

Local Government Finance Circular No. 1/2014

Chief Executives and Directors of Finance of Scottish Local Authorities

Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: A9270639
6 February 2014

Dear Chief Executive/ Director of Finance

- 1. LOCAL GOVERNMENT FINANCE (SCOTLAND) ORDER 2014 - SETTLEMENT FOR 2014-15 AND REDETERMINATIONS FOR 2013-14**
- 2. LOCAL GOVERNMENT CAPITAL ALLOCATIONS 2012-15**
- 3. NON DOMESTIC RATES FOR 2014-15**
- 4. COUNCIL TAX EXEMPTION FOR ARTICULATING STUDENTS**

1. The Scottish Parliament today debated and approved the Local Government Finance (Scotland) Order 2014. This Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2014-15. The Order also confirms the changes made to amounts payable to each authority for 2013-14 since the 2013 Order.

2. This Circular provides a summary of the 2014-15 figures (and the revised Revenue allocations for 2013-14) contained in the 2014 Order, which have been revised from those contained in Local Government Finance Circular No. 6/2013.

3. The Circular includes separate columns in Annexes B and C showing the general revenue changes since Spending Review 2011 and Draft Budget 2014-15. As in previous years the final column in the table at Annex B provides the amount of the Council Tax element, for illustrative purposes, which the Scottish Government plans to hold back under the terms of the Cabinet Secretary for Finance and Employment and Sustainable Growth's letter of 11 October 2013 to COSLA, which set out the sign-off arrangements on a council by council basis. The letter of 11 September 2013 also confirmed that if any council does not agree to the full package available then it will have its allocation reduced by its needs based share of a package worth in total £109 million across the whole of local government.

4. As was the case for the 2013-14 settlement only those Council Leaders who do not intend to take up the offer and agree the full package of measures set out in the 11 September letter are required to write to the Cabinet Secretary for Finance, Employment and Sustainable Growth setting out the reasons why they do not wish to comply by **no later than**

10 March, but preferably by the end of February (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2014-15).

5. In **mid-March 2014** the Government will table an amendment Order (to the Local Government Finance (Scotland) Order 2014), to pay out the full amount of the council tax holdback monies to all those councils whose Leaders have not written to us as detailed in the preceding paragraph. For those councils whose Leaders have subsequently written confirming they do not intend to take up the offer, the amendment Order will not allocate the council tax holdback monies, and will remove the needs based shares of the remaining sanction monies for Teachers (£39 million).

6. If a council considers there are any errors or revisions that require to be addressed they should, in the first instance, contact COSLA immediately.

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

- Part A: Local Government Finance Settlement – Revenue: 2014-15 and changes in 2013-14.
- Part B: Local Government Finance Settlement – Capital: 2013-15.
- Part C: Non-Domestic Rates for 2014-15.
- Part D: Council Tax Exemption For Articulating Students

- Annex A: All Scotland Aggregated Funding Totals 2013-16;
- Annex B: Individual Revenue Allocations for 2013-14;
- Annex C: Individual Revenue Allocations for 2014-15;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Individual Share of the Additional £70 million;
- Annex F: Estimates of Ring-Fenced Grant Revenue Funding for 2014-15;
- Annex G: Reconciliation of Revenue Allocations for 2013-14;
- Annex H: Reconciliation of Revenue Allocations for 2014-15;
- Annex I: Individual Capital Grant Funding for 2013-14; and
- Annex J: Individual Capital Grant Funding for 2014-15.

Part A: Local Government Finance Settlement - Revenue: 2014-15 and changes in 2013-14

8. This Finance Circular sets out the distribution of revenue funding allocations for 2013-14 and 2014-15. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2013-16.

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 2013-14, and 2014-15 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.



10. **Annex E** sets out how the additional £70 million available to councils that choose to freeze their 2014-15 council tax levels at 2013-14 levels as part of the overall funding packages will be distributed.

11. **Annex F** gives a breakdown of the individual council shares of the Gaelic Ring-Fenced grant for 2014-15 as at the outcome of Spending Review 2011.

12. The changes to the GRG figures since Local Government Finance Circular 6/2013 are set out in **Annexes G and H**.

13. 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 in Annex H of Finance Circular 2/2011. Based on the latest available loans fund data (as received from authorities in the 2010-11 Final Capital Returns), the interest rate applied to calculate LCS for 2012-15 was 4.819%. The total amounts included for loan charge support and PPP support at the time of the outcome of spending review 2011 are included in the revenue figures in **Annex A** and column 3 of **Annexes B and C**.

Part B: Local Government Finance Settlement – Capital Grants 2013-16

14. This Finance Circular sets out the provisional distribution of capital funding to local authorities for both 2013-14 and 2014-15. These are in line with the figures from the Draft Budget 2014-15 published on 11 September 2013. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2013-16.

15. **Annexes I and J** set out the provisional distribution of the General Capital Grant and Specific Capital Grants included in the settlement for each council for 2013-14 to 2014-15 respectively. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations have been agreed with COSLA.

16. As part of the Scottish Government's Step Change Next Generation Programme, in addition to the monies being provided by the Scottish Government and the earmarked contribution from local government, some councils have committed to make an additional Capital or Revenue contributions. The Council shall make the additional Capital contribution available to the Scottish Ministers in each financial year by means of the agreed reduction in the annual General Capital Grant or General Revenue Grant, which would otherwise be payable by the Scottish Ministers to the Council. The process has been agreed between the Scottish Government and COSLA and was set out in a letter to the local authorities concerned.

