

Local Government Finance Circular No. 12/2011

By e-mail

Chief Executives and Directors of Finance of Scottish
Local Authorities

Chief Executive, Convention of Scottish Local Authorities
(COSLA)



Our ref: B5303516
22 December 2011

Dear Chief Executive/Director of Finance

1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2012-15: REVISED TABLES **2. BUSINESS RATES INCENTIVISATION SCHEME (BRIS) – PROVISIONAL 2012-13 TARGETS**

1. This Local Government Finance Circular provides details of the latest updated position on the 2012-15 Settlement as a result of the changes identified as part of the ongoing consultation process. This Circular therefore provides revised tables (Annexes B, H (for 2012-13 and 2013-14), K and O) which detail the latest provisional total revenue and capital funding allocations for 2012-15. A new Annex Q provides the provisional 2012-13 Business Rates Incentivisation Scheme (BRIS) targets and detailed notes behind the calculations.

2. The funding allocations have been arrived at using the standard agreed distribution methodology, and feedback from the consultation process. This is in line with the view reached by COSLA Leaders at their meeting of 18 November 2011.

3. All Council Leaders have now written to the Cabinet Secretary for Finance, Employment and Sustainable Growth to accept that their Council agrees in principle to the terms set out in the Cabinet Secretary's letters of 21 September and 8 December. The provisional allocations set out in this Circular therefore assume that the full amount (£10.468 billion) will be issued, and the budget process set out in Local Government Finance Circular No. 11/2011 will be followed.

4. The updated provisional allocations remain the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2012 being presented to the Scottish Parliament in February 2012. COSLA is invited to respond to these provisional allocations in writing by **9 January 2012**. In submitting any

further comments, we expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government of any discrepancies in these distributions. Any redistribution to address any agreed discrepancies will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations therefore remain provisional at this stage and local authorities should not confirm their final budgets on the basis of these until the final allocations are confirmed following the end of the consultation period and the publication of the February 2012 Local Government Finance Circular.

5. Any changes required will be discussed and agreed between the Scottish Government and COSLA, and included in the 2012 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.

BUSINESS RATES INCENTIVISATION SCHEME (BRIS)

6. In announcing the Local Government Finance Settlements for 2012-15 on 8 December, the Cabinet Secretary for Finance, Employment and Sustainable Growth confirmed the introduction of a Business Rates Incentivisation Scheme (BRIS) with effect from 1 April 2012. Mr Swinney also said that the BRIS targets for 2012-13 would be issued to individual local authorities before Christmas, for consideration and agreement. These provisional targets are now included in this Circular at Annex Q.

7. It was agreed with COSLA that the consideration and agreement of these targets by individual local authorities should be carried out directly with the Scottish Government rather than through COSLA. There is no need to contact the Scottish Government if your local authority is content with the provisional target but you should be aware that any agreed change to any individual target will have an impact on all other local authority targets as the all-Scotland target is a fixed sum.

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Annex E:	Explanatory Notes on the Revenue Distribution;
Annex F:	Individual Share of the Additional £70 million;
Annex G:	Estimates of Ring-Fenced Grant Revenue Funding for 2012-15;
Annex H:	Calculation of the main floor adjustment;
Annex I:	Calculation of the new 85% floor adjustment;
Annex J:	Redeterminations of Revenue funding for 2011-12;
Annex K:	Individual Capital Grant Funding for 2012-13;
Annex L:	Individual Capital Grant Funding for 2013-14;
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Annex O:	Estimates of Ring-Fenced Grant Capital Funding for 2012-13;
Annex P:	Capital grants to local authorities in addition to the Settlement; and
Annex Q:	Provisional Business Rates Incentivisation Scheme (BRIS) Targets.

Enquiries relating to this Circular

8. It should be noted that a few of the figures in this Circular may be marginally different because of the roundings. Local authorities should note that if they have any substantive specific enquiries relating to the Local Government Finance Settlements should, in the first instance, be addressed through COSLA. We have given an undertaking to COSLA to respond to these queries as quickly as possible. Contact details for COSLA are:

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

Any other queries should be addressed to the following:

Local Government Finance Settlement (BRIS or Revenue)
Bill Stitt 0131 244 7044
bill.stitt@scotland.gsi.gov.uk

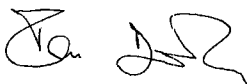
Local Government Finance Settlement (Capital)
Simon Stone 0131 244 7950
simon.stone@scotland.gsi.gov.uk

Non-Domestic Rates
Marianne Cook 0131 244 5328
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9. This Circular is being sent electronically to the COSLA Chief Executive, Local Authority Chief Executives and Directors of Finance, and will be made available through the Local Government section of the Scottish Government website at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203/LGFC-12-2011>

Yours faithfully



IAN DAVIDSON
Deputy Director, Local Government Division

	2011-12 £ million	2012-13 £ million	2013-14 £ million	2014-15 £ million
Total SR11 Revenue Funding				
General Resource Grant		7,747.603	7,575.603	7,346.603
Non Domestic Rate Income		2,263.000	2,435.000	2,664.000
Specific Revenue Grants		589.236	589.236	589.236
Other Local Government		314.900	324.800	342.800
Total Revenue	10,861.646	10,914.739	10,924.639	10,942.639
<i>less top slice for police numbers</i>	38.485	33.000	33.000	33.000
<i>less top slice for police pensions</i>	211.146	222.600	231.000	249.600
<i>less top slice for fire pensions</i>	56.176	59.300	60.800	60.200
<i>less Teachers' Induction Scheme</i>	37.600	37.600	37.600	37.600
<i>less Criminal Justice Social Work</i>	86.450	86.450	86.450	86.450
<i>less Hostels Grant</i>	n/a	7.800	7.800	7.800
<i>less Housing Support Grant</i>	n/a	1.200	1.200	1.200
Distributable Revenue Funding	10,431.789	10,466.789	10,466.789	10,466.789
Post Spending Review Changes				
General Resource Grant				
Argyll and Bute Oban Airport		0.800	0.800	0.800
Strategic Migration Partnership		0.150	0.150	0.000
Revised Distributable Revenue Funding	10431.789	10467.739	10467.739	10467.589
Includes:				
Council Tax Freeze		70.000	70.000	70.000
New 85% Floor		25.000	25.000	25.000
Total SR11 Capital Funding				
General Capital Grant	520.929	430.603	399.895	587.290
Specific Capital Grants	130.177	99.280	86.976	127.722
Distributed to SPT and Fire Boards	40.694	33.117	30.429	44.688
Total Capital*	691.800	563.000	517.300	759.700
Total Funding	11553.446	11,477.739	11,441.939	11,702.339

