

Local Government Finance Circular No. 1/2016

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: A13516074
25 February 2016

Dear Chief Executive/ Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2016 - SETTLEMENT FOR 2016-17 AND REDETERMINATIONS FOR 2015-16**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2015-17**
- 3. NON DOMESTIC RATES FOR 2016-17**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2016. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2016-17. The Order also confirms the changes made to amounts payable to each authority for 2015-16 since the 2015 Orders.

2. This Circular provides a summary of the 2016-17 figures (and the revised Revenue allocations for 2015-16) contained in the 2016 Order, which have been revised from those contained in Local Government Finance Circular No. 7/2015 (Version 4).

3. As in previous years the final column in the table at Annex C provides the shares of the Council Tax freeze, but unlike previous years these amounts have not been held back and are included in the overall revenue allocations.

4. The Deputy First Minister and Cabinet Secretary for Finance, Constitution and Economy wrote to all 32 local authorities on 27 January confirming final details of the settlement and inviting local authorities to agree the terms of the settlement.

5. All 32 local authorities have now provisionally signed up, subject to final confirmation when each authority has set its budget, to those terms which will deliver a financial settlement that means the shared priorities which will improve outcomes for local people through health and social care integration and improving educational attainment can be achieved.

6. The accepted funding package for 2016-17 provides:

- An additional £250 million transfer from the NHS to health and social care partnerships to ensure improved outcomes in social care including the facilitation of the Living Wage for every social care worker in Scotland;
- Funding of £88 million to maintain the teacher:pupil ratio at 2015 levels nationally and secure places for all probationers who require one under the teacher induction scheme; and
- £70 million to continue the council tax freeze for a ninth consecutive year.

7. The various parts and Annexes to this Circular, listed below, provide more detail behind the calculations.

Part A: Local Government Finance Settlement – Revenue: 2016-17 and changes in 2015-16.

Part B: Local Government Finance Settlement – Capital: 2015-17.

Part C: Non-Domestic Rates for 2016-17.

Annex A: All Scotland Aggregated Funding Totals 2015-17;

Annex B: Individual Revenue Allocations for 2015-16;

Annex C: Individual Revenue Allocations for 2016-17;

Annex D: Explanatory Notes on the 2016-17 Revenue Distribution;

Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2016-17;

Annex F: Reconciliation of Revenue Allocations for 2015-16;

Annex G: Reconciliation of changes to Revenue Allocations for 2016-17;

Annex H: Total Capital Funding per local authority for 2015-16;

Annex I: Capital Funding per local authority for 2016-17; and

Annex J: Total Local Government Funding Allocations for 2016-17.

Part A: Local Government Finance Settlement - Revenue: 2016-17 and changes in 2015-16

8. This Finance Circular sets out the distribution of revenue funding allocations for 2015-16 and 2016-17. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2015-17 and the changes since Finance Circular 7/2015 (version 4).

9. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Funding, Non-Domestic Rate Income, and Ring-Fenced Revenue Grants) for each council for 2015-16 and 2016-17 respectively. The basis behind the grant distribution methodology as explained in Finance Circular 6/2007 has been retained as agreed with COSLA, and additional funding provided as part of Spending Review 2011 to deliver the Scottish Government's 85% floor is included at the end of this process. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations for 2016-17.

10. **Annex E** gives a breakdown of the individual council shares of the Gaelic Ring-Fenced grant for 2016-17.

11. The changes to the GRG figures since Local Government Finance Circular 7/2015 are set out in **Annexes F and G**.

Part B: Local Government Finance Settlement – Capital Grants 2015-17

12. There is a change to the 2016-17 distribution of the general capital grant allocation. This reflects the distribution of the 20% of the funding for flood protection to all local authorities. Although not part of the local government finance settlement 2016-17, the £30 million for the Children and Young People Act has also been distributed and included under the heading of other funding. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2016-17

13. **Annex H** sets out the capital grants for 2015-16 which remain as set out in Finance Circular 7/2015.

14. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2016-17. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA. This includes capital grant paid to a local authority in addition to the capital Settlement agreed, but excludes any capital support for schools.

15. **Annex J** summarises the Local Government Finance Settlement for 2016-17.

Part C: Non-Domestic Rates for 2016-17

16. The Distributable Amount of Non-Domestic Rate Income for 2016-17 is confirmed as £2,768.5 million.

17. The following eight pieces of non-domestic rates legislation were laid on 24 February 2016 and apply from 1 April 2016.

17.1. **The Non-Domestic Rate (Scotland) Order 2016.** This Order sets the non-domestic rate poundage of 48.4 pence in Scotland for 2016-17.

17.2. **The Non-Domestic Rates (Levying) (Scotland) Regulations 2016.** These regulations make provision for a poundage supplement (referred to as the Large Business Supplement) in 2016-17 of 2.6 pence on properties with a rateable value in excess of £35,000; and for reductions in non-domestic rates as a result of the Small Business Bonus Scheme (SBBS) for 2016-17.

17.3. **The Non-Domestic Rates (Steel Sites) (Scotland) Regulations 2016.** These regulations provide for rates relief for 2016-17 for steel production at two locations (Dalzell and Clydebridge) in Lanarkshire.

17.4. **The Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2016.** These regulations provide for extending from 1 April 2016 up to 31 March 2020 rates relief in respect of Enterprise Areas; and for rates relief for that period for a new Enterprise Area at Biocity in North Lanarkshire.

17.5. **The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2016.** These regulations provide for restricting rates relief in respect of renewable generation in 2016-17 to certain community projects and to property entered in the valuation roll from 1 April 2016.

17.6. **The Non-Domestic Rates (Telecommunications and Canals) (Scotland) Amendment Order 2016.** This Order provides for any masts or towers eligible for relief under The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016 to be given a separate entry in the valuation roll.