Part C: Non-Domestic Rates for 2014-15

17. The Distributable Amount of Non-Domestic Rate Income for 2014-15 has been set at £2,649.5 million. This figure uses the latest forecast of net income from non-domestic rates in 2014-15 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2013-14. Included in the estimated figure is a calculation of gross income, expected losses from appeals and estimated expenditure on mandatory and other reliefs as well as write-offs and provision of bad debt. As set out under the Business Rates Incentivisation Scheme the distribution of Non-Domestic rates income for 2014-15 will match the shares based on the 2012-13 mid-year estimates provide by councils rather than distributed on the basis of population, as was the case up to and including 2011-12. General

Revenue Grant, as it has done previously, will continue to provide the balance of funding. This change provides a clearer presentation and greater transparency in how councils are actually funded.

18. The following three pieces of Business Rates legislation have been laid on Thursday 6 February and apply from 1 April 2014.

18.1. **THE NON-DOMESTIC RATING (UNOCCUPIED PROPERTY) (SCOTLAND) AMENDMENT REGULATIONS 2014.** The purpose of these regulations is to extend the scope of the relief offered under the Fresh Start Relief to support occupation of certain long term empty properties and to remove payday lenders from eligibility for that relief. The upper rateable value limit for eligible premises will increase from £45,000 to £65,000 from 1 April 2014 and on the same date the category of eligible premises will be extended to include those previously used as hotels, pubs and restaurants. The level of relief offered will be 50% for the first year of occupation.

18.2. **THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2014.** The purpose of this Order is to set business rate poundage of 47.1 pence in Scotland for 2014-15.

18.3. **THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) REGULATIONS 2014.** These regulations make provision from 1 April 2014, for reductions in non-domestic rates as a result of the Small Business Bonus Scheme (SBBS) for two years (2014-15 and 2015-16) and increases the upper rateable value cap for multiple premises from £25,000 to £35,000 from 1 April 2014. In addition, the regulations will remove payday lenders from eligibility for the Small Business Bonus Scheme. These Regulations also provide for a poundage supplement in 2014-15 of 1.1pence on larger business properties with a rateable value in excess of £35,000.

19. Copies of the above legislation will be published shortly at <http://www.legislation.gov.uk>

20. The 2014-15 Non Domestic Rate poundage rate will be set at 47.1p.

21. The Large Business supplement will be set at 1.1p for 2014-15 for property with a rateable value over £35,000.

22. All other business rate reliefs, aside from the changes set out above to Fresh Start and SBBS, remain unchanged for 2014-15.

23. It should be noted that the 2012-13 BRIS targets are currently under review following receipt of the 2012-13 business rates audited returns. Once we have the full analysis and the likely impact on non domestic rate income we will discuss with COSLA and agree revised 2012-13 targets.

Part D Council Tax Exemption For Articulating Students

24. In line with our commitment to widen access to higher education by removing potential barriers to participation, and following the recent public consultation, the Scottish Government will shortly be laying legislation to implement our commitment to exempt articulating students from Council Tax. This legislation will extend the existing exemption from Council Tax for those who meet the definition of a student for Council Tax purposes to include those progressing from HNC or HND study at college to second or third year of first

degree-level study at university. This legislation will come into force for the commencement of the 2014-15 financial year.

Enquiries relating to this Circular

25. 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. We have given an undertaking to COSLA 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:

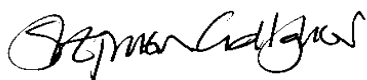
Local Government Finance Settlement (Revenue and Capital)
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26. This Circular is made available through the Local Government section of the Scottish Government website at:
<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11203>

Yours faithfully



STEPHEN GALLAGHER
Deputy Director, Local Government Division

	2013-14 £ million	2014-15 £ million	2015-16 £ million
Revenue Funding			
General Resource Grant	7,232.459	7,107.909	9,709.701
Non Domestic Rate Income	2,435.00	2,649.500	n/a
Specific Revenue Grants	98.932	90.932	90.932
Total Revenue	9,766.391	9,848.341	9,800.633
<i>less Teachers' Induction Scheme</i>	27.600	27.600	37.600
<i>less Criminal Justice Social Work</i>	86.450	86.450	86.450
Council Tax Reduction Scheme	70.200	343.000	343.000
Council Tax Reduction Scheme Admin	0.000	7.050	0.000
Distributable Revenue Funding	9,582.141	9,384.241	9,333.583
Capital Funding			
General Capital Grant	449.908	622.975	672.200
Specific Capital Grants	86.976	127.722	123.200
Distributed to SPT	15.337	22.524	21.900
Total Capital	552.221	773.221	817.300
Total Funding	10,318.612	10,621.562	10,617.933

*The General Revenue Grant/Non Domestic Rate (NDR) guaranteed sum is shown as a combined figure until final decisions are taken on 2015-16 NDR.