* A further £100 million of capital grants will be paid in 2015-16

INDIVIDUAL REVENUE ALLOCATIONS FOR 2012-13

ANNEX B

	1	2	3	4	5	6	7	8	9	10	11	12	13
£million	Updated Service Provision	2008-13 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2012-13 Package Holdback
Aberdeen City	389.968	30.619	25.618	-1.142	445.063	82.374	22.876	164.576	175.237	362.689	3.008	365.697	3.275
Aberdeenshire	464.404	38.199	25.860	-1.408	527.055	96.757	17.297	73.370	339.631	430.298	0.000	430.298	3.558
Angus	222.624	17.991	14.523	-0.682	254.456	40.178	9.193	23.944	181.141	214.278	0.000	214.278	1.396
Argyll & Bute	214.790	16.365	26.516	2.546	260.217	36.243	9.613	26.479	187.882	223.974	0.000	223.974	1.423
Clackmannanshire	103.229	7.936	6.320	-0.305	117.180	17.866	3.821	11.033	84.460	99.314	0.000	99.314	0.667
Dumfries & Galloway	323.635	25.802	22.502	-1.000	370.939	55.289	14.112	41.403	260.135	315.650	0.000	315.650	1.874
Dundee City	316.082	24.173	22.396	-0.982	361.669	45.253	17.021	50.140	249.255	316.416	0.000	316.416	1.743
East Ayrshire	243.155	19.057	14.494	-0.746	275.960	39.373	9.870	26.529	200.188	236.587	0.000	236.587	1.492
East Dunbartonshire	207.556	16.120	11.389	-0.594	234.471	43.274	6.730	21.268	163.199	191.197	0.000	191.197	1.616
East Lothian	187.293	14.793	13.983	-0.564	215.505	38.809	7.265	21.500	147.931	176.696	0.000	176.696	1.402
East Renfrewshire	188.485	14.938	15.753	-0.566	218.610	36.511	5.079	12.941	164.079	182.099	0.000	182.099	1.355
Edinburgh, City of	856.239	66.079	66.010	-2.468	985.860	189.075	48.040	310.993	437.752	796.785	21.992	818.777	6.996
Eilean Siar	80.703	6.680	16.810	15.316	119.509	9.221	3.415	6.018	100.855	110.288	0.000	110.288	0.293
Falkirk	299.948	23.810	24.107	-0.916	346.949	53.063	12.516	63.467	217.903	293.886	0.000	293.886	1.833
Fife	704.531	56.616	41.864	-2.178	800.833	127.023	30.081	135.516	508.213	673.810	0.000	673.810	4.637
Glasgow City	1,345.816	101.828	137.665	-0.072	1,585.237	199.368	85.676	310.099	990.094	1,385.869	0.000	1,385.869	7.694
Highland	495.622	40.145	43.315	-1.578	577.504	87.404	21.845	106.091	362.164	490.100	0.000	490.100	3.294
Inverclyde	178.717	13.411	14.373	0.561	207.062	26.122	8.011	19.395	153.534	180.940	0.000	180.940	1.015
Midlothian	163.808	12.998	11.771	-0.496	188.081	29.450	6.985	24.781	126.865	158.631	0.000	158.631	1.134
Moray	173.121	14.102	11.408	-0.545	198.086	30.720	7.802	28.502	131.062	167.366	0.000	167.366	1.134
North Ayrshire	289.580	22.290	18.671	-0.884	329.657	46.890	11.668	34.333	236.766	282.767	0.000	282.767	1.753
North Lanarkshire	673.806	52.396	40.318	-2.094	764.426	106.737	27.580	101.467	528.642	657.689	0.000	657.689	3.785
Orkney Islands	65.364	5.536	7.981	-0.159	78.722	7.231	1.428	8.203	61.860	71.491	0.000	71.491	0.244
Perth & Kinross	282.072	22.531	16.412	-0.830	320.185	58.116	11.402	47.331	203.336	262.069	0.000	262.069	2.150
Renfrewshire	351.176	26.984	11.816	6.468	396.444	62.243	15.964	90.807	227.430	334.201	0.000	334.201	2.329
Scottish Borders	231.547	18.778	17.780	-0.725	267.380	43.285	10.226	26.489	187.380	224.095	0.000	224.095	1.529
Shetland Islands	80.390	6.919	12.994	-0.319	99.984	7.576	1.726	15.035	75.647	92.408	0.000	92.408	0.248
South Ayrshire	225.733	17.767	12.612	-0.667	255.445	43.872	8.852	36.842	165.879	211.573	0.000	211.573	1.643
South Lanarkshire	617.167	48.777	37.406	-1.886	701.464	109.748	24.010	253.924	313.782	591.716	0.000	591.716	3.870
Stirling	183.884	14.480	14.359	-0.557	212.166	33.991	7.998	27.833	142.344	178.175	0.000	178.175	1.341
West Dunbartonshire	210.729	15.498	12.943	0.506	239.676	31.530	10.648	67.090	130.408	208.146	0.000	208.146	1.190
West Lothian	336.040	26.878	16.760	-1.034	378.644	57.108	15.036	75.601	230.899	321.536	0.000	321.536	2.087
Scotland	10,707.214	840.496	786.729	0.000	12,334.439	1,891.700	493.786	2,263.000	7,685.953	10,442.739	25.000	10,467.739	70.000