17.7. **The Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016.** These regulations provide for rates relief from 1 April 2016 to 31 March 2021 for new mobile telecommunication masts or towers located in three pilot areas (two in Arran and one in Cairngorm).

17.8. **The Non-Domestic Rating (Unoccupied Property) (Scotland) Amendments Regulations 2016.** These regulations amend the non-domestic rate levied on certain unoccupied property from 1 April 2016: unoccupied industrial property is liable for no rates for an initial six months and thereafter for 90% of the rates liability that would have arisen were the property occupied; unoccupied non-industrial property is for an initial three months liable for 50% of the rates liability that would have arisen were the property occupied, and thereafter liable for 90% of that liability. The regulations also continue the Fresh Start and New Start Schemes for 2016-17, respectively supporting occupation of certain long-term empty properties and assisting developers of new properties that are empty when entered on the valuation roll.

18. Copies of the above legislation are published online at www.legislation.gov.uk.

19. As set out above, for 2016-17 the Non Domestic Rate poundage is set at 48.4p and the Large Business Supplement at 2.6p for property with a rateable value over £35,000.

20. A further Local Government Finance Circular providing updates on the Business Rates Incentivisation Scheme will be issued as soon as all the relevant information is available.

Enquiries relating to this Circular

21. 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 these should, in the first instance, be addressed through COSLA or the SLGP. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Vicki Bibby
0131 474 9232
vicki@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Finance Settlement (Revenue)
Bill Stitt 0131 244 7044
bill.stitt@gov.scot

Local Government Finance Settlement (Capital)
Louise Hester 0131 244 7950
louise.hester@gov.scot

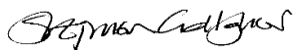
Victoria Quay, Edinburgh EH6 6QQ
www.scotland.gov.uk



Non-Domestic Rates
Dougie McLaren 0131 244 7588
douglas.mclaren@gov.scot

22. This Circular is made available through the Local Government section of the Scottish Government website at:
<http://www.gov.scot/Topics/Government/local-government/17999/11203>

Yours faithfully



STEPHEN GALLAGHER
Deputy Director, Local Government & Analytical Services Division

	2015-16 £ million	2016-17 £ million
Revenue Funding		
General Resource Grant	7,159.952	6,833.981
Non Domestic Rate Income	2,788.500	2,768.500
Specific Revenue Grants	90.932	90.950
Total Revenue	10,039.384	9,693.431
<i>less</i> Free School Meals	0.000	0.000
<i>less</i> Teachers' Induction Scheme	0.125	37.475
<i>less</i> Discretionary Housing Payments	8.972	8.965
<i>less</i> Community Charge Grant	0.001	0.000
<i>less</i> Criminal Justice Social Work	86.450	86.450
<i>less</i> Gaelic	0.000	0.096
Distributable Revenue Funding	9,943.836	9,560.445
Capital Funding		
General Capital Grant	711.200	480.627
Specific Capital Grants	123.200	110.225
Distributed to SPT	21.900	16.034
Total Capital	856.300	606.886
Total Funding	10,895.684	10,300.317

2015-16 RECONCILIATION FROM FINANCE CIRCULAR 7/2015	
General Resource Grant	7,150.087
Flooding	9.740
CYPA Adjustment	0.125
Finance Circular 1/2016	7,159.952

2016-17 RECONCILIATION FROM FINANCE CIRCULAR 7/2015	
Distributable Revenue Funding	9,480.492
Free School Meals	53.918
Discretionary Housing Payments	26.035
Finance Circular 1/2016	9,560.445

