

Local Government Finance Circular No. 14/2010

By email

Chief Executives and Directors of Finance of Scottish Local Authorities
Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B4423145

9 December 2010

Dear Chief Executive/Director of Finance

LOCAL GOVERNMENT FINANCE SETTLEMENT 2011-12

1. This Local Government Finance Circular provides local authorities with details of their provisional total revenue and capital funding allocations for 2011-12, and an update on their current known redeterminations for 2010-11. In addition, this Circular also provides the latest information on Non-Domestic Rates for 2011-12.
2. The provisional total funding allocations form the basis of the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2011, which is due to be debated by the Scottish Parliament in February 2011. COSLA is invited to respond to these provisional allocations in writing by 10 January 2011. In submitting any comments, we expect COSLA to inform the Scottish Government of any discrepancies in these distributions.
3. The Cabinet Secretary for Finance and Sustainable Growth and the President of COSLA wrote jointly to Council Leaders on 17 November 2010 setting out the terms of a package of measures being recommended to councils in return for the provisional funding allocations set out in this Circular. The provisional revenue allocations set out in this Circular assume that all councils will sign up to the package and therefore that the *full* amount (£10.856 billion) will be issued. The allocations have been arrived at using the standard agreed distribution methodology. This is in line with the view reached by COSLA Leaders at their meeting on 19 November 2010. The Circular also shows (as a final column in the table at **Annex B**) the amount, for illustrative purposes, which the Scottish Government plans to holdback under the terms of the 17 November offer letter, set out on a council by council basis if any council or councils do not agree to the full package available.
4. By 21 December 2010: Council Leaders have been asked to write to the Cabinet Secretary for Finance and Sustainable Growth to say whether their Council agrees in principle to the terms set out in the 17 November letter. If any Council Leader replies to say that their Council does not so agree, the amount of the holdback for that council will be withdrawn from the overall local government settlement and redeployed by Scottish Ministers in the Budget Bill which will be laid before Parliament in January 2011.

5. In early February 2011, it is envisaged that the Budget Bill will, if approved by Parliament, complete its stages. Shortly after that, the Government will table the Local Government Finance (Scotland) Order 2011 setting out the formal allocations of the funding settlement for 2011-12, less the amount of holdback.

6. By 28 February 2011 (and ideally as soon as possible after they have set their budgets and announced their council tax rates for 2011-12), Council Leaders are asked to write again to the Cabinet Secretary for Finance and Sustainable Growth to provide a formal assurance that the budget approved by their Council includes provision to deliver across all of the specified commitments in the 17 November offer letter.

7. In mid-March 2011 the Government will table an amendment Order (to the Local Government Finance (Scotland) Order 2011), to pay out the full amount of the holdback monies to all those councils whose Leaders have provided the assurance sought in the preceding paragraph.

8. The figures in this Circular are necessarily provisional and any changes required will be discussed and agreed between the Scottish Government and COSLA, and included in the 2011 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.

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

- Part A: Local Government Finance Settlement – Revenue: 2011-12 and changes in 2010-11;
- Part B: Local Government Finance Settlement – Capital: 2011-12 and changes in 2010-11; and
- Part C: Non-Domestic Rates for 2011-12.

- Annex A: All Scotland Aggregated Funding Totals 2010-12;
- Annex B: Individual Revenue Allocations for 2011-12;
- Annex C: Explanatory Notes on the Revenue Distribution;
- Annex D: Individual Share of the Additional £70 million;
- Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2011-12;
- Annex F: Calculation of the floor adjustment;
- Annex G: Redeterminations of Revenue funding for 2010-11;
- Annex H: Individual Capital Grant Funding for 2011-12;
- Annex I: Estimates of Ring-Fenced Grant Capital Funding for 2011-12; and
- Annex J: Changes to Capital Support for 2010-11.

Part A: Local Government Finance Settlement - Revenue: 2011-12 and changes in 2010-11

10. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2011-12. These are in line with the figures for 2011-12 published in the Scotland's Spending Plans and Draft Budget 2011-12 issued on 17 November 2010. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2011-12.

11. **Annex B** sets 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 2011-12. The basis behind the grant distribution methodology as explained in Finance Circular 6/2007,

has been retained as agreed with COSLA. The explanatory notes contained in **Annex C** explain the basis behind the calculation of the individual council grant allocations.

