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## Local Government Finance Circular No. 2/2026

Chief Executives and Directors of Finance of  
Scottish Local Authorities

Chief Executive, Convention of Scottish Local  
Authorities (COSLA)

Our ref A55341357  
26 February 2026

Dear Chief Executive/Director of Finance

### **LOCAL GOVERNMENT FINANCE SETTLEMENT 2026-27 AND REDETERMINATIONS FOR 2025-26 NON-DOMESTIC RATES 2026-27**

1. The Scottish Parliament debated and approved the Local Government Finance (Scotland) Order 2026 today. The Order provides the statutory authority to pay the General Revenue Grant (GRG) for 2026-27, and the changes made to the amounts payable to each authority for 2025-26 since the 2025 Order.
2. This circular provides a summary of the 2026-27 figures (and the revised allocations for 2025-26) which have been updated from those contained in Local Government Finance Circular No. 1/2026. The total funding changes from Finance Circular 1/2026 are detailed in **Annex A**.
3. The Cabinet Secretary for Finance and Local Government wrote to the COSLA President, copied to all Council Leaders on 13 January 2026, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
4. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £15.7 billion and includes:
  - a further £773.8 million of funding that has now been baselined as General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding, that's almost £2.3 billion since 2024-25;
  - Additional General Revenue Grant of £253.9 million to support local priorities;
  - An additional £3 million to support Free School Meals;
  - £174.7 million for adult social care workers in commissioned services;
  - An additional £13.4 million to improve pay for early learning and childcare workers in commissioned services;
  - £13.9 million to support development of people working in children's social work;
  - £7 million to support provision of Free Personal and Nursing care;

- £20 million to tackle the climate emergency;
  - £40 million to improve active travel infrastructure; and
  - An additional £11.4 million resource and £15.5 million capital to improve inter-island connectivity.
5. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and support local government services. [Table 4.17 in the Scottish Government's "Budget Document: 2026-27"](#), which was published on 13 January 2026, provides provisional details of these funding streams but as with previous years, the actual sums payable will be notified by the relevant policy team at the earliest opportunity.
  6. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. The funding floor has been set at 0.5% below the average, at an increase of 2.34%.
  7. Any undistributed sums, including the additional £20 million confirmed during the Budget Bill, will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA and Directors of Finance providing a full reconciliation of the changes between the 2025-26 and 2026-27 Budgets. We have also provided full details of all the revenue and capital allocations.
  8. 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: 2026-27 and changes in 2025-26;  
 Part B: Local Government Finance Settlement – Capital: 2025-27; and  
 Part C: Non-Domestic Rates for 2026-27.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2025-27;  
 Annex B: Individual Revenue Allocations for 2026-27;  
 Annex C: Revised Individual Revenue Allocations for 2025-26;  
 Annex D: Explanatory Notes on the Revenue Distribution;  
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2026-27;  
 Annex F: Floor calculation for 2026-27;  
 Annex G: Redeterminations of Individual Revenue funding for 2025-26;  
 Annex H: 2008-26 Changes Column;  
 Annex I: General Capital Grant and Specific Capital Grants 2026-27;  
 Annex J: Updated General Capital Grant 2025-26; and  
 Annex K: Total Local Government Funding Settlement 2026-27

**Part A: Local Government Finance Settlement - Revenue: 2026-27 and changes in 2025-26**

9. This Finance Circular sets out the distribution of revenue funding allocations for 2026-27. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2025-26 and 2026-27.
10. **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 Grant Funding, Non-Domestic Rate Income and Specific Revenue Grants) for each council for 2026-27 and 2025-26 respectively. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

11. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2026-27.
12. The calculation and effects of the main floor adjustment for 2026-27, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 2.34%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the discretion accorded to Scottish Ministers with the percentage set at 0.5% below the average.
13. This Circular confirms the continuation of the **85% funding floor** for 2026-27. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% of the Scottish average will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. To ensure that all 32 local authorities exceed 85% of the Scottish average, £5.1 million of funding has been distributed.
14. This Local Government Finance Circular provides details of 2025-26 redeterminations at **Annex G** for the General Revenue Grant.
15. **Annex H** summarises the column within the settlement titled 2008-26 Changes Column.

### **Part B: Local Government Finance Settlement – Capital Grants 2025-27**

16. In 2026-27 the Local Government Settlement provides capital grants totalling £681.4 million. This is made up of General Capital Grant totalling £569.2 million and Specific Capital Grants totalling £112.2 million
17. **Annex I** sets out the distribution of the Settlement for capital per local authority for 2026-27. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
18. **Annex J** provides a breakdown of the updated 2025-26 General Capital Grant allocations by local authority.
19. **Annex K** summarises the Local Government Finance Settlement for 2026-27.

### **Part C: Non-Domestic Rates for 2026-27**

20. The Distributable Amount of Non-Domestic Rates Income for 2026-27 has been set at £3,474 million. This figure uses the latest forecast of net income from Non-Domestic Rates in 2026-27 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the 'Pool') in 2025-26. The figure incorporates the Scottish Fiscal Commission's estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2026-27 has been based on the amount each Council estimates that it will collect (based on the 2025-26 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.
21. The 2026-27 Non-Domestic Basic Property Rate ('poundage') is provisionally set at 48.1 pence, a decrease from last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will also both decrease, to 53.5 pence and 54.8 pence respectively.

22. A new 15% Non-Domestic rates relief will be available in 2026-27 and up to 31 March 2029 for retail, hospitality and leisure premises liable for the Basic or Intermediate Property Rate, those with a rateable value up to and including £100,000. This relief is capped at £110,000 per ratepayer per year. There will additionally be available in 2026-27 and up to 31 March 2029 a 25% relief to eligible licensed premises and music venues - including pubs, restaurants, hotels, night clubs and licensed clubs - liable for the Basic or Intermediate Property Rate (those with a rateable value up to and including £100,000). This relief, and retail, hospitality and leisure relief, taken together, will be capped at £110,000 per business per year.
23. A 100% Non-Domestic rates relief will be available in 2026-27 and up to 31 March 2029 for properties in the retail, hospitality and leisure sectors on islands, as defined by the Islands (Scotland) Act 2018, and prescribed remote areas (Cape Wrath, Knoydart and Scoraig), capped at £110,000 per business per year.
24. Revaluation Transitional Relief will be available for the next three years (2026-27 to 2028-29) and will cap increases in gross rates liabilities for those seeing the highest increases in rateable values at revaluation.