INDIVIDUAL REVENUE ALLOCATIONS FOR 2015-16

ANNEX B

	Expenditure					Funding												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
£million	Updated Service Provision	2008-16 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Additional Funding Circ 6/2014	Additional Funding Circ 9/2014	Additional Funding Circ 1/2015	Additional Funding Circ 2/2015	Additional Funding Circ 7/2015	Additional Funding Circ 1/2016	Revised Total
Aberdeen City	350.443	25.955	22.919	-0.540	398.777	86.635	0.104	217.237	94.801	312.142	11.251	1.365	3.861	9.370	0.774	1.570	0.505	340.838
Aberdeenshire	446.600	34.701	22.958	-2.538	501.722	100.136	0.037	95.217	306.332	401.586	0.000	1.111	4.773	7.253	0.072	3.607	2.006	420.408
Angus	209.498	16.159	13.220	-1.221	237.656	40.757	0.045	31.836	165.018	196.899	0.000	0.796	2.352	5.185	0.046	1.365	0.903	207.545
Argyll & Bute	192.676	13.773	11.082	15.556	233.087	36.579	0.383	28.783	167.342	196.508	0.000	0.501	1.477	5.485	0.066	0.657	0.002	204.697
Clackmannanshire	97.063	7.026	5.648	-0.537	109.200	18.110	0.000	16.390	74.700	91.090	0.000	0.623	1.332	3.522	0.372	0.679	0.001	97.619
Dumfries & Galloway	295.556	22.279	20.173	-1.728	336.280	55.860	0.000	52.549	227.871	280.420	0.000	1.147	3.074	8.497	0.104	1.462	1.704	296.409
Dundee City	279.636	20.295	19.586	0.132	319.649	45.961	0.000	62.479	211.209	273.688	0.000	1.722	5.386	12.664	3.489	1.303	0.003	298.256
East Ayrshire	227.683	16.972	12.910	-1.319	256.246	39.915	0.152	33.963	182.216	216.331	0.000	1.318	3.015	9.539	1.071	1.505	0.502	233.281
East Dunbartonshire	199.376	14.808	9.695	-1.075	222.804	43.980	0.074	26.042	152.708	178.824	0.000	0.470	2.239	4.552	0.250	2.301	0.002	188.637
East Lothian	178.618	13.529	12.479	-1.019	203.607	40.025	0.000	26.963	136.619	163.582	0.000	0.738	2.199	5.291	0.275	1.611	0.002	173.698
East Renfrewshire	183.137	14.015	14.565	-1.052	210.665	37.263	0.020	17.114	156.268	173.402	0.000	0.430	2.126	3.754	0.180	2.103	0.003	181.998
Edinburgh, City of	768.937	56.240	57.273	0.858	883.308	196.168	0.299	404.108	282.733	687.140	13.749	3.362	8.335	26.666	2.571	3.904	0.010	745.737
Eilean Siar	74.148	5.797	14.955	14.251	109.151	9.422	0.991	8.188	90.550	99.729	0.000	0.118	0.570	1.498	0.016	0.446	0.001	102.378
Falkirk	280.922	21.405	22.166	-1.624	322.869	53.927	0.012	64.449	204.481	268.942	0.000	1.464	3.650	8.259	0.927	2.242	0.004	285.488
Fife	651.723	50.150	36.889	-3.380	735.382	129.320	0.000	172.289	433.773	606.062	0.000	3.698	7.845	20.481	2.130	4.977	0.009	645.202
Glasgow City	1,162.691	83.896	122.193	-0.133	1,368.647	201.971	0.518	395.395	770.763	1,166.676	0.000	7.421	16.736	68.648	5.122	6.224	0.014	1,270.842
Highland	457.776	34.911	37.793	-2.732	527.748	89.843	0.951	131.721	305.233	437.905	0.000	1.635	4.541	12.099	0.198	3.257	0.006	459.641
Inverclyde	162.275	11.555	12.909	-0.938	185.800	26.156	0.090	24.443	135.111	159.644	0.000	0.840	2.114	6.693	0.633	1.017	0.002	170.943
Midlothian	155.504	11.777	10.942	-0.888	177.336	30.607	0.000	32.900	113.829	146.729	0.000	0.838	1.864	5.240	0.475	1.173	0.002	156.321
Moray	163.858	12.608	10.131	-0.973	185.624	31.532	0.000	38.036	116.056	154.092	0.000	0.580	1.933	3.745	0.031	0.955	0.003	161.339
North Ayrshire	270.609	19.961	16.601	-1.570	305.601	47.096	0.085	44.386	214.034	258.505	0.000	1.667	3.472	11.422	1.295	1.170	0.003	277.535
North Lanarkshire	630.170	47.274	13.803	5.475	696.723	108.244	0.289	126.575	461.615	588.479	0.000	3.806	9.141	24.409	2.066	3.055	0.008	630.963
Orkney Islands	64.910	5.137	7.121	-0.463	76.705	7.507	0.000	9.812	59.386	69.198	0.000	0.063	0.470	0.741	0.002	0.454	0.001	70.930
Perth & Kinross	266.222	20.067	14.593	-1.460	299.421	59.710	0.080	61.348	178.283	239.711	0.000	0.872	2.914	6.628	0.054	1.804	1.653	253.636
Renfrewshire	324.761	23.838	10.360	-1.764	357.195	63.024	0.033	106.403	187.735	294.171	0.000	1.599	4.309	13.186	-1.079	2.471	0.004	314.661
Scottish Borders	213.421	16.262	15.790	-1.254	244.219	44.045	0.004	34.849	165.321	200.174	0.000	0.695	2.291	5.539	0.065	0.874	2.392	212.030
Shetland Islands	75.721	6.325	10.749	0.272	93.067	7.798	0.000	17.454	67.815	85.269	0.000	0.083	0.553	0.638	0.012	0.481	0.001	87.037
South Ayrshire	210.664	15.774	11.360	-1.174	236.624	44.265	0.000	44.129	148.230	192.359	0.000	0.939	2.500	8.533	0.642	1.403	0.003	206.379
South Lanarkshire	578.015	43.978	32.797	-3.343	651.447	112.355	0.158	326.692	212.242	539.092	0.000	2.794	7.514	20.659	1.709	4.293	0.048	576.108
Stirling	170.960	12.755	12.998	-0.971	195.742	34.930	0.137	46.939	113.736	160.812	0.000	0.502	2.061	4.359	0.058	1.167	0.062	169.021
West Dunbartonshire	185.055	12.999	11.290	-1.019	208.325	31.680	0.020	86.902	89.723	176.645	0.000	1.202	2.486	9.393	1.176	1.203	0.002	192.107
West Lothian	313.723	24.134	14.999	-1.830	351.026	58.279	0.000	97.409	195.338	292.747	0.000	1.751	4.305	9.920	1.226	2.201	0.004	312.154
Scotland	9,842.351	736.355	662.947	0.000	11,241.653	1,933.100	4.482	2,883.000	6,421.071	9,308.553	25.000	46.150	121.438	343.868	26.028	62.934	9.865	9,943.836