12. **Annex D** sets out how the £70 million available to councils that choose to freeze their 2011-12 council tax levels at 2010-11 levels will be distributed.

13. **Annex E** gives a breakdown of the individual council shares of Ring-Fenced grant revenue allocations. The former Ring-Fenced grant 'Determined to Succeed' has been rolled-up into the general revenue funding for 2011-12 and distributed using the updated needs-based indicators. The former Ring-Fenced grant for 'Supported Employment' has been abolished by the Department of Work and Pensions from 2011-12.

14. The calculation and effects of the floor adjustment for 2011-12, which this year provides councils with a maximum *decrease* in funding, are set out in **Annex F**. The approach to the application of the floor adjustment follows the same precedent as that adopted for the 2008-11 settlement and as agreed by COSLA Leaders at their meeting on 19 November 2010.

15. 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 E of Finance Circular 1/2008. Based on the latest available loans fund data (as received from authorities in the 2009-10 final capital returns), the interest rate applied to calculate LCS in 2011-12 is 4.86%. The total amounts included for loan charge support and PPP support are included in the revenue figures in **Annex A** and column 3 of Annex B.

16. This Local Government Finance Circular provides details of current known redeterminations at **Annex G** for the General Revenue Grant. The final redetermination allocations for 2010-11 will be included in the Local Government Finance (Scotland) Order 2011.

Part B: Local Government Finance Settlement – Capital: 2011-12

17. This Finance Circular sets out the provisional distribution of Capital Grant for 2011-12 using the methodology agreed with COSLA Leaders at their meeting on 19 November 2010.

18. **Annex H** provides a summary of the total Capital Grant Funding for 2011-12. It provides details for the General Capital Grant and Ring-Fenced Capital Grants distributed by local authority. Any capital grants which are undistributed are identified as such. As agreed with COSLA, provision for Supported Borrowing has been removed. All capital support for 2011-12 will be provided direct to councils as capital grant.

19. **Annex I** provides details of the grants that make up the total Ring-Fenced Capital Grants for 2011-12 and their distribution to local authorities.

20. **Annex J** provides details of any change in capital support for 2010-11.

Part C: Non-Domestic Rates for 2011-12

21. The Distributable Amount of Non-Domestic Rate Income for 2011-12 has been set at £2,170.5 million. This figure uses the latest forecast of net income from non-domestic rates in 2011-12 and will also draw on council estimates of the amounts they will contribute to the Pool from non-domestic rate in 2010-11. 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 proposed under the Business Rates Incentivisation Scheme, which is currently under consideration, the distribution of Non-Domestic rates income from 2011-12 will match the shares based on the mid-year estimates provide by councils rather than distributed on the basis of population. 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.

22. The 2011-12 Non-Domestic Rate poundage rate will be set following confirmation of the English equivalent rate (the multiplier). The Scottish Government has committed that the Scottish poundage will not rise above the English multiplier during this Parliament. It is expected, given that the September RPI was 4.6%, that the English rate will rise by the same amount and that the 2011-12 rate will be around 42.6p. The Scottish Government has today set the large business supplement at 0.7 pence in the pound for businesses with a rateable value over £35,000. This is the same level and threshold as in 2010-11. However, the Scottish Government will hold back an announcement on the overall poundage level for 2011-12 until the UK Government has formally announced the multiplier for England.

23. A new Large Retailers supplement is proposed for 2011-12. If approved by Parliament, this will increase the rates paid by the largest retail properties. The amounts will vary from an additional 2.5 p to 15p in the pound (including the 0.7p standard supplement). The supplement applies to properties with a rateable value exceeding £750,000, as shown below.

Rateable value range for large retailer supplement	Supplement in the pound
More than £750,000 but not exceeding £1,000,000	2.5p
More than £1,000,000 but not exceeding £1,099,999	5p
More than £1,099,999 but not exceeding £1,265,000	10p
More than £1,265,000 but not exceeding £2,140,000	12p
More than £2,140,000	15p

24. The Small Business Bonus Scheme thresholds will remain the same and offer the same percentage relief as in 2010-11. The table below contains the 2011-12 thresholds.