**Year-on-year Scottish Transitional Relief caps (%)**

Rateable Value	2026-27	2027-28	2028-29
Small (up to £20,000)	15%	22%	38%
Medium (£20,001 to £100,000)	30%	44%	75%
Large (Over £100,000)	50%	75%	113%

25. There will also be a specific Revaluation Transitional Relief for self-catering properties with the requisite licence to operate, to cap annual increases in gross liabilities for those seeing the highest increases in rateable values at revaluation, at 15% year-on-year up to the next revaluation.
26. Small Business Transitional Relief will ensure that those ratepayers losing, on 1 April 2026, eligibility for Small Business Bonus Scheme relief (including shootings and deer forests, but excluding those properties that require a short-term let licence but do not have one), rural relief, hospitality relief or Small Business Transitional Relief introduced for the 2023 revaluation cycle, do so in a phased manner. This relief will reduce for eligible ratepayers the net bill increase in 2026-27 to 25% of what it otherwise would have been, with the percentage rising in the subsequent two years, rising to 50% and 75% in the two subsequent years. 100% relief will be available for eligible Electric Vehicle-charging points for 10 years from 1 April 2026.
27. The following reliefs will be maintained: business growth accelerator relief, charitable rates relief, day nursery relief, disabled rates relief, district heating relief, fresh start relief, hardship relief, hydro relief, new fibre relief, renewable energy relief, rural relief, small business bonus scheme relief, sports club relief and stud farms relief.
28. Shootings and deer forests will be however excluded from eligibility for Small Business Bonus Scheme relief from 1 April 2026, with exceptions. Premises requiring a short-term let licence to operate will only be eligible for Small Business Bonus Scheme relief if they have a short-term let licence, from 1 April 2026. Payday lenders, advertisements, car parks, and betting shops will remain ineligible for Small Business Bonus Scheme relief. All the property categories which are ineligible for Small Business Bonus Scheme relief will also be ineligible for Fresh Start relief from 1 April 2026.
29. Empty Property Relief was devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may

offer their own local reliefs under section 3A of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 including to empty properties.

30. Non-Domestic Rates reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
31. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out in a future circular.
32. Since 2019-20, the Scottish Government has provided Local Government Revenue Funding to support the additional costs met by Scottish Assessors in respect of the implementation of the recommendations of the Barclay Review of Non-Domestic Rates. The 2026-27 Settlement includes a further £1 million to support this aim. Local authorities are expected to continue to pass on the allocated quantum for this to Assessors, including the additional funding and the increment in line with the 2026-27 settlement. Further resource and capital funding for Scottish Assessors, including funding to support a partial Council Tax Revaluation, will be subject to consideration by the Settlement and Distribution Group in due course.

### **Enquiries relating to this Circular**

33. It should be noted that figures in this Circular may be marginally different from final allocations due to rounding. 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 respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly [mirren.kelly@cosla.gov.uk](mailto:mirren.kelly@cosla.gov.uk)

Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis  
[Craig.Inglis@gov.scot](mailto:Craig.Inglis@gov.scot)

Non-Domestic Rates. Anouk Berthier [Anouk.Berthier@gov.scot](mailto:Anouk.Berthier@gov.scot)

34. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:  
<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully



**Ellen Leaver**  
Director, Local Government

	<b>2025-26</b>	<b>2026-27</b>
	<b>£ million</b>	<b>£ million</b>
<b>Revenue Funding</b>		
General Resource Grant	11,195.016	11,335.391
Non Domestic Rate Income	3,114.000	3,474.000
Specific Revenue Grants	222.089	221.750
<b>Total Revenue</b>	<b>14,531.105</b>	<b>15,031.141</b>
<i>less</i> Redress Top-Slice	9.000	10.000
<i>less</i> Valuation Committee	0.883	0.000
<i>less</i> National Dog Database	0.053	0.053
<i>less</i> SSSC Fees	2.200	2.600
<i>less</i> Climate Intelligence Service	0.900	0.900
<b>Net Total Revenue</b>	<b>14,518.069</b>	<b>15,017.588</b>
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	17.780	19.640
<i>less</i> Gaelic	0.100	0.000
<i>less</i> Inter Island Connectivity	0.512	0.153
<i>less</i> Criminal Justice Social Work	86.450	0.000
<i>less</i> Adopt and Adapt	0.000	1.100
<i>less</i> Free School Meals Intervention	0.000	3.000
<i>less</i> Scottish Disability Assistance	0.000	3.300
<i>less</i> Scottish Assessors Mansion Tax	0.000	5.000
<i>less</i> Free Personal Nursing Care	0.000	7.000
<i>less</i> Ukraine Resettlement	0.000	3.400
<i>less</i> Care Leaver Payments	0.000	3.808
<i>less</i> Social Care	0.000	20.000
<i>less</i> Children Care & Justice Act	0.000	3.500
<i>Total Undistributed Revenue Funding</i>	<i>104.842</i>	<i>107.501</i>
<b>Distributable Revenue Funding</b>	<b>14,413.227</b>	<b>14,910.087</b>
<b>Capital Funding</b>		
General Capital Grant	686.106	569.150
Specific Capital Grants	123.772	99.845
Distributed to SPT	12.400	12.400
<b>Total Capital</b>	<b>822.278</b>	<b>681.395</b>
<b>Total Funding</b>	<b>15,353.382</b>	<b>15,712.536</b>

<b>RECONCILIATION FROM FINANCE CIRCULAR 1/2026</b>		
<b>General Resource Grant Circular 1/2026</b>	<b>11,168.182</b>	<b>11,306.663</b>
Childrens Social Work Pay	-3.010	-3.010
Adopt & Adapt Funding		1.100
Gaelic		-0.070
Care Leaver Payment		3.808
Ukraine Resettlement		3.400
Social Care		20.000
Children Care & Justice Act		3.500
Green Freeport Site Accelerator	0.394	
Electoral Registration Officers	0.400	
Teacher Pay	29.050	
<b>General Resource Grant Circular 2/2026</b>	<b>11,195.016</b>	<b>11,335.391</b>
<b>General Capital Grant Circular 1/2026</b>	<b>669.415</b>	<b>569.150</b>
Citizens Theatre	8.000	
Green Freeport Site Accelerator	0.306	
Cladding Remediation	6.785	
Grangemouth Flood Protection Scheme	1.600	
<b>General Capital Grant Circular 2/2026</b>	<b>686.106</b>	<b>569.150</b>