INDIVIDUAL REVENUE ALLOCATIONS FOR 2013-14

ANNEX B

2013-14	Expenditure					Funding								
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
£million	Updated Service Provision	2008-14 Changes	Loan Charges/ PPP/ LFFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Revised Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	New 85% floor	Finance Circular 2/2013	New General Revenue Changes	Revised Total
Aberdeen City	394.864	30.079	24.951	-1.368	448.526	82.967	0.603	177.084	165.100	342.787	1.854	320.420	-2.753	317.667
Aberdeenshire	469.003	37.526	25.118	-1.684	529.963	97.929	0.084	78.947	335.743	414.774	0.000	397.851	-0.560	397.291
Angus	223.989	17.635	14.200	-0.816	255.008	40.436	0.045	25.764	179.615	205.424	0.000	197.875	0.617	198.492
Argyll & Bute	214.033	15.925	11.935	16.484	258.377	36.285	0.383	28.492	183.987	212.862	0.000	204.584	0.150	204.734
Clackmannanshire	104.509	7.828	6.157	-0.367	118.127	18.114	0.000	11.872	84.320	96.192	0.000	93.007	0.603	93.610
Dumfries & Galloway	324.442	25.247	21.909	-1.193	370.405	55.495	0.070	44.549	256.179	300.798	0.000	287.480	1.585	289.065
Dundee City	319.234	23.776	21.695	-1.179	363.526	45.382	0.107	53.951	247.065	301.123	0.000	285.017	-0.037	284.980
East Ayrshire	245.241	18.692	14.068	-0.893	277.108	39.561	0.459	28.546	198.824	227.829	0.000	221.800	0.064	221.864
East Dunbartonshire	208.322	15.732	10.870	-0.707	234.217	43.318	0.074	22.885	161.284	184.243	0.000	177.459	1.166	178.625
East Lothian	189.286	14.596	13.540	-0.678	216.744	39.320	0.000	23.134	147.025	170.159	0.000	165.533	0.883	166.416
East Renfrewshire	188.465	14.542	15.410	-0.671	217.746	36.567	0.156	13.924	162.040	176.120	0.000	171.614	1.225	172.839
Edinburgh, City of	861.164	64.758	64.096	-2.942	987.076	191.328	0.545	334.630	412.832	748.007	23.146	731.242	1.272	732.514
Eilean Siar	80.634	6.517	16.283	15.068	118.502	9.266	0.991	6.475	99.346	106.812	0.000	103.808	0.435	104.243
Falkirk	304.326	23.435	23.650	-1.101	350.310	53.558	1.131	68.291	214.826	284.248	0.000	271.863	1.238	273.101
Fife	711.989	55.687	40.848	-2.615	805.909	128.129	0.496	145.816	501.387	647.699	0.000	620.059	2.458	622.517
Glasgow City	1353.725	99.833	133.865	-5.062	1582.361	200.896	1.038	333.668	961.601	1296.307	0.000	1240.022	-1.184	1238.838
Highland	499.612	39.410	42.136	-1.886	579.272	88.369	0.951	114.154	354.904	470.009	0.000	446.567	2.343	448.910
Inverclyde	179.074	13.053	13.978	0.340	206.445	26.103	0.548	20.869	151.004	172.421	0.000	165.276	0.107	165.383
Midlothian	165.120	12.762	11.514	-0.594	188.802	29.645	0.000	26.665	125.507	152.172	0.000	148.258	0.452	148.710
Moray	173.995	13.783	11.149	-0.650	198.277	30.886	0.450	30.668	128.471	159.589	0.000	151.705	-0.516	151.189
North Ayrshire	290.934	21.790	18.069	-1.053	329.740	47.074	0.521	36.943	233.619	271.083	0.000	262.986	0.204	263.190
North Lanarkshire	678.564	51.465	35.020	-2.492	762.557	107.402	0.289	109.179	518.396	627.864	0.000	612.977	2.572	615.549
Orkney Islands	66.016	5.394	7.755	-0.199	78.966	7.319	0.000	8.827	61.392	70.219	0.000	67.987	0.341	68.328
Perth & Kinross	285.914	22.197	15.953	-0.997	323.067	58.864	0.415	50.928	201.538	252.881	0.000	242.191	0.956	243.147
Renfrewshire	353.385	26.446	11.489	3.685	395.005	62.384	0.484	97.709	218.497	316.690	0.000	305.514	1.512	307.026
Scottish Borders	233.230	18.423	17.301	-0.866	268.088	43.693	0.004	28.503	185.666	214.173	0.000	202.668	0.894	203.562
Shetland Islands	81.736	6.775	12.255	-0.379	100.387	7.638	1.261	16.177	73.585	91.023	0.000	87.885	0.319	88.204
South Ayrshire	227.291	17.396	12.286	-0.798	256.175	43.998	0.209	39.642	163.474	203.325	0.000	197.045	0.594	197.639
South Lanarkshire	623.778	47.923	36.106	-2.260	705.547	110.593	1.538	273.224	296.340	571.102	0.000	555.868	1.019	556.887
Stirling	184.950	14.130	14.019	-0.662	212.437	34.239	0.610	29.948	139.779	170.337	0.000	162.519	1.399	163.918
West Dunbartonshire	210.427	15.130	12.513	-0.221	237.849	31.578	0.020	72.189	123.434	195.643	0.000	186.383	0.215	186.598
West Lothian	339.767	26.478	16.319	-1.244	381.320	57.764	0.000	81.347	227.173	308.520	0.000	297.678	0.829	298.507
Scotland	10787.019	824.363	746.457	0.000	12357.839	1906.100	13.482	2435.000	7513.953	9962.435	25.000	9583.141	20.402	9603.543

*As at the time of Spending Review 2011 but actual funding will be £1.000 million less