INDIVIDUAL REVENUE ALLOCATIONS FOR 2016-17

ANNEX C

	Expenditure					Funding							
	1	2	3	4	5	6	7	8	9	10	11	12	13
£million	Updated Service Provision	2008-17 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Revised Total	2016-17 Council Tax Freeze
Aberdeen City	366.873	13.863	22.286	-1.054	401.968	86.336	0.127	215.586	99.919	315.632	14.036	329.668	3.287
Aberdeenshire	474.647	19.483	22.655	-5.205	511.580	101.498	0.030	98.451	311.601	410.082	0.000	410.082	3.589
Angus	219.807	8.810	12.958	-2.433	239.142	41.199	0.038	29.410	168.495	197.943	0.000	197.943	1.398
Argyll & Bute	198.366	7.570	10.803	16.461	233.200	36.667	0.370	30.446	165.717	196.533	0.000	196.533	1.432
Clackmannanshire	102.701	3.781	5.508	-0.210	111.780	18.172	0.000	16.269	77.339	93.608	0.000	93.608	0.659
Dumfries & Galloway	308.560	12.247	19.558	-2.233	338.132	56.169	0.000	47.992	233.971	281.963	0.000	281.963	1.863
Dundee City	304.468	10.855	19.022	-3.257	331.088	46.023	0.000	71.011	214.054	285.065	0.000	285.065	1.755
East Ayrshire	242.697	9.068	12.502	-1.352	262.915	40.087	0.146	30.239	192.443	222.828	0.000	222.828	1.480
East Dunbartonshire	212.554	8.119	9.369	-2.184	227.858	44.922	0.066	25.550	157.320	182.936	0.000	182.936	1.607
East Lothian	190.849	7.402	11.798	-2.052	207.997	40.217	0.000	24.370	143.410	167.780	0.000	167.780	1.416
East Renfrewshire	194.639	7.630	14.232	-2.135	214.366	37.920	0.017	15.623	160.806	176.446	0.000	176.446	1.343
Edinburgh, City of	825.314	30.329	37.883	9.894	903.420	196.918	0.300	374.650	331.552	706.502	10.964	717.466	6.994
Eilean Siar	75.517	3.273	14.460	13.609	106.859	9.412	0.970	8.020	88.457	97.447	0.000	97.447	0.304
Falkirk	297.847	11.485	21.781	-3.235	327.878	54.685	0.014	68.028	205.151	273.193	0.000	273.193	1.833
Fife	697.177	27.004	36.277	-7.618	752.840	129.387	0.000	183.331	440.122	623.453	0.000	623.453	4.620
Glasgow City	1,244.123	43.287	117.717	17.707	1,422.834	202.860	0.505	373.351	846.118	1,219.974	0.000	1,219.974	7.614
Highland	479.616	19.338	36.846	-5.435	530.365	90.961	0.940	127.682	310.782	439.404	0.000	439.404	3.343
Inverclyde	170.030	6.063	12.531	1.406	190.030	26.391	0.086	23.331	140.222	163.639	0.000	163.639	1.008
Midlothian	167.502	6.430	10.688	-1.779	182.841	31.635	0.000	32.026	119.180	151.206	0.000	151.206	1.154
Moray	172.962	7.004	9.934	-1.965	187.935	31.909	0.000	35.582	120.444	156.026	0.000	156.026	1.156
North Ayrshire	288.852	10.599	16.125	-0.722	314.854	47.519	0.068	41.459	225.808	267.335	0.000	267.335	1.769
North Lanarkshire	677.347	25.197	13.395	-1.810	714.129	109.267	0.275	120.544	484.043	604.862	0.000	604.862	3.766
Orkney Islands	66.391	2.879	6.917	-0.926	75.261	7.560	0.000	9.869	57.832	67.701	0.000	67.701	0.243
Perth & Kinross	280.516	11.015	14.215	-2.932	302.814	59.483	0.113	57.555	185.663	243.331	0.000	243.331	2.152
Renfrewshire	345.021	12.700	10.056	-0.193	367.584	64.112	0.024	96.106	207.342	303.472	0.000	303.472	2.327
Scottish Borders	225.190	9.076	15.342	-2.519	247.089	44.162	0.002	33.594	169.331	202.927	0.000	202.927	1.536
Shetland Islands	72.716	3.278	10.245	4.098	90.337	7.920	0.000	17.822	64.595	82.417	0.000	82.417	0.245
South Ayrshire	225.305	8.527	11.051	-2.333	242.550	44.627	0.010	40.755	157.158	197.923	0.000	197.923	1.646
South Lanarkshire	617.966	23.551	25.290	-1.882	664.925	113.742	0.148	303.113	247.922	551.183	0.000	551.183	3.861
Stirling	180.707	7.015	12.702	-1.949	198.475	35.279	0.140	46.216	116.840	163.196	0.000	163.196	1.330
West Dunbartonshire	200.661	6.982	10.883	-2.023	216.503	32.279	0.015	82.793	101.416	184.224	0.000	184.224	1.186
West Lothian	340.333	13.203	14.665	-3.739	364.462	59.248	0.000	87.726	217.488	305.214	0.000	305.214	2.084
Scotland	10,467.254	397.063	619.694	0.000	11,484.011	1,948.566	4.404	2,768.500	6,762.541	9,535.445	25.000	9,560.445	70.000

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

Column 1 – represents the updated on-going 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 on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £560 million for the council tax freeze over the period 2008 -16 and the £70 million for the council tax freeze in 2016-17.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, and 2015 allocated pro-rata to each council's share of GAE plus SINA.

Column 3 – represents the updated share of the loan charges support for historic debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS)) is set out on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated as in previous years by excluding PPP level playing field support. The amount of the on-going revenue grants which have been rolled up into the core local government finance settlement and the council tax freeze amounts, new childcare monies and any new amounts added in 2016-17 were also excluded on the grounds of comparability and 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 on-going Ring-Fenced Gaelic revenue grant.

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 2015-16 mid-year income.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in that year assuming that Councils accept the full package to be discussed between the Scottish Government and COSLA.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish adjusted average in terms of revenue support at the time of the outcome of Spending Review 2011.

Columns 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Column 13 - The final column shows the amount of the council tax freeze allocation on a council by council basis.