£million	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-26 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	541.464	85.375	5.856	-1.799	630.896	98.441	7.477	230.406	294.572	532.455	0.000	532.455
Aberdeenshire	652.823	102.934	16.468	3.415	775.640	116.361	6.063	148.238	504.977	659.279	0.000	659.279
Angus	296.421	46.738	10.150	0.354	353.663	45.213	3.982	34.651	269.817	308.450	0.000	308.450
Argyll & Bute	253.502	39.971	7.073	15.909	316.456	40.648	2.946	53.618	219.244	275.808	0.000	275.808
Clackmannanshire	141.480	22.308	3.986	-2.182	165.591	19.951	2.597	16.470	126.573	145.640	0.000	145.640
Dumfries & Galloway	412.168	64.988	13.018	-3.300	486.875	60.321	6.087	72.290	348.177	426.554	0.000	426.554
Dundee City	413.735	65.235	4.944	-4.141	479.773	50.478	8.263	72.776	348.256	429.295	0.000	429.295
East Ayrshire	339.979	53.606	3.922	-5.268	392.239	44.233	6.157	36.239	305.610	348.006	0.000	348.006
East Dunbartonshire	290.004	45.726	3.403	6.595	345.728	51.671	2.680	28.193	263.185	294.058	0.000	294.058
East Lothian	284.851	44.914	3.169	-3.858	329.076	52.010	3.007	69.068	204.991	277.066	0.000	277.066
East Renfrewshire	267.785	42.223	7.610	6.582	324.200	45.586	2.226	18.188	258.201	278.614	0.000	278.614
Edinburgh, City of	1,141.434	179.975	20.807	33.152	1,375.369	237.510	15.742	435.069	687.047	1,137.858	5.082	1,142.941
Eilean Siar	97.725	15.409	5.836	16.146	135.115	9.862	1.653	10.864	112.736	125.253	0.000	125.253
Falkirk	411.964	64.956	4.708	-6.285	475.343	60.450	6.527	78.723	329.643	414.892	0.000	414.892
Fife	965.953	152.306	26.473	-1.728	1,143.005	144.692	16.422	187.332	794.559	998.313	0.000	998.313
Glasgow City	1,766.601	278.548	33.210	-27.682	2,050.677	228.148	38.093	443.947	1,340.488	1,822.528	0.000	1,822.528
Highland	639.219	100.789	13.139	14.232	767.379	102.308	8.598	196.440	460.032	665.070	0.000	665.070
Inverclyde	226.220	35.669	8.529	-3.579	266.840	27.877	3.959	23.539	211.465	238.963	0.000	238.963
Midlothian	257.189	40.552	5.885	-3.878	299.747	41.367	3.691	41.135	213.555	258.381	0.000	258.381
Moray	240.568	37.931	7.034	-3.257	282.276	35.989	2.799	66.412	177.077	246.287	0.000	246.287
North Ayrshire	387.216	61.054	4.924	2.178	455.372	51.485	6.627	47.344	349.916	403.887	0.000	403.887
North Lanarkshire	942.285	148.575	8.481	-14.552	1,084.788	120.494	15.976	140.573	807.745	964.294	0.000	964.294
Orkney Islands	110.348	17.399	2.616	-1.729	128.635	8.504	0.490	14.090	105.550	120.131	0.000	120.131
Perth & Kinross	387.268	61.062	5.866	5.353	459.549	69.812	3.903	71.661	314.174	389.737	0.000	389.737
Renfrewshire	490.738	77.377	6.606	-7.453	567.268	74.572	7.490	114.866	370.340	492.696	0.000	492.696
Scottish Borders	303.332	47.828	5.000	6.224	362.384	49.197	3.357	47.921	261.909	313.187	0.000	313.187
Shetland Islands	112.783	17.783	4.226	1.466	136.259	8.529	0.491	32.626	94.612	127.729	0.000	127.729
South Ayrshire	305.592	48.184	7.726	0.832	362.333	49.161	4.412	56.618	252.142	313.172	0.000	313.172
South Lanarkshire	875.671	138.071	8.556	-13.298	1,009.000	132.716	13.991	427.417	434.876	876.284	0.000	876.284
Stirling	242.199	38.189	8.469	1.693	290.549	40.702	2.783	48.169	198.895	249.847	0.000	249.847
West Dunbartonshire	264.240	41.664	3.050	-2.548	306.407	33.996	5.181	99.984	167.245	272.411	0.000	272.411
West Lothian	488.838	77.077	10.782	-7.594	569.103	70.246	8.076	109.133	381.648	498.857	0.000	498.857
<b>Scotland</b>	<b>14,551.593</b>	<b>2,294.419</b>	<b>281.524</b>	<b>0.000</b>	<b>17,127.536</b>	<b>2,222.531</b>	<b>221.750</b>	<b>3,474.000</b>	<b>11,209.255</b>	<b>14,905.005</b>	<b>5.082</b>	<b>14,910.087</b>

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-25 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	549.133	65.750	6.096	-3.957	617.023	97.320	3.359	200.361	315.983	519.703	0.000	519.703
Aberdeenshire	667.047	80.054	16.930	-4.928	759.103	115.726	3.240	130.389	509.749	643.377	0.000	643.377
Angus	299.908	36.110	10.425	-2.270	344.174	44.956	2.315	28.346	268.556	299.218	0.000	299.218
Argyll & Bute	260.014	31.251	8.209	10.190	309.664	40.418	1.729	42.809	224.708	269.246	0.000	269.246
Clackmannanshire	141.638	16.890	4.138	-1.060	161.606	19.878	1.670	19.834	120.224	141.728	0.000	141.728
Dumfries & Galloway	413.773	49.709	13.545	-3.159	473.868	60.104	3.270	64.534	345.960	413.764	0.000	413.764
Dundee City	413.366	49.555	5.149	0.312	468.382	50.092	5.107	71.406	341.777	418.290	0.000	418.290
East Ayrshire	338.650	40.666	4.082	-1.978	381.420	43.982	3.987	33.087	300.364	337.438	0.000	337.438
East Dunbartonshire	303.870	36.231	3.542	-2.155	341.488	51.599	1.825	26.697	261.366	289.889	0.000	289.889
East Lothian	284.953	34.278	3.298	-2.062	320.466	50.687	1.826	60.072	207.882	269.780	0.000	269.780
East Renfrewshire	280.714	33.489	8.587	-2.037	320.753	45.199	1.551	15.871	258.132	275.553	0.000	275.553
Edinburgh, City of	1,173.414	141.327	21.397	4.278	1,340.416	234.700	8.240	400.788	696.687	1,105.715	0.000	1,105.715
Eilean Siar	94.949	11.326	6.083	19.507	131.865	9.845	1.310	9.387	111.323	122.020	0.000	122.020
Falkirk	412.168	49.145	7.781	-3.033	466.060	60.883	3.975	82.693	318.509	405.177	0.000	405.177
Fife	966.030	117.437	27.416	-7.430	1,103.452	143.573	10.478	171.721	777.681	959.879	0.000	959.879
Glasgow City	1,720.132	206.208	33.972	24.644	1,984.956	223.690	23.789	402.292	1,335.185	1,761.266	0.000	1,761.266
Highland	646.877	77.710	25.626	-1.751	748.462	101.373	5.200	167.986	473.902	647.088	0.000	647.088
Inverclyde	226.005	27.131	8.895	-1.756	260.275	27.868	2.650	20.806	208.950	232.407	0.000	232.407
Midlothian	255.601	30.710	5.998	-1.870	290.440	40.483	2.444	36.433	211.080	249.957	0.000	249.957
Moray	240.810	28.932	7.324	-1.829	275.238	35.911	1.485	58.035	179.808	239.327	0.000	239.327
North Ayrshire	386.460	46.521	5.125	4.959	443.064	51.113	4.290	44.123	343.538	391.951	0.000	391.951
North Lanarkshire	900.641	110.431	8.824	-6.914	1,012.982	119.819	9.943	122.759	760.461	893.164	0.000	893.164
Orkney Islands	111.536	12.375	2.726	-0.267	126.369	8.462	0.250	11.759	105.898	117.907	0.000	117.907
Perth & Kinross	395.543	47.598	7.326	-2.880	447.586	68.847	1.967	63.537	313.235	378.739	0.000	378.739
Renfrewshire	485.399	58.279	6.881	-3.590	546.968	73.600	4.718	108.844	359.806	473.368	0.000	473.368
Scottish Borders	311.076	37.355	5.204	0.160	353.795	49.057	1.948	43.024	259.766	304.738	0.000	304.738
Shetland Islands	111.501	13.383	4.663	1.778	131.324	8.475	0.255	26.492	96.103	122.849	0.000	122.849
South Ayrshire	310.638	37.275	8.020	-2.317	353.615	48.820	2.624	49.811	252.361	304.796	0.000	304.796
South Lanarkshire	856.725	104.307	8.902	-6.420	963.513	130.938	9.133	371.110	452.333	832.576	0.000	832.576
Stirling	247.896	29.731	9.845	-1.848	285.624	40.588	1.568	46.246	197.222	245.036	0.000	245.036
West Dunbartonshire	260.484	31.375	3.175	3.358	298.392	34.039	3.408	84.737	176.208	264.353	0.000	264.353
West Lothian	486.645	58.334	11.159	-3.673	552.466	69.540	5.473	98.011	379.442	482.926	0.000	482.926
<b>Scotland</b>	<b>14,553.595</b>	<b>1,750.871</b>	<b>310.343</b>	<b>0.000</b>	<b>16,614.809</b>	<b>2,201.582</b>	<b>135.027</b>	<b>3,114.000</b>	<b>11,164.200</b>	<b>14,413.227</b>	<b>0.000</b>	<b>14,413.227</b>