INDIVIDUAL REVENUE ALLOCATIONS FOR 2014-15

ANNEX C

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
£million	Updated Service Provision	2008-15 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	Fin Circ 1/2013	Changes to Fin Circ 1/2013	Changes to Fin Circ 6/2013	Revised Total	Share of 2014-15 Package Holdback
Aberdeen Ci	399.228	29.573	24.350	-1.764	451.387	83.563	0.603	193.738	150.711	345.052	2.054	313.452	2.034	1.681	317.167	3.275
Aberdeensh	473.486	36.892	24.459	-2.170	532.667	99.105	0.084	86.371	329.847	416.302	0.000	392.209	3.386	1.698	397.293	3.558
Angus	225.181	17.284	13.869	-1.049	255.285	40.696	0.045	28.187	177.209	205.441	0.000	192.841	1.418	1.231	195.490	1.396
Argyll & Bute	213.741	15.533	11.637	15.750	256.661	36.329	0.383	31.171	179.548	211.102	0.000	197.767	1.095	1.067	199.929	1.423
Clackmannan	105.570	7.712	5.984	-0.474	118.792	18.362	0.000	12.988	83.621	96.609	0.000	90.109	0.737	0.746	91.592	0.667
Dumfries & Galloway	325.809	24.733	21.375	-1.534	370.383	55.704	0.070	48.739	251.758	300.567	0.000	279.370	1.981	1.849	283.200	1.874
Dundee City	321.055	23.319	20.989	-1.517	363.846	45.515	0.107	59.025	242.178	301.310	0.000	273.423	1.699	2.156	277.278	1.743
East Ayrshire	246.427	18.309	13.637	-1.148	277.225	39.751	0.459	31.230	196.067	227.756	0.000	212.844	1.294	1.453	215.591	1.492
East Dunbartonshire	209.355	15.385	10.532	-0.907	234.365	43.366	0.074	25.037	159.232	184.343	0.000	173.331	1.279	0.670	175.280	1.616
East Lothian	191.527	14.393	13.086	-0.875	218.131	39.833	0.000	25.310	145.723	171.033	0.000	161.534	1.279	0.764	163.577	1.402
East Renfrewshire	189.493	14.232	15.064	-0.862	217.927	36.626	0.156	15.234	160.852	176.242	0.000	168.235	1.032	0.547	169.814	1.355
Edinburgh, City of	868.802	63.593	61.889	-3.780	990.504	193.589	0.545	366.101	382.528	749.174	22.946	707.329	5.348	5.040	717.717	6.996
Eilean Siar	80.569	6.364	15.709	14.842	117.484	9.312	0.991	7.084	97.673	105.748	0.000	101.332	0.383	0.249	101.964	0.293
Falkirk	306.906	23.044	23.159	-1.420	351.689	54.055	1.131	74.713	209.286	285.130	0.000	264.768	1.343	1.501	267.612	1.833
Fife	718.465	54.778	39.834	-3.376	809.701	129.240	0.496	159.529	490.355	650.380	0.000	603.237	4.302	3.329	610.868	4.637
Glasgow City	1359.514	97.771	130.020	-6.497	1580.808	202.435	1.038	365.048	927.129	1293.215	0.000	1172.017	7.029	12.788	1191.834	7.694
Highland	503.587	38.721	40.541	-2.425	580.424	89.337	0.951	124.890	344.352	470.193	0.000	435.437	3.133	2.627	441.197	3.294
Inverclyde	178.828	12.699	13.576	0.254	205.357	26.087	0.548	22.832	147.969	171.349	0.000	157.816	0.638	1.175	159.629	1.015
Midlothian	166.049	12.504	11.254	-0.763	189.044	29.842	0.000	29.172	123.045	152.217	0.000	143.579	1.050	0.784	145.413	1.134
Moray	175.068	13.459	10.939	-0.833	198.633	31.054	0.450	33.552	125.775	159.777	0.000	148.247	1.111	0.912	150.270	1.134
North Ayrshire	291.924	21.315	17.510	-1.352	329.397	47.262	0.521	40.417	229.614	270.552	0.000	251.838	1.532	1.850	255.220	1.753
North Lanarkshire	682.367	50.490	15.030	11.290	759.177	108.072	0.289	119.447	504.078	623.814	0.000	585.037	6.111	4.453	595.601	3.785
Orkney Islands	66.790	5.280	7.497	-0.371	79.196	7.407	0.000	9.657	60.704	70.361	0.000	67.405	0.291	0.187	67.883	0.244
Perth & Kinross	289.020	21.855	15.486	-1.286	325.075	59.615	0.415	55.718	198.005	254.138	0.000	237.334	1.883	1.592	240.809	2.150
Renfrewshire	355.294	25.911	11.152	1.140	393.497	62.528	0.484	106.898	207.656	315.038	0.000	291.784	1.985	2.106	295.875	2.329
Scottish Borders	234.439	18.047	16.771	-1.112	268.145	44.104	0.004	31.183	182.632	213.819	0.000	197.176	1.489	1.262	199.927	1.529
Shetland Islands	81.797	6.631	11.498	-0.415	99.511	7.701	1.261	17.699	71.124	90.084	0.000	86.273	0.352	-1.037	85.588	0.248
South Ayrshire	228.775	17.055	11.954	-1.026	256.758	44.126	0.209	43.370	160.201	203.780	0.000	189.815	1.143	1.307	192.265	1.643
South Lanarkshire	629.707	47.170	34.792	-2.918	708.751	111.444	1.538	298.920	272.997	573.455	0.000	538.502	3.525	3.508	545.535	3.870
Stirling	185.865	13.827	13.659	-0.849	212.502	34.489	0.610	32.764	136.778	170.152	0.000	157.941	0.730	1.277	159.948	1.341
West Dunbartonshire	210.167	14.779	12.075	-0.944	236.077	31.628	0.020	78.978	114.823	193.821	0.000	175.929	1.174	1.584	178.687	1.190
West Lothian	343.399	26.099	15.901	-1.609	383.790	58.423	0.000	88.998	221.333	310.331	0.000	290.048	2.311	1.829	294.188	2.087
Scotland	10858.204	808.757	705.228	0.000	12372.189	1920.600	13.482	2664.000	7284.803	9962.285	25.000	9257.961	64.097	62.185	9384.241	70.000

*As at the time of Spending Review 2011 but actual funding will be £1.000 million less

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

Column 1 – represents the updated ongoing service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the ongoing revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; (v) the shares of both the £350 million for the council tax freeze over the period 2008-13 and the £70 million for the council tax freeze in 2013-14.

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 5.

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, 13 and 14 – represent the changes to the funding allocations since Finance Circulars 1/2013, 2/2013 and 6/2013 respectively.