INDIVIDUAL REVENUE ALLOCATIONS FOR 2013-14

ANNEX C

	1	2	3	4	5	6	7	8	9	10	11	12	13
£million	Updated Service Provision	2008-14 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2013-14 Package Holdback
Aberdeen City	394.365	30.079	24.951	-1.368	448.027	82.967	22.876	177.084	165.100	365.060	1.854	366.914	6.550
Aberdeenshire	468.956	37.526	25.118	-1.684	529.916	97.929	17.297	78.947	335.743	431.987	0.000	431.987	7.116
Angus	223.989	17.635	14.200	-0.816	255.008	40.436	9.193	25.764	179.615	214.572	0.000	214.572	2.792
Argyll & Bute	214.033	15.925	11.935	16.484	258.377	36.285	9.613	28.492	183.987	222.092	0.000	222.092	2.846
Clackmannanshire	104.509	7.828	6.157	-0.367	118.127	18.114	3.821	11.872	84.320	100.013	0.000	100.013	1.334
Dumfries & Galloway	324.372	25.247	21.909	-1.193	370.335	55.495	14.112	44.549	256.179	314.840	0.000	314.840	3.748
Dundee City	319.127	23.776	21.695	-1.179	363.419	45.382	17.021	53.951	247.065	318.037	0.000	318.037	3.486
East Ayrshire	244.934	18.692	14.068	-0.893	276.801	39.561	9.870	28.546	198.824	237.240	0.000	237.240	2.984
East Dunbartonshire	208.322	15.732	10.870	-0.707	234.217	43.318	6.730	22.885	161.284	190.899	0.000	190.899	3.232
East Lothian	189.286	14.596	13.540	-0.678	216.744	39.320	7.265	23.134	147.025	177.424	0.000	177.424	2.804
East Renfrewshire	188.329	14.542	15.410	-0.671	217.610	36.567	5.079	13.924	162.040	181.043	0.000	181.043	2.710
Edinburgh, City of	860.918	64.758	64.096	-2.942	986.830	191.328	48.040	334.630	412.832	795.502	23.146	818.648	13.992
Eilean Siar	80.634	6.517	16.283	15.068	118.502	9.266	3.415	6.475	99.346	109.236	0.000	109.236	0.586
Falkirk	303.207	23.435	23.650	-1.101	349.191	53.558	12.516	68.291	214.826	295.633	0.000	295.633	3.666
Fife	711.493	55.687	40.848	-2.615	805.413	128.129	30.081	145.816	501.387	677.284	0.000	677.284	9.274
Glasgow City	1,353.205	99.833	133.865	-5.062	1,581.841	200.896	85.676	333.668	961.601	1,380.945	0.000	1,380.945	15.388
Highland	499.612	39.410	42.136	-1.886	579.272	88.369	21.845	114.154	354.904	490.903	0.000	490.903	6.588
Inverclyde	178.616	13.053	13.978	0.340	205.987	26.103	8.011	20.869	151.004	179.884	0.000	179.884	2.030
Midlothian	165.120	12.762	11.514	-0.594	188.802	29.645	6.985	26.665	125.507	159.157	0.000	159.157	2.268
Moray	173.545	13.783	11.149	-0.650	197.827	30.886	7.802	30.668	128.471	166.941	0.000	166.941	2.268
North Ayrshire	290.498	21.790	18.069	-1.053	329.304	47.074	11.668	36.943	233.619	282.230	0.000	282.230	3.506
North Lanarkshire	678.564	51.465	35.020	-2.492	762.557	107.402	27.580	109.179	518.396	655.155	0.000	655.155	7.570
Orkney Islands	66.016	5.394	7.755	-0.199	78.966	7.319	1.428	8.827	61.392	71.647	0.000	71.647	0.488
Perth & Kinross	285.579	22.197	15.953	-0.997	322.732	58.864	11.402	50.928	201.538	263.868	0.000	263.868	4.300
Renfrewshire	352.934	26.446	11.489	3.685	394.554	62.384	15.964	97.709	218.497	332.170	0.000	332.170	4.658
Scottish Borders	233.230	18.423	17.301	-0.866	268.088	43.693	10.226	28.503	185.666	224.395	0.000	224.395	3.058
Shetland Islands	80.475	6.775	12.255	-0.379	99.126	7.638	1.726	16.177	73.585	91.488	0.000	91.488	0.496
South Ayrshire	227.082	17.396	12.286	-0.798	255.966	43.998	8.852	39.642	163.474	211.968	0.000	211.968	3.286
South Lanarkshire	622.398	47.923	36.106	-2.260	704.167	110.593	24.010	273.224	296.340	593.574	0.000	593.574	7.740
Stirling	184.477	14.130	14.019	-0.662	211.964	34.239	7.998	29.948	139.779	177.725	0.000	177.725	2.682
West Dunbartonshire	210.427	15.130	12.513	-0.221	237.849	31.578	10.648	72.189	123.434	206.271	0.000	206.271	2.380
West Lothian	339.767	26.478	16.319	-1.244	381.320	57.764	15.036	81.347	227.173	323.556	0.000	323.556	4.174
Scotland	10,778.019	824.363	746.457	0.000	12,348.839	1,906.100	493.786	2,435.000	7,513.953	10,442.739	25.000	10,467.739	140.000

INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15

ANNEX D

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Updated Service Provision	2008-15 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	Illustration of Share of 2014-15 Package Holdback
£million													
Aberdeen City	398.729	29.573	24.350	-1.764	450.888	83.563	22.876	193.738	150.711	367.325	2.054	369.379	9.825
Aberdeenshire	473.439	36.892	24.459	-2.170	532.620	99.105	17.297	86.371	329.847	433.515	0.000	433.515	10.674
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	9.193	28.187	177.209	214.589	0.000	214.589	4.188
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	9.613	31.171	179.548	220.332	0.000	220.332	4.269
Clackmannanshire	105.570	7.712	5.984	-0.474	118.792	18.362	3.821	12.988	83.621	100.430	0.000	100.430	2.001
Dumfries & Galloway	325.739	24.733	21.375	-1.534	370.313	55.704	14.112	48.739	251.758	314.609	0.000	314.609	5.622
Dundee City	320.948	23.319	20.989	-1.517	363.739	45.515	17.021	59.025	242.178	318.224	0.000	318.224	5.229
East Ayrshire	246.120	18.309	13.637	-1.148	276.918	39.751	9.870	31.230	196.067	237.167	0.000	237.167	4.476
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	6.730	25.037	159.232	190.999	0.000	190.999	4.848
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	7.265	25.310	145.723	178.298	0.000	178.298	4.206
East Renfrewshire	189.357	14.232	15.064	-0.862	217.791	36.626	5.079	15.234	160.852	181.165	0.000	181.165	4.065
Edinburgh, City of	868.556	63.593	61.889	-3.780	990.258	193.589	48.040	366.101	382.528	796.669	22.946	819.615	20.988
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	3.415	7.084	97.673	108.172	0.000	108.172	0.879
Falkirk	305.787	23.044	23.159	-1.420	350.570	54.055	12.516	74.713	209.286	296.515	0.000	296.515	5.499
Fife	717.969	54.778	39.834	-3.376	809.205	129.240	30.081	159.529	490.355	679.965	0.000	679.965	13.911
Glasgow City	1,358.994	97.771	130.020	-6.497	1,580.288	202.435	85.676	365.048	927.129	1,377.853	0.000	1,377.853	23.082
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	21.845	124.890	344.352	491.087	0.000	491.087	9.882
Inverclyde	178.370	12.699	13.576	0.254	204.899	26.087	8.011	22.832	147.969	178.812	0.000	178.812	3.045
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	6.985	29.172	123.045	159.202	0.000	159.202	3.402
Moray	174.618	13.459	10.939	-0.833	198.183	31.054	7.802	33.552	125.775	167.129	0.000	167.129	3.402
North Ayrshire	291.488	21.315	17.510	-1.352	328.961	47.262	11.668	40.417	229.614	281.699	0.000	281.699	5.259
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	27.580	119.447	504.078	651.105	0.000	651.105	11.355
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	1.428	9.657	60.704	71.789	0.000	71.789	0.732
Perth & Kinross	288.685	21.855	15.486	-1.286	324.740	59.615	11.402	55.718	198.005	265.125	0.000	265.125	6.450
Renfrewshire	354.843	25.911	11.152	1.140	393.046	62.528	15.964	106.898	207.656	330.518	0.000	330.518	6.987
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	10.226	31.183	182.632	224.041	0.000	224.041	4.587
Shetland Islands	80.536	6.631	11.498	-0.415	98.250	7.701	1.726	17.699	71.124	90.549	0.000	90.549	0.744
South Ayrshire	228.566	17.055	11.954	-1.026	256.549	44.126	8.852	43.370	160.201	212.423	0.000	212.423	4.929
South Lanarkshire	628.327	47.170	34.792	-2.918	707.371	111.444	24.010	298.920	272.997	595.927	0.000	595.927	11.610
Stirling	185.392	13.827	13.659	-0.849	212.029	34.489	7.998	32.764	136.778	177.540	0.000	177.540	4.023
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	10.648	78.978	114.823	204.449	0.000	204.449	3.570
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	15.036	88.998	221.333	325.367	0.000	325.367	6.261
Scotland	10,849.204	808.757	705.228	0.000	12,363.189	1,920.600	493.786	2,664.000	7,284.803	10,442.589	25.000	10,467.589	210.000