The explanation of each of the columns within the tables at Annex B 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; and the previous loan charge adjustment.

**Column 2** – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2026 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

**Column 3** – represents the updated share of the loan charges support for outstanding 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 using the revised methodology agreed following the 2018 review.

**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, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

**Column 7** – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), and Criminal Justice Social Work.

**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 2025-26 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 2026-27.

**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 mainland Scottish average per head in terms of revenue support.

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

<b>Local Authority</b>	<b>Gaelic</b>	<b>Pupil Equity Fund</b>	<b>Criminal Justice Social Work</b>
	£m	£m	£m
Aberdeen City	0.095	3.264	4.118
Aberdeenshire	0.000	3.230	2.833
Angus	0.010	2.310	1.663
Argyll & Bute	0.380	1.355	1.212
Clackmannanshire	0.008	1.663	0.926
Dumfries & Galloway	0.000	3.257	2.830
Dundee City	0.000	5.145	3.118
East Ayrshire	0.144	3.843	2.170
East Dunbartonshire	0.080	1.752	0.848
East Lothian	0.015	1.814	1.179
East Renfrewshire	0.070	1.489	0.667
Edinburgh, City of	0.340	7.915	7.487
Eilean Siar	0.995	0.340	0.317
Falkirk	0.025	3.962	2.539
Fife	0.015	10.461	5.946
Glasgow City	0.585	23.295	14.213
Highland	0.940	4.281	3.378
Inverclyde	0.070	2.585	1.304
Midlothian	0.008	2.436	1.247
Moray	0.003	1.482	1.313
North Ayrshire	0.095	4.197	2.335
North Lanarkshire	0.280	9.678	6.018
Orkney Islands	0.000	0.247	0.243
Perth & Kinross	0.110	1.864	1.929
Renfrewshire	0.060	4.663	2.767
Scottish Borders	0.001	1.939	1.417
Shetland Islands	0.000	0.255	0.237
South Ayrshire	0.004	2.614	1.794
South Lanarkshire	0.175	8.963	4.854
Stirling	0.120	1.453	1.210
West Dunbartonshire	0.035	3.389	1.757
West Lothian	0.007	5.489	2.581
<b>Scotland</b>	<b>4.670</b>	<b>130.630</b>	<b>86.450</b>

Notes: These figures represent the best estimates used in the calculation of the 2026-27 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified by the relevant Policy Team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
North Lanarkshire	923.707	7.11%	-14.552	909.156	5.42%
Renfrewshire	473.097	5.48%	-7.453	465.644	3.82%
Falkirk	398.977	5.13%	-6.285	392.692	3.47%
South Lanarkshire	844.128	5.09%	-13.298	830.830	3.43%
West Lothian	482.037	4.93%	-7.594	474.443	3.27%
Midlothian	246.176	4.86%	-3.878	242.297	3.21%
Glasgow City	1,757.179	4.78%	-27.682	1,729.497	3.13%
Clackmannanshire	138.492	4.73%	-2.182	136.310	3.08%
Orkney Islands	109.745	4.33%	-1.729	108.016	2.69%
East Ayrshire	334.402	4.30%	-5.268	329.134	2.66%
Inverclyde	227.176	4.10%	-3.579	223.597	2.46%
Aberdeen City	509.220	2.70%	-1.799	507.420	2.34%
Aberdeenshire	629.220	1.78%	3.415	632.634	2.34%
Angus	289.846	2.21%	0.354	290.201	2.34%
Argyll & Bute	244.098	-3.92%	15.909	260.008	2.34%
Dumfries & Galloway	405.933	3.18%	-3.300	402.634	2.34%
Dundee City	406.468	3.39%	-4.141	402.328	2.34%
East Dunbartonshire	271.285	-0.09%	6.595	277.880	2.34%
East Lothian	268.626	3.83%	-3.858	264.768	2.34%
East Renfrewshire	256.020	-0.23%	6.582	262.603	2.34%
Edinburgh (City of)	1,042.571	-0.82%	33.152	1,075.724	2.34%
Eilean Siar	102.953	-11.54%	16.146	119.098	2.34%
Fife	951.224	2.52%	-1.728	949.496	2.34%
Highland	617.794	0.03%	14.232	632.026	2.34%
Moray	237.174	3.76%	-3.257	233.917	2.34%
North Ayrshire	379.702	1.75%	2.178	381.880	2.34%
Perth & Kinross	364.065	0.85%	5.353	369.419	2.34%
Scottish Borders	292.271	0.20%	6.224	298.495	2.34%
Shetland Islands	121.200	1.11%	1.466	122.666	2.34%
South Ayrshire	295.774	2.05%	0.832	296.606	2.34%
Stirling	235.093	1.61%	1.693	236.786	2.34%
West Dunbartonshire	256.002	3.37%	-2.548	253.454	2.34%
	<b>14,111.655</b>		<b>0.000</b>	<b>14,111.655</b>	

The annual change in the Grant for Floor Funding was 2.84% and as a result of the floor being set at -0.50% below this annual change, the minimum increase in the Grant for floor was set at 2.34%