Column 15 – this revised total column shows the total at column 10 less the changes in columns 12, 13 and 14 and includes the share of the 85% floor adjustment.

Column 16 represents, for illustrative purposes, which the Scottish Government plans to holdback set out on a council by council basis in respect of the council tax freeze. This has been distributed using the same underlying methodology as was used in calculating the actual settlement.

Note - The figures in Columns 1-11 are as at the outcome of Spending Review 2011 and have not been updated since.

INDIVIDUAL SHARE OF THE ADDITIONAL £70 MILLION FOR THE COUNCIL TAX FREEZE

Local Authority £million	2014-15 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

	Gaelic
	£m
Aberdeen City	0.104
Aberdeenshire	0.037
Angus	0.045
Argyll & Bute	0.383
Clackmannanshire	0.000
Dumfries & Galloway	0.000
Dundee City	0.000
East Ayrshire	0.152
East Dunbartonshire	0.074
East Lothian	0.000
East Renfrewshire	0.020
Edinburgh, City of	0.299
Eilean Siar	0.991
Falkirk	0.012
Fife	0.000
Glasgow City	0.518
Highland	0.951
Inverclyde	0.090
Midlothian	0.000
Moray	0.000
North Ayrshire	0.085
North Lanarkshire	0.289
Orkney Islands	0.000
Perth & Kinross	0.080
Renfrewshire	0.033
Scottish Borders	0.004
Shetland Islands	0.000
South Ayrshire	0.000
South Lanarkshire	0.158
Stirling	0.137
West Dunbartonshire	0.020
West Lothian	0.000
Scotland	4.482

*Note: The figures for this are provisional and represent the best estimates of the funding available. The actual allocation of these specific revenue grants will be notified to the relevant local authorities in due course.

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2013-14

ANNEX G

2013-14 Redeterminations															ANNEX B
	CONFIRMED													TOTAL	TBC
	Teachers' Induction Scheme	Funding for 1+2 Languages	Renfrew shire Housing Business Transformation	Street Lighting	Regional Land Use	Discretionary Housing Payments	Customer First	National Care Home Contract	Police Committed Reserves	Police Uncommitted Reserves	School Resource Materials	Sensory Impairment	Confirmed Total	Council Tax Reduction Scheme	
£million															
Aberdeen City	0.765	0.131	0.000	0.084	0.000	0.444	0.000	0.094	-4.289	-0.056	0.033	0.041	-2.753	0.000	
Aberdeenshire	1.242	0.208	0.000	0.081	0.122	0.883	0.000	0.101	-3.251	-0.043	0.051	0.046	-0.560	0.000	
Angus	0.508	0.091	0.000	0.042	0.000	0.614	0.000	0.063	0.000	-0.746	0.024	0.021	0.617	0.000	
Argyll & Bute	0.259	0.062	0.000	0.043	0.000	0.550	0.000	0.053	-0.148	-0.702	0.017	0.016	0.150	0.000	
Clackmannanshire	0.371	0.041	0.000	0.021	0.000	0.265	0.000	0.021	0.000	-0.140	0.009	0.015	0.603	0.000	
Dumfries & Galloway	0.793	0.113	0.000	0.062	0.000	0.978	0.000	0.089	0.000	-0.508	0.030	0.028	1.585	0.000	
Dundee City	0.547	0.104	0.000	0.055	0.000	0.501	0.000	0.088	0.000	-1.388	0.028	0.028	-0.037	0.000	
East Ayrshire	0.457	0.096	0.000	0.044	0.000	0.255	0.000	0.061	-0.156	-0.739	0.024	0.022	0.064	0.000	
East Dunbartonshire	1.397	0.092	0.000	0.041	0.000	0.160	0.000	0.045	-0.107	-0.506	0.025	0.019	1.166	0.000	
East Lothian	0.892	0.081	0.000	0.033	0.000	0.204	0.000	0.049	0.000	-0.413	0.019	0.018	0.883	0.000	
East Renfrew shire	1.356	0.092	0.000	0.038	0.000	0.124	0.000	0.038	-0.081	-0.385	0.026	0.017	1.225	0.000	
Edinburgh, City of	1.090	0.271	0.000	0.137	0.000	2.125	0.000	0.209	0.000	-2.711	0.064	0.087	1.272	0.000	
Eilean Siar	0.199	0.021	0.000	0.017	0.000	0.159	0.000	0.018	0.000	0.000	0.006	0.015	0.435	0.000	
Falkirk	1.102	0.125	0.000	0.070	0.000	0.267	0.000	0.072	0.000	-0.458	0.031	0.029	1.238	0.000	
Fife	1.685	0.290	0.000	0.145	0.000	0.800	0.000	0.192	0.000	-0.793	0.072	0.067	2.458	0.000	
Glasgow City	2.036	0.391	0.000	0.224	0.000	3.553	0.000	0.256	-1.367	-6.477	0.093	0.107	-1.184	0.000	
Highland	1.477	0.182	0.000	0.104	0.000	1.466	0.000	0.112	0.000	-1.091	0.051	0.042	2.343	0.000	
Inverclyde	0.447	0.060	0.000	0.028	0.000	0.227	0.000	0.045	-0.127	-0.603	0.015	0.015	0.107	0.000	
Midlothian	0.436	0.071	0.000	0.034	0.000	0.237	0.000	0.037	0.000	-0.397	0.019	0.015	0.452	0.000	
Moray	0.407	0.070	0.000	0.040	0.000	0.375	0.000	0.045	-1.470	-0.019	0.019	0.017	-0.516	0.000	
North Ayrshire	0.522	0.110	0.000	0.056	0.000	0.460	0.000	0.070	-0.186	-0.881	0.028	0.025	0.204	0.000	
North Lanarkshire	1.691	0.291	0.000	0.129	0.000	0.697	2.000	0.141	-0.438	-2.076	0.076	0.061	2.572	0.000	
Orkney Islands	0.188	0.015	0.000	0.012	0.000	0.096	0.000	0.011	0.000	0.000	0.004	0.015	0.341	0.000	
Perth & Kinross	0.811	0.106	0.000	0.053	0.000	0.778	0.000	0.079	0.000	-0.923	0.025	0.027	0.956	0.000	
Renfrew shire	1.234	0.137	1.000	0.065	0.000	0.397	0.000	0.081	-0.256	-1.212	0.036	0.030	1.512	0.000	
Scottish Borders	0.465	0.088	0.000	0.037	0.115	0.669	0.000	0.061	0.000	-0.583	0.022	0.020	0.894	0.000	
Shetland Islands	0.149	0.019	0.000	0.012	0.000	0.108	0.000	0.011	0.000	0.000	0.005	0.015	0.319	0.000	
South Ayrshire	0.784	0.083	0.000	0.042	0.000	0.389	0.000	0.068	-0.142	-0.673	0.023	0.020	0.594	0.000	
South Lanarkshire	1.842	0.257	0.000	0.117	0.000	0.731	0.000	0.147	-0.383	-1.814	0.065	0.057	1.019	0.000	
Stirling	0.907	0.072	0.000	0.038	0.000	0.594	0.000	0.039	0.000	-0.288	0.020	0.017	1.399	0.000	
West Dunbartonshire	0.493	0.073	0.000	0.032	0.000	0.516	0.000	0.044	-0.171	-0.808	0.019	0.017	0.215	0.000	
West Lothian	0.957	0.157	0.000	0.064	0.000	0.378	0.000	0.060	0.000	-0.855	0.037	0.031	0.829	0.000	
Scotland	27.509	4.000	1.000	2.000	0.237	20.000	2.000	2.500	-12.572	-28.288	1.016	1.000	20.402	70.200	