The explanation of each of the columns within the tables at Annex B, C, and D 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; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £280 million for the council tax freeze over the period 2008-12 and the £70 million for the council tax freeze in 2012-13.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, and allocated pro-rata to each council's share of GAE plus SINA.

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 main 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 and the council tax freeze amounts were also 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 proportionately on the basis of council's 2011-12 mid-year income returns net of prior year adjustments.

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 6.

Column 10 – represents the total revenue funding available to each council in that year assuming that Councils accept the full package agreed with COSLA's Leadership.

Column 11 – is the 85% floor adjustment which has been calculated at the end of the process to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support. Further explanation of the 85% floor is at Annex I.

Column 12 – this revised total column shows the total at column 10 and includes the share of the 85% floor adjustment.

Column 13 - the final column shows the amount, for illustrative purposes, which the Scottish Government plans to holdback under the terms of the offer letter, set out on a council by council basis. This has been distributed using the same underlying methodology as was used in calculating the actual settlement.

Local Authority £million	2012-15 Annual Share of £70 million
Aberdeen City	3.275
Aberdeenshire	3.558
Angus	1.396
Argyll & Bute	1.423
Clackmannanshire	0.667
Dumfries & Galloway	1.874
Dundee City	1.743
East Ayrshire	1.492
East Dunbartonshire	1.616
East Lothian	1.402
East Renfrewshire	1.355
Edinburgh, City of	6.996
Eilean Siar	0.293
Falkirk	1.833
Fife	4.637
Glasgow City	7.694
Highland	3.294
Inverclyde	1.015
Midlothian	1.134
Moray	1.134
North Ayrshire	1.753
North Lanarkshire	3.785
Orkney	0.244
Perth & Kinross	2.150
Renfrewshire	2.329
Scottish Borders	1.529
Shetland	0.248
South Ayrshire	1.643
South Lanarkshire	3.870
Stirling	1.341
West Dunbartonshire	1.190
West Lothian	2.087
Scotland	70.000

	Police £m	Gaelic £m
Aberdeen City	22.772	0.104
Aberdeenshire	17.260	0.037
Angus	9.148	0.045
Argyll & Bute	9.230	0.383
Clackmannanshire	3.821	0.000
Dumfries & Galloway	14.112	0.000
Dundee City	17.021	0.000
East Ayrshire	9.718	0.152
East Dunbartonshire	6.656	0.074
East Lothian	7.265	0.000
East Renfrewshire	5.059	0.020
Edinburgh, City of	47.741	0.299
Eilean Siar	2.424	0.991
Falkirk	12.504	0.012
Fife	30.081	0.000
Glasgow City	85.158	0.518
Highland	20.894	0.951
Inverclyde	7.921	0.090
Midlothian	6.985	0.000
Moray	7.802	0.000
North Ayrshire	11.583	0.085
North Lanarkshire	27.291	0.289
Orkney Islands	1.428	0.000
Perth & Kinross	11.322	0.080
Renfrewshire	15.931	0.033
Scottish Borders	10.222	0.004
Shetland Islands	1.726	0.000
South Ayrshire	8.852	0.000
South Lanarkshire	23.852	0.158
Stirling	7.861	0.137
West Dunbartonshire	10.628	0.020
West Lothian	15.036	0.000
Scotland	489.304	4.482

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2012-13

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
Falkirk	251.607	1.30	-0.916	250.691	0.93
West Lothian	284.011	1.20	-1.034	282.977	0.83
East Renfrewshire	155.275	0.97	-0.566	154.709	0.61
Aberdeenshire	386.464	0.62	-1.408	385.056	0.25
Clackmannanshire	83.842	0.60	-0.305	83.537	0.24
Perth & Kinross	227.984	0.58	-0.830	227.154	0.21
Fife	598.101	0.53	-2.178	595.923	0.16
Aberdeen City	313.441	0.46	-1.142	312.299	0.09
South Lanarkshire	517.933	0.33	-1.886	516.047	-0.04
North Lanarkshire	574.925	0.32	-2.094	572.831	-0.05
Angus	187.344	0.22	-0.682	186.662	-0.15
Midlothian	136.158	0.21	-0.496	135.662	-0.15
East Dunbartonshire	163.177	0.21	-0.594	162.583	-0.16
Stirling	152.926	0.19	-0.557	152.369	-0.18
Highland	433.178	0.02	-1.578	431.600	-0.34
Dundee City	269.496	0.01	-0.982	268.514	-0.35
North Ayrshire	242.556	-0.11	-0.884	241.672	-0.47
South Ayrshire	183.232	-0.13	-0.667	182.565	-0.49
East Lothian	154.902	-0.25	-0.564	154.338	-0.61
Edinburgh, City of	677.744	-0.25	-2.468	675.276	-0.62
Moray	149.693	-0.27	-0.545	149.148	-0.63
Dumfries & Galloway	274.493	-0.27	-1.000	273.493	-0.63
East Ayrshire	204.852	-0.32	-0.746	204.106	-0.68
Scottish Borders	199.019	-0.32	-0.725	198.294	-0.68
Shetland	87.685	-0.71	-0.319	87.366	-1.07
Orkney	67.009	-0.97	-0.159	66.85	-1.20
Glasgow City	1163.148	-1.19	-0.072	1163.08	-1.20
West Dunbartonshire	169.726	-1.49	0.506	170.23	-1.20
Inverclyde	150.460	-1.57	0.561	151.02	-1.20
Argyll & Bute	184.956	-2.54	2.546	187.50	-1.20
Renfrewshire	279.051	-3.44	6.468	285.52	-1.20
Eilean Siar	86.096	-16.12	15.316	101.41	-1.20
Scotland	9010.484	-0.38	0.000	9010.484	-0.38