Local Authority £million	Gaelic*
Aberdeen City	0.127
Aberdeenshire	0.030
Angus	0.038
Argyll & Bute	0.370
Clackmannanshire	0.000
Dumfries & Galloway	0.000
Dundee City	0.000
East Ayrshire	0.146
East Dunbartonshire	0.066
East Lothian	0.000
East Renfrewshire	0.017
Edinburgh, City of	0.300
Eilean Siar	0.970
Falkirk	0.014
Fife	0.000
Glasgow City	0.505
Highland	0.940
Inverclyde	0.086
Midlothian	0.000
Moray	0.000
North Ayrshire	0.068
North Lanarkshire	0.275
Orkney Islands	0.000
Perth & Kinross	0.113
Renfrewshire	0.024
Scottish Borders	0.002
Shetland Islands	0.000
South Ayrshire	0.010
South Lanarkshire	0.148
Stirling	0.140
West Dunbartonshire	0.015
West Lothian	0.000
Scotland	4.404

*Note: The figures for this specific revenue grant are provisional and represent the figures previously awarded. The actual allocation of this specific revenue grant will be notified to the relevant local authorities in due course by the policy team.

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2015-16

ANNEX F

£million	1+2 Languages	Free School Lunches expansion	Additional Support for New Qualifications Delivery	Community Justice CPP Transitional Funding	Developing the Young Workforce	Teacher Numbers	Kinship Care Allowances	Teachers Induction Scheme	Children and Young People Adjustment	Flooding	Total Changes
Aberdeen City	0.240	0.022	0.028	0.050	0.179	0.000	0.143	0.765	0.148	0.500	2.075
Aberdeenshire	0.381	0.016	0.045	0.050	0.357	0.844	0.148	1.574	0.197	2.000	5.613
Angus	0.162	0.012	0.021	0.050	0.139	0.358	0.089	0.445	0.092	0.900	2.268
Argyll & Bute	0.109	0.008	0.018	0.050	0.122	0.000	0.059	0.215	0.078	0.000	0.659
Clackmannanshire	0.072	0.010	0.008	0.050	0.054	0.000	0.062	0.383	0.040	0.000	0.680
Dumfries & Galloway	0.200	0.018	0.028	0.050	0.208	0.000	0.126	0.709	0.127	1.700	3.166
Dundee City	0.190	0.028	0.025	0.050	0.159	0.040	0.179	0.521	0.115	0.000	1.306
East Ayrshire	0.170	0.022	0.023	0.050	0.149	0.360	0.144	0.493	0.096	0.500	2.007
East Dunbartonshire	0.167	0.008	0.028	0.050	0.090	0.382	0.065	1.429	0.084	0.000	2.303
East Lothian	0.148	0.013	0.019	0.050	0.112	0.298	0.088	0.808	0.077	0.000	1.613
East Renfrewshire	0.167	0.006	0.031	0.050	0.081	0.382	0.062	1.246	0.080	0.000	2.106
Edinburgh, City of	0.509	0.053	0.066	0.050	0.413	1.025	0.369	1.109	0.320	0.000	3.914
Eilean Siar	0.035	0.002	0.005	0.050	0.048	0.101	0.015	0.159	0.033	0.000	0.447
Falkirk	0.229	0.023	0.031	0.050	0.152	0.501	0.159	0.979	0.122	0.000	2.246
Fife	0.523	0.060	0.068	0.050	0.391	1.103	0.394	2.113	0.285	0.000	4.986
Glasgow City	0.707	0.123	0.093	0.050	0.618	0.000	0.770	3.400	0.477	0.000	6.238
Highland	0.323	0.024	0.049	0.050	0.323	0.741	0.176	1.378	0.198	0.000	3.263
Inverclyde	0.104	0.015	0.017	0.050	0.078	0.228	0.092	0.370	0.066	0.000	1.019
Midlothian	0.128	0.015	0.018	0.050	0.087	0.276	0.092	0.442	0.067	0.000	1.175
Moray	0.128	0.009	0.018	0.050	0.113	0.000	0.066	0.503	0.072	0.000	0.958
North Ayrshire	0.193	0.029	0.027	0.050	0.156	0.000	0.180	0.425	0.113	0.000	1.173
North Lanarkshire	0.519	0.062	0.075	0.050	0.352	0.000	0.402	1.334	0.269	0.000	3.063
Orkney Islands	0.028	0.001	0.004	0.050	0.037	0.082	0.010	0.215	0.029	0.000	0.455
Perth & Kinross	0.190	0.013	0.026	0.050	0.184	0.429	0.099	0.702	0.114	1.650	3.457
Renfrewshire	0.243	0.027	0.038	0.050	0.160	0.502	0.176	1.144	0.135	0.000	2.475
Scottish Borders	0.155	0.011	0.021	0.050	0.147	0.000	0.084	0.316	0.092	2.390	3.266
Shetland Islands	0.034	0.002	0.005	0.050	0.046	0.103	0.013	0.193	0.036	0.000	0.482
South Ayrshire	0.146	0.015	0.023	0.050	0.117	0.344	0.100	0.521	0.090	0.000	1.406
South Lanarkshire	0.457	0.046	0.065	0.050	0.331	1.008	0.311	1.783	0.250	0.040	4.341
Stirling	0.128	0.008	0.022	0.050	0.121	0.000	0.069	0.699	0.072	0.060	1.229
West Dunbartonshire	0.131	0.019	0.019	0.050	0.091	0.288	0.123	0.409	0.074	0.000	1.205
West Lothian	0.284	0.028	0.036	0.050	0.186	0.605	0.185	0.694	0.137	0.000	2.205
Scotland	7.200	0.749	1.000	1.600	5.800	10.000	5.050	27.475	4.185	9.740	72.799