RECONCILIATION OF REVENUE ALLOCATIONS FOR 2014-15

ANNEX H

2014-15 Changes from Finance Circular 1/2013																CONFIRMED					TOTAL	TO BE CONFIRMED				
	Teachers' Induction Scheme	Customer First	National Care Home Contract	Children and Young People Bill	Hostels Grant	Removal of Hostels Specific Grant	Removal of Housing Support Grant Specific Grant	Sensory Impairment	Net change in NDRI/GRG Shift	1+2 Language Policy	Discretionary Housing Payments*	Scottish Welfare Fund	Business Gateway Website	Total	Council Tax Reduction Scheme	e-Planning	CTRS Admin Costs	Copyright for School Pupils	Single Fraud Investigation Service							
Emillion																										
Aberdeen City	0.331	0.000	0.094	1.833	0.278	-0.499	0.000	0.041	0.000	0.132	0.444	1.061	0.000	3.715	0.000	0.000	0.000	-0.044	0.000							
Aberdeenshire	0.523	0.000	0.101	2.737	0.091	-0.047	0.000	0.046	0.000	0.210	0.883	0.540	0.000	5.084	0.000	0.000	0.000	-0.065	0.000							
Angus	0.228	0.000	0.063	1.112	0.029	0.000	0.000	0.021	0.000	0.091	0.614	0.491	0.000	2.649	0.000	0.000	0.000	-0.035	0.000							
Argyll & Bute	0.170	0.000	0.053	0.842	0.042	0.000	0.000	0.016	0.000	0.061	0.550	0.428	0.000	2.162	0.000	0.000	0.000	-0.028	0.000							
Clackmannanshire	0.096	0.000	0.021	0.607	0.018	0.000	0.000	0.015	0.000	0.041	0.265	0.420	0.000	1.483	0.000	0.000	0.000	-0.020	0.000							
Dumfries & Galloway	0.306	0.000	0.089	1.536	0.133	-0.070	0.000	0.028	0.000	0.111	0.978	0.719	0.000	3.830	0.000	0.000	0.000	-0.041	0.000							
Dundee City	0.285	0.000	0.088	1.370	0.073	-0.107	0.000	0.028	0.000	0.105	0.501	1.512	0.000	3.855	0.000	0.000	0.000	-0.038	0.000							
East Ayrshire	0.228	0.000	0.061	1.112	0.213	-0.307	0.000	0.022	0.000	0.096	0.255	1.067	0.000	2.747	0.000	0.000	0.000	-0.035	0.000							
East Dunbartonshire	0.231	0.000	0.045	0.958	0.062	0.000	0.000	0.019	0.000	0.093	0.160	0.381	0.000	1.949	0.000	0.000	0.000	-0.036	0.000							
East Lothian	0.189	0.000	0.049	1.006	0.048	0.000	0.000	0.018	0.000	0.082	0.204	0.447	0.000	2.043	0.000	0.000	0.000	-0.031	0.000							
East Renfrew shire	0.239	0.000	0.038	0.804	0.107	-0.136	0.000	0.017	0.000	0.092	0.124	0.294	0.000	1.579	0.000	0.000	0.000	-0.037	0.000							
Edinburgh, City of	0.644	0.000	0.209	4.239	0.498	-0.246	0.000	0.087	0.000	0.277	2.125	2.555	0.000	10.388	0.000	0.000	0.000	-0.083	0.000							
Eilean Siar	0.069	0.000	0.018	0.287	0.009	0.000	0.000	0.015	0.000	0.020	0.159	0.055	0.000	0.632	0.000	0.000	0.000	-0.015	0.000							
Falkirk	0.310	0.000	0.072	1.559	0.535	-1.119	0.000	0.029	0.000	0.126	0.267	1.065	0.000	2.844	0.000	0.000	0.000	-0.043	0.000							