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2013-14

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
Clackmannanshire	83.831	0.37	-0.367	83.464	-0.07
West Lothian	283.866	0.31	-1.243	282.623	-0.13
East Lothian	154.741	0.28	-0.678	154.063	-0.16
Perth & Kinross	227.546	0.25	-0.997	226.549	-0.19
Falkirk	251.242	0.24	-1.101	250.141	-0.20
Fife	596.917	0.16	-2.615	594.302	-0.27
Dundee City	269.074	0.14	-1.179	267.895	-0.30
Aberdeen City	312.191	-0.02	-1.368	310.823	-0.46
Midlothian	135.626	-0.03	-0.594	135.032	-0.47
South Lanarkshire	515.921	-0.06	-2.260	513.661	-0.49
East Ayrshire	203.872	-0.10	-0.893	202.979	-0.54
Aberdeenshire	384.495	-0.17	-1.684	382.811	-0.60
Angus	186.271	-0.20	-0.816	185.455	-0.64
Highland	430.600	-0.23	-1.886	428.714	-0.67
South Ayrshire	182.058	-0.26	-0.798	181.260	-0.70
Scottish Borders	197.785	-0.26	-0.866	196.919	-0.70
Dumfries & Galloway	272.385	-0.40	-1.193	271.192	-0.84
North Ayrshire	240.453	-0.49	-1.053	239.400	-0.93
Edinburgh, City of	671.696	-0.54	-2.942	668.754	-0.98
Moray	148.356	-0.54	-0.650	147.706	-0.98
Glasgow City	1155.525	-0.65	-5.062	1,150.463	-1.08
North Lanarkshire	568.956	-0.67	-2.492	566.464	-1.10
East Dunbartonshire	161.313	-0.75	-0.707	160.606	-1.19
Stirling	151.134	-0.79	-0.662	150.472	-1.23
Shetland	86.594	-0.89	-0.379	86.215	-1.32
East Renfrewshire	153.233	-0.93	-0.671	152.562	-1.37
Orkney	66.114	-1.10	-0.199	65.915	-1.40
West Dunbartonshire	168.070	-1.27	-0.221	167.849	-1.40
Inverclyde	148.567	-1.63	0.340	148.907	-1.40
Renfrewshire	277.837	-2.69	3.685	281.522	-1.40
Eilean Siar	84.924	-16.26	15.068	99.992	-1.40
Argyll & Bute	168.393	-10.19	16.484	184.877	-1.40
Scotland	8939.586	-0.79	0.000	8,939.586	-0.79

CALCULATION OF THE FLOOR OF FLOOR ADJUSTMENT 2014-15

Local Authority	Grant Without Floor	Change Without Floor	Change as a result of the Floor	Grant with Floor	Year-on year change
	£m	%	£m	£m	%
West Lothian	283.877	0.44	-1.609	282.268	-0.13
East Lothian	154.425	0.23	-0.875	153.550	-0.33
Clackmannanshire	83.658	0.23	-0.474	83.184	-0.34
South Lanarkshire	514.854	0.23	-2.918	511.936	-0.34
Fife	595.646	0.23	-3.376	592.270	-0.34
Perth & Kinross	226.878	0.15	-1.286	225.592	-0.42
Falkirk	250.492	0.14	-1.420	249.072	-0.43
Aberdeen City	311.249	0.14	-1.764	309.485	-0.43
Aberdeenshire	382.861	0.01	-2.170	380.691	-0.55
Dundee City	267.714	-0.07	-1.517	266.197	-0.63
South Ayrshire	181.106	-0.09	-1.027	180.079	-0.65
Highland	427.911	-0.19	-2.425	425.486	-0.75
Angus	185.099	-0.19	-1.049	184.050	-0.76
Dumfries & Galloway	270.642	-0.20	-1.534	269.108	-0.77
East Ayrshire	202.524	-0.22	-1.148	201.376	-0.79
Midlothian	134.705	-0.24	-0.764	133.941	-0.81
Edinburgh, City of	666.841	-0.29	-3.780	663.061	-0.85
East Renfrewshire	152.119	-0.29	-0.862	151.257	-0.86
Glasgow City	1146.225	-0.37	-6.497	1,139.728	-0.93
East Dunbartonshire	160.013	-0.37	-0.907	159.106	-0.93
North Ayrshire	238.495	-0.38	-1.352	237.143	-0.94
Scottish Borders	196.105	-0.41	-1.112	194.993	-0.98
Stirling	149.781	-0.46	-0.849	148.932	-1.02
Moray	146.889	-0.55	-0.833	146.056	-1.12
Orkney	65.483	-0.65	-0.371	65.112	-1.22
West Dunbartonshire	166.475	-0.82	-0.944	165.531	-1.38
Shetland	85.423	-0.92	-0.415	85.008	-1.40
Inverclyde	146.568	-1.57	0.254	146.822	-1.40
Renfrewshire	276.440	-1.81	1.140	277.580	-1.40
North Lanarkshire	547.243	-3.39	11.290	558.533	-1.40
Argyll & Bute	166.539	-9.92	15.750	182.289	-1.40
Eilean Siar	83.750	-16.24	14.842	98.592	-1.40
Scotland	8868.030	-0.80	0.000	8,868.030	-0.80

Details of the allocation of additional resources to meet the Scottish Government's commitment to introduce a new floor to ensure that no Local Authority receives less than 85% of the Scottish average in terms of revenue support are set out in the relevant tables at Annex B, C, and D.