Combined rateable value (RV) of all business properties in Scotland:	2011-12
Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
£18,001 to £25,000	25% on each individual property with a rateable value not exceeding £18,000*

*This will allow a business with 2 or more properties with a cumulative rateable value of under £25,000 to qualify for relief at 25% on individual properties with a RV up to £18,000.

25. Amendments will also be made to the Renewable Energy Generators Relief Scheme to remove the 50KW qualifying limit that currently applies to combined heat and power (CHP) systems that generate energy from renewable sources.

26. There will be no changes to any other relief schemes.

Enquiries relating to this Circular

27. 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 this Circular 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:

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

Any other queries should be addressed to the following:

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

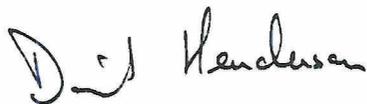
Local Government Finance Settlement (Capital)
Simon Stone 0131 244 7950
simon.stone@scotland.gsi.gov.uk

Non-Domestic Rates
Marianne Cook 0131 244 5328
marianne.cook@scotland.gsi.gov.uk

28. This Circular is being sent electronically to 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/LGF-Circular-14-2010>

Yours faithfully



David Henderson
Deputy Director, Local Government Division

	2010-11 £ million	2011-12 £ million
Total Revenue Funding	11,140.987	10,856.246
Total Capital Funding	843.199	691.800
Revised Total Funding <i>year-on-year change</i>	11,984.186 <i>0.9%</i>	11,548.046 <i>-3.7%</i>
Total Revenue Funding <i>year-on-year change</i>	11,140.987 <i>2.9%</i>	10,856.246 <i>-2.6%</i>
<i>less top slice for police numbers</i>	39.500	38.485
<i>less top slice for police pensions bulge</i>	17.362	n/a
<i>less top slice for police pension commutations</i>	9.800	n/a
<i>less top slice for fire pension commutations</i>	3.700	n/a
<i>less top slice for fire pensions bulge</i>	8.638	n/a
<i>less transfer of police pensions</i>	190.184	211.146
<i>less transfer of fire pensions</i>	43.838	56.176
<i>less Revenue Funding to be distributed later</i>		
Teachers Induction Scheme	37.547	37.600
Criminal Justice Social Work	86.450	86.450
Adult Support and Protection	15.600	0.000
Protection of Teaching Posts	n/a	15.000
Distributable Revenue Funding	10,688.368	10,411.389
General Revenue Funding	8,087.090	7,738.103
Non-Domestic Rate Income	2,068.200	2,170.500
Ring-Fenced Revenue Grants	533.078	502.786
Capital <i>year-on-year change</i>	843.199 <i>-19.4%</i>	691.800 <i>-18.8%</i>
<i>less Capital Funding to be distributed later</i>		
Vacant and Derelict Land		10.009
and directly to SPT, Fire Boards	49.600	40.694
General Capital Grant	333.053	520.929
Ring-Fenced Capital Grant	155.390	120.168
Supported Borrowing	305.156	0.000