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2016-17
ANNEX G

£million	Free School Meals	Discretionary Housing Payments	Total Changes From Circular 7/2015 (Version 4)
Aberdeen City	1.996	0.740	2.736
Aberdeenshire	3.281	0.082	3.363
Angus	1.239	0.046	1.285
Argyll & Bute	0.846	0.054	0.900
Clackmannanshire	0.528	0.400	0.928
Dumfries & Galloway	1.538	0.134	1.672
Dundee City	1.300	1.216	2.516
East Ayrshire	1.159	1.079	2.238
East Dunbartonshire	1.361	0.232	1.593
East Lothian	1.242	0.283	1.525
East Renfrewshire	1.364	0.169	1.533
Edinburgh, City of	4.078	2.566	6.644
Eilean Siar	0.293	0.021	0.314
Falkirk	1.757	0.946	2.703
Fife	3.854	2.105	5.959
Glasgow City	4.450	5.062	9.512
Highland	2.536	0.276	2.812
Inverclyde	0.677	0.628	1.305
Midlothian	0.948	0.472	1.420
Moray	1.046	0.034	1.080
North Ayrshire	1.286	1.338	2.624
North Lanarkshire	3.680	2.097	5.777
Orkney Islands	0.242	0.011	0.253
Perth & Kinross	1.587	0.048	1.635
Renfrewshire	1.794	1.163	2.957
Scottish Borders	1.200	0.078	1.278
Shetland Islands	0.299	0.018	0.317
South Ayrshire	1.038	0.648	1.686
South Lanarkshire	3.365	1.650	5.015
Stirling	0.986	0.073	1.059
West Dunbartonshire	0.861	1.210	2.071
West Lothian	2.087	1.155	3.242
Scotland	53.918	26.035	79.953

TOTAL CAPITAL FUNDING PER LOCAL AUTHORITY FOR 2015-16

ANNEX H

£m Authority	Reprofiling of SR11			New monies 2015-16			Combined Total General Capital Grant 2015-16 F.C. 1/2013	Other Funding & Changes in 2015-16					Total Settlement 2015-16		
	General Capital Grant	Specific Grants	Total Capital Grant Reprofiled	Total General Capital Grant	Specific Capital Grants	Total Capital Grant New Money		Early Years Childcare	Shetland Infrastructure	Broadband Contributions	Moray Flood Projects	Total General Capital Grant Payable	Total General Capital Grant 2015-16	Total Specific Grants 2015-16	Total 2015-16
Aberdeen City	2.985	0.045	3.030	22.516	0.293	22.809	25.501	1.017	0.000	0.000	0.000	26.518	26.518	0.338	26.856
Aberdeenshire	3.850	0.051	3.901	28.486	0.333	28.819	32.336	1.681	0.000	0.000	0.000	34.018	34.018	0.384	34.402
Angus	1.578	0.023	1.601	21.470	0.151	21.621	23.048	0.797	0.000	-1.000	0.000	22.845	23.845	0.174	24.019
Argyll & Bute	1.836	0.018	1.854	12.850	0.113	12.963	14.686	0.805	0.000	0.000	0.000	15.491	15.491	0.131	15.622
Clackmannanshire	0.622	0.010	0.632	5.436	0.068	5.504	6.058	0.453	0.000	-0.100	0.000	6.411	6.511	0.078	6.589
Dumfries & Galloway	2.674	0.031	2.705	19.254	0.197	19.450	21.928	1.490	0.000	-6.000	0.000	17.418	23.418	0.228	23.646
Dundee City	2.259	0.030	2.289	17.402	0.193	17.595	19.661	1.198	0.000	0.000	0.000	20.859	20.859	0.223	21.082
East Ayrshire	1.316	0.025	1.341	10.174	0.160	10.334	11.490	1.041	0.000	0.000	0.000	12.531	12.531	0.185	12.716
East Dunbartonshire	1.162	0.022	1.184	9.181	0.138	9.319	10.343	0.365	0.000	0.000	0.000	10.708	10.708	0.160	10.868
East Lothian	1.297	0.020	1.317	10.197	0.131	10.328	11.494	0.618	0.000	0.000	0.000	12.112	12.112	0.151	12.263
East Renfrewshire	0.851	0.018	0.869	7.008	0.119	7.127	7.859	0.335	0.000	0.000	0.000	8.194	8.194	0.137	8.331
Edinburgh, City of	6.745	4.380	11.125	48.322	28.012	76.334	55.067	2.394	0.000	0.000	0.000	57.461	57.461	32.392	89.853
Eilean Siar	1.076	0.005	1.081	7.785	0.036	7.821	8.861	0.387	0.000	0.000	0.000	9.248	9.248	0.041	9.289
Falkirk	1.711	0.032	1.743	13.167	0.204	13.371	14.878	1.093	0.000	0.000	0.000	15.972	15.972	0.236	16.208
Fife	4.517	0.253	4.770	32.923	1.615	34.538	37.440	2.772	0.000	-1.400	0.000	38.812	40.212	1.868	42.080
Glasgow City	9.093	10.500	19.593	65.737	67.181	132.918	74.830	5.180	0.000	0.000	0.000	80.010	80.010	77.681	157.691
Highland	4.405	0.253	4.658	30.880	1.630	32.510	35.285	2.409	0.000	0.000	0.000	37.694	37.694	1.883	39.577
Inverclyde	0.964	0.016	0.980	9.621	0.105	9.726	10.585	0.595	0.000	0.000	0.000	11.180	11.180	0.121	11.301
Midlothian	1.109	0.017	1.126	9.102	0.110	9.212	10.211	0.652	0.000	-0.250	0.000	10.613	10.863	0.127	10.990
Moray	1.363	0.018	1.381	10.568	0.121	10.689	11.931	0.625	0.000	0.000	2.119	14.675	12.556	0.139	12.695
North Ayrshire	1.747	0.028	1.775	12.994	0.179	13.173	14.741	1.242	0.000	-0.350	0.000	15.633	15.983	0.207	16.190
North Lanarkshire	4.053	0.369	4.422	30.064	2.374	32.438	34.117	2.605	0.000	-0.350	0.000	36.372	36.722	2.743	39.466
Orkney Islands	0.762	0.004	0.766	6.303	0.028	6.331	7.065	0.237	0.000	0.000	0.000	7.302	7.302	0.032	7.334
Perth & Kinross	2.173	0.031	2.204	27.630	0.192	27.822	29.803	0.977	0.000	-0.400	0.000	30.380	30.780	0.223	31.003
Renfrewshire	2.097	0.035	2.132	15.927	0.227	16.154	18.024	1.163	0.000	0.000	0.000	19.186	19.186	0.262	19.448
Scottish Borders	1.896	0.023	1.919	33.366	0.148	33.514	35.262	0.966	0.000	-4.200	0.000	32.028	36.228	0.171	36.399
Shetland Islands	0.787	0.005	0.792	6.576	0.030	6.606	7.363	0.265	5.000	0.000	0.000	12.629	7.629	0.035	7.664
South Ayrshire	1.435	0.023	1.458	11.040	0.147	11.187	12.475	0.793	0.000	-0.250	0.000	13.018	13.268	0.170	13.438
South Lanarkshire	3.897	0.289	4.186	27.814	1.851	29.665	31.711	2.173	0.000	0.000	0.000	33.884	33.884	2.140	36.024
Stirling	1.260	0.019	1.279	9.676	0.119	9.795	10.936	0.536	0.000	0.000	0.000	11.471	11.471	0.138	11.609
West Dunbartonshire	1.075	0.019	1.094	8.777	0.118	8.895	9.852	0.837	0.000	0.000	0.000	10.689	10.689	0.137	10.826
West Lothian	2.016	0.036	2.052	15.343	0.229	15.572	17.359	1.296	0.000	-0.840	0.000	17.815	18.655	0.265	18.920
Undistributed - Councils	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Councils Total	74.611	16.649	91.260	597.589	106.551	704.140	672.200	39.000	5.000	-15.140	2.119	703.179	711.200	123.200	834.400
Strathclyde Partnership for Transport	0.000	2.965	2.965		18.935	18.935								21.900	21.900
Grand Total	71.694	19.614	94.225	597.589	125.486	723.075	672.200	39.000	5.000	-15.140	2.119	703.179	711.200	145.100	856.300