For similar reasons to the introduction of the 85% minimum floor, the Scottish Government has applied a notional ceiling to the formula of 115% to exclude the outlying per capita allocations which would otherwise distort the calculation of the average per capita allocation. This has no impact to the actual funding to those councils with higher per capita levels, rather it is a notional adjustment for the purposes of the mechanism for calculating the Scottish average.

Under this mechanism the cost of implementing the 85% floor is £18/£19/£18 million across the 2012-15 settlement period. While this meets the 85% floor commitment, the per capita allocations to the local authorities in receipt of the additional support would still have been significantly below the next lowest council's per capita allocation. In recognition of this, Scottish Ministers have decided that the remaining budget provision set aside to implement the policy (£7/£6/£7 million) should be distributed equitably between the councils affected on the basis of their relevant population shares.

As with the original floor, the allocations for the 85% funding floor have been set for the three years of 2012-15 settlement period and will not be reopened to reflect any future changes in councils' allocations.

Local Authority	Renfrewshire Housing Business Transformation	Argyll and Bute Oban Airport	Customer First	Teachers Pay	Teachers Induction Scheme	Strategic Migration Partnership
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.000	0.000	0.000	0.493	1.070	0.000
Aberdeenshire	0.000	0.000	0.000	0.807	1.856	0.000
Angus	0.000	0.000	0.000	0.355	0.796	0.000
Argyll & Bute	0.000	0.800	0.000	0.268	0.356	0.000
Clackmannanshire	0.000	0.000	0.000	0.147	0.271	0.000
Dumfries & Galloway	0.000	0.000	0.000	0.472	0.894	0.000
Dundee City	0.000	0.000	0.000	0.443	1.036	0.000
East Ayrshire	0.000	0.000	0.000	0.358	0.872	0.000
East Dunbartonshire	0.000	0.000	0.000	0.363	1.587	0.000
East Lothian	0.000	0.000	0.000	0.287	1.404	0.000
East Renfrewshire	0.000	0.000	0.000	0.362	1.883	0.000
Edinburgh (City of)	0.000	0.000	0.000	0.976	2.090	0.000
Eilean Siar	0.000	0.000	0.000	0.109	0.230	0.000
Falkirk	0.000	0.000	0.000	0.461	1.582	0.000
Fife	0.000	0.000	0.000	1.073	2.320	0.000
Glasgow City	0.000	0.000	0.000	1.466	2.225	0.000
Highland	0.000	0.000	0.000	0.754	1.491	0.000
Inverclyde	0.000	0.000	0.000	0.235	0.506	0.000
Midlothian	0.000	0.000	0.000	0.250	0.558	0.000
Moray	0.000	0.000	0.000	0.271	0.463	0.000
North Ayrshire	0.000	0.000	0.000	0.408	0.905	0.000
North Lanarkshire	0.000	0.000	0.700	1.082	2.463	0.020
Orkney Islands	0.000	0.000	0.000	0.079	0.226	0.000
Perth & Kinross	0.000	0.000	0.000	0.408	1.165	0.000
Renfrewshire	2.000	0.000	0.000	0.475	1.387	0.000
Scottish Borders	0.000	0.000	0.000	0.339	0.704	0.000
Shetland Islands	0.000	0.000	0.000	0.118	0.170	0.000
South Ayrshire	0.000	0.000	0.000	0.345	1.010	0.000
South Lanarkshire	0.000	0.000	0.000	0.943	2.340	0.000
Stirling	0.000	0.000	0.000	0.288	1.047	0.000
West Dunbartonshire	0.000	0.000	0.000	0.281	0.834	0.000
West Lothian	0.000	0.000	0.000	0.594	1.766	0.000
Scotland	2.000	0.800	0.700	15.310	37.509	0.020

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	15.528	0.252	15.780
Aberdeenshire	18.376	0.286	18.662
Angus	8.751	0.129	8.880
Argyll & Bute	9.552	0.104	9.656
Clackmannanshire	3.932	0.059	3.991
Dumfries & Galloway	13.067	0.172	13.239
Dundee City	12.751	0.168	12.919
East Ayrshire	6.867	0.140	7.007
East Dunbartonshire	6.302	0.122	6.424
East Lothian	7.123	0.113	7.236
East Renfrewshire	4.844	0.104	4.948
Edinburgh, City of	39.405	24.659	64.064
Eilean Siar	7.014	0.030	7.044
Falkirk	9.075	0.178	9.253
Fife	22.249	0.424	22.673
Glasgow City	50.439	61.660	112.099
Highland	22.333	0.258	22.591
Inverclyde	6.071	0.093	6.164
Midlothian	6.980	0.094	7.074
Moray	21.212	0.102	21.314
North Ayrshire	9.214	0.157	9.371
North Lanarkshire	20.701	0.379	21.080
Orkney Islands	4.672	0.023	4.695
Perth & Kinross	10.930	0.172	11.102
Renfrewshire	12.013	0.198	12.211
Scottish Borders	9.484	0.131	9.615
Shetland Islands	4.795	0.026	4.821
South Ayrshire	7.668	0.130	7.798
South Lanarkshire	19.182	0.362	19.544
Stirling	6.843	0.104	6.947
West Dunbartonshire	6.781	0.105	6.886
West Lothian	10.985	0.200	11.185
Undistributed – Councils*	15.464	8.146	23.610
Fire Boards	0.000	16.425	16.425
Strathclyde Partnership for Transport	0.000	16.692	16.692

*Undistributed specific capital grant is Vacant & Derelict Land Fund, £8.146m.

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	14.359	0.232	14.591
Aberdeenshire	16.978	0.262	17.240
Angus	8.029	0.118	8.147
Argyll & Bute	8.812	0.095	8.907
Clackmannanshire	3.689	0.054	3.743
Dumfries & Galloway	12.049	0.158	12.207
Dundee City	12.016	0.154	12.170
East Ayrshire	6.393	0.128	6.521
East Dunbartonshire	5.891	0.112	6.003
East Lothian	6.615	0.104	6.719
East Renfrewshire	4.549	0.096	4.645
Edinburgh, City of	36.827	0.519	37.346
Eilean Siar	6.381	0.028	6.409
Falkirk	8.434	0.164	8.598
Fife	20.591	0.390	20.981
Glasgow City	46.757	1.484	48.241
Highland	20.644	0.237	20.881
Inverclyde	5.307	0.085	5.392
Midlothian	5.831	0.087	5.918
Moray	19.882	0.094	19.976
North Ayrshire	8.552	0.144	8.696
North Lanarkshire	19.144	0.348	19.492
Orkney Islands	4.348	0.021	4.369
Perth & Kinross	10.109	0.158	10.267
Renfrewshire	11.228	0.182	11.410
Scottish Borders	8.774	0.121	8.895
Shetland Islands	4.457	0.024	4.481
South Ayrshire	7.136	0.119	7.255
South Lanarkshire	17.698	0.333	18.031
Stirling	6.354	0.096	6.450
West Dunbartonshire	6.374	0.097	6.471
West Lothian	10.223	0.184	10.407
Undistributed - Councils	15.464	80.548	96.012
Fire Boards	0.000	15.092	15.092
Strathclyde Partnership for Transport	0.000	15.337	15.337

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £7.484m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £73.064m.