INDIVIDUAL REVENUE ALLOCATIONS FOR 2011-12
ANNEX B

EXPENDITURE						FUNDING					Illustration of Share of 2011-12 Package Holdback
£million	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Updated Service Provision	SR07 and SR10 Net Extra Funding	Loan Charges/ PPP/LPFS	Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Ring-fenced Grants	Non-Domestic Rates	General Revenue Funding	Total	
Aberdeen City	385.614	32.248	26.437	-1.134	443.164	81.794	23.697	160.578	177.095	361.370	-15.272
Aberdeenshire	459.172	38.151	26.643	-1.398	522.568	95.580	17.143	68.308	341.537	426.988	-18.875
Angus	220.820	18.353	14.870	-0.689	253.353	39.861	9.170	23.267	181.055	213.492	-8.931
Argyll & Bute	208.313	17.914	30.389	-0.692	255.923	35.864	9.617	25.447	184.995	220.059	-8.078
Clackmannanshire	102.036	8.188	6.565	-0.302	116.487	17.767	3.834	12.219	82.667	98.720	-3.920
Dumfries & Galloway	321.454	26.002	23.196	-1.001	369.651	54.770	14.211	38.285	262.385	314.881	-12.780
Dundee City	315.168	24.897	23.108	-0.985	362.187	44.980	17.075	60.992	239.140	317.207	-12.137
East Ayrshire	242.586	19.802	15.006	-0.745	276.649	39.127	10.187	25.185	202.150	237.522	-9.528
East Dunbartonshire	205.697	16.509	11.797	-0.592	233.411	42.986	6.735	20.239	163.451	190.425	-8.071
East Lothian	183.869	16.345	14.461	-0.563	214.111	38.412	7.257	19.217	149.225	175.699	-7.335
East Renfrewshire	185.596	14.807	16.152	-0.576	215.979	36.325	5.242	11.913	162.499	179.654	-7.455
Edinburgh, City of	839.210	70.493	67.842	1.134	978.679	187.803	47.955	295.874	447.047	790.876	-34.008
Eilean Siar	79.879	6.510	17.363	15.600	119.352	9.065	3.423	5.951	100.913	110.287	-5.085
Falkirk	297.441	23.878	24.798	-0.932	345.185	52.692	13.666	55.226	223.601	292.493	-11.798
Fife	696.547	57.776	42.983	-2.172	795.134	126.079	30.606	134.294	504.155	669.055	-28.309
Glasgow City	1341.488	110.627	142.131	-4.327	1589.919	198.062	86.294	301.549	1004.014	1391.857	-51.591
Highland	491.962	40.493	44.812	-1.573	575.694	86.225	21.887	94.870	372.712	489.469	-19.778
Inverclyde	178.400	14.300	14.867	0.208	207.775	26.056	8.494	18.602	154.623	181.719	-7.517
Midlothian	161.567	13.681	12.052	-0.504	186.795	28.974	7.018	23.131	127.672	157.821	-6.448
Moray	169.660	14.294	11.735	-0.544	195.145	30.382	8.264	26.911	129.588	164.763	-7.005
North Ayrshire	288.113	23.092	19.434	-0.881	329.758	46.777	12.123	32.908	237.950	282.981	-11.167
North Lanarkshire	664.354	53.399	42.232	-2.068	757.917	106.041	27.595	96.249	528.032	651.876	-26.245
Orkney	66.229	5.060	8.302	-0.244	79.346	7.144	1.438	7.681	63.083	72.202	-2.737
Perth & Kinross	278.552	23.420	16.897	-0.827	318.041	57.715	11.702	45.046	203.578	260.326	-11.133
Renfrewshire	347.862	28.554	12.243	8.394	397.053	62.083	16.437	84.788	233.745	334.970	-14.339
Scottish Borders	229.292	19.599	18.381	-0.012	267.259	42.691	10.156	23.822	190.590	224.568	-9.887
Shetland	81.423	6.283	13.524	0.767	101.997	7.467	2.921	14.232	77.377	94.530	-4.377
South Ayrshire	224.073	18.584	13.029	-0.666	255.020	43.579	9.073	34.651	167.717	211.441	-8.870
South Lanarkshire	613.654	49.773	39.047	-1.883	700.592	108.862	25.421	242.692	323.617	591.730	-24.380
Stirling	182.314	15.047	14.860	-0.353	211.868	33.782	8.500	31.723	137.863	178.086	-7.360
West Dunbartonshire	207.282	16.823	13.476	0.587	238.168	31.403	10.661	65.630	130.474	206.765	-8.551
West Lothian	329.995	28.008	17.328	-1.024	374.307	56.752	14.984	69.020	233.551	317.555	-13.322
Scotland	10599.622	872.908	815.959	0.000	12288.489	1877.100	502.786	2170.500	7738.103	10411.389	-426.288

The explanation of each of the columns in the tables in Annex B 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 £210 million for the council tax freeze and the £70 million for the council tax freeze in 2011-12.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007 and 2010 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 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 2010-11 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 2011-12 assuming that Councils accept the full package agreed with COSLA's Leadership.

The final column shows the amount, for illustrative purposes, which the Scottish Government plans to holdback under the terms of the 17 November 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	2011-12 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

*The 2011-12 shares are based on each local authority's share of the 2010-11 budgeted council tax income as returned on the POBE 2010 forms.