Fife	0.697	0.000	0.192	3.527	0.402	-0.496	0.000	0.067	0.000	0.290	0.800	2.152	0.000	7.631	0.000	0.000	0.000	-0.087	0.000							
Glasgow City	0.989	0.000	0.256	5.519	0.793	-0.520	0.000	0.107	0.000	0.392	3.553	8.728	0.000	19.817	0.000	0.000	0.000	-0.115	0.000							
Highland	0.469	0.000	0.112	2.456	0.116	0.000	0.000	0.042	0.000	0.181	1.466	0.918	0.000	5.760	0.000	0.000	0.000	-0.062	0.000							
Inverclyde	0.150	0.000	0.045	0.709	0.203	-0.458	0.000	0.015	0.000	0.059	0.227	0.863	0.000	1.813	0.000	0.000	0.000	-0.026	0.000							
Midlothian	0.167	0.000	0.037	0.804	0.055	0.000	0.000	0.015	0.000	0.071	0.237	0.448	0.000	1.834	0.000	0.000	0.000	-0.028	0.000							
Moray	0.176	0.000	0.045	0.917	0.435	-0.450	0.000	0.017	0.000	0.071	0.375	0.437	0.000	2.023	0.000	0.000	0.000	-0.029	0.000							
North Ayrshire	0.263	0.000	0.070	1.262	0.387	-0.436	0.000	0.025	0.000	0.108	0.460	1.243	0.000	3.382	0.000	0.000	0.000	-0.039	0.000							
North Lanarkshire	0.702	1.900	0.141	3.323	0.073	0.000	0.000	0.061	0.000	0.288	0.697	3.379	0.000	10.564	0.000	0.000	0.000	-0.089	0.000							
Orkney Islands	0.050	0.000	0.011	0.222	0.007	0.000	0.000	0.015	0.000	0.016	0.096	0.061	0.000	0.478	0.000	0.000	0.000	-0.014	0.000							
Perth & Kinross	0.270	0.000	0.079	1.491	0.389	-0.335	0.000	0.027	0.000	0.106	0.778	0.670	0.000	3.475	0.000	0.000	0.000	-0.038	0.000							
Renfrew shire	0.316	0.000	0.081	1.689	0.368	-0.451	0.000	0.030	0.000	0.136	0.397	1.365	0.160	4.091	0.000	0.000	0.000	-0.048	0.000							
Scottish Borders	0.226	0.000	0.061	1.200	0.016	0.000	0.000	0.020	0.000	0.087	0.669	0.472	0.000	2.751	0.000	0.000	0.000	-0.034	0.000							
Shetland Islands	0.070	0.000	0.011	0.277	0.008	-0.014	-1.247	0.015	0.000	0.019	0.108	0.068	0.000	-0.685	0.000	0.000	0.000	-0.015	0.000							
South Ayrshire	0.223	0.000	0.068	0.967	0.107	-0.209	0.000	0.020	0.000	0.082	0.389	0.803	0.000	2.450	0.000	0.000	0.000	-0.033	0.000							
South Lanarkshire	0.633	0.000	0.147	2.903	1.245	-1.380	0.000	0.057	0.000	0.256	0.731	2.441	0.000	7.033	0.000	0.000	0.000	-0.080	0.000							
Stirling	0.184	0.000	0.039	0.828	0.165	-0.473	0.000	0.017	0.000	0.071	0.594	0.582	0.000	2.007	0.000	0.000	0.000	-0.030	0.000							
West Dunbartonshire	0.177	0.000	0.044	0.935	0.030	0.000	0.000	0.017	0.000	0.073	0.516	0.966	0.000	2.758	0.000	0.000	0.000	-0.029	0.000							
West Lothian	0.389	0.000	0.060	1.818	0.065	0.000	0.000	0.031	0.000	0.157	0.378	1.242	0.000	4.140	0.000	0.000	0.000	-0.052	0.000							
Scotland	10.000	1.900	2.500	50.849	7.000	-7.753	-1.247	1.000	0.000	4.000	20.000	37.873	0.160	126.282	343.000	-0.324	7.050	-1.399	0.400							

* The Discretionary Housing Allocations are subject to further changes in total and distribution.