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	21.888	0.341	22.229
Aberdeenshire	26.524	0.385	26.909
Angus	11.931	0.173	12.104
Argyll & Bute	13.138	0.140	13.278
Clackmannanshire	5.261	0.079	5.340
Dumfries & Galloway	18.603	0.232	18.835
Dundee City	17.401	0.226	17.627
East Ayrshire	9.741	0.189	9.930
East Dunbartonshire	8.717	0.164	8.881
East Lothian	9.858	0.153	10.011
East Renfrewshire	6.721	0.140	6.861
Edinburgh, City of	47.952	0.762	48.714
Eilean Siar	8.293	0.041	8.334
Falkirk	12.847	0.240	13.087
Fife	32.074	0.573	32.647
Glasgow City	66.273	2.171	68.444
Highland	30.037	0.348	30.385
Inverclyde	7.771	0.125	7.896
Midlothian	8.663	0.127	8.790
Moray	10.127	0.138	10.265
North Ayrshire	12.963	0.212	13.175
North Lanarkshire	29.827	0.512	30.339
Orkney Islands	6.162	0.032	6.194
Perth & Kinross	15.468	0.232	15.700
Renfrewshire	15.715	0.267	15.982
Scottish Borders	13.431	0.177	13.608
Shetland Islands	6.382	0.035	6.417
South Ayrshire	10.711	0.175	10.886
South Lanarkshire	27.843	0.489	28.332
Stirling	9.458	0.141	9.599
West Dunbartonshire	8.671	0.142	8.813
West Lothian	14.839	0.270	15.109
Undistributed - Councils	42.000	118.291	160.291
Fire Boards	0.000	22.164	22.164
Strathclyde Partnership for Transport	0.000	22.524	22.524

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £10.991m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £107.300m.

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2015-16 (REPROFILING OF SR11) ANNEX N

£ million	General Capital Grant	Specific Capital Grants	Total Capital Grants
Authority			
Aberdeen City	3.111	0.045	3.156
Aberdeenshire	3.979	0.051	4.030
Angus	1.637	0.023	1.660
Argyll & Bute	1.887	0.018	1.905
Clackmannanshire	0.649	0.010	0.659
Dumfries & Galloway	2.756	0.031	2.787
Dundee City	2.339	0.030	2.369
East Ayrshire	1.380	0.025	1.405
East Dunbartonshire	1.216	0.022	1.238
East Lothian	1.348	0.020	1.368
East Renfrewshire	0.897	0.018	0.915
Edinburgh, City of	7.024	0.100	7.124
Eilean Siar	1.090	0.005	1.095
Falkirk	1.793	0.032	1.825
Fife	4.714	0.075	4.789
Glasgow City	9.433	0.122	9.555
Highland	4.531	0.046	4.577
Inverclyde	1.007	0.016	1.023
Midlothian	1.151	0.017	1.168
Moray	1.410	0.018	1.428
North Ayrshire	1.819	0.028	1.847
North Lanarkshire	4.226	0.067	4.293
Orkney Islands	0.773	0.004	0.777
Perth & Kinross	2.254	0.031	2.285
Renfrewshire	2.188	0.035	2.223
Scottish Borders	1.957	0.023	1.980
Shetland Islands	0.799	0.005	0.804
South Ayrshire	1.497	0.023	1.520
South Lanarkshire	4.063	0.064	4.127
Stirling	1.310	0.019	1.329
West Dunbartonshire	1.123	0.019	1.142
West Lothian	2.108	0.036	2.144
Undistributed - Councils	0.000	15.571	15.571
Fire Boards	0.000	2.917	2.917
Strathclyde Partnership for Transport	0.000	2.965	2.965

*Undistributed specific capital grants are Vacant & Derelict Land Fund, £1.447m and the Affordable Housing Investment Programme (Transfer of Management of Development Funding) £14.124m.

ESTIMATES OF RING-FENCED GRANT CAPITAL FUNDING FOR 2012-13.

ANNEX O

£ million	Justice	Finance & Sustainable Growth		Health & Wellbeing			Total Specific Capital Grants
	Fire Capital	Cycling, Walking & Safer Streets	Strathclyde Partnership for Transport	Vacant & Derelict Land Fund	AHIP(TMDF)*	Glasgow Stock Transfer	
Aberdeen City	0.000	0.252	0.000	0.000	0.000	0.000	0.252
Aberdeenshire	0.000	0.286	0.000	0.000	0.000	0.000	0.286
Angus	0.000	0.129	0.000	0.000	0.000	0.000	0.129
Argyll & Bute	0.000	0.104	0.000	0.000	0.000	0.000	0.104
Clackmannanshire	0.000	0.059	0.000	0.000	0.000	0.000	0.059
Dumfries & Galloway	0.000	0.172	0.000	0.000	0.000	0.000	0.172
Dundee City	0.000	0.168	0.000	0.000	0.000	0.000	0.168
East Ayrshire	0.000	0.140	0.000	0.000	0.000	0.000	0.140
East Dunbartonshire	0.000	0.122	0.000	0.000	0.000	0.000	0.122
East Lothian	0.000	0.113	0.000	0.000	0.000	0.000	0.113
East Renfrewshire	0.000	0.104	0.000	0.000	0.000	0.000	0.104
Edinburgh, City of	0.000	0.565	0.000	0.000	24.094	0.000	24.659
Eilean Siar	0.000	0.030	0.000	0.000	0.000	0.000	0.030
Falkirk	0.000	0.178	0.000	0.000	0.000	0.000	0.178
Fife	0.000	0.424	0.000	0.000	0.000	0.000	0.424
Glasgow City	0.000	0.689	0.000	0.000	55.424	5.547	61.660
Highland	0.000	0.258	0.000	0.000	0.000	0.000	0.258
Inverclyde	0.000	0.093	0.000	0.000	0.000	0.000	0.093
Midlothian	0.000	0.094	0.000	0.000	0.000	0.000	0.094
Moray	0.000	0.102	0.000	0.000	0.000	0.000	0.102
North Ayrshire	0.000	0.157	0.000	0.000	0.000	0.000	0.157
North Lanarkshire	0.000	0.379	0.000	0.000	0.000	0.000	0.379
Orkney Islands	0.000	0.023	0.000	0.000	0.000	0.000	0.023
Perth & Kinross	0.000	0.172	0.000	0.000	0.000	0.000	0.172
Renfrewshire	0.000	0.198	0.000	0.000	0.000	0.000	0.198
Scottish Borders	0.000	0.131	0.000	0.000	0.000	0.000	0.131
Shetland Islands	0.000	0.026	0.000	0.000	0.000	0.000	0.026
South Ayrshire	0.000	0.130	0.000	0.000	0.000	0.000	0.130
South Lanarkshire	0.000	0.362	0.000	0.000	0.000	0.000	0.362
Stirling	0.000	0.104	0.000	0.000	0.000	0.000	0.104
West Dunbartonshire	0.000	0.105	0.000	0.000	0.000	0.000	0.105
West Lothian	0.000	0.200	0.000	0.000	0.000	0.000	0.200
Undistributed - Councils	0.000	0.000	0.000	8.146	0.000	0.000	8.146
Fire Boards	16.425	0.000	0.000	0.000	0.000	0.000	16.425
Strathclyde Partnership for Transport	0.000	0.000	16.692	0.000	0.000	0.000	16.692