Note: The 2012-15 capital allocations were re-profiled (-£120m/-£100m/+£120 with the remaining £94.2m now added in 2015-16). Although the sum to be added back was originally £100m this was reduced proportionately to £94.2m following the transfer of police and fire funding resulting from police and fire reform.

There is no change to the Capital funding allocations for 2015-16 from Finance Circular 7/2015

2016-17	Capital Settlement to be paid in 2016-17			Total Paid as General Capital Grant 2016-17				Summary of Funding to be paid in 2016-17			
£m	General Capital Grant	Specific Grants	Total Capital Grants	General Capital Grant - Settlement	Other Funding / Adjustments		General Capital Grant Payable	Total General Capital Grant Payable	Specific Grants - Settlement	Other Funding - City Deal Note 1	Total Capital Funding
Authority					Broadband Contributions	Children and Young People Act					
Aberdeen City	19.071	0.251	19.322	19.071	0.000	1.061	20.132	20.132	0.251	0.000	20.383
Aberdeenshire	22.698	0.286	22.984	22.698	0.000	1.795	24.493	24.493	0.286	0.000	24.778
Angus	10.327	0.128	10.455	10.327	0.000	0.635	10.962	10.962	0.128	0.000	11.090
Argyll & Bute	10.409	0.096	10.505	10.409	0.000	0.542	10.951	10.951	0.096	0.000	11.047
Clackmannanshire	4.465	0.056	4.521	4.465	0.000	0.302	4.767	4.767	0.056	0.000	4.823
Dumfries & Galloway	15.589	0.164	15.753	15.589	-2.400	0.926	14.115	14.115	0.164	0.000	14.279
Dundee City	14.690	0.162	14.852	14.690	0.000	0.810	15.500	15.500	0.162	0.000	15.662
East Ayrshire	8.132	0.134	8.266	8.132	0.000	0.621	8.753	8.753	0.134	0.000	8.887
East Dunbartonshire	7.526	0.117	7.643	7.526	0.000	0.546	8.072	8.072	0.117	0.000	8.189
East Lothian	8.242	0.112	8.354	8.242	0.000	0.576	8.818	8.818	0.112	0.000	8.930
East Renfrewshire	5.722	0.101	5.823	5.722	0.000	0.532	6.254	6.254	0.101	0.000	6.355
Edinburgh, City of	39.035	29.788	68.823	39.035	0.000	2.591	41.626	41.626	29.788	0.000	71.414
Eilean Siar	6.706	0.030	6.736	6.706	0.000	0.184	6.890	6.890	0.030	0.000	6.919
Falkirk	11.488	0.173	11.661	11.488	0.000	0.944	12.432	12.432	0.173	0.000	12.605
Fife	26.044	1.318	27.362	26.044	-1.400	2.137	26.781	26.781	1.318	0.000	28.098
Glasgow City	53.418	70.513	123.931	53.418	0.000	3.048	56.466	56.466	70.513	30.000	156.979
Highland	24.951	0.255	25.206	24.951	0.000	1.484	26.435	26.435	0.255	0.000	26.690
Inverclyde	6.592	0.088	6.680	6.592	0.000	0.374	6.966	6.966	0.088	0.000	7.053
Midlothian	7.352	0.094	7.446	7.352	0.000	0.516	7.868	7.868	0.094	0.000	7.962
Moray	8.588	0.104	8.692	8.588	0.000	0.581	9.169	9.169	0.104	0.000	9.273
North Ayrshire	10.531	1.577	12.108	10.531	-0.350	0.689	10.870	10.870	1.577	0.000	12.447
North Lanarkshire	24.318	2.352	26.670	24.318	0.000	1.866	26.184	26.184	2.352	0.000	28.536
Orkney Islands	5.300	0.024	5.324	5.300	0.000	0.152	5.452	5.452	0.024	0.000	5.476
Perth & Kinross	12.864	0.163	13.027	12.864	0.000	0.847	13.711	13.711	0.163	0.000	13.874
Renfrewshire	12.851	0.191	13.042	12.851	0.000	0.884	13.735	13.735	0.191	0.000	13.926
Scottish Borders	11.438	0.125	11.563	11.438	0.000	0.703	12.141	12.141	0.125	0.000	12.266
Shetland Islands	5.566	0.025	5.591	5.566	0.000	0.187	5.753	5.753	0.025	0.000	5.779
South Ayrshire	8.920	0.123	9.043	8.920	0.000	0.595	9.515	9.515	0.123	0.000	9.638
South Lanarkshire	22.064	1.282	23.346	22.064	0.000	1.766	23.830	23.830	1.282	0.000	25.112
Stirling	7.932	0.100	8.032	7.932	0.000	0.530	8.462	8.462	0.100	0.000	8.562
West Dunbartonshire	7.363	0.098	7.461	7.363	0.000	0.530	7.893	7.893	0.098	0.000	7.991
West Lothian	11.983	0.194	12.177	11.983	0.000	1.047	13.030	13.030	0.194	0.000	13.225
Undistributed - Councils	28.452	0.000	28.452	28.452	0.000	0.000	28.452	28.452	0.000	0.000	28.452
Councils Total	480.627	110.225	590.852	480.627	-4.150	30.000	506.477	506.477	110.225	30.000	646.702
Strathclyde Partnership for Transport		16.034	16.034						16.034		16.034
Grand Total	480.627	126.259	606.886	480.627	-4.150	30.000	506.477	506.477	126.259	30.000	662.736