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2013-14

ANNEX I

2013-14

£m Authority	General Capital Grant FC6/2013	Specific Capital Grants	Total Capital Grants - Settlement	Police Reserves	Urban Broadband	Schools Funding	Digital Infrastructure	Revised Total Capital Grants
Aberdeen City	15.807	0.232	16.039	-1.705	2.437	0.000	0.000	16.771
Aberdeenshire	19.928	0.262	20.190	-1.466	0.000	3.938	0.000	22.662
Angus	9.130	0.118	9.248	0.000	0.000	0.000	0.000	9.248
Argyll & Bute	10.152	0.095	10.247	-0.257	0.000	0.000	0.000	9.990
Clackmannanshire	4.065	0.054	4.119	0.000	0.000	0.000	0.000	4.119
Dumfries & Galloway	14.073	0.158	14.231	0.000	0.000	0.000	0.000	14.231
Dundee City	12.976	1.227	14.203	0.000	0.000	0.000	0.000	14.203
East Ayrshire	7.397	0.128	7.525	-0.321	0.000	0.000	0.000	7.204
East Dunbartonshire	6.642	0.112	6.754	-0.270	0.000	0.000	0.000	6.484
East Lothian	7.422	0.104	7.526	-0.006	0.000	0.000	0.000	7.520
East Renfrewshire	5.204	0.096	5.300	-0.230	0.000	0.508	0.000	5.578
Edinburgh, City of	39.937	22.657	62.594	-0.038	4.977	0.000	0.000	67.533
Eilean Siar	7.019	0.028	7.047	0.000	0.000	0.000	0.000	7.047
Falkirk	9.565	0.164	9.729	0.000	0.000	0.000	0.000	9.729
Fife	23.330	0.39	23.720	0.000	0.000	0.564	0.000	24.284
Glasgow City	50.656	55.17	105.826	-1.713	0.000	0.000	0.000	104.113
Highland	29.909	1.157	31.066	-4.171	0.000	0.000	0.000	26.895
Inverclyde	5.857	0.085	5.942	-0.217	0.000	1.813	0.000	7.538
Midlothian	6.487	0.087	6.574	-0.006	0.000	0.621	0.000	7.189
Moray	33.529	0.094	33.623	-0.605	0.000	0.000	0.000	33.018
North Ayrshire	9.595	0.144	9.739	-0.365	0.000	0.000	0.000	9.374
North Lanarkshire	21.447	1.912	23.359	-0.873	0.000	0.000	0.000	22.486
Orkney Islands	4.774	0.021	4.795	0.000	0.000	1.236	0.000	6.031
Perth & Kinross	11.621	0.158	11.779	0.000	0.236	0.000	0.000	12.015
Renfrewshire	12.435	0.182	12.617	-0.461	0.000	4.416	0.000	16.572
Scottish Borders	12.126	0.121	12.247	-0.008	0.000	0.000	0.000	12.239
Shetland Islands	4.907	0.024	4.931	0.000	0.000	0.000	0.000	4.931
South Ayrshire	8.073	0.119	8.192	-0.312	0.000	0.000	0.000	7.880
South Lanarkshire	20.119	1.498	21.617	-0.835	0.000	0.000	0.000	20.782
Stirling	7.215	0.096	7.311	0.000	0.000	0.027	0.000	7.338
West Dunbartonshire	7.001	0.097	7.098	-0.241	0.000	1.528	0.000	8.385
West Lothian	11.510	0.184	11.694	-0.012	0.000	0.000	0.000	11.682
Undistributed - Councils	0.000	0.002	0.002	0.000	0.000	36.585	14.800	51.387
Councils Total	449.908	86.976	536.884	-14.112	7.650	51.236	14.800	596.458
Fire Boards	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Strathclyde Partnership for Transport	0.000	15.337	15.337	0.000	0.000	0.000	0.000	15.337
Grand Total	449.908	102.313	552.221	-14.112	7.650	51.236	14.800	611.795

Notes: Finance circular 6/2013 provided incorrect deduction for police reserves and provided incorrectly rounded values for General Capital Grant. This table provides the corrected information.

INDIVIDUAL CAPITAL GRANT FUNDING FOR 2014-15

2014-15

Authority	General Capital Grant	Specific Capital Grants	Total Capital Grants	Schools Funding	Digital Infrastructure	Revised Total Capital Grants
Aberdeen City	23.088	0.341	23.429	0.000	0.000	23.429
Aberdeenshire	29.034	0.385	29.419	0.000	0.000	29.419
Angus	12.862	0.173	13.035	0.000	0.000	13.035
Argyll & Bute	14.068	0.14	14.208	0.000	0.000	14.208
Clackmannanshire	5.676	0.079	5.755	0.000	0.000	5.755
Dumfries & Galloway	20.139	0.232	20.371	0.000	0.000	20.371
Dundee City	18.286	0.226	18.512	0.000	0.000	18.512
East Ayrshire	10.580	0.189	10.769	0.000	0.000	10.769
East Dunbartonshire	9.406	0.164	9.570	0.000	0.000	9.570
East Lothian	10.614	0.153	10.767	0.000	0.000	10.767
East Renfrewshire	7.311	0.14	7.451	0.000	0.000	7.451
Edinburgh, City of	50.658	33.274	83.932	0.000	0.000	83.932
Eilean Siar	8.719	0.041	8.760	0.000	0.000	8.760
Falkirk	13.933	0.24	14.173	0.000	0.000	14.173
Fife	34.556	0.573	35.129	0.000	0.000	35.129
Glasgow City	69.758	76.959	146.717	0.000	0.000	146.717
Highland	46.290	0.348	46.638	0.000	0.000	46.638
Inverclyde	8.251	0.125	8.376	0.000	0.000	8.376
Midlothian	9.258	0.127	9.385	0.000	0.000	9.385
Moray	25.883	0.138	26.021	0.000	0.000	26.021
North Ayrshire	13.864	0.212	14.076	0.000	0.000	14.076
North Lanarkshire	32.083	0.512	32.595	0.000	0.000	32.595
Orkney Islands	6.458	0.032	6.490	0.000	0.000	6.490
Perth & Kinross	16.725	0.232	16.957	0.000	0.000	16.957
Renfrewshire	16.869	0.267	17.136	0.000	0.000	17.136
Scottish Borders	14.922	0.177	15.099	0.000	0.000	15.099
Shetland Islands	6.717	0.035	6.752	0.000	0.000	6.752
South Ayrshire	11.450	0.175	11.625	0.000	0.000	11.625
South Lanarkshire	29.959	0.489	30.448	0.000	0.000	30.448
Stirling	10.144	0.141	10.285	0.000	0.000	10.285
West Dunbartonshire	9.294	0.142	9.436	0.000	0.000	9.436
West Lothian	16.105	0.27	16.375	0.000	0.000	16.375
Undistributed - Councils	10.014	10.991	21.005	50.500	20.200	91.705
Councils Total	622.975	127.722	750.697	50.500	20.200	821.397
Strathclyde Partnership for Transport	0	22.524	22.524	0.000	0.000	22.524
Grand Total	622.975	150.246	773.221	50.500	20.200	843.921