ESTIMATES OF RING-FENCED GRANT REVENUE FUNDING FOR 2011-12

ANNEX E

Local Authority	Hostels Grant AME Grant	Housing Support Grant AME Grant	Police	Gaelic	Total
	£m	£m	£m	£m	£m
Aberdeen City	0.499	0.000	23.058	0.140	23.697
Aberdeenshire	0.047	0.000	17.066	0.030	17.143
Angus	0.000	0.000	9.120	0.050	9.170
Argyll & Bute	0.000	0.000	9.242	0.375	9.617
Clackmannanshire	0.000	0.000	3.834	0.000	3.834
Dumfries & Galloway	0.070	0.000	14.141	0.000	14.211
Dundee City	0.107	0.000	16.968	0.000	17.075
East Ayrshire	0.307	0.000	9.730	0.150	10.187
East Dunbartonshire	0.000	0.000	6.665	0.070	6.735
East Lothian	0.000	0.000	7.257	0.000	7.257
East Renfrewshire	0.136	0.000	5.066	0.040	5.242
Edinburgh, City of	0.246	0.000	47.419	0.290	47.955
Eilean Siar	0.000	0.000	2.441	0.982	3.423
Falkirk	1.119	0.000	12.547	0.000	13.666
Fife	0.496	0.000	30.110	0.000	30.606
Glasgow City	0.520	0.000	85.264	0.510	86.294
Highland	0.000	0.000	20.942	0.945	21.887
Inverclyde	0.458	0.000	7.931	0.105	8.494
Midlothian	0.000	0.000	7.018	0.000	7.018
Moray	0.450	0.000	7.814	0.000	8.264
North Ayrshire	0.436	0.000	11.597	0.090	12.123
North Lanarkshire	0.000	0.000	27.325	0.270	27.595
Orkney	0.000	0.000	1.438	0.000	1.438
Perth & Kinross	0.335	0.000	11.287	0.080	11.702
Renfrewshire	0.451	0.000	15.951	0.035	16.437
Scottish Borders	0.000	0.000	10.156	0.000	10.156
Shetland	0.014	1.247	1.660	0.000	2.921
South Ayrshire	0.209	0.000	8.864	0.000	9.073
South Lanarkshire	1.380	0.000	23.881	0.160	25.421
Stirling	0.473	0.000	7.887	0.140	8.500
West Dunbartonshire	0.000	0.000	10.641	0.020	10.661
West Lothian	0.000	0.000	14.984	0.000	14.984
Scotland	7.753	1.247	489.304	4.482	502.786

CALCULATION OF THE FLOOR ADJUSTMENT FOR 2011-12

ANNEX F

Local Authority £million	Grant without Floor £million	Change Without floor %	Contribution to floor £million	Grant with floor £million	Year on year change %
East Lothian	155.460	-1.22	-0.563	154.896	-1.58
West Lothian	282.644	-1.29	-1.024	281.620	-1.64
Orkney	67.376	-1.57	-0.244	67.131	-1.93
East Renfrewshire	159.037	-1.82	-0.576	158.461	-2.17
Falkirk	257.052	-2.59	-0.932	256.120	-2.94
South Lanarkshire	519.413	-2.60	-1.883	517.531	-2.95
Dundee City	271.858	-2.78	-0.985	270.872	-3.13
East Dunbartonshire	163.253	-2.84	-0.592	162.661	-3.19
Aberdeenshire	385.650	-2.90	-1.398	384.252	-3.25
Argyll & Bute	191.027	-3.09	-0.692	190.334	-3.44
Dumfries & Galloway	276.102	-3.10	-1.001	275.101	-3.46
North Ayrshire	242.978	-3.13	-0.881	242.097	-3.48
South Ayrshire	183.772	-3.22	-0.666	183.106	-3.57
Perth & Kinross	228.288	-3.37	-0.827	227.460	-3.72
Highland	434.107	-3.45	-1.573	432.534	-3.80
North Lanarkshire	570.581	-3.48	-2.068	568.513	-3.83
Aberdeen City	312.953	-3.51	-1.134	311.818	-3.86
Angus	190.217	-3.63	-0.689	189.527	-3.98
Midlothian	139.059	-3.80	-0.504	138.554	-4.15
Glasgow City	1193.806	-3.81	-4.327	1189.479	-4.16
Clackmannanshire	83.334	-3.86	-0.302	83.032	-4.21
Moray	150.021	-3.86	-0.544	149.477	-4.21
East Ayrshire	205.559	-4.10	-0.745	204.814	-4.45
Fife	599.137	-4.11	-2.172	596.965	-4.46
Stirling	153.925	-4.28	-0.353	153.572	-4.50
Scottish Borders	198.792	-4.49	-0.012	198.779	-4.50
Inverclyde	152.283	-4.63	0.208	152.491	-4.50
West Dunbartonshire	171.333	-4.83	0.587	171.920	-4.50
Shetland	87.228	-5.33	0.767	87.995	-4.50
Edinburgh, City of	682.615	-4.66	1.134	683.749	-4.50
Renfrewshire	279.896	-7.28	8.394	288.290	-4.50
Eilean Siar	86.630	-19.07	15.600	102.230	-4.50
Scotland	9075.383	-3.77	0.000	9075.383	-3.77