Note1. City Deal grant is paid to Glasgow to distribute to other City Deal authority projects.

TOTAL LOCAL GOVERNMENT FUNDING ALLOCATIONS FOR 2016-17

ANNEX J

Local Authority	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2016-17 Revenue	General Capital Grant	Specific Grant	Total 2016-17 Capital	2016-17 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.127	215.586	113.955	329.668	19.071	0.251	19.322	348.990
Aberdeenshire	0.030	98.451	311.601	410.082	22.698	0.286	22.984	433.066
Angus	0.038	29.410	168.495	197.943	10.327	0.128	10.455	208.398
Argyll & Bute	0.370	30.446	165.717	196.533	10.409	0.096	10.505	207.038
Clackmannanshire	0.000	16.269	77.339	93.608	4.465	0.056	4.521	98.129
Dumfries & Galloway	0.000	47.992	233.971	281.963	15.589	0.164	15.753	297.716
Dundee City	0.000	71.011	214.054	285.065	14.690	0.162	14.852	299.917
East Ayrshire	0.146	30.239	192.443	222.828	8.132	0.134	8.266	231.094
East Dunbartonshire	0.066	25.550	157.320	182.936	7.526	0.117	7.643	190.579
East Lothian	0.000	24.370	143.410	167.780	8.242	0.112	8.354	176.134
East Renfrewshire	0.017	15.623	160.806	176.446	5.722	0.101	5.823	182.269
Edinburgh, City of	0.300	374.650	342.516	717.466	39.035	29.788	68.823	786.289
Eilean Siar	0.970	8.020	88.457	97.447	6.706	0.030	6.736	104.183
Falkirk	0.014	68.028	205.151	273.193	11.488	0.173	11.661	284.854
Fife	0.000	183.331	440.122	623.453	26.044	1.318	27.362	650.815
Glasgow City	0.505	373.351	846.118	1,219.974	53.418	70.513	123.931	1,343.905
Highland	0.940	127.682	310.782	439.404	24.951	0.255	25.206	464.610
Inverclyde	0.086	23.331	140.222	163.639	6.592	0.088	6.680	170.319
Midlothian	0.000	32.026	119.180	151.206	7.352	0.094	7.446	158.652
Moray	0.000	35.582	120.444	156.026	8.588	0.104	8.692	164.718
North Ayrshire	0.068	41.459	225.808	267.335	10.531	1.577	12.108	279.443
North Lanarkshire	0.275	120.544	484.043	604.862	24.318	2.352	26.670	631.532
Orkney	0.000	9.869	57.832	67.701	5.300	0.024	5.324	73.025
Perth & Kinross	0.113	57.555	185.663	243.331	12.864	0.163	13.027	256.358
Renfrewshire	0.024	96.106	207.342	303.472	12.851	0.191	13.042	316.514
Scottish Borders	0.002	33.594	169.331	202.927	11.438	0.125	11.563	214.490
Shetland	0.000	17.822	64.595	82.417	5.566	0.025	5.591	88.008
South Ayrshire	0.010	40.755	157.158	197.923	8.920	0.123	9.043	206.966
South Lanarkshire	0.148	303.113	247.922	551.183	22.064	1.282	23.346	574.529
Stirling	0.140	46.216	116.840	163.196	7.932	0.100	8.032	171.228
West Dunbartonshire	0.015	82.793	101.416	184.224	7.363	0.098	7.461	191.685
West Lothian	0.000	87.726	217.488	305.214	11.983	0.194	12.177	317.391
Undistributed	86.546	0.000	46.444	132.990	28.452	0.000	28.452	161.442
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	16.034	16.034	16.034
Scotland	90.950	2,768.500	6,833.981	9,693.431	480.627	126.259	606.886	10,300.317