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2025-26 – GENERAL

ANNEX G

GENERAL FUNDING	School Milk	Inter Island Connectivity	Children's Social Care Pay	No One Left Behind	Prisoner Early Release	Nature Restoration Fund (£2.5m Revenue)	Employers National Insurance Contributions	Island Cost of Living (final £1m)	Ukraine and others, resettlement	SRA kinship care	Holiday activities for Disabled Children	Fireworks Control Zones
Aberdeen City	0.037	0.000	0.341	0.077	0.085	0.070	5.408	0.000	0.216	0.067	0.030	0.000
Aberdeenshire	0.058	0.000	0.540	0.082	0.030	0.081	6.584	0.000	0.121	0.074	0.038	0.000
Angus	0.021	0.000	0.228	0.070	0.026	0.086	2.970	0.000	0.089	0.040	0.019	0.000
Argyll & Bute	0.015	2.810	0.164	0.063	0.009	0.084	2.570	0.145	0.092	0.026	0.014	0.000
Clackmannanshire	0.009	0.000	0.104	0.060	0.026	0.054	1.389	0.000	0.060	0.022	0.011	0.000
Dumfries & Galloway	0.027	0.000	0.328	0.079	0.055	0.152	4.088	0.000	0.112	0.054	0.029	0.000
Dundee City	0.025	0.000	0.275	0.077	0.081	0.059	4.076	0.000	0.097	0.060	0.031	0.000
East Ayrshire	0.024	0.000	0.250	0.075	0.034	0.053	3.345	0.000	0.079	0.051	0.024	0.000
East Dunbartonshire	0.023	0.000	0.151	0.060	0.004	0.066	2.980	0.000	0.066	0.028	0.016	0.000
East Lothian	0.023	0.000	0.198	0.066	0.017	0.068	2.819	0.000	0.068	0.037	0.019	0.000
East Renfrewshire	0.023	0.000	0.146	0.060	0.013	0.045	2.754	0.000	0.061	0.028	0.017	0.000
Edinburgh, City of	0.074	0.000	0.670	0.105	0.094	0.082	11.623	0.000	0.357	0.136	0.064	0.218
Eilean Siar	0.005	0.000	0.064	0.054	0.000	0.058	0.932	0.253	0.058	0.007	0.002	0.000
Falkirk	0.029	0.000	0.290	0.077	0.051	0.075	4.042	0.000	0.080	0.060	0.032	0.000
Fife	0.068	0.000	0.701	0.117	0.085	0.168	9.659	0.000	0.130	0.146	0.075	0.000
Glasgow City	0.100	0.000	1.267	0.196	0.239	0.117	16.960	0.000	0.242	0.292	0.142	0.137
Highland	0.045	1.521	0.503	0.088	0.034	0.102	6.391	0.107	0.147	0.075	0.037	0.000
Inverclyde	0.013	0.000	0.143	0.063	0.030	0.066	2.231	0.000	0.078	0.029	0.017	0.000
Midlothian	0.022	0.000	0.181	0.066	0.013	0.053	2.526	0.000	0.080	0.036	0.025	0.000
Moray	0.019	0.000	0.185	0.065	0.013	0.077	2.380	0.000	0.073	0.032	0.016	0.000
North Ayrshire	0.023	0.000	0.279	0.077	0.038	0.073	3.826	0.058	0.095	0.058	0.026	0.000
North Lanarkshire	0.068	0.000	0.678	0.116	0.098	0.120	9.082	0.000	0.104	0.143	0.072	0.000
Orkney	0.004	28.991	0.051	0.053	0.000	0.049	1.018	0.214	0.058	0.006	0.003	0.000
Perth & Kinross	0.028	0.000	0.281	0.072	0.034	0.094	3.915	0.000	0.106	0.046	0.027	0.000
Renfrewshire	0.033	0.000	0.311	0.078	0.047	0.058	4.793	0.000	0.114	0.064	0.031	0.000
Scottish Borders	0.021	0.000	0.235	0.069	0.004	0.063	3.072	0.000	0.089	0.037	0.016	0.000
Shetland	0.005	24.775	0.062	0.053	0.000	0.046	1.101	0.223	0.057	0.006	0.003	0.000
South Ayrshire	0.020	0.000	0.195	0.068	0.009	0.048	3.066	0.000	0.095	0.038	0.018	0.000
South Lanarkshire	0.064	0.000	0.596	0.102	0.043	0.142	8.579	0.000	0.123	0.117	0.071	0.000
Stirling	0.017	0.000	0.158	0.062	0.026	0.056	2.445	0.000	0.093	0.027	0.013	0.000
West Dunbartonshire	0.016	0.000	0.187	0.068	0.026	0.058	2.580	0.000	0.078	0.039	0.020	0.000
West Lothian	0.039	0.000	0.368	0.083	0.038	0.078	4.798	0.000	0.084	0.074	0.044	0.000
<b>Scotland</b>	<b>1.000</b>	<b>58.097</b>	<b>10.128</b>	<b>2.500</b>	<b>1.300</b>	<b>2.500</b>	<b>144.000</b>	<b>1.000</b>	<b>3.400</b>	<b>1.956</b>	<b>1.000</b>	<b>0.355</b>

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2025-26 – GENERAL

ANNEX G

GENERAL FUNDING	Single-use vapes	Fairer Futures Partnerships: Adopt & Adapt Funding	Discretionary Housing Payments - Housing Emergency Action Plan	DHP Top Up	RRTP Top Up	LA Pay revenue	Teacher induction scheme	Scottish Welfare Fund	Aberdeen City Council Union Street	PSL Scheme (Fife Council)	Invest to Save
Aberdeen City	0.006	0.000	0.016	0.034	0.044	2.991	1.609	0.164	0.200	0.000	1.239
Aberdeenshire	0.005	0.069	0.005	0.030	0.022	3.642	0.588	0.138	0.000	0.000	0.000
Angus	0.005	0.069	0.001	0.020	0.020	1.643	0.113	0.098	0.000	0.000	0.000
Argyll & Bute	0.004	0.069	0.012	0.013	0.020	1.422	0.023	0.071	0.000	0.000	0.300
Clackmannanshire	0.001	0.000	0.012	0.009	0.020	0.768	0.315	0.061	0.000	0.000	1.000
Dumfries & Galloway	0.108	0.000	0.011	0.027	0.026	2.262	0.901	0.143	0.000	0.000	0.000
Dundee City	0.005	0.000	0.044	0.046	0.034	2.255	0.684	0.204	0.000	0.000	0.000
East Ayrshire	0.006	0.000	0.005	0.022	0.020	1.850	1.304	0.155	0.000	0.000	0.000
East Dunbartonshire	0.002	0.069	0.016	0.012	0.020	1.648	3.309	0.065	0.000	0.000	0.000
East Lothian	0.003	0.069	0.018	0.018	0.020	1.560	0.577	0.089	0.000	0.000	0.000
East Renfrewshire	0.002	0.069	0.020	0.012	0.020	1.524	2.825	0.054	0.000	0.000	0.000
Edinburgh, City of	0.016	0.000	0.682	0.123	0.086	6.430	1.231	0.372	0.000	0.000	0.000
Eilean Siar	0.001	0.069	0.003	0.002	0.020	0.515	0.074	0.022	0.000	0.000	0.300
Falkirk	0.006	0.069	0.038	0.020	0.021	2.236	2.166	0.151	0.000	0.000	2.000
Fife	0.011	0.000	0.085	0.069	0.059	-4.657	1.555	0.370	0.000	0.587	0.000
Glasgow City	0.037	0.000	0.621	0.169	0.160	9.382	6.542	1.000	0.000	0.000	0.100
Highland	0.008	0.069	0.025	0.030	0.029	3.536	1.219	0.191	0.000	0.000	0.000
Inverclyde	0.003	0.000	0.001	0.020	0.020	1.234	0.901	0.116	0.000	0.000	0.000
Midlothian	0.005	0.069	0.050	0.016	0.020	1.397	0.671	0.081	0.000	0.000	0.000
Moray	0.003	0.069	0.002	0.012	0.020	1.316	0.482	0.068	0.000	0.000	0.000
North Ayrshire	0.005	0.000	0.019	0.032	0.024	2.117	0.499	0.193	0.000	0.000	0.000
North Lanarkshire	0.012	0.000	0.043	0.059	0.039	-14.976	3.920	0.425	0.000	0.000	0.000
Orkney	0.001	0.069	0.007	0.002	0.020	0.563	0.037	0.013	0.000	0.000	0.300
Perth & Kinross	0.005	0.000	0.003	0.021	0.020	2.166	0.123	0.101	0.000	0.000	0.529
Renfrewshire	0.005	0.069	0.005	0.031	0.021	2.652	1.219	0.193	0.000	0.000	0.000
Scottish Borders	0.004	0.069	0.010	0.019	0.020	1.700	0.916	0.090	0.000	0.000	0.000
Shetland	0.001	0.000	0.001	0.002	0.020	0.609	0.094	0.011	0.000	0.000	0.000
South Ayrshire	0.004	0.000	0.018	0.020	0.020	1.696	1.397	0.115	0.000	0.000	0.000
South Lanarkshire	0.012	0.069	0.086	0.052	0.042	-4.914	1.263	0.340	0.000	0.000	0.000
Stirling	0.003	0.069	0.032	0.010	0.020	1.353	1.050	0.068	0.000	0.000	0.000
West Dunbartonshire	0.004	0.000	0.020	0.019	0.026	1.427	0.173	0.131	0.000	0.000	0.000
West Lothian	0.006	0.000	0.089	0.029	0.028	2.654	2.671	0.175	0.000	0.000	0.000
<b>Scotland</b>	<b>0.301</b>	<b>1.100</b>	<b>2.000</b>	<b>1.000</b>	<b>1.000</b>	<b>40.000</b>	<b>40.451</b>	<b>5.465</b>	<b>0.200</b>	<b>0.587</b>	<b>5.768</b>