* Affordable Housing Investment Programme (Transfer of Management of Development Funding)

£ million				
Programme / Authority	2011-12	2012-13	2013-14	2014-15
Schools Programme				
Eilean Siar	19.086	3.968	0.000	0.000
Orkney	22.875	14.058	1.236	0.000
Scotland's Schools for the Future				
East Ayrshire	2.445	0.801	0.000	0.000
East Lothian	2.215	2.633	0.000	0.000
East Renfrewshire	5.500	10.918	0.508	0.000
Eilean Siar	2.235	0.000	0.000	0.000
Falkirk	1.973	0.000	0.000	0.000
Midlothian	5.275	14.577	0.621	0.000
West Lothian	0.357	0.000	0.000	0.000
Not yet allocated	0.000	34.671	58.871	50.500

	2010-11 Notified - Amount (£)	Percentage of 2010-11 Notified Amount (%)	Provisional BRIS target for 2012-13 (£m)
Aberdeen City	155,672,267	7.3%	164.1
Aberdeenshire	66,764,005	3.1%	70.4
Angus	22,711,036	1.1%	23.9
Argyll & Bute	25,620,462	1.2%	27.0
Clackmannanshire	10,268,781	0.5%	10.8
Dumfries & Galloway	37,959,028	1.8%	40.0
Dundee City	58,824,636	2.8%	62.0
East Ayrshire	25,425,906	1.2%	26.8
East Dunbartonshire	20,137,404	0.9%	21.2
East Lothian	19,676,640	0.9%	20.7
East Renfrewshire	11,424,888	0.5%	12.0
Edinburgh, City of	288,505,917	13.5%	304.1
Eilean Siar	5,706,871	0.3%	6.0
Falkirk	60,476,161	2.8%	63.7
Fife	134,426,320	6.3%	141.7
Glasgow City	297,398,786	13.9%	313.5
Highland	93,299,941	4.4%	98.3
Inverclyde	17,413,478	0.8%	18.4
Midlothian	22,525,957	1.1%	23.7
Moray	25,928,690	1.2%	27.3
North Ayrshire	30,918,179	1.4%	32.6
North Lanarkshire	94,425,223	4.4%	99.5
Orkney Islands	7,642,987	0.4%	8.1
Perth & Kinross	44,341,844	2.1%	46.7
Renfrewshire	82,866,037	3.9%	87.4
Scottish Borders	22,012,444	1.0%	23.2
Shetland Islands	14,201,352	0.7%	15.0
South Ayrshire	34,234,649	1.6%	36.1
South Lanarkshire	235,013,375	11.0%	247.7
Stirling	35,984,375	1.7%	37.9
West Dunbartonshire	64,773,518	3.0%	68.3
West Lothian	69,806,448	3.3%	73.6
Scotland	2,136,387,605	100.0%	2,252

Notes - In setting these provisional targets the Scottish Government has taken into account the following information.

1. The aim of the scheme is two fold; to incentivise councils to maximise their existing business rate income; and to grow their tax base, allowing them to retain a proportion of business rates income over and above the target level of what they would otherwise be expected to raise.
2. Following discussion and consultation it was agreed that each local authority that exceeds its individual non domestic rate income target will retain a half share of the additional rates income generated. Those local authorities that do not reach their target will continue to be compensated by the Scottish Government (as they are now) up to the level of their non domestic rates distributable amount through increased general revenue grant.
3. As a reminder it was agreed at the outset that the aim of the scheme was to keep the process simple to administer as well as making it transparent and easy to understand. This was to be fulfilled by having an all-Scotland target and allocated to individual local authorities based on estimates of their ability to raise business rates income from the tax base in their area.

4. In setting the all-Scotland target I can confirm that the Scottish Government has estimated that the total projected NDRI is likely to be £2,252 million and that it has used exactly the same process in reaching this estimate as in previous years taking into account various factors including the revised poundage rate, rateable values, buoyancy, bad debts, appeals, changes in reliefs and policy changes. The figure differs from the Distributable Amount (DA) of £2,263 million as the DA figure includes prior year adjustments of £11 million which are not relevant for the anticipated income in 2012-13.

5. The provisional draft targets listed in the above table were calculated by applying each local authority's share of the 2010-11 Notified Amount to the draft NDRI projected figure for 2012-13 (£2,252m). Having considered various options to find the most equitable allocation it is clear that looking at figures over a revaluation period creates too many discrepancies to provide robust targets. The use of the mid-year 2011-12 figures along with the 2010-11 Notified Amounts was also considered but again mid year estimates proved to be statistically unreliable.

6. It is our current intention to update the provisional targets on receipt of the 2010-11 Audited figures in February 2012 to ensure the most accurate figures available have been used.

7. It was agreed as part of the scheme that in the event of a material change in the predicted non domestic rate income for one or more local authorities after the annual target has been set then this will be dealt with under the "significant events" procedures. Such an event could occur under a number of different circumstances but it is envisaged that the Scottish Government will initially identify possible "significant events" from fluctuations in the normal returns submitted by local authorities or by individual local authorities themselves. If, after checking with the local authorities concerned, there had been a significant change in estimated income this would then be considered jointly by the Scottish Government, COSLA and the local authority concerned and an agreed amended target will be set as appropriate.