Note 1: The floor was set up at -4.5%
 Note 2: The floor calculations exclude the PPP/LPFS the former Ring-Fenced grant funding and the money provided in compensation for the council tax freeze in 2008-12.

REDETERMINATIONS OF REVENUE FUNDING FOR 2010-11
ANNEX G

Local Authority £million	Adult Support and Protection	Teachers Induction Scheme (see note 1)	Curriculum for Excellence/ Quality assurance & moderation assessment	Business Gateway Funding	Flood Risk Management	Customer First - Oracle Licenses	Migration Impact Fund	Public Services Obligation Air Services	Fire Pensions-Injury Payments	Business Gateway National Marketing	Child Trust Funds Top-Up
Aberdeen City	0.650	0.000	0.101	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.004
Aberdeenshire	0.710	0.000	0.154	-0.015	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Angus	0.333	0.000	0.068	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Argyll & Bute	0.281	0.000	0.053	0.000	0.060	0.000	0.000	0.000	0.015	0.000	0.001
Clackmannanshire	0.151	0.000	0.030	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.001
Dumfries & Galloway	0.454	0.000	0.093	-0.005	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Dundee City	0.438	0.000	0.087	-0.013	0.060	0.000	0.000	0.000	0.000	0.000	0.003
East Ayrshire	0.362	0.000	0.073	0.000	0.060	0.000	0.000	0.000	0.018	0.000	0.002
East Dunbartonshire	0.316	0.000	0.068	0.000	0.060	0.000	0.000	0.000	0.015	0.000	0.001
East Lothian	0.281	0.000	0.058	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.001
East Renfrewshire	0.264	0.000	0.070	0.000	0.060	0.000	0.000	0.000	0.011	0.000	0.000
Edinburgh, City of	1.462	0.000	0.191	-0.027	0.060	0.000	0.000	0.000	0.000	0.000	0.007
Eilean Siar	0.083	0.000	0.023	0.000	0.060	0.000	0.000	0.150	0.000	0.000	0.000
Falkirk	0.452	0.000	0.090	-0.009	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Fife	1.086	0.000	0.206	-0.012	0.060	0.000	0.000	0.000	0.000	0.000	0.004
Glasgow City	1.782	0.000	0.290	-0.019	0.060	0.000	0.000	0.000	0.131	0.000	0.015
Highland	0.657	0.000	0.146	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Inverclyde	0.247	0.000	0.047	0.000	0.060	0.000	0.000	0.000	0.019	0.000	0.001
Midlothian	0.238	0.000	0.051	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Moray	0.264	0.000	0.055	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.001
North Ayrshire	0.409	0.000	0.078	0.143	0.060	0.000	0.000	0.000	0.025	0.000	0.002
North Lanarkshire	0.961	0.000	0.212	-0.021	0.060	2.700	0.150	0.000	0.041	0.000	0.002
Orkney	0.063	0.000	0.016	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.000
Perth & Kinross	0.433	0.000	0.079	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.001
Renfrewshire	0.512	0.000	0.093	-0.011	0.060	0.000	0.000	0.000	0.026	0.100	0.003
Scottish Borders	0.338	0.000	0.067	-0.004	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Shetland	0.068	0.000	0.024	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.000
South Ayrshire	0.344	0.000	0.063	0.000	0.060	0.000	0.000	0.000	0.018	0.000	0.001
South Lanarkshire	0.927	0.000	0.188	0.000	0.060	0.000	0.000	0.000	0.041	0.000	0.002
Stirling	0.266	0.000	0.055	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.001
West Dunbartonshire	0.277	0.000	0.056	-0.007	0.060	0.000	0.000	0.000	0.025	0.000	0.002
West Lothian	0.491	0.000	0.115	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.002
Scotland	15.600	37.457	3.000	0.000	1.920	2.700	0.150	0.150	0.385	0.100	0.071

