.999	21.754
East Ayrshire	4.178	7.130	0.212	11.520
East Dunbartonshire	4.211	5.810	0.191	10.212
East Lothian	5.464	5.778	0.170	11.412
East Renfrewshire	2.354	5.120	0.165	7.639
Edinburgh, City of	35.079	21.274	36.918	93.271
Eilean Siar	5.991	4.302	0.045	10.338
Falkirk	7.512	8.073	0.267	15.852
Fife	16.694	18.268	0.639	35.601
Glasgow City	54.110	26.867	103.521	184.498
Highland	15.586	19.376	1.874	36.836
Inverclyde	4.488	4.669	0.146	9.303
Midlothian	4.598	4.965	0.149	9.712
Moray	18.480	6.438	0.154	25.072
North Ayrshire	5.553	7.652	0.241	13.446
North Lanarkshire	15.153	15.753	3.129	34.035
Orkney	3.907	3.218	0.034	7.159
Perth & Kinross	7.948	9.639	0.247	17.834
Renfrewshire	9.814	8.786	0.304	18.904
Scottish Borders	6.395	9.185	0.196	15.776
Shetland	3.798	3.316	0.040	7.154
South Ayrshire	5.314	6.844	0.199	12.357
South Lanarkshire	14.067	16.027	2.444	32.538
Stirling	5.130	6.107	0.160	11.397
West Dunbartonshire	5.969	5.070	0.164	11.203
West Lothian	7.701	8.939	0.303	16.943
Total Distributed	332.053	305.156	155.390	792.599
Fire Boards	0.000	0.000	24.600	24.600
Strathclyde RTP	0.000	0.000	25.000	25.000
Undistributed (Note 1)	1.000	0.000	0.000	1.000
SCOTLAND	333.053	305.156	204.990	843.199

Note 1 - Undistributed Grants: Gypsy & Travellers sites (£1.0 million)

ESTIMATES OF SPECIFIC CAPITAL GRANTS FOR 2010-11

ANNEX G

£ million	Justice		Finance & Sustainable Growth		Health & Wellbeing			TOTAL
	Fire Capital Grant	Cycling, Walking and Safer Streets	Strathclyde RTP Capital Grant	Vacant & Derelict Land Fund	Transfer of the Management of Development Funding	Assistance to owners affected by Glasgow stock transfer		
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	1.750	0.000	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	36.100	0.000	0.000	36.918
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	4.500	83.000	15.000	0.000	103.521
Highland	0.000	0.374	0.000	1.500	0.000	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	2.550	0.000	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	1.900	0.000	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
Council Totals	0.000	9.090	0.000	12.200	119.100	15.000	0.000	155.390
Fire Boards	24.600	0.000	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	0.000	25.000
Undistributed	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
SCOTLAND	24.600	9.090	25.000	12.200	119.100	15.000	0.000	204.990

CHANGES TO CAPITAL SUPPORT FOR 2010-11

ANNEX H

Local Authority: £ million	Circular 12/2009	PSHG	TMDF Distribution	Revised Capital Support
Aberdeen City	25.089	-1.117	0.000	23.972
Aberdeenshire	29.374	-0.577	0.000	28.797
Angus	14.184	-0.426	0.000	13.758
Argyll & Bute	17.629	-1.180	0.000	16.449
Clackmannanshire	6.347	-0.200	0.000	6.147
Dumfries & Galloway	22.562	-0.852	0.000	21.710
Dundee City	22.615	-0.861	0.000	21.754
East Ayrshire	11.921	-0.401	0.000	11.520
East Dunbartonshire	10.568	-0.356	0.000	10.212
East Lothian	11.929	-0.517	0.000	11.412
East Renfrewshire	7.892	-0.253	0.000	7.639
Edinburgh, City of	62.111	-4.940	36.100	93.271
Eilean Siar	11.531	-1.193	0.000	10.338
Falkirk	16.267	-0.415	0.000	15.852
Fife	36.323	-0.722	0.000	35.601
Glasgow City	103.720	-2.222	83.000	184.498
Highland	38.496	-1.660	0.000	36.836
Inverclyde	9.766	-0.463	0.000	9.303
Midlothian	9.924	-0.212	0.000	9.712
Moray	25.558	-0.486	0.000	25.072
North Ayrshire	13.939	-0.493	0.000	13.446
North Lanarkshire	35.106	-1.071	0.000	34.035
Orkney	7.567	-0.408	0.000	7.159
Perth & Kinross	18.530	-0.696	0.000	17.834
Renfrewshire	19.629	-0.725	0.000	18.904
Scottish Borders	16.273	-0.497	0.000	15.776
Shetland	7.503	-0.349	0.000	7.154
South Ayrshire	12.847	-0.490	0.000	12.357
South Lanarkshire	34.445	-1.907	0.000	32.538
Stirling	11.835	-0.438	0.000	11.397
West Dunbartonshire	11.522	-0.319	0.000	11.203
West Lothian	17.431	-0.488	0.000	16.943
Total Distributed	700.433	-26.934	119.100	792.599
Fire Boards	24.600	0.000	0.000	24.600
Strathclyde RTP	25.000	0.000	0.000	25.000
Undistributed (Note 1)	120.100	0.000	-119.100	1.000
SCOTLAND	870.133	-26.934	0.000	843.199

Note 1 - Undistributed Grants: Transfer of the Management of Development Funding (TMDF) (£119.1 million) Now distributed. Gypsy & Travellers sites (£1.0 million).

CHANGES TO CAPITAL SUPPORT FOR 2009-10

ANNEX I

Local Authority: £ million	Circular 12/2009	No change	Revised Capital Support
Aberdeen City	30.724	0.000	30.724
Aberdeenshire	39.494	0.000	39.494
Angus	17.725	0.000	17.725
Argyll & Bute	22.672	0.000	22.672
Clackmannanshire	7.678	0.000	7.678
Dumfries & Galloway	29.336	0.000	29.336
Dundee City	26.205	0.000	26.205
East Ayrshire	15.224	0.000	15.224
East Dunbartonshire	13.233	0.000	13.233
East Lothian	14.686	0.000	14.686
East Renfrewshire	10.327	0.000	10.327
Edinburgh, City of	111.930	0.000	111.930
Eilean Siar	13.124	0.000	13.124
Falkirk	20.280	0.000	20.280
Fife	49.292	0.000	49.292
Glasgow City	206.219	0.000	206.219
Highland	50.855	0.000	50.855
Inverclyde	11.780	0.000	11.780
Midlothian	12.337	0.000	12.337
Moray	32.214	0.000	32.214
North Ayrshire	17.445	0.000	17.445
North Lanarkshire	44.069	0.000	44.069
Orkney	8.212	0.000	8.212
Perth & Kinross	23.404	0.000	23.404
Renfrewshire	23.491	0.000	23.491
Scottish Borders	20.691	0.000	20.691
Shetland	8.434	0.000	8.434
South Ayrshire	16.207	0.000	16.207
South Lanarkshire	44.018	0.000	44.018
Stirling	14.654	0.000	14.654
West Dunbartonshire	13.225	0.000	13.225
West Lothian	22.353	0.000	22.353
Total Distributed	991.538	0.000	991.538
Fire Boards	24.600	0.000	24.600
Strathclyde RTP	30.000	0.000	30.000
Undistributed	0.064	0.000	0.064
SCOTLAND	1,046.202	0.000	1,046.202