<b>GENERAL FUNDING</b>	Regional Connectivity PSO Services (Dundee)	Green Freeports	Funding for security at Calderwood Lodge	Investment Zones	Verity House Resource	Climate Intelligence Service	Electoral Registration Officers	Green Freeport Site Accelerator	Teacher Pay	<b>Total</b>
										<b>£m</b>
Aberdeen City	0.000	0.000	0.000	0.897	0.000	0.000	0.000	0.000	1.030	14.561
Aberdeenshire	0.000	0.000	0.000	2.149	0.000	0.000	0.000	0.000	1.443	15.700
Angus	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.618	6.136
Argyll & Bute	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.459	8.383
Clackmannanshire	0.000	0.000	0.000	0.000	0.000	0.000	0.021	0.000	0.308	4.250
Dumfries & Galloway	0.000	0.000	0.000	0.000	0.000	0.000	0.015	0.000	0.756	9.172
Dundee City	1.664	0.000	0.000	0.000	0.000	0.000	0.034	0.000	0.763	10.513
East Ayrshire	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.648	7.943
East Dunbartonshire	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.752	9.287
East Lothian	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.555	6.223
East Renfrewshire	0.000	0.000	0.013	0.000	0.000	0.000	0.000	0.000	0.768	8.453
Edinburgh, City of	0.000	0.000	0.000	0.000	0.000	0.000	0.068	0.000	2.034	24.467
Eilean Siar	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.171	2.610
Falkirk	0.000	0.125	0.000	0.000	0.000	0.000	0.000	0.100	0.901	12.569
Fife	0.000	0.000	0.000	0.000	0.000	0.000	0.027	0.000	1.992	11.246
Glasgow City	0.000	0.000	0.000	3.398	0.000	0.000	0.028	0.000	3.018	44.146
Highland	0.000	0.125	0.000	0.000	0.000	0.000	0.023	0.294	1.269	15.870
Inverclyde	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.410	5.376
Midlothian	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.592	5.902
Moray	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.000	0.508	5.388
North Ayrshire	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.756	8.198
North Lanarkshire	0.000	0.000	0.000	0.000	0.050	0.900	0.000	0.000	2.007	2.962
Orkney	0.000	0.000	0.000	0.000	0.000	0.000	0.004	0.000	0.140	31.602
Perth & Kinross	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.768	8.339
Renfrewshire	0.000	0.000	0.000	0.908	0.000	0.000	0.028	0.000	0.951	11.610
Scottish Borders	0.000	0.000	0.000	0.000	0.000	0.000	0.009	0.000	0.590	7.033
Shetland	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.182	27.251
South Ayrshire	0.000	0.000	0.000	0.000	0.000	0.000	0.032	0.000	0.623	7.479
South Lanarkshire	0.000	0.000	0.000	0.000	0.000	0.000	0.041	0.000	1.882	8.708
Stirling	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.527	6.029
West Dunbartonshire	0.000	0.000	0.000	0.000	0.000	0.000	0.020	0.000	0.491	5.382
West Lothian	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.135	12.393
<b>Scotland</b>	<b>1.664</b>	<b>0.250</b>	<b>0.013</b>	<b>7.353</b>	<b>0.050</b>	<b>0.900</b>	<b>0.400</b>	<b>0.394</b>	<b>29.050</b>	<b>365.182</b>

Local Authority	2026-27 GAE plus SINA	Percentage Shares	2008-26 Changes	2008-25 Changes	Movement in Changes
	£m	£m	£m	£m	£m
<b>Aberdeen City</b>	541.464	3.721	85.375	65.750	<b>19.625</b>
<b>Aberdeenshire</b>	652.823	4.486	102.934	80.054	<b>22.880</b>
<b>Angus</b>	296.421	2.037	46.738	36.110	<b>10.628</b>
<b>Argyll &amp; Bute</b>	253.502	1.742	39.971	31.251	<b>8.720</b>
<b>Clackmannanshire</b>	141.480	0.972	22.308	16.890	<b>5.418</b>
<b>Dumfries &amp; Galloway</b>	412.168	2.832	64.988	49.709	<b>15.280</b>
<b>Dundee City</b>	413.735	2.843	65.235	49.555	<b>15.680</b>
<b>East Ayrshire</b>	339.979	2.336	53.606	40.666	<b>12.940</b>
<b>East Dunbartonshire</b>	290.004	1.993	45.726	36.231	<b>9.495</b>
<b>East Lothian</b>	284.851	1.958	44.914	34.278	<b>10.636</b>
<b>East Renfrewshire</b>	267.785	1.840	42.223	33.489	<b>8.734</b>
<b>Edinburgh, City of</b>	1,141.434	7.844	179.975	141.327	<b>38.648</b>
<b>Eilean Siar</b>	97.725	0.672	15.409	11.326	<b>4.083</b>
<b>Falkirk</b>	411.964	2.831	64.956	49.145	<b>15.812</b>
<b>Fife</b>	965.953	6.638	152.306	117.437	<b>34.870</b>
<b>Glasgow City</b>	1,766.601	12.140	278.548	206.208	<b>72.341</b>
<b>Highland</b>	639.219	4.393	100.789	77.710	<b>23.079</b>
<b>Inverclyde</b>	226.220	1.555	35.669	27.131	<b>8.538</b>
<b>Midlothian</b>	257.189	1.767	40.552	30.710	<b>9.842</b>
<b>Moray</b>	240.568	1.653	37.931	28.932	<b>8.999</b>
<b>North Ayrshire</b>	387.216	2.661	61.054	46.521	<b>14.534</b>
<b>North Lanarkshire</b>	942.285	6.475	148.575	110.431	<b>38.144</b>
<b>Orkney</b>	110.348	0.758	17.399	12.375	<b>5.025</b>
<b>Perth &amp; Kinross</b>	387.268	2.661	61.062	47.598	<b>13.465</b>
<b>Renfrewshire</b>	490.738	3.372	77.377	58.279	<b>19.098</b>
<b>Scottish Borders</b>	303.332	2.085	47.828	37.355	<b>10.473</b>
<b>Shetland</b>	112.783	0.775	17.783	13.383	<b>4.400</b>
<b>South Ayrshire</b>	305.592	2.100	48.184	37.275	<b>10.909</b>
<b>South Lanarkshire</b>	875.671	6.018	138.071	104.307	<b>33.764</b>
<b>Stirling</b>	242.199	1.664	38.189	29.731	<b>8.458</b>
<b>West Dunbartonshire</b>	264.240	1.816	41.664	31.375	<b>10.289</b>
<b>West Lothian</b>	488.838	3.359	77.077	58.334	<b>18.743</b>
<b>Scotland</b>	<b>14,551.593</b>	<b>100.000</b>	<b>2,294.419</b>	<b>1,750.871</b>	<b>543.548</b>