Note 1: Discussions between the Scottish Government and COSLA on the distribution of the Teachers Induction Scheme have not yet been concluded. The final figures will be notified in due course.

Local Authority £ Million	Ring- Fenced Grants	General Capital Grant	Total Capital Grant
Aberdeen City	0.307	19.306	19.613
Aberdeenshire	0.350	23.253	23.603
Angus	0.158	10.980	11.138
Argyll & Bute	0.129	12.522	12.651
Clackmannanshire	0.073	4.877	4.950
Dumfries & Galloway	0.213	16.567	16.780
Dundee City	0.206	15.485	15.691
East Ayrshire	0.173	8.936	9.109
East Dunbartonshire	0.150	7.969	8.119
East Lothian	0.139	9.188	9.327
East Renfrewshire	0.128	5.978	6.106
Edinburgh, City of	30.296	48.655	78.951
Eilean Siar	0.038	8.622	8.660
Falkirk	0.219	12.800	13.019
Fife	0.522	28.256	28.778
Glasgow City	83.945	64.207	148.152
Highland	0.317	28.549	28.866
Inverclyde	0.115	7.889	8.004
Midlothian	0.116	7.810	7.926
Moray	0.126	22.708	22.834
North Ayrshire	0.195	11.534	11.729
North Lanarkshire	0.468	26.385	26.853
Orkney Islands	0.029	5.766	5.795
Perth & Kinross	0.209	14.014	14.223
Renfrewshire	0.244	15.547	15.791
Scottish Borders	0.162	12.374	12.536
Shetland Islands	0.032	5.904	5.936
South Ayrshire	0.160	9.743	9.903
South Lanarkshire	0.446	24.103	24.549
Stirling	0.127	8.762	8.889
West Dunbartonshire	0.130	8.717	8.847
West Lothian	0.246	13.523	13.769
Undistributed	10.009	0.000	10.009
Council Total	130.177	520.929	651.106
Fire Boards	20.183	0.000	20.183
Strathclyde RPT	20.511	0.000	20.511
All Scotland Total	170.871	520.929	691.800