GENERAL CAPITAL GRANT AND SPECIFIC CAPITAL GRANTS 2026-27

ANNEX I

2026-27 Authority	Capital Settlement			Specific Capital Grants			
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	T MDF	Total
Aberdeen City	17.909	0.000	17.909	0.000	0.000	0.000	0.000
Aberdeenshire	21.840	0.000	21.840	0.000	0.000	0.000	0.000
Angus	9.627	0.000	9.627	0.000	0.000	0.000	0.000
Argyll & Bute	16.074	0.000	16.074	0.000	0.000	0.000	0.000
Clackmannanshire	4.321	0.000	4.321	0.000	0.000	0.000	0.000
Dumfries & Galloway	18.535	0.000	18.535	0.000	0.000	0.000	0.000
Dundee City	13.480	0.000	13.480	0.000	0.000	0.000	0.000
East Ayrshire	8.036	0.000	8.036	0.000	0.000	0.000	0.000
East Dunbartonshire	7.342	0.000	7.342	0.000	0.000	0.000	0.000
East Lothian	5.681	0.000	5.681	0.000	0.000	0.000	0.000
East Renfrewshire	6.023	0.000	6.023	0.000	0.000	0.000	0.000
Edinburgh, City of	38.597	27.950	66.547	0.000	0.000	27.950	27.950
Eilean Siar	5.554	0.000	5.554	0.000	0.000	0.000	0.000
Falkirk	10.636	0.000	10.636	0.000	0.000	0.000	0.000
Fife	26.571	0.000	26.571	0.000	0.000	0.000	0.000
Glasgow City	50.420	64.295	114.715	0.000	0.000	64.295	64.295
Highland	23.597	0.000	23.597	0.000	0.000	0.000	0.000
Inverclyde	6.343	0.000	6.343	0.000	0.000	0.000	0.000
Midlothian	7.466	0.000	7.466	0.000	0.000	0.000	0.000
Moray	8.498	0.000	8.498	0.000	0.000	0.000	0.000
North Ayrshire	9.972	0.000	9.972	0.000	0.000	0.000	0.000
North Lanarkshire	23.542	0.000	23.542	0.000	0.000	0.000	0.000
Orkney Islands	7.550	0.000	7.550	0.000	0.000	0.000	0.000
Perth & Kinross	13.481	0.000	13.481	0.000	0.000	0.000	0.000
Renfrewshire	11.706	0.000	11.706	0.000	0.000	0.000	0.000
Scottish Borders	11.113	0.000	11.113	0.000	0.000	0.000	0.000
Shetland Islands	8.776	0.000	8.776	0.000	0.000	0.000	0.000
South Ayrshire	8.514	0.000	8.514	0.000	0.000	0.000	0.000
South Lanarkshire	20.951	0.000	20.951	0.000	0.000	0.000	0.000
Stirling	7.885	0.000	7.885	0.000	0.000	0.000	0.000
West Dunbartonshire	7.036	0.000	7.036	0.000	0.000	0.000	0.000
West Lothian	11.774	0.000	11.774	0.000	0.000	0.000	0.000
Undistributed	120.300	7.600	127.900	0.000	7.600	0.000	7.600
<b>Councils Total</b>	<b>569.150</b>	<b>99.845</b>	<b>668.995</b>	<b>0.000</b>	<b>7.600</b>	<b>92.245</b>	<b>99.845</b>
Strathclyde Partnership for Transport	0.000	12.400	12.400	12.400	0.000	0.000	12.400
	<b>569.150</b>	<b>112.245</b>	<b>681.395</b>	<b>12.400</b>	<b>7.600</b>	<b>92.245</b>	<b>112.245</b>

2025-26 General Capital Grant	Circular 1/2025	Active Travel	Bus Transformation Fund	Coastal Change Adaptation	LG Pay Flexible Use	Housing First Flexible Use	Coastal Change Adaptation Bid Fund	Perth City Centre Fire	Cladding Remediation	Investment Zones	Citizens Theatre	Green Freeport Site Accelerator	Grangemouth Flood Protection	2025-26 Total
	£m	£m	£m	£m					£m	£m				£m
Aberdeen City	21.181	1.687	0.050	0.000	0.000	0.155	0.016	0.000	1.534	0.000	0.000	0.000	0.000	24.623
Aberdeenshire	31.844	1.313	0.510	0.000	0.000	0.078	0.016	0.000	0.000	0.717	0.000	0.000	0.000	34.478
Angus	11.479	0.684	0.191	0.000	0.000	0.047	0.016	0.000	0.000	0.000	0.000	0.000	0.000	12.417
Argyll & Bute	12.009	0.446	0.414	0.160	0.000	0.034	0.016	0.000	0.000	0.000	0.000	0.000	0.000	13.079
Clackmannanshire	5.017	0.359	0.257	0.000	0.000	0.041	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.674
Dumfries & Galloway	55.677	0.733	0.832	0.000	0.000	0.091	0.016	0.000	0.000	0.000	0.000	0.000	0.000	57.349
Dundee City	15.370	1.172	0.050	0.000	0.000	0.120	0.016	0.000	0.590	0.000	0.000	0.000	0.000	17.318
East Ayrshire	9.308	0.758	0.645	0.000	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.771
East Dunbartonshire	8.832	0.769	0.089	0.000	0.000	0.019	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.709
East Lothian	2.002	0.746	0.202	0.045	0.000	0.050	0.016	0.000	0.000	0.000	0.000	0.000	0.000	3.061
East Renfrewshire	6.936	0.716	0.088	0.000	0.000	0.032	0.000	0.000	0.118	0.000	0.000	0.000	0.000	7.890
Edinburgh, City of	43.698	3.943	0.050	0.115	0.000	0.306	0.016	0.000	5.369	0.000	0.000	0.000	0.000	53.497
Eilean Siar	6.733	0.214	0.244	0.000	0.000	0.009	0.016	0.000	0.000	0.000	0.000	0.000	0.000	7.216
Falkirk	12.452	1.179	0.203	0.000	0.000	0.076	0.016	0.000	1.121	0.000	0.000	0.306	1.600	16.953
Fife	29.471	2.469	0.858	0.000	10.000	0.210	0.016	0.000	2.832	0.000	0.000	0.000	0.000	45.856
Glasgow City	57.430	4.990	0.088	0.000	0.000	0.570	0.000	0.000	0.000	6.375	8.000	0.000	0.000	77.453
Highland	27.143	1.213	1.155	0.610	0.000	0.104	0.016	0.000	1.534	0.000	0.000	0.000	0.000	31.775
Inverclyde	7.428	0.575	0.050	0.000	0.000	0.031	0.016	0.000	0.000	0.000	0.000	0.000	0.000	8.100
Midlothian	8.740	0.701	0.192	0.000	0.000	0.042	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.675
Moray	9.900	0.500	0.395	0.077	0.000	0.041	0.016	0.000	0.000	0.000	0.000	0.000	0.000	10.929
North Ayrshire	9.384	0.962	0.288	0.200	0.000	0.084	0.016	0.000	0.118	0.000	0.000	0.000	0.000	11.052
North Lanarkshire	27.637	2.573	0.525	0.000	20.000	0.140	0.000	0.000	4.661	0.000	0.000	0.000	0.000	55.536
Orkney	7.846	0.214	0.067	0.000	0.000	0.007	0.016	0.000	0.000	0.000	0.000	0.000	0.000	8.150
Perth & Kinross	11.804	0.796	0.374	0.000	0.000	0.064	0.000	1.000	0.000	0.000	0.000	0.000	0.000	14.038
Renfrewshire	14.060	1.411	0.105	0.000	0.000	0.076	0.000	0.000	0.944	0.000	0.000	0.000	0.000	16.596
Scottish Borders	13.035	0.567	0.471	0.153	0.000	0.053	0.016	0.000	0.000	0.000	0.000	0.000	0.000	14.295
Shetland	15.881	0.214	0.089	0.000	0.000	0.007	0.116	0.000	0.000	0.000	0.000	0.000	0.000	16.307
South Ayrshire	10.089	0.737	0.382	0.000	0.000	0.062	0.016	0.000	0.590	0.000	0.000	0.000	0.000	11.876
South Lanarkshire	25.171	2.296	0.648	0.000	9.660	0.149	0.000	0.000	1.652	0.000	0.000	0.000	0.000	39.576
Stirling	3.514	0.551	0.197	0.000	0.000	0.050	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.312
West Dunbartonshire	19.086	0.693	0.050	0.000	0.000	0.092	0.000	0.000	1.121	0.000	0.000	0.000	0.000	21.042
West Lothian	13.843	1.319	0.241	0.000	0.000	0.099	0.000	0.000	0.000	0.000	0.000	0.000	0.000	15.502
Undistributed	89.500													0.000
<b>Scotland</b>	<b>643.500</b>	<b>37.500</b>	<b>10.000</b>	<b>1.360</b>	<b>39.660</b>	<b>3.000</b>	<b>0.404</b>	<b>1.000</b>	<b>22.184</b>	<b>7.092</b>	<b>8.000</b>	<b>0.306</b>	<b>1.600</b>	<b>686.106</b>

## TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2026-27

ANNEX K

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2026-27 Revenue	General Capital Grant	Specific Grant	Total 2025-26 Capital	2026-27 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	7.477	230.406	294.572	532.455	17.909	-	17.909	550.364
Aberdeenshire	6.063	148.238	504.977	659.279	21.840	-	21.840	681.119
Angus	3.982	34.651	269.817	308.450	9.627	-	9.627	318.077
Argyll & Bute	2.946	53.618	219.244	275.808	16.074	-	16.074	291.882
Clackmannanshire	2.597	16.470	126.573	145.640	4.321	-	4.321	149.961
Dumfries & Galloway	6.087	72.290	348.177	426.554	18.535	-	18.535	445.089
Dundee City	8.263	72.776	348.256	429.295	13.480	-	13.480	442.775
East Ayrshire	6.157	36.239	305.610	348.006	8.036	-	8.036	356.042
East Dunbartonshire	2.680	28.193	263.185	294.058	7.342	-	7.342	301.400
East Lothian	3.007	69.068	204.991	277.066	5.681	-	5.681	282.747
East Renfrewshire	2.226	18.188	258.201	278.614	6.023	-	6.023	284.637
Edinburgh, City of	15.742	435.069	692.129	1,142.941	38.597	27.950	66.547	1,209.488
Eilean Siar	1.653	10.864	112.736	125.253	5.554	-	5.554	130.807
Falkirk	6.527	78.723	329.643	414.892	10.636	-	10.636	425.528
Fife	16.422	187.332	794.559	998.313	26.571	-	26.571	1,024.884
Glasgow City	38.093	443.947	1,340.488	1,822.528	50.420	64.295	114.715	1,937.243
Highland	8.598	196.440	460.032	665.070	23.597	-	23.597	688.667
Inverclyde	3.959	23.539	211.465	238.963	6.343	-	6.343	245.306
Midlothian	3.691	41.135	213.555	258.381	7.466	-	7.466	265.847
Moray	2.799	66.412	177.077	246.287	8.498	-	8.498	254.785
North Ayrshire	6.627	47.344	349.916	403.887	9.972	-	9.972	413.859
North Lanarkshire	15.976	140.573	807.745	964.294	23.542	-	23.542	987.836
Orkney	0.490	14.090	105.550	120.131	7.550	-	7.550	127.681
Perth & Kinross	3.903	71.661	314.174	389.737	13.481	-	13.481	403.218
Renfrewshire	7.490	114.866	370.340	492.696	11.706	-	11.706	504.402
Scottish Borders	3.357	47.921	261.909	313.187	11.113	-	11.113	324.300
Shetland	0.491	32.626	94.612	127.729	8.776	-	8.776	136.505
South Ayrshire	4.412	56.618	252.142	313.172	8.514	-	8.514	321.686
South Lanarkshire	13.991	427.417	434.876	876.284	20.951	-	20.951	897.235
Stirling	2.783	48.169	198.895	249.847	7.885	-	7.885	257.732
West Dunbartonshire	5.181	99.984	167.245	272.411	7.036	-	7.036	279.447
West Lothian	8.076	109.133	381.648	498.857	11.774	-	11.774	510.631
Strathclyde Passenger Transport	-	-	-	-	-	12.400	12.400	12.400
Undistributed	0.000	0.000	107.501	107.501	120.300	7.600	127.900	235.401
<b>Scotland</b>	<b>221.750</b>	<b>3,474.000</b>	<b>11,321.838</b>	<b>15,017.588</b>	<b>569.150</b>	<b>112.245</b>	<b>681.395</b>	<b>15,698.983</b>