ESTIMATES OF RING-FENCED GRANT CAPITAL FUNDING FOR 2011-12
ANNEX I

Local Authority £ Million	Fire Capital	Strathclyde RTP	Vacant and Derelict Land	AHIP (TMDf)*	Cycling, Walking & Safer Streets	Assistance to Owners Affected by Glasgow Stock Transfer	Total Ring-Fenced Capital Grants
Aberdeen City	0.000	0.000	0.000	0.000	0.307	0.000	0.307
Aberdeenshire	0.000	0.000	0.000	0.000	0.350	0.000	0.350
Angus	0.000	0.000	0.000	0.000	0.158	0.000	0.158
Argyll & Bute	0.000	0.000	0.000	0.000	0.129	0.000	0.129
Clackmannanshire	0.000	0.000	0.000	0.000	0.073	0.000	0.073
Dumfries & Galloway	0.000	0.000	0.000	0.000	0.213	0.000	0.213
Dundee City	0.000	0.000	0.000	0.000	0.206	0.000	0.206
East Ayrshire	0.000	0.000	0.000	0.000	0.173	0.000	0.173
East Dunbartonshire	0.000	0.000	0.000	0.000	0.150	0.000	0.150
East Lothian	0.000	0.000	0.000	0.000	0.139	0.000	0.139
East Renfrewshire	0.000	0.000	0.000	0.000	0.128	0.000	0.128
Edinburgh, City of	0.000	0.000	0.000	29.610	0.686	0.000	30.296
Eilean Siar	0.000	0.000	0.000	0.000	0.038	0.000	0.038
Falkirk	0.000	0.000	0.000	0.000	0.219	0.000	0.219
Fife	0.000	0.000	0.000	0.000	0.522	0.000	0.522
Glasgow City	0.000	0.000	0.000	68.100	0.845	15.000	83.945
Highland	0.000	0.000	0.000	0.000	0.317	0.000	0.317
Inverclyde	0.000	0.000	0.000	0.000	0.115	0.000	0.115
Midlothian	0.000	0.000	0.000	0.000	0.116	0.000	0.116
Moray	0.000	0.000	0.000	0.000	0.126	0.000	0.126
North Ayrshire	0.000	0.000	0.000	0.000	0.195	0.000	0.195
North Lanarkshire	0.000	0.000	0.000	0.000	0.468	0.000	0.468
Orkney Islands	0.000	0.000	0.000	0.000	0.029	0.000	0.029
Perth & Kinross	0.000	0.000	0.000	0.000	0.209	0.000	0.209
Renfrewshire	0.000	0.000	0.000	0.000	0.244	0.000	0.244
Scottish Borders	0.000	0.000	0.000	0.000	0.162	0.000	0.162
Shetland Islands	0.000	0.000	0.000	0.000	0.032	0.000	0.032
South Ayrshire	0.000	0.000	0.000	0.000	0.160	0.000	0.160
South Lanarkshire	0.000	0.000	0.000	0.000	0.446	0.000	0.446
Stirling	0.000	0.000	0.000	0.000	0.127	0.000	0.127
West Dunbartonshire	0.000	0.000	0.000	0.000	0.130	0.000	0.130
West Lothian	0.000	0.000	0.000	0.000	0.246	0.000	0.246
Undistributed	0.000	0.000	10.009	0.000	0.000	0.000	10.009
Council Total	0.000	0.000	10.009	97.710	7.458	15.000	130.177
Fire Boards	20.183	0.000	0.000	0.000	0.000	0.000	20.183
Strathclyde RPT	0.000	20.511	0.000	0.000	0.000	0.000	20.511
All Scotland Total	20.183	20.511	10.009	97.710	7.458	15.000	170.871

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

Local Authority £ Million	Finance Circular 9/2010	Changes	Revised Capital Support
Aberdeen City	24.014	0.000	24.014
Aberdeenshire	28.832	0.000	28.832
Angus	13.781	0.000	13.781
Argyll & Bute	16.510	0.000	16.510
Clackmannanshire	6.166	0.000	6.166
Dumfries & Galloway	21.772	0.000	21.772
Dundee City	21.783	0.000	21.783
East Ayrshire	11.528	0.000	11.528
East Dunbartonshire	10.230	0.000	10.230
East Lothian	11.437	0.000	11.437
East Renfrewshire	7.639	0.000	7.639
Edinburgh, City of	93.302	0.000	93.302
Eilean Siar	10.338	17.546	27.884
Falkirk	15.894	0.000	15.894
Fife	35.723	0.000	35.723
Glasgow City	184.513	0.000	184.513
Highland	36.949	0.000	36.949
Inverclyde	9.308	0.000	9.308
Midlothian	9.712	0.000	9.712
Moray	25.086	0.000	25.086
North Ayrshire	13.472	0.000	13.472
North Lanarkshire	34.044	0.000	34.044
Orkney	7.159	0.000	7.159
Perth & Kinross	17.890	0.000	17.890
Renfrewshire	18.909	0.000	18.909
Scottish Borders	15.796	0.000	15.796
Shetland	7.154	0.000	7.154
South Ayrshire	12.386	0.000	12.386
South Lanarkshire	32.634	0.000	32.634
Stirling	11.420	0.000	11.420
West Dunbartonshire	11.239	0.000	11.239
West Lothian	16.979	0.000	16.979
Council Total	793.599	17.546	811.145
Fire Boards	24.600	0.000	24.600
Strathclyde RTP	25.000	0.000	25.000
All Scotland Total	843.199	17.546	860.745